



**2018 S.L. Gimbel
Foundation Fund
Grant Application**

Internal Use Only:
Grant No: 20180313

CURRENT I.D.: 24400
\$25,000

Organization / Agency Information

Organization/Agency Name: Child Aid		
Physical Address: 917 SW Oak Street, Suite 208, Portland, OR 97205		
Mailing Address:		
CEO or Director: Dr. Nancy Press Title: CEO		
Phone: (503) 223-3008	Fax:	Email: press@child-aid.org
Contact Person: Nancy Press		Title: CEO
Phone: (503) 223-3008	Fax:	Email: press@child-aid.org
Web Site Address: http://www.child-aid.org		Tax ID: 33- 0317937

Program / Grant Information

Interest Area: Animal Protection Education Environment Health Human Dignity

Program/Project Name: Child Aid Literacy for Life		Amount of Grant Requested: \$25,000	
Total Organization Budget: \$1,522,335	Per 990, Percentage of Program Service Expenses (Column B / Column A x 100): 85%	Per 990, Percentage of Management & General Expenses Only (Column C / Column A x 100): 6%	Per 990, Percentage of Management & General Expenses and Fundraising (Column C+D / Column A x 100): 15%
Purpose of Grant Request (one sentence): The purpose of this grant request is to expand our successful literacy program to five new schools, 1,150 primary schoolchildren in remote, mostly indigenous communities in Chimaltenango and Solola Guatemala.			
Program Start Date (Month and Year): 10/1/2018		Program End Date (Month and Year): 10/15/2019	
Gimbel Grants Received: List Year(s) and Award Amount(s) n/a			

Handwritten signature and date: 6/15/18

2018 S.L. Gimbel Foundation Fund APPLICATION

Narrative

I. Organization Background

Child Aid promotes social and economic development through literacy in Guatemala. We transform how literacy skills are taught in public primary schools, so all children can have access to a quality education, the opportunity to improve their lives, and contribute to their communities and the world. We focus on rural villages where illiteracy disproportionately affects indigenous Maya people, especially women, and in early grades where education has the largest impact on literacy and overall life chances. In the rural highlands of the States of Sololá and Chimaltenango, we train teachers with school-wide workshops and one-on-one classroom coaching, and provide Spanish-language, grade appropriate books.

Child Aid was founded in 1993 as a small, non-governmental organization providing resources, primarily books, to libraries and schools. By 2010, the focus had shifted entirely to an integrated school program, as the organization's accumulating data showed the greatest impact on literacy to be from direct teacher training in schools. Child Aid has been continuously shaped by its founders' desire to be of service in areas of great poverty; their "early adopter" stance in favor of bottom-up, grassroots development; and their profound faith in the existence of equal amounts of talent and energy in every society.

Organizational Accomplishments:

INCREASED TIES WITH THE GUATEMALAN MINISTRY OF EDUCATION

- o We successfully underwent a process ending in Certification from the Ministry of Education that Child Aid can operate a teacher training program in Guatemala. This is a new requirement of the Ministry and Child Aid is one of the very few educational NGOs in the country to gain this certification.

- o We have received specific invitations from the heads of the Departments of Sololá and Chimaltenango to bring our program to the primary schools in their districts

- o We continue to receive invitations from organizations and schools in other parts of Guatemala to expand to their areas

GROWTH

- o We expanded from 65 schools in 2016 to 91 schools in 2018, a growth rate of 40%

- o We hired 9 new trainers during that time, in two rounds of hiring

- o We opened a second office in the town of Patzun in order to reach more schools in Chimaltenango

EVALUATION

- o In 2016, we began an on-going evaluation protocol to investigate the effect of Child Aid's intervention on the reading outcomes of students whose teachers are in our program.

- o Our first set of analyzed data found that students in Child Aid schools improved their scores 65% more than students in non-Child Aid schools

CURRICULUM

- o Reorganized, refocused and republished our Teacher Trainer curriculum, highlighting the specific ways in which it aligns with the Guatemalan National Curriculum

- o Undertook production of a Facilitator's Guide to go along with the curriculum and provide our Literacy Trainers with more detailed advice and options for Workshop facilitation

BOARD OF DIRECTORS

- o We recruited our first Guatemalan national Board member, an educator-researcher who heads the Center for Educational Research at the Universidad del Valle de Guatemala

Program Activities:

Child Aid believes in the value of teachers. We know that it is only when teachers are given the training, support and resources they need, that learning can happen in classrooms. We have seen the hunger for better training and resources among teachers in Guatemala. Our program provides a 4-year partnership with a public primary school. During that time we provide eight full-day workshops in the school; 16 in-classroom coaching sessions; a comprehensive teacher manual, aligned to best practices in international education and to the Guatemalan national curriculum; a classroom library with a minimum of seven books for each child; and ongoing support

from a Child Aid Literacy Trainer. Child Aid conducts year-end focus groups where teachers are encouraged to tell us which methods and techniques are having a real impact on the students in their classrooms.

Child Aid works with the permission of the Directors of the Departments of Sololá and Chimaltenango. Each of these Departments have upwards of 500 primary schools, divided into Districts that may vary from 15 to 90 schools each. Our primary contact is with District Supervisors with whom we select the schools in which we will begin our program in a given year. We concentrate on the rural areas within these highland communities, home to speakers of Kaqchikel and Tz'utujil, 2 of the 23 Mayan languages. Many students enter school without the ability to speak Spanish and so our intervention includes techniques for bilingual education.

Child Aid also offers Adventures in Reading, a structured reading program for primary-age school children in order to help maintain learning gains made during the school year through their long summer break. We work with teachers and librarians to implement learning games and read-alouds to help children keep the momentum of learning going during vacation months.

