

2008 Avivara Annual Report

SECTION 1: MAJOR ORGANIZATIONAL ACCOMPLISHMENTS

2008 was the inaugural year of Avivara's existence as an organization. Growing out of a conversation over Christmas dinner in Guatemala in 2007, Avivara and its affiliate, Asociación Avivará, realized significant organizational achievements in 2008, including:

- ◆Registration as a non-profit corporation in the State of Washington, (February, 2008)
- ◆Incorporation as a tax-exempt non-profit organization (NGO) in Guatemala, (June, 2008)
- ◆Determination by the U.S. Internal Revenue Service as a 501(c)(3) tax-deductible charity, (December, 2008, but retroactive to February 20, 2008).
- ◆Development of our website
- ◆Establishment of our donor tracking and accounting systems in both the U.S. and Guatemala
- ◆Initial development of school-to-school partnerships between schools in the U.S. with schools in Guatemala

We are proud of these accomplishments. To conceptualize an idea and then bring it successfully into being through the collaborative hard work of many people navigating through multiple layers of government bureaucracy in both countries has been both a challenge and a source of satisfaction for us.

SECTION 2: MAJOR PROGRAM ACCOMPLISHMENTS

Even though our resources were somewhat limited throughout the first three quarters of 2008, we were able to realize the following accomplishments in our various program areas.

School Improvements Grants:

- ◆Lighting installed in the classrooms at La Trinidad School.
- ◆Teacher curriculum guides for all subjects at La Trinidad School.
- ◆Classroom supplies (notebooks, rulers, scissors, paper, books, etc.) for the teachers and students of the schools in the villages of El Yalu, San Jose Pacul, La Trinidad, Segunda Cruz, Tunino, and Cerro Nino.
- ◆Desks and chairs for the pre-kindergarten class in El Yalu.
- ◆Funding for a junior high math teacher at the school in San Miguel Escobar

Total number of schools receiving School Improvement Grants in 2008: 7

Total number of students enrolled in schools receiving grants in 2008: 1160+

Total number of faculty working in schools receiving grants in 2008: 55+

Scholarships:

- ◆Because we received the bulk of our contributions toward the end of the year, we were only able to provide two scholarships during 2008.
- ◆We have committed to seven scholarships for 2009, and hopefully will be able to provide more when additional money comes to us in donations.

Total number of students receiving scholarships in 2008: 2

After School Learning Centers:

◆**San Pedro Las Huertas:** In this village we opened our first after school learning center in early August. By the end of the year approximately 20 students were attending the center on a regular basis. At the Center students are provided tutoring assistance with school homework and the materials needed to help them complete their assignments. In addition, they have the opportunity to engage in learning activities in creative thinking, critical problem solving, the arts, and English.

◆**Zacatecas:** Toward the end of this year (2008), we began working closely with a group of committed young adults in the small community of Zacatecas in the foothills outside of Antigua to help them start a

community library and after school tutoring center. Our financial support helped them repair the roof of their facility, paint the interior, repair the electrical circuitry and purchase tables, shelving and books. They plan to have their learning center open and serving students by the start of school in January of 2009.

Total number of students attending After School Learning Programs in 2008: 32

(Projected number of students attending After School Learning Programs in 2009: 90+)

Service and Study Abroad Program:

Throughout the first half of the year, our staff worked with the administration and faculty of a university in the United States to develop a Guatemala Service and Study Abroad Program. Most of our work in this area was funded by a grant from that university. As a result of that process we were able to establish a network of support for providing such services as housing, transportation, volunteer placement in Guatemalan schools and social service agencies, and Spanish language instruction. While we had hoped to have students coming to Guatemala by the beginning of 2009, the university we were working with decided that it was unable to move forward with the project as originally proposed. Therefore, we are currently exploring partnerships with other universities and organizations to implement an accredited Service and Study Abroad Program in Guatemala. While those efforts continue, we have been able to provide the support services described above to individuals who have come to Guatemala independently to work as volunteers and learn more about the history, culture and peoples of Guatemala.

Total number of foreign (U.S.) volunteers working with Asociación Avivará in Guatemala in 2008: 6

SECTION 3: FINANCIAL SUMMARY

Given the unfolding global economic challenges of 2008, we were very pleased with the success of our first year of operation and fund-raising. Overall, we saw total combined revenues of slightly over \$38,000 with our combined expenses and program distributions equaling slightly more than \$26,000. This left us with an operating surplus of close to \$12,000 at the end of the fiscal year. While this may seem like a large surplus given our total revenues, it should be understood that the majority of our revenues did not come to us until the latter part of the year, which was after the school year had ended in Guatemala. (The school year in Guatemala generally runs from January to October.) We are planning to have a large portion of our 2008 operating surplus directed to our programs in Guatemala early in 2009 to help purchase more school supplies, provide scholarships and continue funding our after school learning centers. (It should also be noted that the banks in Guatemala are not federally insured as in the U.S., and for that reason, we transfer money to Guatemala only in measured amounts and only when needed for pending expenses.)

