

**EVERY GENERATION MINISTRIES**

**AUDITED FINANCIAL STATEMENTS**

**JUNE 30, 2018**

**(WITH SUMMARIZED COMPARATIVE TOTALS FOR 2017)**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors of  
Every Generation Ministries  
Temecula, California

We have audited the accompanying statements of Every Generation Ministries, which comprise the statement of financial position as of June 30, 2018 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards required that we plan and perform the audit 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 auditor's 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 Generation Ministries as of June 30, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matter and Report on Summarized Comparative Information***

The financial statements of Every Generation Ministries for the year ended June 30, 2017, were audited by another auditor who expressed an unmodified opinion on those statements on October 19, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*The Ozurovich Group, Inc.*

Los Angeles, California  
September 21, 2018

**EVERY GENERATION MINISTRIES**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**  
**(WITH SUMMARIZED COMPARATIVE TOTALS FOR 2017)**

	<b>2018</b>			<b>2017</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
<b>ASSETS</b>				
<i>Current assets</i>				
Cash and cash equivalents	\$ 233,912	\$ 257,173	\$ 491,085	\$ 415,879
Grants receivable	490	97,500	97,990	170,150
Other receivables	1,200	0	1,200	0
Prepaid expenses	13,793	0	13,793	5,270
<i>Total current assets</i>	<u>249,395</u>	<u>354,673</u>	<u>604,068</u>	<u>591,299</u>
Property and equipment - net (Note 3)	28,305	0	28,305	36,899
Deposits	4,406	0	4,406	5,235
<b>TOTAL ASSETS</b>	<u>\$ 282,106</u>	<u>\$ 354,673</u>	<u>\$ 636,779</u>	<u>\$ 633,433</u>
<b>LIABILITIES</b>				
<i>Current liabilities</i>				
Accounts payable	\$ 8,820	\$0	\$ 8,820	\$ 19,482
Accrued expenses (Note 4)	35,582	0	35,582	51,571
<i>Total current liabilities</i>	<u>44,402</u>	<u>0</u>	<u>44,402</u>	<u>71,053</u>
<b>TOTAL LIABILITIES</b>	<u>44,402</u>	<u>0</u>	<u>44,402</u>	<u>71,053</u>
<b>NET ASSETS</b>				
Unrestricted net assets	237,704	0	237,704	275,906
Temporarily restricted net assets (Note 7)	0	354,673	354,673	286,474
<b>TOTAL NET ASSETS</b>	<u>237,704</u>	<u>354,673</u>	<u>592,377</u>	<u>562,380</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 282,106</u>	<u>\$ 354,673</u>	<u>\$ 636,779</u>	<u>\$ 633,433</u>

*See independent auditor's report and accompanying notes.*

**EVERY GENERATION MINISTRIES**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(WITH SUMMARIZED COMPARATIVE TOTALS FOR 2017)**

	<b>2018</b>			<b>2017</b>
	<b>UNRESTRICTED</b>	<b>TEMPORARILY RESTRICTED</b>	<b>TOTAL</b>	<b>TOTAL</b>
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 469,834	\$ 379,535	\$ 849,369	\$ 823,213
Fundraising events	268,676	0	268,676	152,885
Investment return	387	0	387	495
Grants	160,000	464,248	624,248	473,569
Gain from sale of vehicle	0	0	0	2,750
<b><i>Total Revenue and Support</i></b>	<u>898,897</u>	<u>843,783</u>	<u>1,742,680</u>	<u>1,452,912</u>
Net assets released from restrictions	775,584	(775,584)	0	0
<b><i>Total Revenue, Support, and Reclassifications</i></b>	<u>1,674,481</u>	<u>68,199</u>	<u>1,742,680</u>	<u>1,452,912</u>
<b>EXPENSES</b>				
Program services	1,384,884	0	1,384,884	1,299,745
Management and general	109,074	0	109,074	128,201
Fundraising	218,725	0	218,725	186,358
<b><i>Total Expenses</i></b>	<u>1,712,683</u>	<u>0</u>	<u>1,712,683</u>	<u>1,614,304</u>
<b>CHANGE IN NET ASSETS</b>	(38,202)	68,199	29,997	(161,392)
<b>NET ASSETS, Beginning of year</b>	<u>275,906</u>	<u>286,474</u>	<u>562,380</u>	<u>723,772</u>
<b>NET ASSETS, End of year</b>	<u>\$ 237,704</u>	<u>\$ 354,673</u>	<u>\$ 592,377</u>	<u>\$ 562,380</u>

*See independent auditor's report and accompanying notes.*

**EVERY GENERATION MINISTRIES**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(WITH SUMMARIZED COMPARATIVE TOTALS FOR 2017)**

