

Financial Statements of

CALVARY TEMPLE WINNIPEG INC.

December 31, 2023

Independent Auditor's Report

To the Members of Calvary Temple Winnipeg Inc.

Opinion

We have audited the financial statements of Calvary Temple Winnipeg Inc. (the "Church"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and surplus for the General Fund, Building Fund and Missionary Fund, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Church as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Church or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Church's financial reporting process.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 the Church's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Church's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Church to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The logo for Deloitte, featuring the word "Deloitte" in a stylized, handwritten-style font, followed by the letters "CPA" in a smaller, simpler font.

Chartered Professional Accountants
April 15, 2024
Winnipeg, Manitoba

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CALVARY TEMPLE WINNIPEG INC.
General Fund
Statement of Operations and Surplus
Year Ended December 31, 2023

	2023	2022
RECEIPTS		
Church tithes and offerings	\$ 2,554,410	\$ 2,325,601
Media ministries	19,022	13,898
Designated offerings	1,620	3,960
Fees, interest and other	335,927	475,909
	2,910,979	2,819,368
DISBURSEMENTS		
Advertising and promotion	307	656
Building expenses - see Schedule 1	451,797	436,458
Conference and travel	8,344	7,713
Donations and grants	12,775	20,357
Dues and subscriptions	28,326	31,789
Gifts and farewells	2,641	4,322
Hospitality	4,651	13,261
Media ministries	20,262	18,151
Mileage	16,711	15,007
Moving expenses	2,386	5,676
Other operating expenses - see Schedule 1	133,295	127,817
Program costs - see Schedule 1	256,622	292,179
Salaries and benefits - see Schedule 1	1,443,272	1,535,451
Scholarships and sponsorships	-	1,164
Sick and needy	20,509	37,729
Speakers, singers, musicians	30,234	35,162
District support	146,268	209,695
Transportation	29,027	47,830
	2,607,427	2,840,417
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS BEFORE THE FOLLOWING DEPRECIATION	303,552 (117,315)	(21,049) (91,243)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	186,237	(112,292)
SURPLUS, BEGINNING OF YEAR	215,502	327,793
SURPLUS, END OF YEAR	\$ 401,740	\$ 215,502

CALVARY TEMPLE WINNIPEG INC.
Building Fund
Statement of Operations and Surplus
Year Ended December 31, 2023

	2023	2022
RECEIPTS		
Church offerings	\$ 30,089	\$ 93,628
Parking lot rentals and fees	41,351	15,011
	71,440	108,639
DISBURSEMENTS		
Interest on long-term debt	57,114	45,073
Property taxes	66,270	68,236
	123,384	113,309
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS BEFORE DEPRECIATION	(51,944)	(4,670)
DEPRECIATION		
Parking lots	34,598	34,626
Buildings and building improvements	172,936	169,974
	207,534	204,600
DEFICIENCY OF RECEIPTS OVER DISBURSEMENTS	(259,478)	(209,270)
SURPLUS, BEGINNING OF YEAR	6,952,639	7,161,909
SURPLUS, END OF YEAR	\$ 6,693,161	\$ 6,952,639

CALVARY TEMPLE WINNIPEG INC.
Missionary Fund
Statement of Operations and Surplus
Year Ended December 31, 2023

	2023	2022
RECEIPTS		
Designated	\$ 85,296	\$ 125,541
Undesignated	272,953	288,786
	358,249	414,327
DISBURSEMENTS		
Shared Funding - see Schedule 2	279,110	297,925
Family Business - see Schedule 2	28,646	24,500
Other Designations - see Schedule 2	18,889	86,278
	326,645	408,703
EXCESS OF RECEIPTS OVER DISBURSEMENTS	31,604	5,624
SURPLUS, BEGINNING OF YEAR	92,740	87,116
SURPLUS, END OF YEAR	\$ 124,344	\$ 92,740

CALVARY TEMPLE WINNIPEG INC.

