

Avivara US
Profit & Loss by Class
January through December 2014

	Unrestricted Income	Admin Expense	Fundraising Expense	Asoc. Avivara Guatemala	Sponsored Programs	TOTAL PROGRAMS	TOTAL	% of Total
INCOME								
(1h) CONTR., GIFTS & GRANTS								
(1a) Federated Campaigns								
King County Emp. Giving Plan	\$796	\$0	\$0	\$0	\$0	\$0	\$796	0.4%
United Way	\$1,112	\$0	\$0	\$0	\$0	\$0	\$1,112	0.6%
Total (1a) Federated Campaigns	\$1,908	\$0	\$0	\$0	\$0	\$0	\$1,908	1.0%
(1f) OTHER CONTRIBUTIONS								
Contributions from Individuals to Avivara Programs								
Donations by Check-Prior Donors	\$69,665	\$0	\$0	\$3,775	\$0	\$3,775	\$73,440	38.8%
Donations by Check-New Donors	\$5,085	\$0	\$0	\$0	\$0	\$0	\$5,085	2.7%
Online Donations-Prior Donors	\$8,887	\$0	\$0	\$1,170	\$0	\$1,170	\$10,057	5.3%
Online Donations-New Donors	\$1,330	\$0	\$0	\$0	\$0	\$0	\$1,330	0.7%
Recurring Monthly Contributions	\$4,150	\$0	\$0	\$1,440	\$0	\$1,440	\$5,590	3.0%
LIFE Event Contributions	\$0	\$0	\$0	\$866	\$0	\$866	\$866	0.5%
Total Individual Contributions to Avivara Programs	\$89,117	\$0	\$0	\$7,251	\$0	\$7,251	\$96,368	51.0%
Group/Corporate Contributions to Asvivara Programs								
School Partner Contributions	\$300	\$0	\$0	\$3,116	\$0	\$3,116	\$3,416	1.8%
Church Contributions	\$1,400	\$0	\$0	\$10,280	\$0	\$10,280	\$11,680	6.2%
Community Group Contributions	\$700	\$0	\$0	\$2,600	\$0	\$2,600	\$3,300	1.7%
Private Foundation Grants	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	2.6%
Corporate/Matching Gifts	\$1,480	\$0	\$0	\$0	\$0	\$0	\$1,480	0.8%
Total Group/Corporate Contributions To Avivara Programs	\$3,880	\$0	\$0	\$20,996	\$0	\$20,996	\$24,876	13.2%
TOTAL Contributions to Avivara Programs	\$94,905	\$0	\$0	\$28,247	\$0	\$28,247	\$123,152	65.1%

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	Unrestricted Income	Admin Expense	Fundraising Expense	Asoc. Avivara Guatemala	Sponsored Programs	TOTAL PROGRAMS	TOTAL	% of Total
Sponsored Programs Contributions								
AEIDS ¹								
AEIDS Donations	\$0	\$0	\$0	\$0	\$50	\$50	\$50	0.0%
Less Admin Fees/AEIDS	\$0	\$0	\$0	\$0	-\$5	-\$5	-\$5	0.0%
Total AEIDS	\$0	\$0	\$0	\$0	\$45	\$45	\$45	0.0%
Becas Especiales Uspantan ²								
Becas Especiales Uspantan Donations	\$0	\$0	\$0	\$0	\$32,155	\$32,155	\$32,155	17.0%
Less Admin Fees/Becas Especiales Uspantan	\$0	\$0	\$0	\$0	-\$2,367	-\$2,367	-\$2,367	-1.3%
Total Becas Especiales Uspantan	\$0	\$0	\$0	\$0	\$29,788	\$29,788	\$29,788	15.8%
Libros para Niños ³								
Libros para Ninos Donations	\$0	\$0	\$0	\$0	\$25,295	\$25,295	\$25,295	13.4%
Less Admin Fees/Libros a Ninos	\$0	\$0	\$0	\$0	-\$295	-\$295	-\$295	-0.2%
Total Libros para Niños	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	13.2%
SERES ⁴								
SERES Donations	\$0	\$0	\$0	\$0	\$3,385	\$3,385	\$3,385	1.8%
Less Admin Fees/SERES	\$0	\$0	\$0	\$0	-\$273	-\$273	-\$273	-0.1%
Total SERES	\$0	\$0	\$0	\$0	\$3,112	\$3,112	\$3,112	1.6%
Total Sponsored Programs Contributions	\$0	\$0	\$0	\$0	\$57,946	\$57,946	\$57,946	30.7%
TOTAL (1f) OTHER CONTRIBUTIONS	\$92,997	\$0	\$0	\$28,247	\$57,946	\$86,193	\$179,190	94.8%
(1g) Non-Cash Contributions	\$485	\$0	\$0	\$0	\$0	\$0	\$485	0.3%
TOTAL (1h) CONTR., GIFTS & GRANTS	\$95,390	\$0	\$0	\$28,247	\$57,946	\$86,193	\$181,583	96.0%

