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**EZRA INTERNATIONAL**  
**A Non-Profit Corporation**

**Financial Statements**

**For the Years Ended December 31, 2021 and 2020**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Ezra International

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of Ezra International, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and 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 Ezra International as of December 31, 2021 and 2020, 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 (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 required to be independent of Ezra International and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating 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 Ezra International's ability to continue as a going concern for one year after the date that the financial statements are issued.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

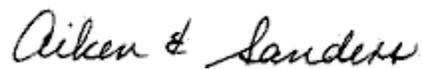
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS, 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 Ezra International'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 Ezra International'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.



Montesano, WA  
April 8, 2022

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Financial Position**

Year Ended December 31,	2021	2020
<b>ASSETS</b>		
<u>Current Assets</u>		
Cash	\$ 2,140,774	\$ 1,879,015
Foreign Currency Holdings	3,216	3,216
Prepaid	1,096	875
<b>Total Current Assets</b>	<b>2,145,086</b>	<b>1,883,106</b>
<u>Furniture and Equipment, Net</u>	<u>17,673</u>	<u>26,955</u>
<b>Total Assets</b>	<b>\$ <u>2,162,759</u></b>	<b>\$ <u>1,910,061</u></b>
<b>LIABILITIES &amp; NET ASSETS</b>		
<u>Current Liabilities</u>		
Accounts Payable	\$ 9,529	\$ 5,551
Credit Cards Payable	10,057	6,875
PPP Loan	-	23,100
<b>Total Current Liabilities</b>	<b>19,586</b>	<b>35,526</b>
Without Donor Restrictions	2,057,560	1,706,013
With Donor Restrictions	85,613	168,522
<b>Total Net Assets</b>	<b>2,143,173</b>	<b>1,874,535</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ <u>2,162,759</u></b>	<b>\$ <u>1,910,061</u></b>

*The accompanying notes are an integral part of these financial statements.*

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Activities and Changes in Net Assets**

**Year Ended December 31, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2021 Total</u>
<u>Support and Revenue</u>			
Contributions	\$ 2,258,162	\$ -	\$ 2,258,162
Forgiveness of Debt	40,183	-	40,183
Miscellaneous Income	1,304	-	1,304
In-kind Revenue	1,215	-	1,215
Interest Income	80	-	80
Loss on Disposal of Asset	(175)	-	(175)
Net Assets Released from Restriction	82,909	(82,909)	-
<b>Total Support and Revenue</b>	<b><u>2,383,678</u></b>	<b><u>(82,909)</u></b>	<b><u>2,300,769</u></b>
<u>Expenses:</u>			
Program Services	1,716,208	-	1,716,208
Management and General	172,750	-	172,750
Fundraising	143,173	-	143,173
<b>Total Expenses</b>	<b><u>2,032,131</u></b>	<b><u>-</u></b>	<b><u>2,032,131</u></b>
<b>Change in Net Assets</b>	<b>351,547</b>	<b>(82,909)</b>	<b>268,638</b>
Net Assets, Beginning of Year	<u>1,706,013</u>	<u>168,522</u>	<u>1,874,535</u>
<b>Net Assets, End of Year</b>	<b><u>\$ 2,057,560</u></b>	<b><u>\$ 85,613</u></b>	<b><u>\$ 2,143,173</u></b>

*The accompanying notes are an integral part of these financial statements.*

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Activities and Changes in Net Assets**

Year Ended December 31, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2020 Total</u>
<u>Support and Revenue</u>			
Contributions	\$ 1,994,513	\$ 144,461	\$ 2,138,974
Miscellaneous Income	604	-	604
Interest Income	51	-	51
<b>Total Support and Revenue</b>	<b><u>1,995,168</u></b>	<b><u>144,461</u></b>	<b><u>2,139,629</u></b>
<u>Expenses:</u>			
Program Services	1,403,432	-	1,403,432
Management and General	164,782	-	164,782
Fundraising	107,768	-	107,768
<b>Total Expenses</b>	<b><u>1,675,982</u></b>	<b><u>-</u></b>	<b><u>1,675,982</u></b>
<b>Change in Net Assets</b>	<b>319,186</b>	<b>144,461</b>	<b>463,647</b>
Net Assets, Beginning of Year	<u>1,386,827</u>	<u>24,061</u>	<u>1,410,888</u>
<b>Net Assets, End of Year</b>	<b><u><u>\$ 1,706,013</u></u></b>	<b><u><u>\$ 168,522</u></u></b>	<b><u><u>\$ 1,874,535</u></u></b>