	<b>2018</b>				<b>2017</b>	
	<b>Program Services</b>	<b>Supporting Services</b>				
	<b>MINISTRY</b>	<b>MANAGEMENT AND GENERAL</b>	<b>FUNDRAISING</b>	<b>SUPPORTING TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>
Salaries	\$ 587,581	\$ 75,743	\$ 118,311	\$ 194,054	\$ 781,635	\$ 724,937
Payroll taxes	32,814	4,230	6,607	10,837	43,651	34,853
Employee benefits	74,687	4,689	8,450	13,139	87,826	88,629
Total salaries, payroll taxes, and employee benefits	695,082	84,662	133,368	218,030	913,112	848,419
Advertising and promotion	24,464	0	7,346	7,346	31,810	30,203
Bank fees	8,986	2,995	0	2,995	11,981	9,719
Conferences, conventions and meetings	15,287	704	512	1,216	16,503	74,822
Depreciation	6,460	833	1,301	2,134	8,594	5,995
Dues and subscriptions	875	175	700	875	1,750	1,353
Fundraising	44,772	0	44,772	44,772	89,543	59,389
Grants to organizations, individuals	426,040	0	0	0	426,040	371,387
Insurance	5,895	760	1,187	1,947	7,842	6,938
Licenses and permits	0	898	0	898	898	516
Miscellaneous	304	40	61	101	405	344
Occupancy	25,173	3,245	5,069	8,314	33,487	30,705
Office expenses	3,099	399	624	1,023	4,122	4,682
Printing	6,832	880	1,376	2,256	9,088	9,540
Professional fees	30,929	12,748	14,775	27,523	58,452	58,320
Telephone	3,169	408	638	1,046	4,215	4,493
Travel	84,987	0	6,487	6,487	91,474	93,043
Utilities	2,530	327	509	836	3,366	4,436
<b>TOTAL EXPENSES</b>	<b>\$ 1,384,884</b>	<b>\$ 109,074</b>	<b>\$ 218,725</b>	<b>\$ 327,799</b>	<b>\$ 1,712,682</b>	<b>\$ 1,614,304</b>

*See independent auditor's report and accompanying notes.*

**EVERY GENERATION MINISTRIES  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<b>2018</b>	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 29,997	\$ (161,392)
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities		
Depreciation	8,594	5,995
(Increase) decrease in assets		
Grants receivable	72,160	24,393
Other receivables	(1,200)	0
Prepaid expenses	(8,523)	3,321
Deposits	829	(1,533)
Increase (decrease) in liabilities		
Accounts payable	(10,662)	16,714
Accrued expenses	(15,989)	4,797
Net cash provided/(used) by operating activities	75,206	(107,705)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditures	0	(25,989)
Net cash (used) by investing activities	0	(25,989)
<b>NET INCREASE/(DECREASE) IN CASH</b>	75,206	(133,694)
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	415,879	549,573
<b>CASH AND CASH EQUIVALENTS, end of year</b>	\$ 491,085	\$ 415,879

*See independent auditor's report and accompanying notes.*



**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – ORGANIZATION**

Every Generation Ministries (the “Organization”) is a Colorado nonprofit organization, established on October 6, 1993 in order to assist churches in Europe, Latin America, Africa and the Middle East in developing effective ministries for children, youth and their families. The Organization seeks to establish ministry centers in metropolitan areas to provide innovative leadership development and quality ministry resources.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of the Organization is presented to assist in understanding the Organization’s financial statements. The financial statements and notes are representations of the Organization’s management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

*Unrestricted Net Assets* – Include contributions, fundraising, fees and other forms of unrestricted revenue and expenditures related to the general operations and fundraising efforts of the Organization.

*Temporarily Restricted Net Assets* – Include gifts and grants received that are temporarily restricted with respect to time or use by the donor or grantor. When the restrictions expire, the net assets of this fund are reclassified to unrestricted net assets. Restricted gifts and grants received are reported as unrestricted revenue if the restriction is met in the same reporting period.

*Permanently Restricted Net Assets* – Include assets that have been restricted by the donor in perpetuity while permitting the Organization to use or expend part or all of the income derived from the assets. The Organization has no permanently restricted net assets at June 30, 2018.

*(Note 2 continued on the following page)*

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Estimates**

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

**Tax Status**

The Organization is a nonprofit benefit organization organized under the laws of California and, as such, is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code, and corresponding state provisions. However, the Organization is subject to income taxes on any net income that is derived from a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption.

The Organization's federal income tax and informational returns for tax years ending June 30, 2014 and subsequent remain subject to examination by the Internal Revenue Service. The returns for California, the Organization's most significant jurisdiction, remain subject to examination by the California Franchise Tax Board for tax years ending June 30, 2014 and subsequent.