II. Project Information:

A) Statement of Need

There is an ongoing tragedy in the classrooms in Guatemala. There are plenty of public primary school buildings. Teachers are present. And nearly 90 percent of Guatemalan children enter primary school. Still, more than a decade after the government of Guatemala legislated significant educational reforms, only one in four children graduate to middle school, and only one in ten make it to high school. These dismal results involve two, intertwined classroom factors: A lack of resources and out-moded ways of teaching. These factors interact because teachers, who were educated in classrooms without books were taught by copying off a blackboard. When they begin to teach, they replicate this bankrupt model. It is for this reason that Child Aid addresses both the training and the resource issue. So, while classrooms are filled with young children, and teachers stand ready to educate them, the Guatemalan school system is so broken that children are left illiterate, and a cycle of systemic poverty - the worst in South and Central America - swallows whatever potential these students may have had. At the end of first grade, 60 percent of Guatemalan school children cannot read a three-word sentence.

The children in schools where Child Aid works face an additional challenge. Identifying as indigenous Maya, they face both poverty and severe discrimination, and many enter school speaking the Mayan language of their community but not Spanish. Child Aid selects its Literacy Trainers so that they speak the same language as the children in the school and the Trainers are taught bilingual "bridging" techniques to make certain that young students can understand what is going on in the classroom. In addition, these trainers are generally young women who wear the traje (native Mayan dress) of those communities. They provide role models of pride and authority to these primary school students at the same time that they provide resources and training to the teachers.

The ability to read is a powerful tool, but it is insufficient by itself. Our intervention is based on the belief that schools must help children learn to read but must also provide them with the tools to continue to read to learn. Children must be taught to think critically, to imagine and dream. We believe that students and the parents who see them grow and learn; teachers, school principals, and district supervisors who also see that change is possible, will become a force for change beyond the classroom.

B) Project Description

Child Aid seeks support to expand the number of public primary schools we serve through our four-year, proven literacy program in Guatemala. Securing a Gimbel Foundation Grant will enable us to reach an additional 1,150 primary school students - half of whom are female - in five additional rural schools in the Guatemalan highlands, providing these at-risk children with well-trained teachers and valuable resources.

The Child Aid Literacy Trainer is the essential engine of our program and what makes our program innovative and unique. For more than 2 decades, the Guatemalan Ministry of Education has tried a variety of teacher improvement schemes. Yet none of Ministry's efforts has worked to improve students' test scores or graduation rates. What continues to be missing are the very things Child Aid provides:

Resources in the form of an adequate number and variety of books that teachers learn to classify, lend out, and use in a variety of classes.

Usable curriculum materials. The National Curriculum of Guatemala is an excellent document, but it is written at a college level for teachers who enter teaching with a high school degree and it provides little practical guidance. Child Aid provides much of this same curricular material in accessible form and through small, school-based workshops.

Literacy Trainers who support teachers and provide in-classroom coaching. Studies have shown that lasting change in teacher performance requires intense, one-on-one, classroom-based coaching. The Ministry of Education has several times begun and then dropped efforts to provide in-classroom coaching, unable to find sufficient numbers of qualified trainers. Child Aid faces the same difficulty – an applicant pool that comes out of the same broken educational system that Child Aid is trying to help mend. What is most unique and innovative about our program is that we have developed a complex process to recruit, select, and train effective Literacy Trainers and provide them with the resources they need. Our organization recruits, selects, and trains new Literacy Trainers with an eye toward native ability, adaptability and leadership capabilities. Our newly hired Trainers undergo a structured program of demonstration, lecture, questions and practice. Each new Literacy Trainer is assigned to one of our existing teams and given primary responsibility for roughly 50 teachers. For the first six months, she is shadowed by a more experienced Trainer and has detailed semi-monthly meetings with the team supervisor.

This is a time, labor and, to some degree, cost intensive process, but it is the secret to Child Aid's success. Children in schools that work with Child Aid are met with really talented and enthusiastic educators. Our innovation boils down to our organization's ability to hand teachers the tools and education they need to empower a whole generation of Guatemalan children.

C) Project Goal, Objectives, Activities, Expected Outcomes & Evaluation

Project Goal: Provide a proven literacy intervention to rural, indigenous Mayan children in the Guatemalan department of Chimaltenango who have among the poorest educational opportunities in Central America, suffer the worst discrimination and are caught in a cycle of extreme poverty.

Project Objectives: Reach 1,150 new elementary students, half of whom are girls and all of whom are indigenous Maya, with our literacy program as we enter five new primary schools in Chimaltenango, Guatemala.

Project Activities: Advertise for, screen, and hire one new literacy trainer. Put new trainer through our 2-month training program, using our well-tested, curriculum-based approach. Assign trainer to one of our four teams, based on geography and indigenous language ability. Assign 50 teachers at approximately 5 new schools to trainer. Trainer will meet with the principals of her schools, along with her team leader, to conduct the initial Child Aid orientation meeting.

The new Trainer will be shadowed for the first half of the year by a more senior trainer on her team. She will also meet on a semi-monthly basis with the leader of her team, who will do a qualitative assessment of her progress and performance. All her activities will be entered into our Salesforce database and her team leader, as well as our Country Director, will keep track that outputs are all being accomplished on time.

Expected Outcomes: We expect to reach 1,150 new elementary students by adding 1 literacy trainer to our staff who will, in turn, train teachers in 5 primary schools new to our program in 2018.