Statement of Financial Position

December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 119,235	\$ 67,177
Cash restricted (Note 3)	679	677
Short-term investments (Note 5)	8,047	7,929
Accounts receivable	164,569	85,439
Prepaid expenses	1,946	850
	294,478	162,072
FIXED ASSETS (Note 6)	7,977,205	8,274,604
	\$ 8,271,683	\$ 8,436,676
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 188,064	\$ 216,113
Government remittances payable	8,873	10,696
Current portion of capital lease obligation (Note 7)	2,456	15,370
Current portion of long-term debt (Note 8)	853,045	85,572
	1,052,438	327,751
CAPITAL LEASE OBLIGATION (Note 7)	-	1,342
LONG-TERM DEBT (Note 8)	-	846,702
	1,052,438	1,175,795
SURPLUS		
GENERAL	401,740	215,502
BUILDING	6,693,161	6,952,639
MISSIONARY	124,344	92,740
	7,219,245	7,260,881
	\$ 8,271,683	\$ 8,436,676


 Director

 Director

CALVARY TEMPLE WINNIPEG INC.**Statement of Cash Flows****Year Ended December 31, 2023**

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Excess (deficiency) of receipts over disbursements		
General fund	\$ 186,237	\$ (112,292)
Building fund	(259,478)	(209,270)
Missionary fund	31,604	5,624
Items not affecting cash		
Depreciation - general fund	117,315	91,243
Depreciation - building fund	207,534	204,600
	<u>283,212</u>	<u>(20,095)</u>
Changes in non-cash operating working capital items		
Accounts receivable	(79,130)	(29,971)
Prepaid expenses	(1,096)	2,050
Accounts payable and accrued liabilities	(28,049)	(61,999)
Government remittances payable	(1,823)	1,081
	<u>173,114</u>	<u>(108,934)</u>
FINANCING ACTIVITIES		
Repayment of capital lease obligations	(14,256)	(14,255)
Repayment of long-term debt	(79,229)	(161,575)
	<u>(93,485)</u>	<u>(175,830)</u>
INVESTING ACTIVITIES		
Short-term investments, net	(118)	(32)
Acquisition of fixed assets	(27,451)	(227,381)
	<u>(27,569)</u>	<u>(227,413)</u>
NET (DECREASE) INCREASE IN CASH POSITION	52,060	(512,177)
CASH POSITION, BEGINNING OF YEAR	67,854	580,030
CASH POSITION, END OF YEAR	\$ 119,914	\$ 67,854

Cash position, End of year is comprised of:

Cash	\$ 119,235	\$ 67,177
Cash restricted	679	677
	<u>\$ 119,914</u>	<u>\$ 67,854</u>

CALVARY TEMPLE WINNIPEG INC.
Notes to the Financial Statements
December 31, 2023

1. PURPOSE OF THE ORGANIZATION

The Church is incorporated under the Corporations Act of Manitoba as Calvary Temple Winnipeg Inc. The Church is a registered charity under the Income Tax Act and is therefore exempt from income taxes.

The Church's purposes are to maintain a place of worship, to evangelize locally and abroad, and to establish other departments as needed for the furtherance of the work of the Lord.

All property of the Church is held under the trusteeship of the members of the Official Board acting as Trustees for the Members of the Church.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and reflect the following significant accounting policies:

a) Fund accounting

Calvary Temple Winnipeg Inc. follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Church's program delivery and administrative activities.

The Building Fund reports restricted resources related to the expansion of the church and camp buildings and the operation of the parking lot.

The Missionary Fund reports restricted resources related to various missionary activities.

b) Revenue recognition

Receipts related to church tithes and offerings and bequests are recognized in the appropriate fund upon receipt of the offering. Investment income on short-term investments is recognized as revenue in the General Fund when earned. The Church recognizes parking lot rentals and fees in the Building Fund when persuasive evidence of an arrangement exists, service has been provided, the price is fixed or determinable and collection is reasonably assured.

c) Contributed services

A large number of people have volunteered significant amounts of their time to Calvary Temple Winnipeg Inc. No objective basis is available to measure the value of this significant contribution and no amount has been reflected in these financial statements for these services.