The Organization has adopted the provisions of Accounting Standards Codification ("ASC") 740-10-05 relating to accounting and reporting for uncertainty in income taxes. For the Organization, these provisions could be applicable to the incurrence of any unrelated business income attributable to the Organization. Because of the Organization's general tax-exempt status, the provisions of ASC 740-10-05 are not anticipated to have a material impact on the Organization's financial statements.

**Restricted and Unrestricted Revenue and Support**

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reported period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**Cash and Cash Equivalents**

For the purpose of the financial statements, the Organization considers all investments purchased with a maturity date of three months or less to be cash equivalents. Commercial banks have FDIC coverage up to \$250,000 per depositor per bank. At June 30, 2018 and 2017 the uninsured amounts were \$79,022 and none, respectively.

*(Note 2 continued on the following page)*

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Contributed Services and Gifts In-Kind**

Contributed services are recognized if the services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.. Only those amounts that meet the criteria above are recorded in the accompanying financial statements. The Organization recognized no in-kind donations as income during the years ended June 30, 2018 and 2017.

**Grant Revenue**

The Organization receives funding through donations and grants from private foundations, individuals, and corporations. Grant revenue includes exchange transactions under which revenue is recognized when earned and expenses are recognized when incurred. Grant receipts from exchange transactions not earned are reported as deferred income.

**Grants Receivable**

Grants and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the past and current relationships with donors, it has concluded that losses on balances outstanding at year-end will be immaterial. Therefore, the allowance for doubtful accounts at June 30, 2018 and 2017 was none.

**Vacation and Sick Leave Benefits**

Employees are credited during the current year for future vacation benefits. The expense and corresponding liability are accrued when vacations are earned rather than when vacations are paid.

**Property and Equipment**

Property and equipment are recorded at cost if purchased and at fair value at the date of donation if donated. Repairs and maintenance are expensed as incurred and improvements of property and equipment items in excess of \$2,000 are capitalized. Depreciation and amortization are provided by use of the straight-line method over the estimated useful lives of the assets.

**Comparative Financial Information**

The financial statements include certain prior-year summarized comparative information in total but not by net assets class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statement for the year ended June 30, 2017, from which the summarized information was derived.

*(Note 2 continued on the following page)*

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Advertising**

The Organization uses advertising to promote its programs among the communities it serves. The production costs of advertising are expensed as incurred. During the years ended June 30, 2018 and 2017, advertising costs totaled \$31,810 and \$30,203, respectively.

**Expense Allocation**

The costs of providing the program and the supporting services have been summarized on a functional basis in the Statement of Activities and Changes in Net Assets and the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the program and the supporting services in reasonable ratios determined by management.

**Reclassifications**

Certain reclassifications were made to prior year amounts in order to conform to current year presentation. None of these reclassifications had an effect on the total change in net assets or total net asset balances.

**New Accounting Pronouncements**

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842), which requires organizations that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019. Early adoption is permitted. The Organization is currently evaluating the impact that the adoption of ASU 2016-02 will have on its financial statements.

*(Note 2 continued on the following page)*

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**New Accounting Pronouncements (Continued)**

In August 2016, the FASB issued ASU No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities, which is intended to improve how a not-for-profit entity classifies its net assets, as well as the information it presents in its financial statements about its liquidity and availability of resources, expenses and investment returns, and cash flows. The guidance replaces the three classes of net assets currently presented on the statement of financial position with two new classes of net assets, which are based on the existence or absence of donor-imposed restrictions. ASU No. 2016-14 includes specific disclosure requirements intended to improve a financial statement user's ability to assess an entity's available financial resources, along with its management of liquidity and liquidity risk. The guidance requires all not-for-profit entities to present expenses by both their natural and functional classification in a single location in the financial statements. ASU No. 2016-14 is effective for fiscal years beginning after December 15, 2017. Early adoption is permitted. The Organization is currently evaluating the impact that the adoption of ASU 2016-14 will have on its financial statements.

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30:

	<b>Method</b>	<b>Estimated Useful Lives (Years)</b>	<b>2018</b>	<b>2017</b>
Furniture and fixtures	Straight-line	7	\$ 21,883	\$ 21,883
Vehicles	Straight-line	5	25,989	25,989
Leasehold improvements	Straight-line	7	9,387	9,387
			<u>57,259</u>	<u>57,259</u>
Less: accumulated depreciation			<u>(28,954)</u>	<u>(20,360)</u>
			<u>\$ 28,305</u>	<u>\$ 36,899</u>

Depreciation expense for the years ended June 30, 2018 and 2017 was \$8,594 and \$5,995, respectively.