*The accompanying notes are an integral part of these financial statements.*

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Cash Flows**

<b>Year Ended December 31,</b>	<b>2021</b>	<b>2020</b>
<b><u>Cash Flows From Operating Activities</u></b>		
Change in Net Assets	\$ 268,638	\$ 463,647
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) from Operating Activities:		
Depreciation	14,524	15,014
Loss on Disposal of Asset	175	
(Increase) Decrease In:		
Receivable	-	914
Prepaid	(221)	(565)
Increase (Decrease) In:		
Accounts Payable	3,978	(10,461)
Credit Cards Payable	3,182	(10,285)
PPP Loan	(23,100)	23,100
<b>Net Cash Provided by Operating Activities</b>	<b><u>267,176</u></b>	<b><u>481,364</u></b>
<b><u>Cash Flows From Investing Activities</u></b>		
Purchase of capital assets	<u>(5,417)</u>	<u>-</u>
<b><u>Cash Flows From Financing Activities</u></b>		
	<u>-</u>	<u>-</u>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>261,759</b>	<b>481,364</b>
Cash at Beginning of Year	<u>1,879,015</u>	<u>1,397,651</u>
<b>Cash at End of Year</b>	<b>\$ <u>2,140,774</u></b>	<b>\$ <u>1,879,015</u></b>
<b>Supplemental Disclosures of Cash Flow Information:</b>		
Cash Paid During the Year for Interest	<u>\$ -</u>	<u>\$ -</u>

*The accompanying notes are an integral part of these financial statements.*

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Functional Expenses**

**Year Ended December 31, 2021**

	<b>Program Services</b>	<b>Management &amp; General</b>	<b>Fundraising</b>	<b>Total</b>
Salaries	\$ 59,450	\$ 64,572	\$ 12,900	\$ 136,922
Payroll Taxes	4,548	4,294	1,480	10,322
Insurance (other than health)	3,261	977	-	4,238
Office Supplies	928	5,391	100	6,419
Postage	851	6,918	9,736	17,505
Printing & Copying	-	1,862	19,903	21,765
Professional Fees	108,790	33,258	59,400	201,448
Promotion	1,900	-	37,874	39,774
Travel	5,974	86	-	6,060
Rent Expense	-	818	-	818
Utilities	-	7,010	-	7,010
Donor & Email Database	-	13,010	756	13,766
Website	-	1,256	1,024	2,280
Repairs & Maintenance	767	80	-	847
Licenses & Permits	-	106	-	106
Dues & Subscriptions	-	888	-	888
Depreciation	-	14,524	-	14,524
Bank Service Charges	3,248	15,581	-	18,829
Direct Mission Support	1,526,491	2,119	-	1,528,610
<b>Total Expenses</b>	<b>\$ 1,716,208</b>	<b>\$ 172,750</b>	<b>\$ 143,173</b>	<b>\$ 2,032,131</b>

*The accompanying notes are an integral part of these financial statements.*

**EZRA INTERNATIONAL**  
**A Washington Non-Profit Corporation**  
**Statement of Functional Expenses**

**Year Ended December 31, 2020**

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 53,400	\$ 58,469	\$ 11,440	\$ 123,309
Payroll Taxes	4,085	3,815	1,313	9,213
Insurance (other than health)	2,506	967	-	3,473
Office Supplies	898	4,880	-	5,778
Postage	1,056	5,054	13,552	19,662
Printing & Copying	-	-	14,215	14,215
Professional Fees	104,623	39,425	35,134	179,182
Promotion	1,970	-	28,040	30,010
Travel	15,899	1,506	1,245	18,650
Rent Expense	-	729	-	729
Utilities	234	6,074	-	6,308
Donor & Email Database	-	13,810	635	14,445
Website	-	-	2,194	2,194
Repairs & Maintenance	244	160	-	404
Licenses & Permits	95	80	-	175
Dues & Subscriptions	425	575	-	1,000
Depreciation	-	15,014	-	15,014
Bank Service Charges	3,369	12,568	-	15,937
Direct Mission Support	1,214,628	1,656	-	1,216,284
<b>Total Expenses</b>	<b><u><u>\$ 1,403,432</u></u></b>	<b><u><u>\$ 164,782</u></u></b>	<b><u><u>\$ 107,768</u></u></b>	<b><u><u>\$ 1,675,982</u></u></b>

