Form **990**

Department of the Treasury
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

**2013**

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization: AVINA AMERICAS, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 1314 RHODE ISLAND AVE NW — Room/suite: APT. 2

City or town, state or province, country, and ZIP or foreign postal code: WASHINGTON, DC 20005

D Employer identification number: 26-3525897

E Telephone number: 202-986-3605

G Gross receipts $ 6,841,764.

F Name and address of principal officer: EMILY FINTEL KAISER
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.AVINAAMERICAS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2008 M State of legal domicile: DE

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities: SEE PART III, LINE 1.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 5 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 3 |
| 5 | Total number of individuals employed in calendar year 2013 (Part V, line 2a) | 5 | 6 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 2 |
| 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0. |



| | | Prior Year | Current Year |
|---|---|---|---|
| **Revenue** | | | |
| 8 | Contributions and grants (Part VIII, line 1h) | 6,745,535. | 6,609,822. |
| 9 | Program service revenue (Part VIII, line 2g) | 50,444. | 182,086. |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | -3,208. | 6,949. |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 9,559. | 42,907. |
| 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 6,802,330. | 6,841,764. |
| **Expenses** | | | |
| 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 4,831,135. | 6,922,420. |
| 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 516,909. | 676,956. |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. | | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 284,887. | 232,930. |
| 18 | Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 5,632,931. | 7,832,306. |
| 19 | Revenue less expenses Subtract line 18 from line 12 | 1,169,399. | -990,542. |
| **Net Assets or Fund Balances** | | **Beginning of Current Year** | **End of Year** |
| 20 | Total assets (Part X, line 16) | 7,724,804. | 6,347,791. |
| 21 | Total liabilities (Part X, line 26) | 491,493. | 105,022. |
| 22 | Net assets or fund balances Subtract line 21 from line 20 | 7,233,311. | 6,242,769. |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**
▶ Signature of officer — Date 8/7/2014
▶ JORGE ADRIAN NARANJO, DIRECTOR OF OPERATIONS
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Ian Shuman, CPA | Ian Shuman CPA | 8/6/14 | | P00648575 |

Firm's name ▶ GELMAN, ROSENBERG & FREEDMAN — Firm's EIN ▶ 52-1392008

Firm's address ▶ 4550 MONTGOMERY AVE SUITE 650N
BETHESDA, MD 20814-2930 — Phone no. (301) 951-9090

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No





925-29 18

**Part III** **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission

TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT PRIMARILY IN LATIN AMERICA BY ENCOURAGING PRODUCTIVE ALLIANCES BASED ON TRUST AMONG SOCIAL AND BUSINESS LEADERS AND BY BROKERING CONSENSUS AROUND AGENDAS FOR ACTION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ________ ) (Expenses $ 926,422. including grants of $ 921,252. ) (Revenue $ 182,086. )

AMAZON: DEFORESTATION OF THE AMAZON BIOME AT THE SERVICE OF INDUSTRIAL AGRICULTURE, LIVESTOCK, HIGHWAYS, INFRASTRUCTURE, AND RURAL SETTLEMENTS DEGRADES THE BIOME AND INCREASES CARBON DIOXIDE EMISSIONS, WHILE AT THE SAME TIME REDUCING THE CAPACITY FOR CARBON DIOXIDE ABSORPTION, WHICH CONTRIBUTES TO THE GREENHOUSE EFFECT AND AFFECTS CLIMATE CHANGE. AVINA CONSIDERS THE AMAZON AS A PUBLIC GOOD THAT SHOULD NOT BE TREATED IN PARTS DIVIDED BY ADMINISTRATIVE OR POLITICAL BOUNDARIES, A VISION THAT INFORMS OUR STRATEGY FOR MITIGATING CLIMATE CHANGE AND GUARANTEEING THE SUSTAINABILITY OF THE ECOSYSTEM AND THE QUALITY OF LIFE OF RESIDENTS, THROUGH THE ARTICULATION AND STRENGTHENING OF LOCAL AND REGIONAL ACTORS.

4b (Code ________ ) (Expenses $ 2,074,662. including grants of $ 2,046,675. ) (Revenue $ ________ )

MIGRATION: IN 2013, AVINA AMERICAS JOINED FORCES WITH THE OPEN SOCIETY FOUNDATIONS, THE FORD FOUNDATION, AND FUNDACION AVINA TO FORM THE CENTRAL AMERICA AND MEXICO MIGRATION ALLIANCE (CAMMINA). CAMMINA'S MAIN OBJECTIVES ARE TO PROMOTE SUSTAINABLE REGIONAL MIGRATION AND POLICY REFORMS THROUGH COORDINATED NATIONAL AND LOCAL AWARENESS RAISING EFFORTS, ADVANCE AND PROTECT THE HUMAN RIGHTS OF MIGRANTS, AND SUPPORT LOCAL DEVELOPMENT IN MIGRANT SENDING AREAS SO THAT MIGRANTS HAVE A VIABLE OPTION TO STAY IN THEIR COMMUNITIES OF ORIGIN. THESE EFFORTS WILL STRENGTHEN INTERNATIONAL MIGRANT NETWORKS IN BECOMING OPERATIONALLY AND FINANCIALLY SUSTAINABLE, IMPROVE THE FRAMEWORK FOR PROTECTING HUMAN RIGHTS AMONG COUNTRIES IN THE REGION, AND CREATE MODELS FOR THE PRODUCTIVE INVESTMENT OF REMITTANCES IN COMMUNITIES OF

4c (Code ________ ) (Expenses $ 1,879,479. including grants of $ 1,869,814. ) (Revenue $ ________ )

RECYCLING: THERE ARE MILLIONS OF LATIN AMERICANS WHO MAKE THEIR LIVING BY RECYCLING. DESPITE THEIR HISTORY OF ENVIRONMENTAL AND PRODUCTIVE CONTRIBUTIONS TO SOCIETY, THEY CONTINUE TO LIVE IN SOCIAL EXCLUSION AND WORK INFORMALLY, SUFFERING ECONOMIC EXPLOITATION. TO ACHIEVE A VISION FOR INCLUSIVE RECYCLING, AVINA WORKS TO PROMOTE SEPARATION AND DIFFERENTIATED COLLECTION, TO FORMALIZE THE WORK OF RECYCLERS THROUGH THE RECOGNITION AND RESTITUTION OF LABOR, SOCIAL, AND HUMAN RIGHTS, AND TO ENSURE FAIR COMPENSATION FOR THE SERVICE THAT RECYCLERS PROVIDE.

4d Other program services (Describe in Schedule O )

(Expenses $ 2,559,372. including grants of $ 2,084,679.) (Revenue $ ________ )

4e Total program service expenses ▶ 7,439,935.



SEE SCHEDULE O FOR CONTINUATION(S)

**Part IV Checklist of Required Schedules**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? | 2 | X | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | X |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II* | 4 | | X |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III* | 5 | | X |
| 6 | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | X |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | X |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | X |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | X |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | | |
| a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI* | 11a | X | |
| b | Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* | 11b | | X |
| c | Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* | 11c | | X |
| d | Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | | X |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X* | 11f | X | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | X | |
| b | Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional* | 12b | X | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | X |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* | 14b | X | |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV* | 15 | X | |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* | 16 | | X |
| 17 | Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* | 17 | | X |
| 18 | Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | X |
| 19 | Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | X |
| 20a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | X | |
| 22 | Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J* | 23 | X | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I* | 25b | | X |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II | 26 | | X |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | X | |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O | 38 | X | |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable | 1a | 5 | | |
| b | Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | 1c | X | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 6 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | 2b | X | |
| | Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) | | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year? | | 3a | | X |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O* | | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | | X |
| b | If "Yes," enter the name of the foreign country ▶ | | | | |
| | See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | | X |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | 6a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | | |
| a | Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? | | 7a | | X |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | 7c | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | | |
| 8 | **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? N/A | | 8 | | |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the organization make any taxable distributions under section 4966? N/A | | 9a | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? N/A | | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 N/A | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | **Section 501(c)(12) organizations.** Enter | | | | |
| a | Gross income from members or shareholders N/A | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) | 11b | | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A | 12b | | | |
| 13 | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? N/A | | 13a | | |
| | **Note.** See the instructions for additional information the organization must report on Schedule O | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | |
| c | Enter the amount of reserves on hand | 13c | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | 14a | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | 14b | | |

**Part VI** **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions*

Check if Schedule O contains a response or note to any line in this Part VI [X]

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 1a 5 | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 1b 3 | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | 2 | X | |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | | 3 | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | 4 | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | 5 | | X |
| 6 | Did the organization have members or stockholders? | | 6 | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | 7a | | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | 7b | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | | |
| a | The governing body? | | 8a | X | |
| b | Each committee with authority to act on behalf of the governing body? | | 8b | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* | | 9 | | X |

## Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

| | | | Yes | No |
|---|---|---|---|---|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990 | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? | 13 | X | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | X | |
| b | Other officers or key employees of the organization | 15b | | X |
| | If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

JUAN CARLOS ALCALDE - 202-986-3605

1314 RHODE ISLAND AVE NW, NO. APT. 2, WASHINGTON, DC 20005

**Part VII** **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position: Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) BRIZIO BIONDI-MORRA<br>CHAIR EMERITUS AND BOARD MEMBER | 0.50 | X | | X | | | | 0. | 197,919. | 12,527. |
| (2) JOHN C. ICKIS<br>DIRECTOR (SEE SCHED. O) | 0.50 | X | | | | | | 7,500. | 0. | 0. |
| (3) LARRY SLESINGER<br>DIRECTOR (SEE SCHED. O) | 0.50 | X | | | | | | 7,500. | 0. | 0. |
| (4) KATHERINE MARSHALL<br>DIRECTOR (SEE SCHED. O) | 0.50 | X | | | | | | 7,500. | 0. | 0. |
| (5) CARLOS OXENFORD<br>SECRETARY/TREASURER | 0.50 | X | | X | | | | 0. | 155,641. | 20,000. |
| (6) EMILY FINTEL KAISER<br>EXECUTIVE DIRECTOR | 41.00 | | | X | | | | 186,912. | 17,471. | 16,433. |
| (7) JORGE ADRIAN NARANJO<br>DIRECTOR OPERATIONS | 40.00 | | | | | X | | 115,427. | 0. | 12,643. |

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **1b Sub-total** ▶ | | | | | | | | 324,839. | 371,031. | 61,603. |
| **c Total from continuation sheets to Part VII, Section A** ▶ | | | | | | | | 0. | 0. | 0. |
| **d Total (add lines 1b and 1c)** ▶ | | | | | | | | 324,839. | 371,031. | 61,603. |

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 2

| | | | Yes | No |
|---|---|---|---|---|
| 3 | Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | X |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* | 4 | X | |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | X |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

**Part VIII Statement of Revenue**

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|---|---|---|---|---|---|
| **Contributions, Gifts, Grants and Other Similar Amounts** | 1 a Federated campaigns | 1a | | | | |
| | b Membership dues | 1b | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 6,609,822. | | | | |
| | g Noncash contributions included in lines 1a-1f $ | | | | | |
| | h **Total.** Add lines 1a-1f ▶ | | 6,609,822. | | | |
| **Program Service Revenue** | | Business Code | | | | |
| | 2 a EXCHANGE PROGRAM | 900099 | 182,086. | 182,086. | | |
| | b | | | | | |
| | c | | | | | |
| | d | | | | | |
| | e | | | | | |
| | f All other program service revenue | | | | | |
| | g **Total.** Add lines 2a-2f ▶ | | 182,086. | | | |
| **Other Revenue** | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | 6,949. | | | 6,949. |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 Royalties ▶ | | | | | |
| | | (i) Real / (ii) Personal | | | | |
| | 6 a Gross rents | | | | | |
| | b Less: rental expenses | | | | | |
| | c Rental income or (loss) | | | | | |
| | d Net rental income or (loss) ▶ | | | | | |
| | | (i) Securities / (ii) Other | | | | |
| | 7 a Gross amount from sales of assets other than inventory | | | | | |
| | b Less cost or other basis and sales expenses | | | | | |
| | c Gain or (loss) | | | | | |
| | d Net gain or (loss) ▶ | | | | | |
| | 8 a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from fundraising events ▶ | | | | | |
| | 9 a Gross income from gaming activities See Part IV, line 19 | a | | | | |
| | b Less direct expenses | b | | | | |
| | c Net income or (loss) from gaming activities ▶ | | | | | |
| | 10 a Gross sales of inventory, less returns and allowances | a | | | | |
| | b Less cost of goods sold | b | | | | |
| | c Net income or (loss) from sales of inventory ▶ | | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| | 11 a REIMBURSEMENTS | 900099 | 42,907. | | | 42,907. |
| | b | | | | | |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e **Total.** Add lines 11a-11d ▶ | | 42,907. | | | |
| | 12 **Total revenue** See instructions. ▶ | | 6,841,764. | 182,086. | 0. | 49,856. |

**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 governments and organizations in the United States. See Part IV, line 21 | 1,089,411. | 1,089,411. | | |
| 2 Grants and other assistance to individuals in the United States See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16 | 5,833,009. | 5,833,009. | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 225,845. | 164,709. | 61,136. | |
| 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 | 380,215. | 194,586. | 185,629. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 5,951. | 2,624. | 3,327. | |
| 9 Other employee benefits | 26,262. | 13,713. | 12,549. | |
| 10 Payroll taxes | 38,683. | 23,576. | 15,107. | |
| 11 Fees for services (non-employees) | | | | |
| a Management | 14,250. | | 14,250. | |
| b Legal | 9,214. | | 9,214. | |
| c Accounting | 84,890. | 84,890. | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 19,067. | 18,457. | 610. | |
| 12 Advertising and promotion | 78. | 78. | | |
| 13 Office expenses | 14,384. | 8,205. | 6,179. | |
| 14 Information technology | 3,241. | 3,076. | 165. | |
| 15 Royalties | | | | |
| 16 Occupancy | 36,539. | 36,539. | | |
| 17 Travel | 18,929. | 6,626. | 12,303. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 16,750. | 169. | 16,581. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 2,230. | 2,230. | | |
| 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 ALLOCATION OF M&G | 0. | -49,288. | 49,288. | |
| b OTHER EXPENSE | 6,800. | 1,124. | 5,676. | |
| c TUITION AND FEES | 2,995. | 2,995. | | |
| d PAYROLL SERVICES | 2,775. | 2,775. | | |
| e All other expenses | 788. | 431. | 357. | |
| 25 **Total functional expenses** Add lines 1 through 24e | 7,832,306. | 7,439,935. | 392,371. | 0. |
| 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 ▶ ☐ if following SOP 98-2 (ASC 958-720) | | | | |

## Part X Balance Sheet

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

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash - non-interest-bearing | 1,220,417. | 1 | 1,049,234. |
| | 2 | Savings and temporary cash investments | 3,593,493. | 2 | 3,872,246. |
| | 3 | Pledges and grants receivable, net | 2,896,588. | 3 | 1,401,573. |
| | 4 | Accounts receivable, net | | 4 | 9,356. |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 9,589. | 9 | 9,707. |
| | 10a | Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D — 10a: 10,752. | | | |
| | b | Less accumulated depreciation — 10b: 5,077. | 4,717. | 10c | 5,675. |
| | 11 | Investments - publicly traded securities | | 11 | |
| | 12 | Investments - other securities See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 15 | |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | 7,724,804. | 16 | 6,347,791. |
| Liabilities | 17 | Accounts payable and accrued expenses | 49,303. | 17 | 38,009. |
| | 18 | Grants payable | 432,634. | 18 | 67,013. |
| | 19 | Deferred revenue | 9,556. | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | | 25 | |
| | 26 | **Total liabilities.** Add lines 17 through 25 | 491,493. | 26 | 105,022. |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.** | | | |
| | 27 | Unrestricted net assets | 158,263. | 27 | 136,788. |
| | 28 | Temporarily restricted net assets | 7,075,048. | 28 | 6,105,981. |
| | 29 | Permanently restricted net assets | | 29 | |
| | | **Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.** | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 | Total net assets or fund balances | 7,233,311. | 33 | 6,242,769. |
| | 34 | Total liabilities and net assets/fund balances | 7,724,804. | 34 | 6,347,791. |

Form **990** (2013)

332011
10-29-13

## Part XI Reconciliation of Net Assets

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

| | | | |
|---|---|---|---|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 6,841,764. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 7,832,306. |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -990,542. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 7,233,311. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | *Other changes in net assets or fund balances (explain in Schedule O)* | 9 | 0. |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 6,242,769. |

## Part XII Financial Statements and Reporting

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

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other ______<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br>☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | X | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.<br>☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis | | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | X |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | 3b | | |

Form 990 (2013)

332012
10-29-13

**SCHEDULE A**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**
**▶ Attach to Form 990 or Form 990-EZ.**
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2013**
**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| AVINA AMERICAS, INC. | 26-3525897 |

**Part I** **Reason for Public Charity Status** (All organizations must complete this part ) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II )
9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I   b ☐ Type II   c ☐ Type III - Functionally integrated   d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | | |
| (ii) A family member of a person described in (i) above? | 11g(ii) | | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | | |

h Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of monetary support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

**Schedule A (Form 990 or 990-EZ) 2013**

332021
09-25-13

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III )