CALVARY TEMPLE WINNIPEG INC.
Notes to the Financial Statements
December 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Fixed assets

Fixed assets have been recorded at cost. Depreciation, which is based on the cost less the residual value over the useful life of the asset, is computed using straight-line depreciation over the following periods:

Building structures and improvements	50 years
Major building components	25 years
Rental property - parking lots	50 years
Furniture and fixtures	10 years
Sound and television equipment	10 years
Computer equipment	3 years
Vehicles	10 years

In the year of acquisition, fixed assets are depreciated at one-half the annual rate of depreciation.

e) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value when the Church becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost.

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to the other financial instruments are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognized over the expected life of the instrument using the effective interest method. Any premium or discount related to an instrument measured at amortized cost is amortized over the expected life of the item using the effective interest method and recognized in net earnings as interest income or expense.

With respect to financial assets measured at cost or amortized cost, the Church recognizes in net earnings an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss shall be reversed in net earnings in the period the reversal occurs.

CALVARY TEMPLE WINNIPEG INC.
Notes to the Financial Statements
December 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Pension plan

The Church accrues its obligations under the defined benefit pension plan as the employees render the services necessary to earn the pension benefits. More specifically, the Church accounts for its defined benefit pension plans using the immediate recognition approach. Under the immediate recognition approach, the Church determines the accrued benefit obligation based on an actuarial valuation report prepared for funding purposes. The Church recognizes the net amount of the accrued benefit obligation and the fair value of plan assets in the statement of financial position. Actuarial gains and losses are included in the cost of the plan for the year.

g) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Significant estimates include the estimated useful life of fixed assets and the carrying value of the accrued benefit obligation. Actual results could differ from these estimates.

h) Government assistance

Government assistance related to reimbursement of current expenses is recognized as income when it is received or receivable if the amount to be received can be reasonably estimated and there is reasonable assurance that the Church has complied with all conditions of the assistance. The Church has elected to show government assistance received related to the Canada Employment Wage Subsidy as revenue.

3. CASH RESTRICTED

During the year the Church received donations that were designated to debt reduction. These donations have been restricted until such time as a lump sum payment can be made.

4. CREDIT FACILITIES

The Church has arranged for the following credit facilities with the Canadian Imperial Bank of Commerce ("CIBC"): an operating line of credit to a maximum of \$250,000 bearing interest at prime plus .50%, non-revolving demand instalment loans to a maximum of \$1,695,906 bearing interest at the rates listed in Note 8 and corporate VISA cards with a limit of \$50,000. These facilities are secured by a general security agreement providing a first charge over all present and future assets of the Church, present and future collateral mortgage for \$2,500,000 giving CIBC a first charge over 400 & 440 Hargrave Street, Winnipeg and assignment of insurance over 400 & 440 Hargrave Street, Winnipeg. At December 31, 2023, the Church had availed itself of \$Nil (2022 - \$Nil) of the operating line of credit. At December 31, 2023, the outstanding balance of the VISA cards was \$12,605 (2022 - \$47,386). The instalment loans are described in Note 8.

CALVARY TEMPLE WINNIPEG INC.
Notes to the Financial Statements
December 31, 2023

5. SHORT-TERM INVESTMENTS

	<u>2023</u>	<u>2022</u>
Dr. J.E. Purdie Memorial Scholarship	\$ 1,543	\$ 1,507
Christian Service Brigade Scholarship Fund	2,640	2,603
Undesignated	3,864	3,819
	<u>\$ 8,047</u>	<u>\$ 7,929</u>

The short-term investments consist of guaranteed investment certificates. The Dr. J. Eustace Purdie Scholarship provides two annual scholarships to ministerial students attending the Horizon College & Seminary in Saskatoon, Saskatchewan. The Christian Service Brigade Scholarship Fund was established to provide high school graduates with tuition assistance for post-secondary Christian education.

