

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED DECEMBER 31, 2022**

**JOHNSON, MURPHEY & WRIGHT, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS  
CHATTANOOGA, TENNESSEE**

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Children's Nutrition Program of Haiti, Inc.

### Opinion

We have audited the accompanying financial statements of the Children's Nutrition Program of Haiti, Inc., which comprise the Statement of Financial Position as of December 31, 2022, and the related Statements of Activities, Cash Flows, and Functional Expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Children's Nutrition Program of Haiti, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 required to be independent of the Children's Nutrition Program of Haiti, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 the Children's Nutrition Program of Haiti, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **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 misstatements, 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 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 the Children's Nutrition Program of Haiti, Inc.'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Children's Nutrition Program of Haiti, Inc.'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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information is presented for purposes of additional analysis and is 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 the audit 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.

*Johnson, Murphy & Wright, P.C.*

Chattanooga, Tennessee  
March 18, 2023

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Statement of Financial Position**  
**December 31, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets			
Cash	\$ 302,244	\$ 120,000	\$ 422,244
Right of use asset	<u>7,696</u>	<u>-</u>	<u>7,696</u>
Total current assets	<u>309,940</u>	<u>120,000</u>	<u>429,940</u>
Non-current assets			
Right of use asset	31,000	-	31,000
Property and equipment - net	<u>39,872</u>	<u>-</u>	<u>39,872</u>
Total non-current assets	<u>70,872</u>	<u>-</u>	<u>70,872</u>
<b>TOTAL ASSETS</b>	<u>\$ 380,812</u>	<u>\$ 120,000</u>	<u>\$ 500,812</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Liabilities</b>			
Current liabilities			
Accounts payable	\$ 2,463	\$ -	\$ 2,463
Accrued expenses	500	-	500
Lease liability	<u>7,696</u>	<u>-</u>	<u>7,696</u>
Total current liabilities	<u>10,659</u>	<u>-</u>	<u>10,659</u>
Non-current liabilities			
Lease liability	<u>31,000</u>	<u>-</u>	<u>31,000</u>
Total liabilities	<u>41,659</u>	<u>-</u>	<u>41,659</u>
<b>Net assets</b>			
Without donor restrictions	339,153	-	339,153
With donor restrictions	<u>-</u>	<u>120,000</u>	<u>120,000</u>
Total net assets	<u>339,153</u>	<u>120,000</u>	<u>459,153</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 380,812</u>	<u>\$ 120,000</u>	<u>\$ 500,812</u>

The accompanying notes are an integral part of the financial statements.

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Statement of Activities**  
**Year Ended December 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Individual donation	\$ 227,092	\$ -	\$ 227,092
Church donation	70,228	-	70,228
School/civic/other donation	19,766	-	19,766
Foundation donation	255,281	-	255,281
Corporate donation	11,100	-	11,100
In-kind donations	27,355	-	27,355
Investment return, net	1,269	-	1,269
Employee retention tax credit	10,000	-	10,000
Net assets released from restrictions:			
Satisfaction of program restrictions	25,000	(25,000)	-
 Total revenues, gains and other support	 647,091	 (25,000)	 622,091
<b>EXPENSES</b>			
<b>Program services</b>			
Nutrition program	464,144	-	464,144
<b>Supporting services</b>			
Management and general	33,540	-	33,540
Fund-raising	67,483	-	67,483
Total supporting services	101,023	-	101,023
 Total expenses	 565,167	 -	 565,167
 Change in net assets	 81,924	 (25,000)	 56,924
 Net assets - beginning	 257,229	 145,000	 402,229
 Net assets - end	 \$ 339,153	 \$ 120,000	 \$ 459,153

The accompanying notes are an integral part of the financial statements.

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2022**

**Cash Flows from Operating Activities**

Increase (decrease) in net assets	\$ 56,924
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	16,459
Change in carrying amount of right of use asset	(38,696)
Increase (decrease) in accounts payable	2,150
Increase (decrease) in accrued expenses	(2,818)
Increase (decrease) in lease liability	<u>38,696</u>

Net cash provided (used) by operating activities	72,715
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<b>Cash - beginning</b>	<u>349,529</u>
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<b>Cash - end</b>	<u>\$ 422,244</u>
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The accompanying notes are an integral part of the financial statements.