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 6,754,864. | 789,257. | 5,250,077. | 6,745,535. | 6,609,822. | 26,149,555. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1 through 3 | 6,754,864. | 789,257. | 5,250,077. | 6,745,535. | 6,609,822. | 26,149,555. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 20,572,163. |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 5,577,392. |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 6,754,864. | 789,257. | 5,250,077. | 6,745,535. | 6,609,822. | 26,149,555. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 5,122. | 35,844. | 40,899. | 5,366. | 6,949. | 94,180. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | 9,559. | 42,907. | 52,466. |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 26,296,201. |

12 Gross receipts from related activities, etc (see instructions) | 12 | 232,530.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 21.21 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 | 15 | 22.48 %

16a **33 1/3% support test - 2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☒

b **10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II )

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6 ) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| 13 **Total support** (Add lines 9, 10c, 11, and 12 ) | | | | | | |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

| | | |
|---|---|---|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from **2012** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

PART II, SECTION C, LINE 17A, FACTS AND CIRCUMSTANCES TEST:

AVINA AMERICAS QUALIFIES AS A "PUBLICLY SUPPORTED" ORGANIZATION UNDER IRC 170(B)(1)(A)(VI) BECAUSE IT SATISFIES THE "FACTS AND CIRCUMSTANCES" TEST SET FORTH IN TREAS. REG. 1.170A-9(F)(3). AVINA AMERICAS NORMALLY RECEIVES AT LEAST 10% OF ITS SUPPORT FROM THE GENERAL PUBLIC, AND IT CARRIES ON A CONTINUOUS AND BONA FIDE PROGRAM OF SOLICITATION OF PUBLIC SUPPORT. MOREOVER, AVINA AMERICAS MEETS THE FOLLOWING FACTORS ENUMERATED IN THE REGULATIONS AS BEING INDICATIVE OF PUBLIC SUPPORT:

1. PERCENTAGE OF FINANCIAL SUPPORT. TREAS. REG.(II).(A). 1.170A-9(F)(3)(III)(A).

(A) DURING THE FIVE-YEAR PERIOD ENDING ON DECEMBER 31, 2013, THE PORTION OF AVINA AMERICAS' SUPPORT THAT QUALIFIES AS ELIGIBLE PUBLIC SUPPORT IS 21.20% (SEE SCHEDULE A), IN EXCESS OF THE 10% THRESHOLD.

(B) SOURCES OF SUPPORT. TREAS. REG. 1.170A-9(F)(3)(III)(B).

AVINA AMERICAS RECEIVES CONTRIBUTIONS FROM A RANGE OF DONORS. DURING THE PAST FIVE TAX YEARS, AVINA AMERICAS HAS RECEIVED GENEROUS SUPPORT FROM ORGANIZATIONS INCLUDING:

- THE BILL & MELINDA GATES FOUNDATION
- OMIDYAR NETWORK
- SKOLL FOUNDATION
- OPEN SOCIETY FOUNDATIONS
- THE COCA-COLA FOUNDATION

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

- ROCKEFELLER FOUNDATION
- FORD FOUNDATION
- XYLEM WATERMARK
- HALLORAN PHILANTHROPIES
- THE MILLION CHILDREN FOUNDATION
- THE MOSAIC COMPANY FOUNDATION
- DALIO FAMILY FOUNDATION

THE ORGANIZATION ALSO COLLABORATES WIDELY WITH ACADEMIC, CIVIL SOCIETY, GOVERNMENT AND DEVELOPMENT ORGANIZATIONS IN THE US FOCUSED ON SUSTAINABLE DEVELOPMENT IN THE AMERICAS, INCLUDING THE INTER-AMERICAN DIALOGUE, INTER-AMERICAN DEVELOPMENT BANK, INTER-AMERICAN FOUNDATION AND AMERICAS SOCIETY, AMONG OTHERS.

FUNDRAISING IS LED BY THE EXECUTIVE DIRECTOR AND GENERALLY TAKES THE FORM OF WRITTEN GRANT REQUESTS FOLLOWING PERSONAL CONTACTS WITH POTENTIAL FUNDERS.

(C) REPRESENTATIVE GOVERNING BODY. TREAS. REG. 1.170A-9(F)(3)(III)(C). AVINA AMERICAS' GOVERNING BODY REPRESENTS BROAD PUBLIC INTERESTS, NOT THE PERSONAL OR PRIVATE INTERESTS OF A LIMITED NUMBER OF DONORS. THE BOARD OF DIRECTORS INCLUDES:

BRIZIO BIONDI-MORRA, CHAIR OF THE BOARD

DR. BIONDI-MORRA IS THE FORMER PRESIDENT OF FUNDACION AVINA. HE IS ALSO THE FORMER CHAIR OF FUNDES, WHICH PROMOTES SMALL AND MEDIUM ENTERPRISE (SME) DEVELOPMENT IN TEN LATIN AMERICAN COUNTRIES, AS WELL AS THE CHAIR

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

EMERITUS AND A BOARD MEMBER OF INCAE, THE LEADING LATIN AMERICAN BUSINESS SCHOOL WITH CAMPUSES IN COSTA RICA AND NICARAGUA. DR. BIONDI-MORRA GRADUATED WITH A DOCTORAL DEGREE IN BUSINESS ADMINISTRATION FROM HARVARD UNIVERSITY AND ALSO EARNED A PH.D. IN ECONOMICS FROM BOCCONI UNIVERSITY IN ITALY. IN HIS PROFESSIONAL CAREER, HE HAS BEEN A MANAGEMENT CONSULTANT AT ARTHUR D. LITTLE IN CAMBRIDGE, MASSACHUSETTS, FOUNDED A CHEMICAL COMPANY IN NEW YORK AND WORKED IN MARKETING FOR E. I. DU PONT DE NEMOURS & CO. IN EUROPE.

DR. JOHN C. ICKIS, DIRECTOR

DR. ICKIS IS A FORMER DEAN AND PROFESSOR OF BUSINESS ADMINISTRATION AT INCAE, THE TOP-RANKED BUSINESS SCHOOL IN LATIN AMERICA. HE HOLDS A DOCTORATE OF BUSINESS ADMINISTRATION AND AN MBA FROM HARVARD UNIVERSITY. HE HAS PUBLISHED NUMEROUS ARTICLES AND CASES ON SOCIAL MANAGEMENT TOPICS IN JOURNALS SUCH AS THE HARVARD BUSINESS REVIEW AND WORLD DEVELOPMENT, AND IS COAUTHOR OF BEYOND BUREAUCRACY: STRATEGIC MANAGEMENT OF SOCIAL DEVELOPMENT.

DR. ICKIS HAS HELD THE POSITIONS OF PRESIDENT OF J.E. AUSTIN ASSOCIATES, INC., AN INTERNATIONAL CONSULTING FIRM SPECIALIZING IN ECONOMIC AND SOCIAL DEVELOPMENT, AND CHIEF-OF-PARTY OF THE CROATIAN COMPETITIVENESS INITIATIVE. HIS RECENT ACTIVITIES HAVE FOCUSED UPON THE PROMOTION OF COMPETITIVENESS IN EMERGING ECONOMIES THROUGH ENTREPRENEURIAL ACTIVITY. HE IS A FORMER PEACE CORPS VOLUNTEER, A SOWETO, SOUTH AFRICA HONORARY CITIZEN AND APPEARS IN THE INTERNATIONAL WHO'S WHO OF PROFESSIONALS, WHO'S WHO IN THE WORLD AND WHO'S WHO IN FINANCE AND INDUSTRY.

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

KATHERINE MARSHALL, DIRECTOR

MRS. MARSHALL HAS HELD INTERNATIONAL DEVELOPMENT RESPONSIBILITIES FOR MORE THAN THREE DECADES, FOCUSING ON ISSUES FACING THE WORLD'S POOREST COUNTRIES. SHE IS A VISITING PROFESSOR AND SENIOR FELLOW AT GEORGETOWN'S BERKLEY CENTER FOR RELIGION, PEACE AND WORLD AFFAIRS, SPEAKING AND PUBLISHING WIDELY ON DEVELOPMENT ISSUES. SHE IS A TRUSTEE OF PRINCETON UNIVERSITY, WHERE SHE EARNED HER MASTER'S AND MPA. SHE SERVED AS A SENIOR ADVISOR FOR THE WORLD BANK FROM 1971-2006 ON A RANGE OF ASSIGNMENTS, PARTICULARLY IN AFRICA. SHE IS A BOARD MEMBER FOR SEVERAL NGOS AND WORKS ON A NUMBER OF ADVISORY GROUPS, AMONG WHICH ARE THE CORE GROUP FOR THE COUNCIL OF 100, AN INITIATIVE OF THE WORLD ECONOMIC FORUM; THE COUNCIL ON FOREIGN RELATIONS; AND THE INTERNATIONAL DEVELOPMENT ETHICS ASSOCIATION. SHE HAS BEEN INVOLVED IN THE CREATION AND DEVELOPMENT OF THE WORLD FAITHS DEVELOPMENT DIALOGUE AS THE EXECUTIVE DIRECTOR. SHE CO-MODERATES THE FES FORUM, PART OF THE FES FESTIVAL OF WORLD SACRED MUSIC.