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	Unrestricted Income	Admin Expense	Fundraising Expense	Asoc. Avivara Guatemala	Sponsored Programs	TOTAL PROGRAMS	TOTAL	% of Total
PROGRAM FEES & REVENUES								
(2a) SAGE Program Fees	\$0	\$0	\$0	\$2,175	\$0	\$2,175	\$2,175	1.2%
(2b) Other Program Revenues	\$0	\$0	\$0	\$1,125	\$0	\$1,125	\$1,125	0.6%
(2c) Sponsored Programs Admin. Fees								
AEIDS Admin. Fees	\$0	\$0	\$0	\$5	\$0	\$5	\$5	0.0%
Becas Especiales Uspantan Admin. Fees	\$0	\$0	\$0	\$2,367	\$0	\$2,367	\$2,367	1.3%
Libros Para Ninos Admin. Fees	\$0	\$0	\$0	\$295	\$0	\$295	\$295	0.2%
SERES Admin. Fees	\$0	\$0	\$0	\$273	\$0	\$273	\$273	0.1%
Total (2c) Sponsored Prog. Admin Fees	\$0	\$0	\$0	\$2,939	\$0	\$2,939	\$2,939	1.6%
Total PROGRAM FEES & REVENUES	\$0	\$0	\$0	\$6,239	\$0	\$6,239	\$6,239	3.3%
OTHER REVENUES								
(3) Investment Income ⁵	\$760	\$0	\$0	\$0	\$0	\$0	\$760	0.4%
(10c) Net Inc.-Inventory Sales								
(10a) Gross Sales of Inventory-Guatemalan Craft Items	\$1,628	\$0	\$0	\$0	\$0	\$0	\$1,628	0.9%
(10b) Less Cost of Goods Sold	-\$1,158	\$0	\$0	\$0	\$0	\$0	-\$1,158	-0.6%
Total (10c) Net Inc.-Inventory Sales	\$470	\$0	\$0	\$0	\$0	\$0	\$470	0.2%
Total OTHER REVENUES	\$1,230	\$0	\$0	\$0	\$0	\$0	\$1,230	0.7%
TOTAL INCOME	\$96,620	\$0	\$0	\$34,487	\$57,946	\$92,432	\$189,052	100.0%