**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2022**

	<u>Program Service</u>	<u>Supporting Services</u>		
	<u>Nutrition Program</u>	<u>Management and General</u>	<u>Fund- Raising</u>	<u>Total</u>
<b>EXPENSES</b>				
U.S. salaries and employee benefits	\$ 62,119	\$ 11,929	\$ 49,678	\$ 123,726
Haiti salaries and employee benefits	170,169	-	-	170,169
Payroll taxes	13,324	-	2,241	15,565
Haiti programs	99,728	-	-	99,728
In-kind expenses	27,355	-	-	27,355
U.S. office and facilities	10,021	1,056	354	11,431
Haiti office and facilities	19,666	-	-	19,666
Haiti automobile	17,827	-	-	17,827
Other Haiti expenses	3,012	-	-	3,012
Fund-raising	1,797	36	3,396	5,229
Insurance	-	2,898	-	2,898
Taxes	11,828	-	-	11,828
Travel	5,109	-	351	5,460
Dues and subscriptions	2,762	1,008	4,282	8,052
Professional services	-	10,250	6,855	17,105
Other business expenses	2,968	6,363	326	9,657
Depreciation	16,459	-	-	16,459
	<u>\$ 464,144</u>	<u>\$ 33,540</u>	<u>\$ 67,483</u>	<u>\$ 565,167</u>
Total expenses	<u>\$ 464,144</u>	<u>\$ 33,540</u>	<u>\$ 67,483</u>	<u>\$ 565,167</u>

The accompanying notes are an integral part of the financial statements.

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Notes to Financial Statements**  
**December 31, 2022**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

**A. Nature of Activities**

Children's Nutrition Program of Haiti, Inc. was incorporated in Tennessee in 2004 as a nonprofit corporation. The Entity's mission is to improve the health and development of Haitian children through community-based health and nutrition education and by providing direct health care for malnourished children. To allow the Entity to accomplish its mission, revenue is derived primarily through donor contributions.

**B. Basis of Presentation - Net Asset Accounting**

The Entity follows the recommendations of the Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Net assets without donor restrictions are available for use in general operations and are not subject to donor or grantor restrictions. The Board of Directors can designate, from net assets without donor restrictions, net assets for a specific purpose. The Entity reports contributions restricted by donors, including property and equipment, as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

**C. Basis of Accounting**

The financial statements are prepared on the accrual basis of accounting and in accordance with the AICPA Audit and Accounting Guide, *Not-for-Profit Organizations*, and Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Entity follows FASB ASC Topic 606, *Revenue from Contracts with Customers*, which establishes a contract and control-based revenue recognition model, a basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue.

**D. Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Entity considers all unrestricted highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### E. Investments

Investments are carried at fair value, determined based on quoted market prices or estimated values provided by external investment managers or other sources. Realized and unrealized gains and losses are reflected within investment return, net, in the Statement of Activities. Donated investments are reflected as contributions at their market value at the date of receipt. In accordance with FASB 958-225-45-6, investment gains and income whose restrictions are met in the same reporting period are reported as support in net assets without donor restrictions. At year-end, the Entity had no investments.

### F. Fair Value Measurement

The Entity adopted the provisions of ASC 820-10-50 applicable to financial assets and liabilities, as well as for other non-financial assets and liabilities that are carried at fair value on a recurring basis. Adoption of the provisions of ASC 820-10-50 did not have an impact on the measurement of the Entity's financial assets and liabilities.

### G. Prepayment of Expenses

Expenses extending over more than one accounting period are expensed in the accounting period in which it was paid.

### H. Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. At year-end, there were no promises to give.

### I. Inventory

Supplies are expensed when they are purchased, therefore, no inventory is maintained.

### J. Leases

The Entity has adopted Accounting Standards Update (ASU) No. 2016-02, *Leases*, which requires lessees to recognize leases on the Statement of Financial Position and disclose key information about leasing arrangements.

### K. Property and Equipment

Property and equipment are valued at cost, if purchased, or fair value if contributed. The expenses for equipment in excess of \$1,000 are capitalized. Minor repairs and maintenance are expensed as incurred and additions and improvements that significantly extend the life of assets are depreciated over the remaining useful lives of the related fixed asset. At the time that assets are retired or disposed of, costs and accumulated depreciation are eliminated from the related accounts and gain or loss, if any, is credited or charged to income. Depreciation is computed on the straight-line method over the estimated useful lives of the assets as follows:

Computer equipment	5 years
Furniture and fixtures	5-7 years
Vehicles	3-5 years

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **L. Compensated Absences**

Any unused vacation or sick leave expires at year-end, therefore, there is no accrual of a liability for future benefits.