CARLOS OXENFORD, TREASURER

MR. OXENFORD HAS BEEN THE CHIEF FINANCIAL OFFICER OF FUNDACION AVINA SINCE 2006. PRIOR, HE SERVED AS THE ADMINISTRATOR OF AVINA-BUENOS AIRES, AND WAS ALSO THE SERVICE CENTER MANAGER WITH OVERSIGHT OF TEN OPERATING UNITS IN SIX COUNTRIES. HE HAS HELD POSITIONS AS PRESIDENT, GENERAL MANAGER AND PROJECT MANAGER OF MIXEL, S.A. AND FUNDACION ANTORCHAS. MR. OXENFORD GRADUATED WITH A BACHELOR OF SCIENCE IN MANAGEMENT FROM THE SCHOOL OF ECONOMIC SCIENCE AT THE UNIVERSITY OF BUENOS AIRES. HE HAS TRAINING IN STRATEGIC PERSPECTIVES IN NON-PROFIT MANAGEMENT FROM HARVARD UNIVERSITY.

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

LARRY H. SLESINGER, DIRECTOR

MR. SLESINGER IS AN EXECUTIVE SEARCH CONSULTANT WITH SLESINGER MANAGEMENT SERVICES, RECRUITING KEY LEADERSHIP AND MANAGEMENT POSITIONS FOR NONPROFIT ORGANIZATIONS IN THE WASHINGTON, DC AREA. HE GRADUATED WITH AN MBA FROM STANFORD UNIVERSITY AND A BACHELOR'S DEGREE FROM CARLETON COLLEGE. HE HAS EXTENSIVE EXPERIENCE WITH NONPROFIT MANAGEMENT, CURRENTLY SERVING AS AN ADMINISTRATOR FOR THE FOUNDATION FOR MANAGEMENT EDUCATION IN CENTRAL AMERICA, WHICH ASSISTS THE HIGHLY-REGARDED BUSINESS GRADUATE SCHOOL, INCAE. MR. SLESINGER FORMERLY SERVED AS THE VP OF THE CARNEGIE ENDOWMENT FOR INTERNATIONAL PEACE, SPECIAL ASSISTANT TO THE PRESIDENT OF THE INTER-AMERICAN FOUNDATION, PROGRAM OFFICER OF THE JOHN AND MARY R. MARKLE FOUNDATION AND VP OF BOARDSOURCE. HE IS THE AUTHOR OF THE SEARCH: WINNING STRATEGIES TO GET YOUR NEXT JOB IN THE NONPROFIT WORLD, SELF-ASSESSMENT FOR NONPROFIT GOVERNING BOARDS AND CO-AUTHOR OF THE FIRST EDITION OF A SNAPSHOT OF AMERICA'S NONPROFIT BOARDS: RESULTS OF A NATIONAL SURVEY.

EMILY FINTEL KAISER, EXECUTIVE DIRECTOR, EX-OFFICIO

EMILY CURRENTLY SERVES AS THE EXECUTIVE DIRECTOR AT AVINA AMERICAS. SHE HAS A MASTER'S IN INTERNATIONAL RELATIONS FOCUSING ON ECONOMIC DEVELOPMENT IN LATIN AMERICA FROM THE JOHNS HOPKINS UNIVERSITY'S SCHOOL OF ADVANCED INTERNATIONAL STUDIES (SAIS). SHE IS AN HONORS GRADUATE OF CORNELL UNIVERSITY, WHERE SHE OBTAINED HER BACHELOR OF SCIENCE IN HOTEL ADMINISTRATION.

HER PROFESSIONAL BACKGROUND INCLUDES WORK FOR THE INTER-AMERICAN DIALOGUE, INTER-AMERICAN FOUNDATION AND INCAE BUSINESS SCHOOL IN COSTA RICA. SHE

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

BEGAN HER CAREER AT FUNDACION AVINA IN 2001, OCCUPYING THE POSITIONS OF PROJECT MANAGER, STRATEGIC INITIATIVES REPRESENTATIVE, REGIONAL REPRESENTATIVE OF STRATEGIC INITIATIVES AND, MOST RECENTLY, DIRECTOR OF GLOBAL RELATIONS, IN ADDITION TO HER ROLE AT AVINA AMERICAS.

THESE DEVELOPMENT SECTOR LEADERS AND EXPERTS ARE COMMITTED TO SUPPORTING MANAGEMENT IN ITS STRATEGY TO SUSTAIN THE ORGANIZATION.

2. PUBLIC PARTICIPATION IN PROGRAMS OR POLICIES. TREAS. REG. 1.170A-9(F)(3)(III)(D).

AVINA AMERICAS HAS AN ACTIVE GRANTMAKING PROGRAM THROUGH WHICH IT SUPPORTS AND PARTNERS WITH CHARITABLE ORGANIZATIONS BOTH IN AND OUTSIDE THE UNITED STATES. SINCE 2008, AVINA AMERICAS HAS DONATED $16 MILLION IN GRANTS TO SUPPORT THE WORK OF OVER 100 ALLIES BASED IN 17 COUNTRIES THROUGHOUT THE HEMISPHERE AND BEYOND. THESE ALLIES ARE FOCUSED ON THE FOLLOWING ISSUES OF PUBLIC INTEREST ACROSS THE AMERICAS:

ACCESS TO WATER: CURRENTLY, APPROXIMATELY 70 MILLION LATIN AMERICANS SATISFY THEIR WATER NEEDS THANKS TO THE DAILY EFFORTS OF MORE THAN 80,000 COMMUNITY INITIATIVES FOR WATER MANAGEMENT THAT ARE DISTRIBUTED THROUGHOUT THE CONTINENT. AVINA, ALONG WITH A GROWING NUMBER OF ALLIES, WORKS TO ACHIEVE THE VISIBILITY, RECOGNITION, STRENGTHENING, AND ARTICULATION OF COMMUNITY EFFORTS FOR ACCESS TO POTABLE WATER, WHICH HAVE ENORMOUS POTENTIAL TO CONTRIBUTE TO CLOSING THE GAP IN ACCESS TO WATER AND SANITATION SERVICES THAT AFFECTS MORE THAN 40 MILLION PEOPLE IN LATIN AMERICA.

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b; and Part III, line 12 Also complete this part for any additional information (See instructions)

MIGRATION: EVEN THOUGH MIGRATION HAS MADE CONTRIBUTIONS TO DEVELOPMENT IN LATIN AMERICA, THE FOCUS ON SECURITY BY RECEIVING COUNTRIES AND THE LACK OF ECONOMIC OPPORTUNITIES IN COUNTRIES OF ORIGIN HAVE CREATED ONE OF THE WORST HUMANITARIAN CRISES ON THE CONTINENT, PARTICULARLY FOR MIGRANTS IN MEXICO AND CENTRAL AMERICA. AVINA IS WORKING TO CREATE COLLABORATIVE LINKAGES BETWEEN DIFFERENT SECTORS OF SOCIETY AT BOTH THE LOCAL AND GLOBAL LEVELS AND TO CHANNEL EFFORTS TOWARD A REGULATORY, INSTITUTIONAL, AND ETHICAL FRAMEWORK FOR HUMAN MOBILITY THAT IS DIGNIFIED, FORMAL, DEMOCRATIC, SUPPORTIVE, AND SUSTAINABLE.

INCLUSIVE RECYCLING: THERE ARE MILLIONS OF LATIN AMERICANS WHO MAKE THEIR LIVING BY RECYCLING. DESPITE THEIR HISTORY OF ENVIRONMENTAL AND PRODUCTIVE CONTRIBUTIONS TO SOCIETY, THEY CONTINUE TO LIVE IN SOCIAL EXCLUSION AND WORK INFORMALLY, SUFFERING ECONOMIC EXPLOITATION. TO ACHIEVE A VISION FOR INCLUSIVE RECYCLING, AVINA WORKS NOT ONLY WITH THE PUBLIC SECTOR TO PROMOTE SEPARATION AND DIFFERENTIATED COLLECTION, BUT ALSO TO FORMALIZE THE WORK OF RECYCLERS THROUGH THE RECOGNITION AND RESTITUTION OF LABOR, SOCIAL, AND HUMAN RIGHTS, AND TO WORK TOWARD FAIR COMPENSATION FOR THE SERVICE THAT RECYCLERS PROVIDE.