Evaluation: 5. Evaluation

Using Child Aid's Salesforce database and tracking system, generate reports on the number of workshops, one-on-one coaching sessions and in-class training the literacy trainer conducts in five new schools. Track our role in educating 1,150 elementary students through our program's standard first-year student outcome testing completed in November each year.

D) Timeline

Provide a timeline for implementing the project. State the start date and ending date of the project, include timeframes for specific activities, as appropriate.

August 2018: Begin advertising through social media, local newspapers, and postings in the offices of District Supervisors where certified but not currently employed teachers look for job opening. (This activity would not be funded by the Gimbel Foundation)

September 2018: Begin process of reading and selecting possible candidates for further interviews. (This activity would not be funded by the Gimbel Foundation)

October 2018: In-person interview and selection process for Literacy Trainer. This will include bringing up to 30 possible hires into our offices to be interviewed by teams comprised of two senior Child Aid staff each. Final selection is made and new Literacy Trainer formally joins our staff

November 2018: Training program begins and runs the full month of November. During this time, trainer is also assigned to a specific team and has a chance to meet socially with other team members, as well as all senior staff.

December 2018: Training program continues and wraps up for Christmas holiday, which is celebrated throughout Guatemala.

January 2019: New hire begins work as a Literacy Trainer, meeting with the school principals and teachers in her assigned schools

February – October 2019: Literacy Trainer works throughout the school year, providing Child Aid's intervention.

E) Target Population

Who will this grant serve? How many people will be impacted? Provide a breakdown: Number of Children, Youth, Adults, Seniors, Animals.

Securing a Gimbel Foundation Grant will enable us to reach an additional 1,150 indigenous Mayan primary school students in approximately 5 additional schools in the rural highlands of the Guatemalan States of Sololá and Chimaltenango. At least half of them will be girls. The effect on these students will be enacted through the training of 50 teachers by our new Literacy Trainer. These trained teachers will, at the end of our 4-year program, have improved their teaching skills for the rest of their careers. If, for instance, these teachers remain in their positions for the next decade, 11,000 more students in this remote and poverty-stricken area will benefit from Child Aid's literacy program. Although these are the direct recipients of the program, our book lending programs also bring books into the homes of these students, generally for the first time. Thus, there is an unmeasured ripple effect from the Literacy Trainer through the 50 teachers to 1,150 students each year, to perhaps 11,000 more students touched by that teacher and then out to the families and communities in which these students and teachers live.

F) Projects in the Community

How does this project relate to other existing projects in the community? Who else in the community is providing this service or has a similar project? Who are your community partners (if any)? How are you utilizing volunteers?

Child Aid coordinates our programs via relationships with various local levels of the Ministry of Education. Before we bring our intervention into a new school district, we meet with the District Supervisor and then with the principal of the school. This year, we have gained official certification of our program from the national level of the Ministry. We consider the teachers, principals, school and district supervisors to be our partners.

In the great majority of the communities where we work, there are no similar service providers, NGO's or governmental interventions.

Child Aid is continually seeking partners who can help in addressing other aspects of the literacy and poverty conundrum – such as early childhood nutrition – but have not yet been successful in this regard. We have one, long-standing group of retired Portland-area teachers and librarians who come to Guatemala each late fall. They paint a school building in need and help with the work we do at that time

of the year – book distribution and bookshelf building. They also spread the word about Child Aid’s work.

Due to the technical and specialized nature of Child Aid’s work in Guatemala, we do not use volunteers in our program work.

G) Use of Grant Funds

How will you use the grant funds?

Child Aid will use a \$25,000 grant to hire an additional Literacy Trainer in order to expand our proven literacy program to five new public schools with approximately 50 teachers. This will enable us to reach nearly 1150 additional schoolchildren in the Departments of Sololá and western Chimaltenango, Guatemala. In addition to the salary of the Literacy Trainer, expenses will be covered for the senior staff who train the new employee, which is an extensive process. Funds are also needed to provide the essentials of the Literacy Trainer’s job: Curriculum materials; books to bring to her new schools; a smart phone to remain in communication with schools and staff and receive updates; money for the considerable transportation expenses to reach the 5 remote schools. Finally, Child Aid provides each Literacy Trainer with a \$500USD educational stipend to help them complete a college degree. Our most senior staff member gained her law degree via Child Aid stipends

III. Project Future

A) Sustainability

There are several ways that Child Aid envisions sustainability. (1) Each teacher who is trained by us, and who then teaches differently throughout the rest of her career, touches approximately 25 students each year for, perhaps, an additional 25--30 years; this is a rather large multiplier effect. (2) Students who are touched by our program, and know how to read to learn and think critically, will become more engaged citizens, placing more pressure on the government for educational and other social justice reforms, creating a “virtuous cycle.” (3) In our experience, the parents of these students are also seeing differences in schools and expressing demand for more school days and fewer administrative holidays; (4) Demand for our program is increasing from locations outside of the reach of our current work in Sololá and Chimaltenango. (5) Now that we have successfully demonstrated the ability the effect of our intervention on student outcomes, have received certification from the Ministry of Education, and have begun to demonstrate a model of program replication through geographically non-contiguous hubs, we are seeking, and believe we can attract, funds from larger donors and foundations..

IV. Governance, Executive Leadership and Key Personnel/Staff Qualifications

A) Governance

There are 14 individuals on Child Aid’s Board of Directors. Five members hold doctoral degrees. Our Board chair is a retired businesswoman, with expertise in education and machine learning. Three Board members are attorneys; our Board Vice Chair retired as co-managing partner of an international law firm. We have 3 non-profit professionals, including an expert in early childhood literacy and a Stanford MBA who works as a management consultant. Our CEO/Executive Director also serves as a voting member of the Board and holds a doctoral degree. Our newest Board member is our first Guatemalan national member; he runs Guatemala’s premier educational research institute.