Avivara US
Profit & Loss by Class
January through December 2014

	Unrestricted Income	Admin Expense	Fundraising Expense	Asoc. Avivara Guatemala	Sponsored Programs	TOTAL PROGRAMS	TOTAL	% of Total
EXPENSE								
GRANTS TO PROGRAMS								
(3) GRANTS TO FOREIGN ORGS.								
Distributions to Asociacion Avivara-Guatemala								
Asociacion Avivara Unrestricted Distributions	\$0	\$0	\$0	\$68,837	\$0	\$68,837	\$68,837	39.3%
Asociacion Avivara Restricted Distributions	\$0	\$0	\$0	\$32,768	\$0	\$32,768	\$32,768	18.7%
US Purchases for Asociacion Avivara	\$0	\$0	\$0	\$4,506	\$0	\$4,506	\$4,506	2.6%
Total Distributions to Asociacion Avivara-Guatemala	\$0	\$0	\$0	\$106,111	\$0	\$106,111	\$106,111	60.6%
Distributions to Sponsored Programs								
Distributions-AEIDS	\$0	\$0	\$0	\$0	\$45	\$45	\$45	0.0%
Distributions-Becas Especiales Uspantan	\$0	\$0	\$0	\$0	\$29,788	\$29,788	\$29,789	17.0%
Distributions-Libros para Niños	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	14.3%
Distributions-SERES	\$0	\$0	\$0	\$0	\$3,112	\$3,112	\$3,112	1.8%
Total Distributions to Sponsored Programs	\$0	\$0	\$0	\$0	\$57,946	\$57,946	\$57,946	33.1%
Total (3) GRANTS TO FOREIGN ORGS.	\$0	\$0	\$0	\$106,111	\$57,946	\$164,057	\$164,058	93.7%
Total GRANTS TO PROGRAMS	\$0	\$0	\$0	\$106,111	\$57,946	\$164,057	\$164,058	93.7%
BUSINESS OPERATIONS EXPENSE								
(12) Advertising & Promotion	\$0	\$0	\$2,547	\$0	\$0	\$0	\$2,547	1.5%
(13) Office Operations Expenses	\$0	\$890	\$103	\$0	\$0	\$0	\$993	0.6%
(14) Information Technology	\$0	\$293	\$1,461	\$0	\$0	\$0	\$1,754	1.0%
(17) Travel Expenses	\$0	\$0	\$3,739	\$0	\$0	\$0	\$3,739	2.1%
Total BUSINESS OPERATIONS EXPENSE	\$0	\$1,183	\$7,850	\$0	\$0	\$0	\$9,033	5.2%

Report Date:
February 7, 2015
Accrual Basis

Avivara US
Profit & Loss by Class
January through December 2014

Prepared By:
Gary A. Teale

	Unrestricted Income	Admin Expense	Fundraising Expense	Asoc. Avivara Guatemala	Sponsored Programs	TOTAL PROGRAMS	TOTAL	% of Total
(24) OTHER EXPENSES								
(24a) Government Regulatory/Registration Fees	\$0	\$50	\$50	\$0	\$0	\$0	\$100	0.1%
(24b) Donation Processing Fees (PayPal)	\$0	\$0	\$1,038	\$0	\$0	\$0	\$1,038	0.6%
(24c) Volunteer Appreciation	\$0	\$76	\$592	\$0	\$0	\$0	\$668	0.4%
(24d) International Wire Transfer Fees	\$0	\$180	\$0	\$0	\$0	\$0	\$180	0.1%
Total (24) OTHER EXPENSES	\$0	\$306	\$1,680	\$0	\$0	\$0	\$1,986	1.1%
TOTAL EXPENSE	\$0	\$1,489	\$9,530	\$106,111	\$57,946	\$164,057	\$175,077	100.0%
Percent of Total Expense by Class		0.9%	5.4%	60.6%	33.1%	93.7%	100.0%	
NET OPERATING SURPLUS/LOSS							\$13,976	