AMAZON BIOME: DEFORESTATION OF THE AMAZON BIOME AT THE SERVICE OF INDUSTRIAL AGRICULTURE, LIVESTOCK, HIGHWAYS, INFRASTRUCTURE, AND RURAL SETTLEMENTS DEGRADES THE BIOME AND INCREASES CARBON DIOXIDE EMISSIONS, WHILE AT THE SAME TIME REDUCING THE CAPACITY FOR CARBON DIOXIDE ABSORPTION, WHICH CONTRIBUTES TO THE GREENHOUSE EFFECT AND AFFECTS CLIMATE CHANGE. AVINA CONSIDERS THE AMAZON AS A PUBLIC GOOD THAT SHOULD NOT BE TREATED IN PARTS DIVIDED BY ADMINISTRATIVE OR POLITICAL BOUNDARIES, A VISION THAT INFORMS OUR STRATEGY FOR MITIGATING CLIMATE CHANGE AND

**Part IV** **Supplemental Information.** *Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12* Also complete this part for any additional information (See instructions)

GUARANTEEING THE SUSTAINABILITY OF THE ECOSYSTEM AND THE QUALITY OF LIFE OF RESIDENTS, THROUGH THE ARTICULATION AND STRENGTHENING OF LOCAL AND REGIONAL ACTORS.

IMPACT BUSINESS: FROM ITS BEGINNINGS, AVINA HAS SOUGHT TO CULTIVATE THE LINK BETWEEN THE WORLD OF PRIVATE ENTERPRISE, THE CHALLENGE OF ENVIRONMENTAL SUSTAINABILITY, AND SOCIAL INCLUSION. THE BUDDING IMPACT BUSINESS INDUSTRY IN LATIN AMERICA IS A FUNDAMENTAL ELEMENT FOR THE CREATION OF A NEW ECONOMY THAT CAN SERVE AS A FOUNDATION FOR SUSTAINABLE DEVELOPMENT. HOWEVER, THE INDUSTRY STILL SUFFERS HIGH TRANSACTION COSTS AND LACKS EFFICIENT BROKERING MECHANISMS. IN ORDER TO CONTINUE PUSHING TOWARD NEW HORIZONS IN THIS INDUSTRY, THE OBJECTIVE OF AVINA IS TO CONTRIBUTE TO THE DEVELOPMENT AND STRENGTHENING OF THE VALUE CHAIN OF THE NASCENT IMPACT BUSINESS INDUSTRY, CARRYING WITH IT TECHNOLOGICAL INNOVATIONS TO VULNERABLE COMMUNITIES.

SUSTAINABLE CITIES: DESPITE THE ECONOMIC GROWTH THAT LATIN AMERICA HAS EXPERIENCED OVER THE LAST DECADE, MILLIONS OF CITIZENS HAVE NOT SEEN THE BENEFITS OF THIS GROWTH OR AN IMPROVEMENT TO THEIR QUALITY OF LIFE. WITH 80% OF LATIN AMERICANS LIVING IN CITIES, MOST PEOPLE RESIDE IN A SPACE WHERE A HIGH CONCENTRATION OF NATURAL RESOURCES CONVERGES WITH A HIGH LEVEL OF CONSUMPTION OF RESOURCES. INITIATIVES DESIGNED TO RECONFIGURE THE RELATIONSHIP OF CITY RESIDENTS WITH THEIR SURROUNDINGS HAVE EMERGED TO MAKE CITIES MORE SUSTAINABLE THROUGH VIGOROUS DEMOCRACY AND AN ACTIVE CITIZENRY. AVINA RECOGNIZES, PROMOTES, AND LINKS TOGETHER MORE THAN 70 OF THESE CITIZEN INITIATIVES THAT MONITOR AND ADVOCATE FOR REGULATIONS, URBAN POLICIES, AND GOVERNMENT PROGRAMS THAT DETERMINE THE QUALITY OF LIFE OF RESIDENTS.

**Part IV Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12 Also complete this part for any additional information (See instructions)

TECHNOLOGY FOR SOCIAL CHANGE: A NUMBER OF COUNTRIES IN LATIN AMERICA HAVE RECENTLY PASSED LAWS TO ENSURE ACCESS TO PUBLIC INFORMATION, AND MOVEMENTS TO PUT GOVERNMENT SERVICES AND RECORDS ONLINE ARE INCREASING, WHILE GROWING INTERNET ACCESS, USE OF MOBILE DEVICES, AND AVAILABILITY OF APPLICATIONS HELP DRIVE SUCH INITIATIVES. CIVIC GROUPS AND CITIZEN MOVEMENTS ARE TURNING TO INFORMATION AND COMMUNICATION TECHNOLOGIES AS TOOLS FOR TRANSPARENCY AND ACCOUNTABILITY. SO ARE COMMUNITIES AND ORGANIZATIONS THAT DEVELOP AND DELIVER PUBLIC SERVICES. AVINA IS EXPLORING THE USE OF THESE TECHNOLOGIES TO DEVELOP, ACCELERATE, AND SCALE UP CIVIC PROCESSES, AS WELL AS EMPOWER CITIZENS BY RAMPING UP PUBLIC PARTICIPATION.

TO FOSTER STRONG RELATIONSHIPS AND GREATER IMPACT, AVINA AMERICAS PERIODICALLY VISITS ALLIES IN THE FIELD AND WORKS WITH THEM TO SUPPORT THEIR EFFORTS AND OUTREACH IN THE US. CURRENT SUB-GRANTEES INCLUDE THE FOLLOWING PUBLIC CHARITIES IN THE US, IN ADDITION TO DOZENS OF PUBLIC CHARITY EQUIVALENTS WORKING ACROSS LATIN AMERICA:

- ACLU FOUNDATION OF SAN DIEGO AND IMPERIAL COUNTIES
- WOMEN MAKE MOVIES, INC.
- THE REGENTS OF THE UNIVERSITY OF CALIFORNIA; UNIVERSITY OF CALIFORNIA, SAN DIEGO (CENTER FOR COMPARATIVE IMMIGRATION STUDIES)

GLOBAL WORKERS JUSTICE ALLIANCE

- MIGRATION POLICY INSTITUTE
- TRANSFAIR USA (FAIR TRADE USA)
- NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES (NALACC)
- INTER-AMERICAN DIALOGUE (IAD)
- WASHINGTON OFFICE ON LATIN AMERICA (WOLA)

**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
**2013**
**Open to Public Inspection**

Name of the organization: AVINA AMERICAS, INC.
Employer identification number: 26-3525897

**Part I** **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate contributions to (during year) | | |
| 3 | Aggregate grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

**Part II** **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | | | Held at the End of the Tax Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d | Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III** **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

**Part III** **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV** **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII ☐

**Part V** **Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ ______ %

b Permanent endowment ▶ ______ %

c Temporarily restricted endowment ▶ ______ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | | |
| (ii) related organizations | 3a(ii) | | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI** **Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a See Form 990, Part X, line 10

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 10,752. | 5,077. | 5,675. |
| e Other | | | | |
| **Total.** Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 5,675. |

## Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b See Form 990, Part X, line 12

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) Financial derivatives | | |
| (2) Closely-held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total (Col. (b) must equal Form 990, Part X, col (B) line 12.) ▶ | | |

## Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c See Form 990, Part X, line 13

| (a) Description of investment | (b) Book value | (c) Method of valuation Cost or end-of-year market value |
|---|---|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶ | | |

## Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|---|---|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶ | |

## Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col (B) line 25 )* ▶ | |

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII [X]

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 6,841,764. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII ) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 0. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 6,841,764. |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1. | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII ) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12 )* | | | 5 | 6,841,764. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 7,832,306. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | | | |
| b | Prior year adjustments | 2b | | | |
| c | Other losses | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 0. |
| 3 | Subtract line **2e** from line **1** | | | 3 | 7,832,306. |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | 0. |
| 5 | Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18 )* | | | 5 | 7,832,306. |

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

PART X, LINE 2:

A TAX POSITION IS RECOGNIZED AS A BENEFIT ONLY IF IT IS "MORE LIKELY THAN NOT" THAT THE TAX POSITION WOULD BE SUSTAINED IN A TAX EXAMINATION, WITH A TAX EXAMINATION BEING PRESUMED TO OCCUR. THE AMOUNT RECOGNIZED IS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY OF BEING REALIZED ON EXAMINATION. FOR TAX POSITIONS NOT MEETING THE "MORE LIKELY THAN NOT" TEST, NO TAX BENEFIT WILL BE RECORDED.

AVINA IS NO LONGER SUBJECT TO EXAMINATION BY TAXING AUTHORITIES FOR YEARS BEFORE 2010. AVINA DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECORDED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS. AVINA RECOGNIZES INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX

**Part XIII Supplemental Information** *(continued)*

EXPENSE. AVINA DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT DECEMBER 31, 2013 AND 2012.

**SCHEDULE F** (Form 990)

Department of the Treasury
Internal Revenue Service

# Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule F (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2013**
**Open to Public Inspection**

Name of the organization: AVINA AMERICAS, INC.