The Board’s role is primarily fiduciary and managerial. The ED calls on the expertise of individual Board members as needed – for example on legal issues. Our standing committees are: Development & Communications; Finance & Audit; Strategy & Growth; and two ad hoc advisory committees: Evaluation and Technology. We also have Executive Committee comprising Board officers (Chair; Vice-Chair; Treasure; Secretary; and an ad hoc member). Board decisions are by a majority of a quorum at in-person meetings or by voice vote via phone meetings when necessary. Board terms are 3-years with no restrictions on number of terms.

B) Management

Describe the qualifications of key personnel/staff responsible for the project.

Nancy Press, PhD., CEO. Trained as an anthropologist and social science researcher, Press is also Child Aid's co-founder. She is responsible for overall organizational management.

Angus Fredenburg, Country Director, MA has a background in primary school teaching and was in Peace Corps in Nicaragua. He manages our staff of 21 Guatemala-nationals who are divided into 4 teams, each headed by a Supervisor and comprising a senior staff team. Press and Fredenburg communicate daily by email and at least once per week via Skype.

Pamela Curtin, MA. Director of Curriculum and Professional Development. Ms. Curtin has long-term experience in community development and engagement and has spent the last fifteen years based in Latin America. She has extensive experience aligning national standards with international curricula, coaching teachers and facilitating teacher professional development. She provides professional development for our staff and helps modify our programs as needed. She reports directly to Press.

Graciela Pichiya Landa, Licenciada. Sra. Landa recently received her law degree in Guatemala. She is the Team Leader of our training staff and has first-line responsibility in assuring that activities of our Literacy Trainers are carried out. She reports directly to Mr. Fredenburg while the four staff Supervisors report to her.

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Organization Name:

Child Aid

V. Project Budget and Narrative (Do not delete these instructions on your completed form).

A) **Budget Table:** Provide a detailed line-item budget for your entire project by completing the table below.

Requested line items should be limited to Ten (10) line items. The less the better.

A breakdown of specific line item requests and attendant costs should include:

- 1) Line item requests for materials, supplies, equipment and others:
 - a. Identify and list the type of materials, supplies, equipment, etc.
 - b. Specify the unit cost, number of units, and total cost
 - c. Use a formula/equation as applicable. (i.e. 40 books @ \$100 each = \$4000)
- 2) Line item requests for staff compensation, benefits: **Do not use FTE percentages.**
 - a. Identify the position; for each position request, specify the hourly rate and the number of hours (i.e. \$20/hr x 20 hours/week x 20 weeks = \$8,000)
 - b. For benefits, provide the formula and calculation (i.e. \$8,000 x 25% = \$2,000)
- 3) Line items on Salaries/Personnel included in budget (contribution or in-kind) but NOT requested from the Gimbel Foundation must be broken down per number 2) above: Provide rate of pay per hour and number of hours.
- 4) Line Item Description should be **no more than two lines**; otherwise, it will get cut off. Additional descriptions should be included in the Budget Narrative.

Line Item Request	Line Item Description (Maximum two lines)	Support From Your Agency	Support From Other Funders	Requested Amount From Gimbel/TCF	Line Item Total of Project
Personnel: Literacy Trainer	\$9,000/yr, based on 52 weeks/year, 30 hr/week @\$5.77/hour			\$9000	\$9000
Personnel: Literacy Trainer	Monthly: Transportation \$110; hotels \$10; smart phone & data plan \$80			\$2400	\$2400
Education Stipend	Per year			\$500	\$500
Materials & Supplies	Facilitator's guide & curriculum = \$16 x 50 teachers = \$800			\$800	\$800
Supervision	Supervisors' salaries (\$100,827)/16 literacy trainers = \$6,300	\$1110.50		\$5189.5	\$6300
Book Provision	2 books X 1150 students/yr = 2300 books X \$3 = \$6900			\$6900	\$6900
Equipment/Supplies	Equipment and supplies \$3368 (per year) divided by 16 staff			\$210.50	\$210.50
Rent	Rent-2 Guatemala offices=\$17,560 (per year) divided by 16 staff	\$1097.5		\$0	\$1097.50
TOTALS:		\$ 2208	\$	\$ 25000	\$ 27208

B) Narrative: The budget narrative is the justification of “how” and/or “why” a line item helps to meet the project deliverables. Provide a description for each line item request as necessary. Explain how the line item relates to the project. If you are requesting funds to pay for staff, list the specific duties of each position. See attached SAMPLE Project Budget and Budget Narrative

1. Personnel: Literacy Trainer -- \$9,000 annual (based on 52 weeks per year at 30 hrs per week at \$5.77/hr) This position delivers our literacy intervention directly to the teachers we train in the public schools where we work. She is responsible for the learning and success of 50 teachers in approximately 5 schools (based on approximately 10 teachers per school in our area of effort). The Literacy Trainer's salary is based on an annual salary of 12 months per year, which includes all taxes and medical benefits.

2. Personnel: Literacy Trainer, Ancillary Costs – Transportation: We serve a geographically broad and difficult to traverse part of Guatemala. We specifically hire trainers who live as close as practicable to the schools to which they are assigned. Nevertheless, using public and informal transportation (e.g. buses and pick-up trucks that charge for rides), the cost remains approximately \$110/ trainer/ per month. Smart phone w/ data plan: The cost of the phone + data plan is approximately \$80/month. These phones are necessary to ensure that Trainers stay informed of the frequently changing schedules of schools where they work in order not to travel to the site and find the teachers unavailable for workshops or follow-ups; this is a not uncommon problem. It also allows Trainers to stay in touch with their supervisors via text messages and WhatsApp. Hotels: On occasion, it is impossible for a trainer to return home after a meeting or special workshop, due to bus and boat schedules. In these cases, we have a special hotel rate of \$10/night + allowance for the additional cost of food. This happens approximately once per month for an approximate annual cost of \$120.