Avivara US
Statement of Financial Position
As of December 31, 2014

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>	<u>Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Bank of America Checking	\$70,419	\$29,351	\$41,068	139.92%
Key Bank Checking ¹	\$0	\$29,600	(\$29,600)	-100.0%
Capital One Money Market ²	\$0	\$44,452	(\$44,452)	-100.0%
Operating Reserve Fund ³				
Deposited Funds	\$55,000	\$0	\$55,000	100.0%
Unrealized Gain/Loss from Investments	\$663	\$0	\$663	100.0%
Total Operating Reserve Fund	<u>\$55,663</u>	<u>\$0</u>	<u>\$55,663</u>	<u>100.0%</u>
Total Checking/Savings	\$126,082	\$103,403	\$22,679	21.93%
Other Current Assets				
Stocks/Securities ⁴	\$500	\$0	\$500	100.0%
Undeposited Funds ⁵	\$6,015	\$9,745	(\$3,730)	-38.28%
Total Other Current Assets	<u>\$6,515</u>	<u>\$9,745</u>	<u>(\$3,230)</u>	<u>-33.15%</u>
Total Current Assets	<u>\$132,597</u>	<u>\$113,148</u>	<u>\$19,449</u>	<u>17.19%</u>
TOTAL ASSETS	<u><u>\$132,597</u></u>	<u><u>\$113,148</u></u>	<u><u>\$19,449</u></u>	<u><u>17.19%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable-Sponsored Programs ⁶	\$18,693	\$11,420	\$7,273	63.69%
Total Accounts Payable	<u>\$18,693</u>	<u>\$11,420</u>	<u>\$7,273</u>	<u>63.69%</u>
Other Current Liabilities				
Prepaid SAGE Client Expenses ⁷	\$0	\$1,800	(\$1,800)	-100.0%
Total Other Current Liabilities	<u>\$0</u>	<u>\$1,800</u>	<u>(\$1,800)</u>	<u>-100.0%</u>
Total Current Liabilities	<u>\$18,693</u>	<u>\$13,220</u>	<u>\$5,473</u>	<u>41.4%</u>
Total Liabilities	\$18,693	\$13,220	\$5,473	41.4%
Equity				
Retained Earnings from Prior Years	\$99,928	\$87,817	\$12,111	13.79%
Net Operating Surplus/Loss in 2014	\$13,976	\$12,111	\$1,865	15.4%
Total Equity	<u>\$113,904</u>	<u>\$99,928</u>	<u>\$13,976</u>	<u>13.99%</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$132,597</u></u>	<u><u>\$113,148</u></u>	<u><u>\$19,450</u></u>	<u><u>17.19%</u></u>

Asociacion Avivara-Guatemala
2014 Profit and Loss Summary by Class
(In US Dollars)

	Admin	Schools	Scholarships	Centers	SAGE Program	Disaster Assistance	Sponsored Programs	Unrestricted/ Unclassified	Total	% of Total
2014 Average Currency Conversion Rate-Q/\$	7.79848									
INCOME										
U.S. Donations to Asociacion Avivara										
Unrestricted Donations from Avivara U.S.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,837	\$68,837	54.6%
Restricted Donations from Avivara U.S. ¹	\$323	\$13,619	\$12,032	\$0	\$3,452	\$3,342	\$0	\$0	\$32,768	26.0%
Total U.S. Donations to Asoc. Avivara	\$323	\$13,619	\$12,032	\$0	\$3,452	\$3,342	\$0	\$68,837	\$101,605	80.7%
U.S. Donations to Sponsored Programs ²										
Becas Especiales Uspantan	\$0	\$0	\$0	\$0	\$0	\$0	\$23,151	\$0	\$23,151	18.4%
SERES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132	\$0	\$1,132	0.9%
AEIDS	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$45	0.0%
Total U.S. Donations to Sponsored Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$24,328	\$0	\$24,328	19.3%
Total U.S. Donations	\$323	\$13,619	\$12,032	\$0	\$3,452	\$3,342	\$24,328	\$68,837	\$125,934	100.0%
Income from Non-U.S. Sources										
Earned Interest on Reserve Funds in Guatemala	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$49	0.0%
Total Income from Non-U.S. Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$49	0.0%
TOTAL INCOME	\$323	\$13,619	\$12,032	\$0	\$3,452	\$3,342	\$24,328	\$68,887	\$125,983	100.0%
EXPENSES										
Salaries & Benefits										
Base Salaries	\$0	\$5,326	\$5,326	\$0	\$0	\$0	\$0	\$0	\$10,653	8.2%
Bonus Salaries ³	\$0	\$888	\$888	\$0	\$0	\$0	\$0	\$0	\$1,776	1.4%
Deferred Compensation ⁴	\$0	\$714	\$714	\$0	\$0	\$0	\$0	\$0	\$1,427	1.1%
Medical/Dental Benefits	\$0	\$760	\$275	\$0	\$0	\$0	\$0	\$0	\$1,034	0.8%
Total Salaries & Benefits	\$0	\$7,687	\$7,203	\$0	\$0	\$0	\$0	\$0	\$14,890	11.4%
Professional Services										
Accounting	\$769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$769	0.6%
Other Professional Services	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16	0.0%
Total Professional Services	\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$785	0.6%