*The accompanying notes are an integral part of these financial statements.*

# EZRA INTERNATIONAL

## A Washington Non-Profit Corporation

### Notes to the Financial Statements Years Ended December 31, 2021 and 2020

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#### **NOTE 1-ORGANIZATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### Mission and Programs

The mission of Ezra International (the Agency) is to build a network of worldwide connections to fulfill a call to do the work of the Lord. The Agency is dedicated to supporting the return of Jewish people to the State of Israel (*Aliyah*). Its five-fold mission strives to 1) return Jews to Israel, 2) provide humanitarian aid, 3) care for the elderly, 4) rescue children and, 5) educate Christians about *Aliyah*. The Agency is incorporated in the state of Washington but operates within Brevard County, State of Florida to better serve its mission. The major programs of the Agency include:

*Aliyah* — Provides support in helping Jews return to Israel by performing and documenting ancestry research to obtain Israeli visa's, arrange the transportation to the Israeli Consulate for visa interviews, help with the paperwork for an international passport, provide food and basic supplies during the months before the departure for Israel, and organize support once the move to Israel has been made.

Children's Program — Provides therapy, support, and temporary living quarters for abused children.

##### Presentation Method for Financial Statements

The Agency maintains its financial records on the accrual basis of accounting. Revenue is recognized when earned, and expenditures are recognized when incurred. If an expenditure results in an asset having an estimated useful life which extends substantially beyond the year of acquisition, the expenditure is capitalized and depreciated or amortized over the estimated useful life of the asset.

##### Statement of Cash Flows

Cash and cash equivalents include cash on hand and cash on deposit in financial institutions.

##### Support from Contributions

The Agency receives a substantial amount of its support from two donors. Three donors made up 42% and 34% of total revenue for the years ended December 31, 2021 and 2020, respectively. If a significant reduction in the level of support from those donors occurred, it could have a significant effect on the Agency's programs and activities.

##### Promises to Give

Unconditional promises to give are recognized as revenue in the period received. Pledges are discounted, using a market rate, to present value for collections expected in future years. Accretion of the discount in subsequent years is recorded as contribution revenue. Conditional promises to give are recognized when conditions on which they depend are substantially met. Promises to give are recorded at their estimated net realizable value. The Agency did not have any promises to give at December 31, 2021 and 2020.

# EZRA INTERNATIONAL

## A Washington Non-Profit Corporation

### Notes to the Financial Statements Years Ended December 31, 2021 and 2020

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#### **NOTE 1-ORGANIZATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

##### Contributions

The Agency reports gifts of cash and other assets as restricted support if they are received with donor stipulations limiting the use of the donated assets. However, restricted gifts for which the donor restriction is met in the same period the gift is received are recorded as without donor restriction revenue.

When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, with donor restriction net assets are reclassified to without donor restriction net assets and reported in the statement of activities as net assets released from restrictions.

The Agency reports gifts of long-lived assets, as well as gifts of other assets restricted to the acquisition or construction of long-lived assets, as without donor restriction support unless explicit donor stipulations specify how the donated assets must be used. With donor restriction long-lived assets are considered to be released from restrictions as the asset is depreciated over its useful life. Absent explicit donor instructions about how long-lived assets must be maintained, the Agency reports the expiration of donor restriction when the donated or acquired asset is placed in service.

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions — Net assets that are not subject to donor-imposed stipulations. Includes public support and revenues which are not restricted by the donor and currently available for the support of the Agency.