Employer identification number: 26-3525897

**Part I** **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|---|---|---|---|---|
| CENTRAL AMERICA AND THE CARIBBEAN | 0 | 0 | GRANTS TO RECIPIENTS LOCATED IN THE REGION | | 2,721,220. |
| EAST ASIA AND THE PACIFIC | 0 | 0 | GRANTS TO RECIPIENTS LOCATED IN THE REGION | | 100,000. |
| NORTH AMERICA | 0 | 0 | GRANTS TO RECIPIENTS LOCATED IN THE REGION | | 583,812. |
| SOUTH AMERICA | 0 | 0 | GRANTS TO RECIPIENTS LOCATED IN THE REGION | | 2,427,977. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **3 a** Sub-total | 0 | 0 | | | 5,833,009. |
| **b** Total from continuation sheets to Part I | 0 | 0 | | | 0. |
| **c Totals** (add lines 3a and 3b) | 0 | 0 | | | 5,833,009. |

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000 Part II can be duplicated if additional space is needed

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 81,000. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 88,132. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | LATIN AMERICAN CIVIC INNOVATION ACCELERATOR FUND | 160,000. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | AMAZON | 500,000. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | ACCESS TO WATER | 31,211. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | ACCESS TO WATER | 387,000. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 8,996. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | INCLUSIVE RECYCLING | 739,164. | WIRE | 0. | | |

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ 64

3 Enter total number of other organizations or entities ▶ 0

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 185,990. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | INCLUSIVE RECYCLING | 13,000. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 52,660. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | INCLUSIVE RECYCLING | 77,900. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | INCLUSIVE RECYCLING | 287,500. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | MIGRATION | 95,667. | WIRE | 0. | | |
| | | CENTRAL AMERICA & CARIBBEAN | INCLUSIVE RECYCLING | 13,000. | WIRE | 0. | | |
| | | EAST ASIA AND THE PACIFIC | MIGRATION | 100,000. | WIRE | 0. | | |
| | | NORTH AMERICA | MIGRATION | 21,174. | WIRE | 0. | | |

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | NORTH AMERICA | MIGRATION | 20,000. | WIRE | 0. | | |
| | | NORTH AMERICA | MIGRATION | 31,376. | WIRE | 0. | | |
| | | NORTH AMERICA | MIGRATION | 60,000. | WIRE | 0. | | |
| | | NORTH AMERICA | IMPACT BUSINESS | 144,050. | WIRE | 0. | | |
| | | NORTH AMERICA | MIGRATION | 114,412. | WIRE | 0. | | |
| | | NORTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 33,750. | WIRE | 0. | | |
| | | NORTH AMERICA | INCLUSIVE RECYCLING | 137,850. | WIRE | 0. | | |
| | | NORTH AMERICA | SUSTAINABLE CITIES | 13,000. | WIRE | 0. | | |
| | | NORTH AMERICA | MIGRATION | 8,200. | WIRE | 0. | | |

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | SOUTH AMERICA | ACCESS TO WATER | 64,008. | WIRE | 0. | | |
| | | SOUTH AMERICA | IMPACT BUSINESS | 100,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | IMPACT BUSINESS | 141,670. | WIRE | 0. | | |
| | | SOUTH AMERICA | IMPACT BUSINESS | 177,140. | WIRE | 0. | | |
| | | SOUTH AMERICA | IMPACT BUSINESS | 100,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | ACCESS TO WATER | 30,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | MIGRATION | 203,997. | WIRE | 0. | | |
| | | SOUTH AMERICA | ACCESS TO WATER | 70,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | IMPACT BUSINESS | 57,000. | WIRE | 0. | | |

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | SOUTH AMERICA | ACCESS TO WATER | 60,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | MIGRATION | 62,800. | WIRE | 0. | | |
| | | SOUTH AMERICA | ACCESS TO WATER | 40,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | SUSTAINABLE CITIES | 9,500. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 40,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | ACCESS TO WATER | 42,710. | WIRE | 0. | | |
| | | SOUTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 50,750. | WIRE | 0. | | |
| | | SOUTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 54,250. | WIRE | 0. | | |
| | | SOUTH AMERICA | SUSTAINABLE CITIES | 9,469. | WIRE | 0. | | |

**Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 40,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 55,426. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 49,500. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 50,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 60,900. | WIRE | 0. | | |
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 50,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 13,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | ACCESS TO WATER | 40,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 61,500. | WIRE | 0. | | |

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 13,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 50,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 133,500. | WIRE | 0. | | |
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 60,329. | WIRE | 0. | | |
| | | SOUTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 44,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | TECHNOLOGY FOR SOCIAL CHANGE | 25,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | INCLUSIVE RECYCLING | 130,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 79,910. | WIRE | 0. | | |
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 84,000. | WIRE | 0. | | |

**Part II** **Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.** (Schedule F (Form 990), Part II, line 1)

| 1 (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|---|
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 40,000. | WIRE | 0. | | |
| | | SOUTH AMERICA | STRATEGY FOR THE AMAZON BIOME | 67,013. | WIRE | 0. | | |
| | | SOUTH AMERICA | GRANT REFUND | -32,395. | WIRE | 0. | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16

Part III can be duplicated if additional space is needed

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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## Part IV Foreign Forms

1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* [X] Yes [ ] No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A)* [ ] Yes [X] No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* [ ] Yes [X] No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* [ ] Yes [X] No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons With Respect To Certain Foreign Partnerships (see Instructions for Form 8865)* [ ] Yes [X] No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* [ ] Yes [X] No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds), Part I, line 3, column (f) (accounting method, amounts of investments vs expenditures per region), Part II, line 1 (accounting method), Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable Also complete this part to provide any additional information

PART I, LINE 2:

AVINA AMERICAS MONITORS THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES BY REQUESTING THAT WRITTEN REPORTS BE PRODUCED ON A QUARTERLY/YEARLY BASIS. EACH REPORT CONTAINS A NARRATIVE REPORT, INCLUDING A SPECIFIC LISTING OF ANY SUB-GRANTEES TO WHOM THE GRANTED FUNDS HAVE BEEN DISBURSED AND THE AMOUNTS DISBURSED TO EACH, ACHIEVEMENTS, A BALANCE OF DISBURSEMENTS, AND RISK ANALYSIS (IF NEEDED). THE GRANTEE MUST MAINTAIN A RECORD OF EXPENDITURES OF THE MONEY GRANTED AND REPORT THIS TO AVINA AMERICAS BASED ON THE FOLLOWING RULES: A) KEEP AN INDEPENDENT ACCOUNTING OF THE FUNDS RECEIVED UNDER THIS AGREEMENT; B) IDENTIFY THE PURPOSE AND THE MANNER IN WHICH THE FINANCING FUNDS HAVE BEEN SPENT; AND C) SUBSTANTIATE ITS EXPENDITURES OF ALL GRANT FUNDS.

AVINA AMERICAS AND ANY SUB-GRANTEE AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH ALL APPLICABLE ANTI-TERRORIST FINANCING AND ASSET CONTROL LAWS, REGULATIONS, AND EXECUTIVE ORDERS, AND IT AGREES TO TAKE ALL REASONABLE PRECAUTIONS TO ENSURE THAT IT AND ANY OTHER PERSON OR GROUP EXPECTED TO RECEIVE MONEY FROM THE GRANTEE WILL NEITHER MAKE ANY PAYMENT NOR PROVIDE ANY MATERIAL SUPPORT TO ANY PERSON ON ANY UNITED STATES GOVERNMENT LIST OF SUSPECTED TERRORISTS (SUCH AS THE LIST OF SPECIALLY DESIGNATED NATIONALS MAINTAINED BY THE U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL) OR TO ANY PERSON HAVING ONE OR MORE DIRECTORS OR KEY PERSONNEL INCLUDED ON ANY SUCH LIST.

AVINA AMERICAS AND ANY SUB-GRANTEE ALSO AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH IRS REGULATIONS AND NOT TO USE ANY PORTION OF FUNDS TO: A) ATTEMPT TO INFLUENCE LEGISLATION OR INTERVENE IN ANY POLITICAL AFFAIRS

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds), Part I, line 3, column (f) (accounting method, amounts of investments vs expenditures per region), Part II, line 1 (accounting method), Part III (accounting method), and Part III, column (c) (estimated number of recipients), as applicable Also complete this part to provide any additional information

OR CAMPAIGNS; B) INFLUENCE THE OUTCOME OF ANY SPECIFIC ELECTION FOR CANDIDATES FOR PUBLIC OFFICE, OR TO CARRY ON, DIRECTLY OR INDIRECTLY, A VOTER REGISTRATION DRIVE WITHIN THE MEANING OF IRC SECTION 4945(D)(2), AS INTERPRETED BY ITS ACCOMPANYING REGULATIONS; C) UNDERTAKE AN ACTIVITY FOR ANY PURPOSE OTHER THAN RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL, OR OTHER PURPOSE SPECIFIED IN IRC SECTION 170(C)(2)(B); D) CONDUCT ANY ACTIVITY IN, OR TRAVEL TO OR FROM, THE UNITED STATES OF AMERICA, EXCEPT WITH WRITTEN APPROVAL; E) INDUCE OR ENCOURAGE VIOLATIONS OF LAW OR PUBLIC POLICY, TO CAUSE ANY PRIVATE INUREMENT OR IMPROPER PRIVATE BENEFIT TO OCCUR, OR TO TAKE ANY OTHER ACTION INCONSISTENT WITH IRC SECTION 501(C)(3); OR F) FUND TERRORISM.