3. Education Stipend -- \$500 per year. One of the advantages of being a Literacy Trainer at Child Aid is the availability of a \$500USD stipend to be used, each year, for approved further education. This benefits the organization, as very few staff that we hire have a college degree. Our senior staff person obtained her law degree through this program, and several others have finished their bachelor's degree.

4. Materials and Supplies – Facilitator's Guide and Curriculum Workbook @ \$16 each x 50 teachers = \$800. Each Literacy Trainer receives a printed and bound copy of the Facilitator's Guide, which is our teacher curriculum annotated and expanded with explicit instructions and ideas for running workshops and follow-ups, as well as curriculum.

5. Supervision -- Supervisors' salaries in Guatemala \$100,827 divided by 16 literacy trainers = \$6,300. Literacy Trainers are divided into “teams.” Each team comprises 4-5 trainers and one supervisor. The supervisor provides on-going quality control, ensuring that trainers' activities are carried out on schedule. They also provide on-site, random observation of trainers, as well as professional development and coaching. Therefore, a portion of the supervisor's salary is included in the cost of the literacy trainer.

6. Book Provision -- 50 teachers per trainer; approximately 23 students per teacher = 1150 students at 2 books per student per year = approximately 2300 books, at a cost of approximately \$3 per book = \$6900. An integral part of our intervention is the provision of books to schools. Since most schools do not have dedicated libraries – and also because a primary focus of our program is teaching teachers how to incorporate books into their daily instructions – the books are distributed, along with rolling bookshelves, to each teacher. Therefore, we can calculate a cost-per-teacher-per-year of books and associate that cost with an individual trainer.

7. Equipment & Supplies—We spend approximately \$3368 per year for our entire staff in two offices for equipment and supplies (e.g. replacing computers; toner cartridges; paper; etc). This is equivalent to \$210.50 per staff member.

8. Rent -- Rent for two offices in Guatemala \$17,560 (per year). We currently have two offices located in areas that enables us to reach parts of two different States in Guatemala. Each office has utilities

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VI. Sources of Funding: Please list your current sources of funding and amounts.

Secured/Awarded

Name of Funder: Foundation, Corporation, Government	Amount
Swimurn Family Foundation	\$64,000
Crabby Beach Foundation	\$50,000
C.G. Charitable Fund	\$50,000
Jim's Organic Coffee	\$ 32,000
Project Redwood	\$ 25,000
Spurlino Foundation	\$ 25,000
Lake Atitlan Libraries/Derossi Foundation	\$20,000
Peter H. Michaelson Foundation	\$10,000

Pending

Name of Funder: Foundation, Corporation, Government	Amount	Decision Date
Monsanto Fund	\$ 50,000	Fall 2018
AMB	\$ 25,000	Fall 2018
Zimmer Foundation	\$ 10,000	Summer 2018
	\$	
	\$	
	\$	

Diversity of Funding Sources: A financially healthy organization should have a diverse mix of funding sources. Complete those categories that apply to your organization using figures from your most recent fiscal year.

Funding Source	Amount	% of Total Revenue	Funding Source	Amount	% of Total Revenue
Contributions	\$737,660	63 %	Program Fees	\$0	%
Fundraising/Special Events	\$ 9,000	1 %	Interest Income	\$ 131,140	11 %
Corp/Foundation Grants	\$288,732	25 %	Other:	\$	%
Government Grants	\$0	0 %	Other:	\$	%

Notes:

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VII. Financial Analysis

Agency Name: James E. Richman, CPA, PC (audit firm for Child Aid)

Most Current Fiscal Year (Dates): From 1/2016 To: 12/2016

This section presents an overview of an applicant organization’s financial health and will be reviewed along with the grant proposal. Provide all the information requested on your **entire organization**. Include any notes that may explain any extraordinary circumstances. Information should be taken from your most recent 990 and audit. **Double check your figures!**

Form 990, Part IX: Statement of Functional Expenses

1) Transfer the totals for each of the columns, Line 25- Total functional expenses (page 10)

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
\$ 1,288,159	\$ 85.4	\$ 6.2	\$ 8.4

2) Calculate the percentages of Columns B, C, and D, over A (per totals above)

- Program services (B) – A general rule is that at least 75% of total expenses should be used to support programs
- Management & general administration (C) – A general rule is that no more than 15% of total expenses should be used for management & general expenses
- Fundraising (D) – A general rule is that no more than 10% of total expenses should be used for fundraising

(A) Total Expenses	(B) Program service expenses	(C) Management & general expenses	(D) Fundraising expenses
1,288,159	Columns B / A x 100	Columns C / A x 100	Columns D / A x 100
Must equal 100%	85.4 %	6.2 %	8.4 %

3) Calculate the difference between your CURRENT year budget for management & general expenses and your previous management & general expenses per your 990 (Column C)

Percentage of Organization’s Current Total Budget used for Administration	Column C, Management & general expenses per 990 above	Differential
9 %	6 %	3 %

If the differential is above (+) or below (-) 10%, provide an explanation:

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Quick Ratio: Measures the level of liquidity and measures only current assets that can be quickly turned to cash. A generally standard Quick Ratio equals 1 or more.