Asociacion Avivara-Guatemala
2014 Profit and Loss Summary by Class
(In US Dollars)

	Admin	Schools	Scholarships	Centers	SAGE Program	Disaster Assistance	Sponsored Programs	Unrestricted/ Unclassified	Total	% of Total
General & Administrative Expenses										
Office Supplies	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179	0.1%
Office Equipment	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	0.1%
Telephone	\$141	\$426	\$241	\$0	\$122	\$0	\$0	\$0	\$930	0.7%
Hospitality ⁵	\$170	\$14	\$68	\$0	\$775	\$0	\$0	\$0	\$1,027	0.8%
Taxes-General	\$7	\$68	\$17	\$0	\$0	\$0	\$0	\$0	\$92	0.1%
Other Misc. Expenses	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	0.0%
Total General & Administrative Expenses	\$661	\$509	\$327	\$0	\$896	\$0	\$0	\$0	\$2,393	1.8%
Educational Improvement Grants										
Photocopies & Printing	\$0	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$364	0.3%
Classroom Furniture	\$0	\$1,411	\$0	\$0	\$0	\$0	\$0	\$0	\$1,411	1.1%
Teaching Materials	\$0	\$6,295	\$0	\$0	\$0	\$0	\$0	\$0	\$6,295	4.8%
Student Supplies	\$0	\$8,565	\$0	\$0	\$0	\$0	\$0	\$0	\$8,565	6.6%
Textbooks	\$0	\$2,337	\$0	\$0	\$0	\$0	\$0	\$0	\$2,337	1.8%
Technology (Schools) ⁶	\$0	\$12,924	\$0	\$0	\$0	\$0	\$0	\$0	\$12,924	9.9%
Teacher Workshops	\$0	\$1,092	\$0	\$0	\$21	\$0	\$0	\$0	\$1,113	0.9%
Supplemental Teacher's Salaries	\$0	\$410	\$0	\$231	\$0	\$0	\$0	\$0	\$641	0.5%
Infrastructure Projects ⁷	\$0	\$3,086	\$0	\$0	\$0	\$0	\$0	\$0	\$3,086	2.4%
Other Materials	\$0	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$507	0.4%
School Reinforcement Programs									\$0	0.0%
Centro Zacatecas	\$0	\$0	\$0	\$462	\$0	\$0	\$0	\$0	\$462	0.4%
Total Reinforcement Programs	\$0	\$0	\$0	\$462	\$0	\$0	\$0	\$0	\$462	0.4%
Total Educational Improvement Grants	\$0	\$36,993	\$0	\$692	\$21	\$0	\$0	\$0	\$37,706	28.9%

Asociacion Avivara-Guatemala
2014 Profit and Loss Summary by Class
(In US Dollars)