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: AVINA AMERICAS, INC.

Employer identification number: 26-3525897

**Part I — General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II — Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES - 2845 W. SEVENTH ST - LOS ANGELES, CA 90005 | 34-2066826 | 501(C)(3) | 109,350. | 0. | | | MAKING A DIFFERENCE: MIGRANTS AS PROMOTERS OF RIGHTS, DIGNITY AND OPPORTUNITY IN MEXICO AND |
| VILCAP, INC. (VILLAGE CAPITAL) 2200 CENTURY PKWY NE STE 100 ATLANTA, GA 30345 | 27-4059343 | 501(C)(3) | 88,570. | 0. | | | BRAZIL & MEXICO - OPEN SOURCE IMPACT INVESTOR PACKAGE, DEMONSTRATION INVESTMENTS, IMPACT |
| TONIIC LLC 3075 RICHMOND BLVD OAKLAND, CA 94611 | | N/A | 88,570. | 0. | | | BRAZIL & MEXICO - OPEN SOURCE IMPACT INVESTOR PACKAGE, DEMONSTRATION INVESTMENTS, IMPACT |
| ACLU FOUNDATION OF SAN DIEGO AND IMPERIAL COUNTIES - 1202 KETTNER BLVD STE 6200 - SAN DIEGO, CA 92101 | 33-0325791 | 501(C)(3) | 150,000. | 0. | | | U.S.-MEXICO BORDER LITIGATION PROJECT |
| CENTRO DE LOS DERECHOS DEL MIGRANTE, INC. (CDM) - 508 LUCERNE AVE - LAKE WORTH, FL 33460 | 20-2588279 | 501(C)(3) | 200,000. | 0. | | | PRE-DEPARTURE EDUCATION, POLICY ADVOCACY, AND BINATIONAL STRATEGIC COMMUNICATIONS AND |
| WOMEN MAKE MOVIES, INC. 462 BROADWAY, STE 500 NEW YORK, NY 10013 | 13-2740460 | 501(C)(3) | 109,800. | 0. | | | DAYANI CRISTAL |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 8.

3 Enter total number of other organizations listed in the line 1 table ▶ 1.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2013)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

332101 10-29-13

**Part II** **Continuation of Grants and Other Assistance to Governments and Organizations in the United States** (Schedule I (Form 990), Part II)

| **(a)** Name and address of organization or government | **(b)** EIN | **(c)** IRC section if applicable | **(d)** Amount of cash grant | **(e)** Amount of non-cash assistance | **(f)** Method of valuation (book, FMV, appraisal, other) | **(g)** Description of non-cash assistance | **(h)** Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| UNIV OF CALIFORNIA SAN DIEGO; CENTER FOR COMPARATIVE IMMIGRATION STUDIES - 9500 GILMAN DR. - LA JOLLA, CA 92093 | 95-6006144 | 501(C)(3) | 133,555. | 0. | | | MEXICAN MIGRATION FIELD RESEARCH PROJECT (MMFRP) |
| GLOBAL WORKERS JUSTICE ALLIANCE 131 AVE A 21 NEW YORK, NY 10009 | 72-1597864 | 501(C)(3) | 80,000. | 0. | | | STRENGTHENING PROTECTIONS AGAINST RECRUITMENT & LABOR ABUSES FOR CENTRAL AMERICA & MEXICO |
| MIGRATION POLICY INSTITUTE 1400 16TH ST NW STE 300 WASHINGTON, DC 20036 | 52-2279789 | 501(C)(3) | 129,566. | 0. | | | BUILDING COOPERATIVELY THE HUMAN CAPITAL OF NORTH AMERICA: PHASE II OF THE REGIONAL MIGRATION |
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**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---|---|---|---|---|---|
| | | | | | |
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**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information

PART I, LINE 2:

AVINA AMERICAS MONITORS THE USE OF GRANT FUNDS IN THE UNITED STATES BY REQUESTING THAT WRITTEN REPORTS BE PRODUCED ON A QUARTERLY/YEARLY BASIS. EACH REPORT CONTAINS A NARRATIVE REPORT, INCLUDING A SPECIFIC LISTING OF ANY SUB GRANTEES TO WHOM THE GRANTED FUNDS HAVE BEEN DISBURSED AND THE AMOUNTS DISBURSED TO EACH, ACHIEVEMENTS, A BALANCE OF DISBURSEMENTS, AND RISK ANALYSIS (IF NEEDED). THE GRANTEE MUST MAINTAIN A RECORD OF EXPENDITURES OF THE MONEY GRANTED AND REPORT THIS TO AVINA AMERICAS BASED ON THE FOLLOWING RULES: A) KEEP AN INDEPENDENT ACCOUNTING OF

**Part IV | Supplemental Information**

THE FUNDS RECEIVED UNDER THIS AGREEMENT; B) IDENTIFY THE PURPOSE AND THE MANNER IN WHICH THE FINANCING FUNDS HAVE BEEN SPENT; AND C) SUBSTANTIATE ITS EXPENDITURES OF ALL GRANT FUNDS.

AVINA AMERICAS AND ANY SUB-GRANTEE AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH ALL APPLICABLE ANTI-TERRORIST FINANCING AND ASSET CONTROL LAWS, REGULATIONS, AND EXECUTIVE ORDERS, AND IT AGREES TO TAKE ALL REASONABLE PRECAUTIONS TO ENSURE THAT IT AND ANY OTHER PERSON OR GROUP EXPECTED TO RECEIVE MONEY FROM THE GRANTEE WILL NEITHER MAKE ANY PAYMENT NOR PROVIDE ANY MATERIAL SUPPORT TO ANY PERSON ON ANY UNITED STATES GOVERNMENT LIST OF SUSPECTED TERRORISTS (SUCH AS THE LIST OF SPECIALLY DESIGNATED NATIONALS MAINTAINED BY THE U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL) OR TO ANY PERSON HAVING ONE OR MORE DIRECTORS OR KEY PERSONNEL INCLUDED ON ANY SUCH LIST.

AVINA AMERICAS AND ANY SUB-GRANTEE ALSO AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH IRS REGULATIONS AND NOT TO USE ANY PORTION OF FUNDS TO: A) ATTEMPT TO INFLUENCE LEGISLATION OR INTERVENE IN ANY POLITICAL AFFAIRS OR CAMPAIGNS; B) INFLUENCE THE OUTCOME OF ANY SPECIFIC ELECTION FOR CANDIDATES FOR PUBLIC OFFICE, OR TO CARRY ON, DIRECTLY OR INDIRECTLY, A VOTER REGISTRATION DRIVE WITHIN THE MEANING OF IRC SECTION 4945(D)(2), AS INTERPRETED BY ITS ACCOMPANYING REGULATIONS; C) UNDERTAKE AN ACTIVITY FOR ANY PURPOSE OTHER THAN RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL, OR OTHER PURPOSE SPECIFIED IN IRC SECTION 170(C)(2)(B); D) CONDUCT ANY ACTIVITY IN, OR TRAVEL TO OR FROM, THE UNITED STATES OF AMERICA, EXCEPT WITH WRITTEN APPROVAL; E) INDUCE OR ENCOURAGE VIOLATIONS OF LAW OR PUBLIC POLICY, TO CAUSE ANY PRIVATE INUREMENT OR IMPROPER PRIVATE BENEFIT TO OCCUR, OR TO TAKE ANY OTHER ACTION INCONSISTENT WITH IRC SECTION

**Part IV Supplemental Information**

501(C)(3); OR F) FUND TERRORISM.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT:

NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES

(H) PURPOSE OF GRANT OR ASSISTANCE: MAKING A DIFFERENCE: MIGRANTS AS PROMOTERS OF RIGHTS, DIGNITY AND OPPORTUNITY IN MEXICO AND CENTRAL AMERICA

NAME OF ORGANIZATION OR GOVERNMENT: VILCAP, INC. (VILLAGE CAPITAL)

(H) PURPOSE OF GRANT OR ASSISTANCE: BRAZIL & MEXICO - OPEN SOURCE IMPACT INVESTOR PACKAGE, DEMONSTRATION INVESTMENTS, IMPACT INVESTOR OUTREACH