Net Assets With Donor Restrictions — Net assets subject to donor imposed restrictions that may or will be met whether by actions of the project and/or the passage of time. Generally, the donors of these assets permit the project to use all or part of the income or gains earned on related investments for general or specific purposes. Net assets are released from restrictions when the purpose or time restrictions have been satisfied.

##### Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may vary from the estimates that were used.

##### Excess Cash

The Federal deposit Insurance Corporation (FDIC) insures cash deposits at individual financial institutions up to a limit of \$250,000. At December 31, 2021 and 2020, the Agency had uninsured balances of \$1,588,571 and \$1,336,540, respectively.

**EZRA INTERNATIONAL**

**A Washington Non-Profit Corporation**

**Notes to the Financial Statements  
Years Ended December 31, 2021 and 2020**

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**NOTE 1-ORGANIZATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONT.)**

Recognizing Revenue from Grants and Contracts

The financial statements report certain categories of expenses that are attributable to one or more programs. The Financial Accounting Standards Board (FASB) issued amended guidance to clarify the principles for recognizing revenue from grants and contracts with customers. The standard is effective for annual periods beginning after December 15, 2018. The guidance requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The Agency follows these principles. The Agency, if it receives an advance of funds from grants or contracts, recognizes deferred revenue in the amount of the advance for its performance obligation to perform services in the future. At December 31, 2021 and 2020, The Agency has recorded deferred revenue of \$0 and \$0, respectively. The balances of receivables and deferred revenue from grant and contracts are as follows as of December 31, 2021 and 2020:

	December 31,	
	2021	2020
Accounts Receivable	\$ -	\$ -
Deferred Revenue	\$ -	\$ -

Advertising

Advertising costs are expensed as they are incurred.

Furniture and Equipment

Furniture and equipment purchased by the Agency is recorded at cost. Furniture and equipment donated to the Agency is capitalized at its estimated fair value. The Agency's policy is to expense the acquisition cost of equipment in the year it is purchased if its cost is less than \$1,000. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. The estimated useful lives range from five to seven years for furniture, equipment, computers, and vehicles.

Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of furniture and equipment are sold or are otherwise disposed of, the appropriate cost and related accumulated depreciation amounts are removed from the accounts and any gain or loss is included in income.

**EZRA INTERNATIONAL**

**A Washington Non-Profit Corporation**

**Notes to the Financial Statements  
Years Ended December 31, 2021 and 2020**

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**NOTE 1-ORGANIZATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONT.)**

Employee Benefits

Accumulated annual leave is not accrued for the year ended December 31, 2021 and 2020 because no liability is held at year end for any employee.

Allocation of Indirect Costs

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of the Agency. These expenses include facilities, printing and office supplies, postage, and dues and subscriptions and are allocated based a ratio determined by management to be appropriate. Payroll and related costs are allocated based on time spent on each function.

**NOTE 2 –CONTRIBUTED SERVICES**

Contributed services are recorded as in-kind contributions for donated services requiring specific expertise. Many individuals volunteer their time and perform a variety of tasks to assist the Agency. The value of this contributed time is not reflected in the financial statements because the donated time is not professional in nature or does not enhance the value of a non-financial asset. The Agency had professional contributed services with a value of \$1,215 during the year ended December 31, 2021. The Agency did not have any contributed services that were recognized during the year ended December 31, 2020.

**NOTE 3 –WITH DONOR RESTRICTIONS**

There are \$85,613 and \$168,522 of designated donations unspent for their specified as of December 31, 2021 and 2020, respectively. With donor restrictions is made up of the following donations by restricted purpose:

	<u>With Donor Restrictions</u>	
	<u>2021</u>	<u>2020</u>
Children's Program	\$ 65,025	\$ 92,471
Aliyah	13,953	74,186
Boots on the Ground	-	1,545
No Place Like Home	6,635	320
	<u>\$ 85,613</u>	<u>\$ 168,522</u>

**EZRA INTERNATIONAL**

**A Washington Non-Profit Corporation**

**Notes to the Financial Statements  
Years Ended December 31, 2021 and 2020**

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**NOTE 4 –LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

As of December 31, 2021 and 2020, the Agency has \$2,143,990 and \$1,882,251, respectively, of financial assets available within one year of the statement of financial position date to meet cash needs. As more fully described in Note 1, presentation method for financial statements, the Agency accounts for that activity as with donor restrictions. There are no donor restrictions at year end December 31, 2021 or 2020. Prepaid expenses will be used spent with the passage of time, expensed within one year.