### **M. Unearned Revenues**

The Entity had no unearned revenues received prior to year-end for the following year.

### **N. In-kind Contributions**

Contributed nonfinancial assets, including donated professional services, donated equipment, and other in-kind contributions, are recorded at the fair value of the goods or services received. The Entity does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program and supporting services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation.

### **O. Methods Used for Allocation of Expenses Among Functions**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes and employee benefits, which are allocated on the basis of estimated of time and effort.

### **P. Description of Program and Supporting Services**

#### **Nutrition Program**

Dedicated to operating the children's nutrition program.

#### **Management and General**

Includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Entity's programs; and manage the functioning of the Board of Directors and financial and budgetary responsibilities.

#### **Fund-raising**

Provides the structure necessary to encourage and secure financial support from individuals, foundations and corporations.

### **Q. Advertising**

Advertising costs are expensed as incurred.

### **R. Estimates**

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

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### S. Uncertain Tax Position

The Entity accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefits are estimated based on the cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the Entity include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax. Based on its evaluation, the Entity has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Entity's evaluation was performed for tax years ended December 31, 2019 through December 31, 2022, for Federal income tax, the years that remain subject to examination by major jurisdictions as of December 31, 2022.

### T. Non-profit Entity

The Entity is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501 of the Code.

### U. Events Occurring after Reporting Date

The Entity has evaluated events and transactions that occurred between December 31, 2022 and March 18, 2023, which is the date that the financial statements were available to be issued for possible recognition or disclosure in the financial statements.

## NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Entity's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	\$ 422,244
Less: net assets with donor restrictions	<u>( 120,000)</u>
Total financial assets	<u>\$ 302,244</u>

As part of the Entity's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Entity maintains resources to meet any donor-imposed restrictions, which makes those resources unavailable for general expenditures.

The Entity may receive contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. The Entity manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

### NOTE 3 - CASH

At December 31, 2022, the carrying amount of cash was \$422,244. The bank balance held in the country was \$230,550 and was fully insured by FDIC. \$8,443 was held out of the country and was uninsured.

### NOTE 4 - PROPERTY AND EQUIPMENT - NET

Changes in the fixed assets for the year ended December 31, 2022, were as follows:

	Balance 12-31-21	Additions	Deletions	Balance 12-31-22
Computer equipment	\$ 2,342	\$ -	\$ -	\$ 2,342
Furniture and fixtures	64,928	-	-	64,928
Vehicles	138,262	-	-	138,262
	205,532	-	-	205,532
Accumulated depreciation	( 149,201)	( 16,459)	-	( 165,660)
Total	\$ 56,331	\$ (16,459)	\$ -	\$ 39,872

Depreciation expense was \$16,459 for the year ended December 31, 2022.

### NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are subject to the following purpose restrictions:

Haiti property purchase	<u>\$ 120,000</u>
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### NOTE 6 - OPERATING LEASES

The Entity leases office space under a long-term non-cancelable operating lease agreement. The lease expires April 30, 2024 and provides for renewal options ranging from one to three years, which it is reasonably certain to exercise, therefore, the payments associated with the extensions are included in the determination of the right of use assets and lease liability. No discount rate has been used because the funds could have been borrowed interest free from a board member. The future minimum lease payments under this lease are as follows:

Year ending December 31,	
2023	\$ 7,696
2024	7,928
2025	8,320
2026	8,736
2027	<u>6,016</u>
Total future minimum lease payments	38,696
Less interest	<u>-</u>
Total	<u>\$ 38,696</u>

**NOTE 6 - OPERATING LEASES (Continued)**

Reported as of December 31, 2022	
Current lease liability	\$ 7,696
Non-current lease liability	<u>31,000</u>
Total	<u>\$ 38,696</u>

The Entity also leases office space to serve as its operational headquarters in Haiti on a month to month basis for \$600 per month. Right of use assets and lease liabilities are not reported for short-term leases.

Lease expense related to the operating leases totaled \$14,617 for the year ended December 31, 2022.

**NOTE 7 - IN-KIND CONTRIBUTIONS**

The following contributed materials meeting the criteria for recognition have been presented in the financial statements as in-kind revenue and expense:

Medicine	\$ 1,298
Travel	3,511
Food	<u>22,546</u>
Total	<u>\$ 27,355</u>

The Entity classified the in-kind contributions as a program service expense. There were no donor-imposed restrictions associated with these contributions.