Cash	+ Accounts Receivables	/Current Liabilities	= Quick Ratio
\$ 82,519	\$ 290,943	89,600	4.17

Excess or Deficit for the Year:

Excess or (Deficit) Most recent fiscal year end	Excess or (Deficit) Prior fiscal year end
\$ 103,803	\$ -327,496

Notes:

These numbers are based on 2016 audited and 2017 unaudited data, 2018 approved budget.

**Child Aid
Proposed 2018 Budget**

CHILD AID Proposed Budget 2018	Proposed 2018 Budget
Income	
Donations	\$ 1,086,750
New Grants	\$ 150,000
New Major Donors	\$ 200,000
PR/Social Media Additional Donors	\$ 18,000
Total Contribution Income	\$ 1,454,750
4.5 % Investment Fund Draw from 12/31 prior year balance-Child Aid	\$ 74,520
4.5 % Investment Fund Draw from 12/31 prior year balance - FUNDIT	\$ 8,050
Total Other Income/Transfers	\$ 82,570
Total Income	\$ 1,537,320
Expense	
5010 · Grants	
5010.20 · FUNDIT	\$ 52,000
5020.20 Adventures in Reading Stipends	\$ 5,000
Total 5010 · Grants	\$ 57,000
5020 · Allocations	
5020.10 · Books Purchases	\$ 80,000
Book Shelving	\$ 10,275
Book Shipping	\$ 5,000
Total 5020 · Book Distribution Expense	\$ 95,275
Total 5000 Grants & Allocations	\$ 152,275
5100 Office & Operational	
Total 5110 · Conferences and Meetings	\$ 45,090
Total 5140 · Postage	\$ 2,095
Total 5150 · Printing and Publications	\$ 60,510
5160 · Rent	\$ 41,200
Total 5170 · Supplies	\$ 15,500
5180 · Telephone & Communications	\$ 20,168
Total 5190 · Transportation/Travel	\$ 73,289
Total 5100 Office & Operational	\$ 257,852
5200 Personnel	
Total 5210 · Employee Benefits	\$ 74,844
Total 5220 · Salaries	\$ 792,962
Total 5230 · Payroll Taxes and Fees	\$ 57,328
Total 5200 Personnel	\$ 925,134
5300 Professional Fees	
5350.10 · Accounting & Audit	\$ 13,288
5350.30 · IT Support	\$ 5,600
5350.40 · Legal Services	\$ 200
5350.50 · Temporary Labor	\$ 1,500

**Child Aid
Proposed 2018 Budget**

CHILD AID Proposed Budget 2018	Proposed 2018 Budget
5350.90 - Other Prof Fees/Consultants:	
FUNDIT	\$ 24,000
CORAL	\$ 6,000
Evaluation	\$ 26,600
Facilitator Guide	\$ 10,000
Website Redesign	\$ 10,000
Development Consultant/Major Gifts Officer Search Firm	\$ 40,000
Photography/Multimedia content	\$ 15,000
Mgmt Consultant	\$ 4,500
Total 5300 Professional Fees	\$ 156,688
Total 5400 Bank Fees	\$ 7,000
Total 5500 Licenses & Fees	\$ 37,446
Total Expense	\$ 1,536,394
Net Income/Loss	\$ 926



CHILD AID
Budget vs. Actuals: Child Aid Budget 2017 - FY17 P&L
 January - December 2017

	Total		
	Actual	Budget	over Budget
Revenue			
4000 Restricted Donations			
4100 CORAL			
4100.2 Individuals/Organizations	12,666.80		12,666.80
Total 4100 CORAL	\$ 12,666.80	\$ 0.00	\$ 12,666.80
4200 FUNDIT	25,773.53		25,773.53
4200.2 Individuals/Organizations	4,992.81		4,992.81
4200.3 Businesses/Corporations	8,334.00		8,334.00
Total 4200 FUNDIT	\$ 39,100.34	\$ 0.00	\$ 39,100.34
4400 Restricted Donations			0.00
4400.2 Individuals/Organizations	129,007.00		129,007.00
4400.6 Work Group Income	20,438.50		20,438.50
Total 4400 Restricted Donations	\$ 149,445.50	\$ 0.00	\$ 149,445.50
4450 Book Fund	6,631.00		6,631.00
Total 4000 Restricted Donations	\$ 207,843.64	\$ 0.00	\$ 207,843.64
4600 Unrestricted Donations	712,583.57	1,152,560.00	-439,976.43
4600.1 Foundations	80,000.00	0.00	80,000.00
4600.2 Individuals/Organizations	33,582.21	0.00	33,582.21
4600.3 Businesses/Corporations	775.00	0.00	775.00
4600.4 Workplace Giving	609.82		609.82
Total 4600 Unrestricted Donations	\$ 827,550.60	\$ 1,152,560.00	-\$ 325,009.40
49900 Uncategorized Income		0.00	0.00
Total Revenue	\$ 1,035,394.24	\$ 1,152,560.00	-\$ 117,165.76
Gross Profit	\$ 1,035,394.24	\$ 1,152,560.00	-\$ 117,165.76
Expenditures			
5000 Grants and Allocations			
5010 Grants			
5010.10 CORAL	12,100.00	0.00	12,100.00
5010.20 FUNDIT	52,000.00	55,000.00	-3,000.00
Total 5010 Grants	\$ 64,100.00	\$ 55,000.00	\$ 9,100.00
5020 Allocations			0.00
5020.10 Book Purchases	68,034.12	43,600.00	24,434.12
5020.20 Adventures in Reading Stipends	2,505.60	5,000.00	-2,494.40
5020.30 Shipping	4,244.80	10,000.00	-5,755.20
5020.40 Shelving	10,689.38	7,000.00	3,689.38
Total 5020 Allocations	\$ 85,473.90	\$ 65,600.00	\$ 19,873.90
Total 5000 Grants and Allocations	\$ 149,573.90	\$ 120,600.00	\$ 28,973.90
5100 Office & Operational			
5110 Meetings and Travel			
5110.20 Meals/Food	14,944.76	17,890.00	-2,945.24