	December 31,	
	2021	2020
Cash	\$ 2,140,774	\$ 1,879,015
Foreign Currency Holdings	3,216	3,216
Total	<u>\$ 2,140,774</u>	<u>\$ 1,879,015</u>

**NOTE 5 –DIRECT MISSION SUPPORT**

The Agency conducts a substantial portion of its ministry in foreign countries. It incurs significant expenditures including operating, feeding, child assistance and eldercare, travel, and relocation expenses. The following schedule shows amounts expended by region:

	December 31,	
	2021	2020
Russia and Former Soviet State	\$ 1,201,374	\$ 954,260
South America	263,555	175,852
Europe	55,561	64,700
United States	8,120	21,472
	<u>\$ 1,528,610</u>	<u>\$ 1,216,284</u>

# EZRA INTERNATIONAL

## A Washington Non-Profit Corporation

### Notes to the Financial Statements Years Ended December 31, 2021 and 2020

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#### **NOTE 6 – DEBT & COVID-19 CORONAVIRUS**

On March 11, 2020, the World Health Organization officially declared COVID-19, the disease caused by the novel coronavirus, a pandemic. COVID-19 has required The Agency to make adjustments to operating practice and delivery of services. The Agency has continued to provide program services. Management is closely monitoring the evolution of this pandemic, including how it may affect the economy and the general population. Economic uncertainties and government mandates, which are expected to be temporary, could have a negative impact on operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

On May 8, 2020, the Agency received loan proceeds in the amount of \$23,100 under the Paycheck Protection Program (PPP). The Agency received an additional PPP loan on May 14, 2021 in the amount of \$17,083. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (Cares Act), provides for loans to qualifying businesses. The loans and accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries as described in the Cares Act.

Both PPP loans were forgiven on March 9, 2021 and November 24, 2021, respectively, and is shown as forgiveness of debt on the Statement of Activities and changes in net assets during the year ended December 31, 2021.

#### **NOTE 7 - SUBSEQUENT EVENTS**

The Agency did not have any subsequent events through April 8, 2022, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2021.

#### **NOTE 8 -FURNITURE AND EQUIPMENT**

At December 31, 2021 and 2020, furniture and equipment included the following:

	December 31,	
	2021	2020
Furniture	\$ 683	\$ 683
Computer Equipment	7,534	7,502
Vehicles	65,663	65,663
Accumulated Depreciation	<u>(56,207)</u>	<u>(46,893)</u>
	<u>\$ 17,673</u>	<u>\$ 26,955</u>

**EZRA INTERNATIONAL**

**A Washington Non-Profit Corporation**

**Notes to the Financial Statements  
Years Ended December 31, 2021 and 2020**

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**NOTE 9 –RELATED PARTY TRANSACTIONS**

The Agency paid \$40,751 and \$33,246 during the years ended December 31, 2021 and 2020, respectively, in consulting fees to Patricia Frame, a board member. She oversees operations in the former Soviet Union. This conflict of interest has been noted and Ms. Frame abstains from all conversations and votes that involve decisions about her consulting contract with the Agency.

The Agency paid \$59,700 and \$52,900 during the years ended December 31, 2021 and 2020, respectively, in consulting fees to Gary Cristofaro, a board member. He educates and publishes and distributes teachings about Ezra's role in the process of Aliyah as well as trains others on how to educate about Aliyah. This conflict of interest has been noted and Mr. Cristofaro abstains from all conversations and votes that involve decisions about his consulting contract with the Agency.

**NOTE 10 – INCOME TAX & UNCERTAIN TAX POSITIONS**

The Agency is a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

The Agency files income tax returns in the U.S. federal jurisdiction. The Agency is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2018. Currently, there is no examination or pending examination with the Internal Revenue Service (IRS).

As of December 31, 2021, there are no tax positions for which the deductibility is certain but for which there is uncertainty regarding the timing of such deductibility.