For a more detailed picture of our financial activity in 2008, please refer to our Consolidated Summary Financial Statement below. *(Please note: While Avivara (U.S.) and Asociación Avivará (Guatemala) share a common mission, a common philosophy and common values, they are in fact two distinct and separate legal entities. In addition, they maintain two separate financial accounting systems, one in the U.S. and one in Guatemala in order to meet the different reporting requirements for the governmental agencies in their respective countries. Their financial activity has been combined in this report solely to give our contributors a better understanding of the total financial activity of both organizations.)*

Thank you to everyone who supported and encouraged us this past year. On behalf of our staff, our Boards, and the children and families of Guatemala, we extend our gratitude and blessings.

CONSOLIDATED INCOME STATEMENT
Avivara and Asociación Avivará
For Fiscal Year February 20* through December 31, 2008

REVENUES

		% of Total
<u>Revenues</u>		
Contribution from U.S. Sources	\$26,585.00	68.8%
Grants from U.S. Sources	<u>\$6,700.10</u>	<u>17.3%</u>
Total U.S. Revenues	\$33,285.10	86.1%
<i>Less: Monies Transmitted to Guatemala**</i>	<i>-\$19,970.09</i>	
<i>Monies Received in Guatemala from the U.S.**</i>	<i><u>\$ 19,970.09</u></i>	
Net Effect on Combined Revenues	\$0.00	
Contributions from Guatemalan Sources	<u>\$5,357.08</u>	<u>13.9%</u>
TOTAL NET COMBINED REVENUES	\$38,642.18	100.0%

EXPENSES

U.S. Expenses		
U.S. Administration Expense	\$918.00	2.4%
U.S. Fundraising Expense	<u>\$1,944.72</u>	<u>5.0%</u>
Total U.S. Expenses	\$2,862.72	7.4%
 Guatemala Programs Expenses		
Guatemala Programs Administration	\$3,690.66	9.5%
School Improvement Programs	\$6,461.02	16.7%
Scholarships	\$880.07	2.3%
After School Learning Centers	\$4,754.07	12.3%
Service & Study Abroad	<u>\$7,711.65</u>	<u>20.1%</u>
Total Guatemala Programs Expense	<u>\$23,497.47</u>	60.9%
TOTAL COMBINED EXPENSES	<u>\$26,360.19</u>	68.3%
NET OPERATING SURPLUS	\$12,281.99	31.7%

CONSOLIDATED SUMMARY BALANCE SHEET
Avivara U.S. & Asociación Avivará Guatemala
as of December 31, 2008

ASSETS

Current Assets

Avivara U.S. Cash in Checking	\$ 8,569.29
Avivara U.S. Undeposited Funds	\$ 1,890.00
Asoc. Avivara Guatemala Cash in Checking	\$ 1,501.93
Asoc. Avivara Guatemala Cash in Savings	\$ 351.25
Asoc. Avivara Guatemala Cash on Hand	<u>\$ 327.57</u>

Total Current Assets **\$12,633.04**

Fixed Assets

Fixed Assets: Avivara U.S.	\$ 0.00
Fixed Assets: Asoc. Avivara Guatemala	<u>\$ 0.00</u>

Total Fixed Assets **\$ 0.00**

TOTAL ASSETS **\$12,633.04**

LIABILITIES

Avivara U.S. Liabilities	\$ 0.00
Asoc. Avivara Guatemala Liabilities (Deferred Compensation)	<u>\$ 351.05</u>

TOTAL LIABILITIES **\$ 351.05**

EQUITY

Retained Earnings Prior Years	\$ 0.00
Consolidated Operating Surplus 2008	<u>\$12,281.99</u>

TOTAL RETAINED EARNINGS **\$12,281.99**

EQUITY Plus LIABILITIES **\$12,633.04**

Notes:

**February 20, 2008, was the date of our incorporation in the State of Washington and the date on which we began maintaining financial records for our organization. It is also the effective date of our exemption as a 501(c)(3) tax-deductible public charity.*

*** These figures are included for informational purposes. They indicate the amount of money transmitted from Avivara (U.S.) to Asociación Avivara in 2008 to implement and carry out our programs in Guatemala.*

In Guatemala all transactions are done in Quetzales. For consistency they have been converted to U.S. Dollars in this report. Also, all of our financial transactions in Guatemala are reviewed monthly by an

independent accounting firm and audited financial reports for Asociacion Avivara are submitted annually to the Guatemalan government.

If you have any further questions regarding the financial activities of Avivara U.S. or Asociación Avivará Guatemala, please contact Gary Teale, our Executive Director/Financial Administrator through the [Contact Us](#) page on our website.