5110.30 Parking	5,628.38	3,700.00	1,928.38
5110.40 Staff Training Supplies	2,732.75	3,000.00	-267.25
5110.50 Travel		0.00	0.00
5110.90 Miscellaneous		200.00	-200.00
5190.10 Accommodations/Housing	21,274.91	14,940.00	6,334.91
5190.20 Airfare	11,407.15	11,100.00	307.15
5190.30 Ground Transportation	27,899.82	31,515.00	-3,615.18
5190.80 Work Group Expenses	8,854.39	15,000.00	-6,145.61
Total 5110 Meetings and Travel	\$ 92,742.16	\$ 97,345.00	-\$ 4,602.84
5110.6 Staff Professional Development	15,073.35	16,000.00	-926.65
5140 Postage	1,693.11	2,095.00	-401.89
5150 Printing and Publications			
5150.10 Advertising	1,140.92	1,000.00	140.92
5150.20 Design	62,001.26	2,190.00	59,811.26
5150.40 Printing	9,675.80	21,737.00	-12,061.20
Total 5150 Printing and Publications	\$ 72,817.98	\$ 24,927.00	\$ 47,890.98
5160 Rent	32,179.94	38,430.00	-6,250.06
5170 Supplies			
5170.10 Equipment Purchase		3,000.00	-3,000.00
5170.20 Furniture Purchase	762.05	1,000.00	-237.95
5170.30 Office Supplies	4,604.57	6,000.00	-1,395.43
5170.40 Group Training Supplies	908.12	4,000.00	-3,091.88
Total 5170 Supplies	\$ 6,274.74	\$ 14,000.00	-\$ 7,725.26
5180 Telephone & Communications	16,162.57	15,863.00	299.57
Total 5100 Office & Operational	\$ 236,943.85	\$ 208,660.00	\$ 28,283.85
5200 Personnel			
5210 Employee Benefits			
5210.10 Fringe Benefits - Insurance	23,504.37	27,095.00	-3,590.63
5210.20 Pension	11,066.35	18,707.00	-7,640.65
5210.3 FSA - Company contribution	2,599.97		2,599.97
5210.4 HSA - Company Contribution	3,379.00		3,379.00
Total 5210 Employee Benefits	\$ 40,549.69	\$ 45,802.00	-\$ 5,252.31
5220 Salaries - US			0.00
5220.10 Admin/Communications Associate	19,324.93	0.00	19,324.93
5220.20 COO/Director of Development		75,000.00	-75,000.00
5220.30 CEO/Executive Director	3,000.00	108,150.00	-105,150.00
5220.40 Business Manager	59,998.24	58,180.00	1,818.24
5220.50 Communications Director	54,600.10	54,600.00	0.10
Total 5220 Salaries - US	\$ 136,923.27	\$ 295,930.00	-\$ 159,006.73
5225 Salaries - Guatemala			
5225.60 Guatemala - Curriculum Specialist	7,140.01		7,140.01
5225.65 Director-Lit Staff Train& Curr	29,115.54	33,915.00	-4,799.46
5225.66 Director of Programming/Natl Director	44,318.47	44,290.00	28.47
5225.67 Director of Evaluation	11,916.70		11,916.70
5225.70 Guatemala Coordinators	75,138.38	86,085.00	-10,946.62
5225.75 CTL 1	8,375.20	13,311.00	-4,935.80
5225.76 CTL 2	61,587.30	68,650.00	-7,062.70