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 – ACCRUED EXPENSES**

The Organization’s accrued expense balance consists of the following categories at June 30:

	<u>2018</u>	<u>2017</u>
Payroll	\$ 8,097	\$ 7,008
Vacation	23,761	41,117
Other	3,724	3,446
	<u>\$ 35,582</u>	<u>\$ 51,571</u>

**NOTE 5 – LEASE COMMITMENTS**

The Organization is committed under a noncancelable operating leases for facilities used in day-to-day operations. The current lease is currently scheduled to expire on August 31, 2018 and upon that date will continue on a month-to-month basis. The monthly lease payments range from \$2,042 to \$3,604.

The Organization is also committed under a noncancelable operating leases for office equipment used in day-to-day operations. The current lease is currently scheduled to expire in November 2022. The monthly lease payments range from \$227 to \$509.

Future minimum lease payments under noncancelable operating leases as of June 30, 2018 are as follows:

Years ending June 30:		
2019	\$	9,926
2020		2,719
2021		2,719
2022		2,719
2023		1,133
	\$	<u>19,216</u>

Rent expense for the years ended June 30, 2018 and 2017 was \$33,487 and \$30,705, respectively.

**NOTE 6 – RETIREMENT PLAN**

The Organization has established a SIMPLE IRA retirement plan (“the Plan”), whereby all eligible employees may contribute to a SIMPLE IRA plan of their choice under a salary reduction agreement. The Organization has provided for matching contributions up to 3% of gross compensation of participating employees. Retirement plan expense for the years ended June 30, 2018 and 2017 were \$7,926 and \$7,072, respectively.

**EVERY GENERATION MINISTRIES  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 7 – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are comprised of the following amounts at June 30:

	<u>2018</u>	<u>2017</u>
<b>Missionaries</b>	\$ 32,298	\$ 18,208
<b>Africa</b>		
Grant	97,500	(1285)
Expansion	(64)	0
<b>Asia</b>		
Expansion	46,670	0
<b>Europe</b>		
Curriculum	0	9,635
Expansion	32,930	0
<b>Latin America</b>		
Argentina Publication	0	4,250
Chile Publication	2,672	4,250
Mexico	2,337	28,424
Mexico Vehicle	3,000	3,000
Peru	2,650	0
USHM	6,364	6,364
<b>Middle East</b>		
Egypt	0	15,171
Sirocco Project	1,540	2,674
Arabic Curriculum	0	29,501
Expansion	36,775	61,200
<b>Projects</b>		
Cornerstone	24,850	100,268
Crucible	42,099	0
Gutenberg	3,836	0
Titus	6,136	0
<b>Short Term Ministry</b>		
Uganda	0	4,664
Uganda/DRC	0	150
Ukraine	13,080	0
	<u>\$ 354,673</u>	<u>\$ 286,474</u>

**EVERY GENERATION MINISTRIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**NOTE 8 – FUNDRAISING EVENTS**

The fundraising events activity consisted of the following for the years ended June 30:

	<u>2018</u>	<u>2017</u>
<b>Revenues</b>		
Cash	\$ 233,902	\$ 134,700
Donated gifts	34,774	18,185
	<u>268,676</u>	<u>152,885</u>
<b>Expenses</b>		
Cash	(54,769)	(41,204)
Donated gifts	(34,774)	(18,185)
	<u>(89,543)</u>	<u>(59,389)</u>
<b>Net</b>	<u>\$ 179,133</u>	<u>\$ 93,496</u>

**NOTE 9 – RELATED PARTY TRANSACTIONS**

The Organization is affiliated with organizations in other countries to provide ministry services. In addition to the support provided to the preceding affiliated organizations, an employee of the Organization is a member of the board of directors of each affiliated organization. The Organization made donations to each of the organization listed below during the years ended June 30:

<u>Country</u>	<u>Affiliate Name</u>	<u>2018</u>	<u>2017</u>
Argentina	Ministerio Para Cada Generacion – Argentina	\$ 35,391	\$ 30,918
DR Congo	Vizazi Congo	18,845	13,222
Uganda	Vizazi Uganda	16,337	17,342
Egypt	Voice of Generations	33,362	24,680
Mexico	Ministerio Para Cada Generacion – Mexico	28,187	8,330
Romania	Echipare Pentru Generatia	3,000	3,000
Ukraine	EGM – Ukraine	12,831	26,650
Chile	Ministerio Para Cada Generacion – Chile	36,871	22,940
Peru	Ministerio Para Cada Generacion – Peru	(2,500)	15,549
Poland	Misja Pokolen	17,421	32,117
Hungary	Rema Alapitvany	19,244	9,861
Belarus	EGM Belarus	17,863	19,987
		<u>\$ 236,852</u>	<u>\$ 224,596</u>



**EVERY GENERATION MINISTRIES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**NOTE 10 – SUBSEQUENT EVENTS**

Events subsequent to June 30, 2018 have been evaluated through September 21, 2018, the date at which the Organization's audited financial statements were available to be issued. No events requiring disclosures have occurred through this date.