6. FIXED ASSETS

	<u>2023</u>			<u>2022</u>
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 3,227,227	-	\$ 3,227,227	\$ 3,227,227
Buildings	4,417,603	2,320,224	2,097,379	2,185,731
Building improvements	2,114,615	782,757	1,331,858	1,416,442
Rental property - parking lots	1,729,890	853,325	876,565	911,163
Furniture and fixtures	620,727	420,130	200,597	237,730
Sound and television equipment	500,733	389,193	111,540	128,551
Computer equipment	35,741	31,313	4,428	4,793
Vehicles	235,217	145,126	90,091	118,636
Asset under capital lease	68,153	30,633	37,520	44,331
	<u>\$ 12,949,906</u>	<u>\$ 4,972,701</u>	<u>\$ 7,977,205</u>	<u>\$ 8,274,604</u>

7. CAPITAL LEASE OBLIGATION

	<u>2023</u>	<u>2022</u>
Total minimum lease payments	\$ -	\$ 17,449
Less amount representing interest at 7.75%	-	(737)
	-	16,712
Current portion of capital lease obligation	<u>2,456</u>	<u>15,370</u>
	<u>\$ 2,456</u>	<u>\$ 1,342</u>

CALVARY TEMPLE WINNIPEG INC.
Notes to the Financial Statements
December 31, 2023

8. LONG-TERM DEBT

	<u>2023</u>	<u>2022</u>
CIBC loan, interest at prime plus 1%, currently open, repayable in monthly payments of \$5,214 plus interest	\$ 672,684	\$ 729,594
CIBC loan, interest at prime plus 1%, currently open, repayable in monthly payments of \$2,029 plus interest	120,361	142,680
CIBC, CEBA loan interest free, bears interest of 5% if not repaid by January 18, 2024; otherwise repayable monthly at \$1,667 plus interest	60,000	60,000
	853,045	932,274
Current portion of long-term debt	853,045	85,572
	\$ -	\$ 846,702

The loans payable to CIBC are currently Open, not in Fixed terms, and therefore the entirety of the outstanding balance is classified as current debt. The on-going operations of the Church are dependent on this debt being supported by CIBC or refinanced with another lender.

9. PENSION PLAN

The Pentecostal Assemblies of Canada maintains a multiple-employer defined benefit pension plan on behalf of the Church for the benefit of the Church's employees. The plan is subject to an actuarial valuation every three years and a summary of the plan's financial position is communicated to the participating organizations at that time.

During the year, the Church was advised that based on the current financial position of the plan, that no special payments will be required by plan contributors for the next three years.

For the year ended December 31, 2023, matching contributions of \$54,461 (2022 - \$53,994) were made to the plan plus \$Nil (2022 - \$Nil) in special payments for total of \$54,461 (2022 - \$53,994).

10. FINANCIAL INSTRUMENTS

Interest rate risk

Interest rate risk refers to the adverse consequences of interest rate changes in the Church's cash flows, financial position and revenue. The risk arises from differences in the timing and amount of cash flows related to the Church's short-term investments. The Church is exposed to interest rate risk related to changes in market interest rates on the line of credit (see Note 4) and the variable interest rate on one of the demand loans (see Note 8). The Church does not use derivative instruments to reduce exposure to interest risk.

CALVARY TEMPLE WINNIPEG INC.
Schedule of Disbursements - General Fund
Year Ended December 31, 2023

Schedule 1

	2023	2022
BUILDING EXPENSES		
Heat, light, water	\$ 181,431	\$ 177,277
Insurance	74,109	68,049
Repairs and maintenance	196,257	191,132
	\$ 451,797	\$ 436,458
OTHER OPERATING EXPENSES		
Audit, accounting and legal	\$ 19,685	\$ 15,825
Computer	27,743	44,457
Equipment contracts, repairs and maintenance	351	244
Interest and bank charges	30,504	27,912
Postage and supplies	7,205	5,965
Printing and stationery	8,195	6,198
Telephone and facsimile	39,612	27,216
	\$ 133,295	\$ 127,817
PROGRAM COSTS		
Administration	\$ 32,857	\$ 45,485
Events and hospitality	48,750	39,863
Library	4,433	4,241
Music and sound	20,164	55,243
Television editing	-	836
Total adult ministries	26,519	19,305
Total children's ministries	114,374	113,268
Youth ministries	9,524	13,938
	\$ 256,622	\$ 292,179
SALARIES AND BENEFITS		
Pastors' salaries	\$ 514,195	\$ 583,170
Church salaries	606,654	597,669
Contracts	98,809	113,376
C.P.P. and E.I.	75,986	75,310
Group benefits	93,167	111,932
Pension plan (Note 9)	54,461	53,994
	\$ 1,443,272	\$ 1,535,451