**NOTE 8 - COMMERCIAL INSURANCE**

It is the policy of the Entity to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, and employee health. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

## **SUPPLEMENTAL INFORMATION**



**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Comparative Schedule of Financial Position**  
**December 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current assets		
Cash	\$ 422,244	\$ 349,529
Right of use asset	<u>7,696</u>	<u>-</u>
Total current assets	<u>429,940</u>	<u>349,529</u>
Non-current assets		
Right of use asset	31,000	-
Property and equipment - net	<u>39,872</u>	<u>56,331</u>
Total non-current assets	<u>70,872</u>	<u>56,331</u>
<b>TOTAL ASSETS</b>	<u>\$ 500,812</u>	<u>\$ 405,860</u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Current liabilities		
Accounts payable	\$ 2,463	\$ 313
Accrued expenses	500	3,318
Lease liability	<u>7,696</u>	<u>-</u>
Total current liabilities	<u>10,659</u>	<u>3,631</u>
Non-current liabilities		
Lease liability	<u>31,000</u>	<u>-</u>
Total liabilities	<u>41,659</u>	<u>3,631</u>
<b>Net assets</b>		
Without donor restrictions	339,153	257,229
With donor restrictions	<u>120,000</u>	<u>145,000</u>
Total net assets	<u>459,153</u>	<u>402,229</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 500,812</u>	<u>\$ 405,860</u>

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Comparative Schedule of Activities**  
**Years Ended December 31, 2022 and 2021**

	2022	2021
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Individual donation	\$ 227,092	\$ 484,758
Church donation	70,228	54,410
School/civic/other donation	19,766	7,016
Foundation donation	255,281	98,937
Corporate donation	11,100	1,000
In-kind donations	27,355	-
Grants	-	137,294
Investment return, net	1,269	2
Employee retention tax credit	10,000	-
PPP grant revenue	-	46,156
	<u>622,091</u>	<u>829,573</u>
 Total revenues, gains and other support		
	<u>622,091</u>	<u>829,573</u>
<b>EXPENSES</b>		
<b>Program services</b>		
Nutrition program	<u>464,144</u>	<u>488,131</u>
 <b>Supporting services</b>		
Management and general	33,540	30,978
Fund-raising	<u>67,483</u>	<u>60,259</u>
Total supporting services	<u>101,023</u>	<u>91,237</u>
 Total expenses	<u>565,167</u>	<u>579,368</u>
 Change in net assets	56,924	250,205
 Net assets - beginning	<u>402,229</u>	<u>152,024</u>
 Net assets - end	<u>\$ 459,153</u>	<u>\$ 402,229</u>

**CHILDREN'S NUTRITION PROGRAM OF HAITI, INC.**  
**Comparative Schedule of Functional Expenses**  
**Years Ended December 31, 2022 and 2021**

	Program Service	Supporting Services			
	Nutrition Program	Management and General	Fund- Raising	2022 Total	2021 Total
EXPENSES					
U.S. salaries and employee benefits	\$ 62,119	\$ 11,929	\$ 49,678	\$ 123,726	\$ 106,793
Haiti salaries and employee benefits	170,169	-	-	170,169	186,231
Payroll taxes	13,324	-	2,241	15,565	12,940
Haiti programs	99,728	-	-	99,728	109,397
In-kind expenses	27,355	-	-	27,355	-
U.S. office and facilities	10,021	1,056	354	11,431	11,499
Haiti office and facilities	19,666	-	-	19,666	39,129
Haiti automobile	17,827	-	-	17,827	26,798
Other Haiti expenses	3,012	-	-	3,012	3,314
Fund-raising	1,797	36	3,396	5,229	3,720
Insurance	-	2,898	-	2,898	2,886
Taxes	11,828	-	-	11,828	12,653
Travel	5,109	-	351	5,460	5,610
Dues and subscriptions	2,762	1,008	4,282	8,052	8,267
Professional services	-	10,250	6,855	17,105	29,545
Other business expenses	2,968	6,363	326	9,657	3,973
Depreciation	16,459	-	-	16,459	16,613
Total expenses	\$ 464,144	\$ 33,540	\$ 67,483	\$ 565,167	\$ 579,368