	Admin	Schools	Scholarships	Centers	SAGE Program	Disaster Assistance	Sponsored Programs	Unrestricted/ Unclassified	Total	% of Total
Scholarships										
Primary Scholarships (K-6)										
Base Scholarships-Primary	\$0	\$0	\$818	\$0	\$0	\$0	\$0	\$0	\$818	0.6%
Scholarship Bonuses-Primary ⁸	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$77	0.1%
Reinforcement Help-Primary	\$0	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$147	0.1%
Total Primary (K-6) Scholarships	\$0	\$0	\$1,042	\$0	\$0	\$0	\$0	\$0	\$1,042	0.8%
Secondary Scholarships (7-12)										
Base Scholarships-Secondary	\$0	\$0	\$10,489	\$0	\$0	\$0	\$0	\$0	\$10,489	8.0%
Scholarship Bonuses-Secondary	\$0	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$744	0.6%
Reinforcement Help-Secondary	\$0	\$0	\$309	\$0	\$0	\$0	\$0	\$0	\$309	0.2%
Technology Support-Secondary	\$0	\$0	\$1,699	\$0	\$0	\$0	\$0	\$0	\$1,699	1.3%
Total Secondary Scholarships (7-12)	\$0	\$0	\$13,241	\$0	\$0	\$0	\$0	\$0	\$13,241	10.2%
University Scholarships										
Base Scholarships-University	\$0	\$0	\$12,817	\$0	\$0	\$0	\$0	\$0	\$12,817	9.8%
Special Programs Support-University ⁹	\$0	\$0	\$1,154	\$0	\$0	\$0	\$0	\$0	\$1,154	0.9%
Technology Support-University	\$0	\$0	\$2,009	\$0	\$0	\$0	\$0	\$0	\$2,009	1.5%
Total University Scholarships	\$0	\$0	\$15,979	\$0	\$0	\$0	\$0	\$0	\$15,979	12.3%
Scholarship Meetings Expense ¹⁰	\$0	\$0	\$1,236	\$0	\$0	\$0	\$0	\$0	\$1,236	0.9%
Total Direct Scholarships Expenses	\$0	\$0	\$31,498	\$0	\$0	\$0	\$0	\$0	\$31,498	24.2%

Asociacion Avivara-Guatemala
2014 Profit and Loss Summary by Class
(In US Dollars)

	Admin	Schools	Scholarships	Centers	SAGE Program	Disaster Assistance	Sponsored Programs	Unrestricted/Unclassified	Total	% of Total
Transportation & Delivery										
Vehicles Expenses										
Gasoline/Diesel	\$0	\$1,567	\$297	\$0	\$628	\$118	\$0	\$0	\$2,609	2.0%
Vehicle Repairs	\$0	\$1,225	\$72	\$0	\$634	\$0	\$0	\$0	\$1,931	1.5%
Vehicle Depreciation	\$0	\$2,802	\$135	\$0	\$0	\$0	\$0	\$0	\$2,936	2.3%
Vehicle Insurance	\$0	\$385	\$161	\$0	\$335	\$0	\$0	\$0	\$880	0.7%
Vehicle Taxes	\$0	\$65	\$15	\$0	\$55	\$0	\$0	\$0	\$135	0.1%
Vehicle Casualty Loss/Theft ¹¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,169	\$8,169	6.3%
Other Vehicle Expenses	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$11	0.0%
Total Vehicle Expenses	\$0	\$6,044	\$680	\$0	\$1,662	\$118	\$0	\$8,169	\$16,672	12.8%
Other Contracted Transportation	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77	0.1%
Total Transportation and Delivery	\$0	\$6,121	\$680	\$0	\$1,662	\$118	\$0	\$8,169	\$16,749	12.8%
Sponsored Programs Distributions ¹²										
Becas Especiales Uspantan	\$0	\$0	\$0	\$0	\$0	\$0	\$23,151	\$0	\$23,151	17.8%
SERES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132	\$0	\$1,132	0.9%
AEIDS	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$45	0.0%
Total Sponsored Programs Distributions	\$0	\$0	\$0	\$0	\$0	\$0	\$24,328	\$0	\$24,328	18.7%
Disaster Assistance ¹³	\$0	\$0	\$0	\$0	\$0	\$2,040	\$0	\$0	\$2,040	1.6%
TOTAL EXPENSES	\$1,447	\$51,309	\$39,708	\$692	\$2,579	\$2,158	\$24,328	\$8,169	\$130,390	100.0%
% of Total Expenses by Class	1.11%	39.35%	30.45%	0.53%	1.98%	1.65%	18.66%	6.27%	100.00%	
Net Operating Surplus/Loss by Class										
	-\$1,124	-\$37,690	-\$27,676	-\$692	\$873	\$1,184	\$0	\$60,718	-\$4,407	
	Admin ¹⁴	Schools	Scholarships	Centers	SAGE Program ¹⁵	Disaster Assistance	Sponsored Programs	Unrestricted/Unclassified ¹⁶	Total	