CALVARY TEMPLE WINNIPEG INC.
Schedule of Disbursements - Missionary Fund
Year Ended December 31, 2023

Schedule 2

	2023	2022
Shared Funding (Other)		
Ian & Tiffanie Rowley - Cambodia	\$ 30,304	\$ 24,000
Mozambique Bible College	15,000	18,000
Bill & Shirley Pipke - BCA/CLI	12,325	9,000
Jarren & Cindie Hildebrandt - Thailand	12,020	13,870
Anna Morgante - Mission Canada (Winnipeg)	12,000	12,500
David & Eileen Courey - Belgium	12,200	12,075
Emergency Relief & Development Overseas (ERDO)	12,000	12,000
Tammy Junghans - Mission Canada (Winnipeg)	12,000	12,000
Jorge & Jacinta Melo - Portugal	9,300	6,000
Greg Wood - Children's Camps International	9,000	10,750
Ryan Rempel - Give the Word	9,000	10,200
Christo & Sarah Emmanuel - India	9,000	9,000
Jeremy & Candace Postal - Mission Canada (Whistler, BC)	9,000	6,000
Restricted Access Nation - S & M	9,000	9,000
Alexey & Tonia Pankov - Russia	9,000	9,000
Jeremy & Christine Feser - Kenya	6,000	6,500
Aimee Heyer - Mission Canada (Peterborough, ON)	6,500	6,000
John & Ruth Kerr - Zambia	6,240	6,240
Shoaib Ebadi - Square One World Media	6,025	6,000
Calvary de Jong - Mission Canada (Saskatoon, SK)	6,000	6,215
Paul & Lynn Kohls - Slovakia	6,000	6,050
Alfred Flett Ministries	6,000	6,000
Gary & Marina Cymbaluk - Greece	6,000	6,000
Danny MacKay - Equip Canada	6,000	6,000
John & Laurel Archer - Mission Global	6,000	6,000
Restricted Access Nation - B & N	6,000	6,000
Restricted Access Nation - J	6,000	6,000
Union Gospel Mission	6,000	-
Joseph Bagaza - Mission Canada (Winnipeg)	6,000	3,095
Melat Hailu - Youth For Christ (Winnipeg)	5,500	6,000
Bridges for Peace	3,641	3,030
ShareWord Global	3,090	3,000
Jeanette Sheehan - Tanzania (Village of Hope)	3,000	3,000
Phil Aud - University Campus Ministries	1,000	12,000
Timothy & Laura Block - Northern Canada Evangelical Mission	1,000	6,000
Christ the Savior Church - Tambov, Russia	(2,500)	15,400
Other PAOC Designations	(1,535)	-
	\$ 279,110	\$ 297,925

CALVARY TEMPLE WINNIPEG INC.
Schedule of Disbursements - Missionary Fund
Year Ended December 31, 2023

Schedule 2

	2023	2022
Family Business		
African Cdn Foundation for C & E Dev - Orphanage	\$ -	\$ 140
Alfred Flett Ministries	24,300	20,506
Cuba	1,000	3,854
Other family business	3,346	-
	\$ 28,646	\$ 24,500
Other Designations		
ERDO - PAOC	\$ 4,616	\$ 28,380
PAOC - Cambodia - Project 130 / Ukraine	2,641	47,540
Bridging China & Africa - Zambia Chicken Barn	11,167	6,560
Other	465	3,798
	\$ 18,889	\$ 86,278