5225.79 CTL 3	58,273.54	60,874.00	-2,600.46
5225.80 Employee Payroll Taxes - Guat.	11,619.09		11,619.09
Total 5225 Salaries - Guatemala	\$ 307,484.23	\$ 307,125.00	\$ 359.23
5230 Payroll Taxes and Fees			
5230.10 Payroll Expenses	0.00	230.00	-230.00
5230.20 Payroll Taxes	42,003.30	44,635.00	-2,631.70
Total 5230 Payroll Taxes and Fees	\$ 42,003.30	\$ 44,865.00	-\$ 2,861.70
Total 5200 Personnel	\$ 526,960.49	\$ 693,722.00	-\$ 166,761.51
5300 Professional Fees			
5350 Other Consultants			
5350.10 Accounting & Audit	11,334.35	11,062.00	272.35
5350.20 Bookkeeper		0.00	0.00
5350.30 IT Support	4,915.06	6,600.00	-1,684.94
5350.40 Legal Services	669.08	200.00	469.08
5350.50 Temporary Labor	1,315.26	2,000.00	-684.74
5350.90 Other Prof Fees/Consultants	5,280.00	0.00	5,280.00
5350.91 Evaluation	33,384.70	72,000.00	-38,615.30
5350.92 FUNDIT	23,327.42	22,000.00	1,327.42
5350.93 CORAL	2,660.00	6,000.00	-3,340.00
5350.94 Curriculum Edit		2,000.00	-2,000.00
5350.95 Development Consultant	14,101.00	12,150.00	1,951.00
5350.96 Database Mgmt/Salesforce Migration	19,220.50	22,500.00	-3,279.50
5350.97 Photography/Social Media Assoc.	6,736.67	5,000.00	1,736.67
Total 5350.90 Other Prof Fees/Consultants	\$ 104,710.29	\$ 141,650.00	-\$ 36,939.71
Total 5350 Other Consultants	\$ 122,944.04	\$ 161,512.00	-\$ 38,567.96
Total 5300 Professional Fees	\$ 122,944.04	\$ 161,512.00	-\$ 38,567.96
5400 Bank Fees	6,888.87	4,000.00	2,888.87
5500 Licenses and Fees			
5500.10 Dues & Subscriptions	20,484.63	12,570.00	7,914.63
5500.20 Insurance	8,444.49	9,157.00	-712.51
5500.30 State/Federal Registration Fees	4,985.30	4,200.00	785.30
5500.35 Campaign fees	2,670.00		2,670.00
5500.4 Non-Factura Tax	2,844.62	3,000.00	-155.38
Total 5500 Licenses and Fees	\$ 39,429.04	\$ 28,927.00	\$ 10,502.04
Total Expenditures	\$ 1,082,740.19	\$ 1,217,421.00	-\$ 134,680.81
Net Operating Revenue	-\$ 47,345.95	-\$ 64,861.00	\$ 17,515.05
Other Revenue			
4800 In Kind Donations (non-cash)			
4800.1 In Kind Donations - Materials	3,600.00		3,600.00
4800.5 In Kind Donations - Prof serv	105,150.00		105,150.00
Total 4800 In Kind Donations (non-cash)	\$ 108,750.00	\$ 0.00	\$ 108,750.00
4850 Miscellaneous revenue	304.45		304.45
6000 Interest & Investment Growth			
6000.10 Realized Gain or (Loss)	345,651.49		345,651.49
6000.12 Interest Income - Bank	72,949.84		72,949.84
6000.14 Unrealized Gain or (Loss)	-243,464.75		-243,464.75
6000.18 Interest Income - Investment	58,191.18		58,191.18

6000.50 Foreign Exchange Gain (Loss)	-566.49			-566.49
7000.10 Investment Fees & Charges	-11,032.99			-11,032.99
Total 6000 Interest & Investment Growth	\$ 221,728.28	\$ 0.00	\$ 221,728.28	
Total Other Revenue	\$ 330,782.73	\$ 0.00	\$ 330,782.73	
Other Expenditures				
5020.6 In Kind Expense - Personnel	105,150.00			105,150.00
5020.90 In- Kind Expense (Non Cash)	3,600.00			3,600.00
5220.99 Change in Vacation Accrual	-161.77			-161.77
8001 Bad Debt Expense	100.00			100.00
Total Other Expenditures	\$ 108,688.23	\$ 0.00	\$ 108,688.23	
Net Other Revenue	\$ 222,094.50	\$ 0.00	\$ 222,094.50	
Net Revenue	\$ 174,748.55	-\$ 64,861.00	\$ 239,609.55	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	318,476	318,476		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	29,798	23,589	2,980	3,229
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	499,763	394,688	39,314	65,761
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,540	8,259	1,930	3,351
9 Other employee benefits	30,978	14,119	7,047	9,812
10 Payroll taxes	58,682	47,462	4,240	6,980
11 Fees for services (non-employees):				
a Management				
b Legal	325	325		
c Accounting	11,154	2,649	8,505	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	83,722	75,429	2,300	5,993
12 Advertising and promotion				
13 Office expenses	52,248	46,686	2,345	3,217
14 Information technology				
15 Royalties				
16 Occupancy	31,566	24,810	3,378	3,378
17 Travel	60,083	58,424	90	1,569
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	32,112	30,062	610	1,440
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,321	2,325	498	498
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LICENSES & FEES	48,426	40,917	5,188	2,321
b BAD DEBT	7,000	7,000		
c BANK FEES	6,665	5,053	827	785
d GRANTS AND ALLOCATIONS	300			300
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,288,159	1,100,273	79,252	108,634
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



CHILD AID

Board of Directors 2017-2018

Board Chair: Lynn Streeter, Ph.D.
625 Utica Avenue
Boulder, CO 80304

Board Secretary: Robert Costello, JD
2177 Burns St.
Detroit, MI 48214

Board Vice President: Bernard Casey
3018 NE 32nd Pl
Portland, OR 97212

Chief Executive Officer: Nancy Press, Ph.D.
917 SW Oak St, Ste 208
Portland, OR 97205

Board Treasurer: Richard Carroll, Ph.D.
2902 SW Fairmount Blvd
Portland, OR 97239

Charlie Baum
2106 NE 17th Ave
Portland, OR 97212

Dick Fisher
3233 NE 32nd Ave
Portland, OR 97212

J. Andres Galvez-Sobral
12 calle 10-72 zona 14 Attica II #902
Ciudad de Guatemala, 01015

Thaddeus Hanscom
1207 SE 56th Ave
Portland, OR 97215

Susan Harris
1917 Thomson Rd
Charlottesville, VA 22903
Holly Jimison, Ph.D.
1 Claremont Park Apt 4
Boston, MA 02118

OGDEN UT 84201-0038

In reply refer to: 0441774131
Mar. 05, 2010 LTR 4168C E0
33-0317937 000000 00

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BODC: TE

CHILD AID
917 SW OAK ST STE 320
PORTLAND OR 97205-2806



012488

Employer Identification Number: 33-0317937
Person to Contact: J Reilly
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 24, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in May 1993.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

0441774131
Mar. 05, 2010 LTR 4168C E0
33-0317937 000000 00
00032662

CHILD AID
917 SW OAK ST STE 320
PORTLAND OR 97205-2806

Sincerely yours,



Rita A. Leete
Accounts Management II