Asociacion Avivara-Guatemala
Statement of Financial Position (In U.S. Dollars)
December 31, 2014

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>	<u>Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings/Cash on Hand				
BAM Checking ¹	\$2,244	\$596	\$1,648	276.72%
BAM Savings (Reserve Funds) ²	\$139	\$6,070	(\$5,930)	-97.7%
BAM Savings (Vehicle Replacement) ³	\$130	\$3,362	(\$3,232)	-96.14%
BAM Special Account for Tax Payments ⁴	\$71	\$36	\$35	97.15%
Cash on Hand ⁵	\$4,236	\$2,958	\$1,278	43.2%
Total Checking/Savings/Cash on Hand	\$6,820	\$13,022	(\$6,202)	-47.63%
Total Current Assets	\$6,820	\$13,022	(\$6,202)	-47.63%
Fixed Assets				
Vehicles				
Mazda BT-50 Pickup (2011) ⁶				
Mazda (2011) Original Cost Dec 9, 2014	\$14,643	\$0	\$14,643	100.0%
Total Mazda BT-50 Pickup (2011)	\$14,643	\$0	\$14,643	100.0%
Mazda BT-50 Pickup (2010) ⁷				
Mazda (2010) Original Cost	\$13,857	\$13,857	\$0	0.0%
Mazda (2010) Accumulated Depreciation	(\$5,543)	(\$2,771)	(\$2,771)	-100.0%
Mazda (2010) Loss due to Theft	(\$8,314)	\$0	(\$8,314)	-100.0%
Total Mazda BT-50 Pickup (2010)	\$0	\$11,085	(\$11,085)	-100.0%
Suzuki Moto				
Suzuki Moto Original Cost	\$1,399	\$1,399	\$0	0.0%
Suzuki Moto Accumulated Depreciation	(\$839)	(\$560)	(\$280)	-50.0%
Total Suzuki Moto	\$560	\$839	(\$280)	-33.33%
Total Vehicles	\$15,202	\$11,925	\$3,278	27.49%
Total Fixed Assets	\$15,202	\$11,925	\$3,278	27.49%
TOTAL ASSETS	\$22,022	\$24,946	(\$2,924)	-11.72%
LIABILITIES & EQUITY				
Liabilities				
Long Term Liabilities				
Deferred Compensation ⁸	\$7,528	\$6,045	\$1,483	24.53%
Total Long Term Liabilities	\$7,528	\$6,045	\$1,483	24.53%
Total Liabilities	\$7,528	\$6,045	\$1,483	24.53%
Equity				
Retained Earnings from Prior Years	\$18,901	\$11,335	\$7,566	66.75%
Net Operating Surplus/Loss in 2014 ⁹	(\$4,407)	\$7,566	(\$11,973)	-158.25%
Total Equity	\$14,494	\$18,901	(\$4,407)	-23.32%
TOTAL LIABILITIES & EQUITY	\$22,022	\$24,946	(\$2,924)	-11.72%