NAME OF ORGANIZATION OR GOVERNMENT: TONIIC LLC

(H) PURPOSE OF GRANT OR ASSISTANCE: BRAZIL & MEXICO - OPEN SOURCE IMPACT INVESTOR PACKAGE, DEMONSTRATION INVESTMENTS, IMPACT INVESTOR OUTREACH

NAME OF ORGANIZATION OR GOVERNMENT:

CENTRO DE LOS DERECHOS DEL MIGRANTE, INC. (CDM)

(H) PURPOSE OF GRANT OR ASSISTANCE: PRE-DEPARTURE EDUCATION, POLICY ADVOCACY, AND BINATIONAL STRATEGIC COMMUNICATIONS AND TECHNOLOGY TO PROMOTE MIGRANT WORKERS' RIGHTS

NAME OF ORGANIZATION OR GOVERNMENT: GLOBAL WORKERS JUSTICE ALLIANCE

(H) PURPOSE OF GRANT OR ASSISTANCE: STRENGTHENING PROTECTIONS AGAINST RECRUITMENT & LABOR ABUSES FOR CENTRAL AMERICA & MEXICO MIGRATION TO U.S. & CANADA

**Part IV Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT: MIGRATION POLICY INSTITUTE

(H) PURPOSE OF GRANT OR ASSISTANCE: BUILDING COOPERATIVELY THE HUMAN CAPITAL OF NORTH AMERICA: PHASE II OF THE REGIONAL MIGRATION STUDY GROUP

**SCHEDULE J (Form 990)**

Department of the Treasury
Internal Revenue Service

# Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

**▶ Attach to Form 990. ▶ See separate instructions.**

**▶ Information about Schedule J (Form 990) and its instructions is at *www irs.gov/form990*.**

OMB No 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization: AVINA AMERICAS, INC.

**Employer identification number** 26-3525897

## Part I Questions Regarding Compensation

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items<br>☐ First-class or charter travel ☐ Housing allowance or residence for personal use<br>☐ Travel for companions ☐ Payments for business use of personal residence<br>☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees<br>☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef) | | | |
| b | If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain | 1b | | |
| 2 | Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? | 2 | | |
| 3 | Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III<br>☐ Compensation committee ☒ Written employment contract<br>☐ Independent compensation consultant ☒ Compensation survey or study<br>☐ Form 990 of other organizations ☒ Approval by the board or compensation committee | | | |
| 4 | During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization | | | |
| a | Receive a severance payment or change-of-control payment? | 4a | | X |
| b | Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | | X |
| c | Participate in, or receive payment from, an equity-based compensation arrangement?<br>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III | 4c | | X |
| | **Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.** | | | |
| 5 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of | | | |
| a | The organization? | 5a | | X |
| b | Any related organization?<br>If "Yes" to line 5a or 5b, describe in Part III | 5b | | X |
| 6 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of. | | | |
| a | The organization? | 6a | | X |
| b | Any related organization?<br>If "Yes" to line 6a or 6b, describe in Part III | 6b | | X |
| 7 | For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III | 7 | | X |
| 8 | Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III | 8 | | X |
| 9 | If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)? | 9 | | |

**Part II** **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|---|---|---|---|---|---|---|---|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) BRIZIO BIONDI-MORRA | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| CHAIR EMERITUS AND BOARD MEMBER | (ii) | 197,919. | 0. | 0. | 12,527. | 0. | 210,446. | 0. |
| (2) CARLOS OXENFORD | (i) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| SECRETARY/TREASURER | (ii) | 155,641. | 0. | 0. | 20,000. | 0. | 175,641. | 0. |
| (3) EMILY FINTEL KAISER | (i) | 186,912. | 0. | 0. | 5,000. | 11,433. | 203,345. | 0. |
| EXECUTIVE DIRECTOR | (ii) | 17,471. | 0. | 0. | 0. | 0. | 17,471. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
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| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

**Part III | Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization: AVINA AMERICAS, INC.
Employer identification number: 26-3525897

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

ORIGIN.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

TECHNOLOGY FOR SOCIAL CHANGE

EXPENSES $ 434,818. INCLUDING GRANTS OF $ 423,176. REVENUE $ 0.

CITIES

EXPENSES $ 47,720. INCLUDING GRANTS OF $ 31,969. REVENUE $ 0.

GENERAL PROGRAM

EXPENSES $ 379,290. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

ACCESS TO WATER

EXPENSES $ 793,974. INCLUDING GRANTS OF $ 764,929. REVENUE $ 0.

INCLUSIVE MARKETS

EXPENSES $ 903,570. INCLUDING GRANTS OF $ 864,605. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 2:

MR. BIONDI-MORRA AND MR. OXENFORD HAVE A BUSINESS RELATIONSHIP, AS DESCRIBED BELOW.

CONTROL OVER THE CHARITY'S OPERATIONS IS VESTED IN A SELF-PERPETUATING BOARD OF FIVE VOTING DIRECTORS. THE EXECUTIVE DIRECTOR IS A SIXTH NON-VOTING MEMBER. THE CHARITY'S ABILITY TO ATTRACT THIS LEVEL OF TALENT IS DUE IN LARGE PART TO ITS CLOSE RELATIONSHIP WITH FUNDACION AVINA. TWO

Name of the organization: AVINA AMERICAS, INC.

Employer identification number: 26-3525897

OF THE CHARITY'S FIVE VOTING DIRECTORS HAVE SOME CONNECTION TO FUNDACION AVINA. MR. OXENFORD, HOLDS A MANAGEMENT POSITION WITH FUNDACION AVINA, SERVING AS ITS CFO. DR. BIONDI-MORRA, CHAIR OF AVINA, SERVES ON THE BOARD OF FUNDACION AVINA, AMONG MANY OTHER INSTITUTIONAL AFFILIATIONS. IN ADDITION, UNDER THE CHARITY'S CONFLICT OF INTEREST POLICY, ANY DIRECT TRANSACTIONS BETWEEN THE CHARITY AND FUNDACION AVINA HAVE TO BE APPROVED BY AT LEAST ONE OF THE THREE INDEPENDENT DIRECTORS WHO DO NOT HOLD ANY POSITIONS AT FUNDACION AVINA.

FORM 990, PART VI, SECTION B, LINE 11:

THE OUTSIDE ACCOUNTANTS PREPARED THE FORM 990 AND FORWARDED IT TO AVINA FOR REVIEW. ONCE THE COMMENTS AND REVIEWS WERE UPDATED, AVINA AMERICAS EMAILED THE COMPLETED FORM 990 TO THE ENTIRE BOARD ALONG WITH A REQUEST FOR THEIR COMMENTS TO BE COMPLETED WITHIN A 10-DAY PERIOD. AFTER ANY COMMENTS FROM THE BOARD WERE RESOLVED, THE FORM 990 WAS SUBMITTED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

PURSUANT TO THE ORGANIZATION'S POLICY, THE RESPONSIBILITY FOR DISCLOSURE RESTS WITH BOARD MEMBERS. THE BOARD OF DIRECTORS HOLDS AT LEAST ONE ANNUAL MEETING, SUBJECT TO NOTICE REQUIREMENT, THUS ALLOWING FOR A LEVEL REFLECTION ON THIS TOPIC ONCE PER YEAR. THIS REFLECTION WAS HELD IN MAY 2013 AND NO CONFLICTS WERE NOTED.

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE THAT A PERSON HAS FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, IT INFORMS THE PERSON OF THE BASIS FOR SUCH BELIEF AND AFFORDS THE PERSON AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF AFTER HEARING

Name of the organization: AVINA AMERICAS, INC.

Employer identification number: 26-3525897

THE RESPONSE OF THE MEMBER AND MAKING SUCH FURTHER INVESTIGATION AS IS WARRANTED IN THE CIRCUMSTANCES, THE BOARD OR COMMITTEE DETERMINES THAT THE MEMBER HAS, IN FACT, FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, IT TAKES APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15A:

SALARY STUDIES WERE CONDUCTED TO DETERMINE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THREE REFERENCES WERE USED FOR THIS PURPOSE. THE BOARD MADE RECOMMENDATIONS TO APPOINT THE CURRENT EXECUTIVE DIRECTOR. A BOARD RESOLUTION WAS ADOPTED AND DOCUMENTED IN BOARD MINUTES TO THIS EFFECT. THIS REVIEW PROCESS WAS LAST COMPLETED IN JANUARY 2013.

FORM 990, PART VI, SECTION C, LINE 19:

AVINA AMERICAS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART VII, SECTION A:

BOARD MEMBERS KATHERINE MARSHALL, LARRY H. SLESINGER, AND JOHN C. ICKIS WERE COMPENSATED FOR THEIR ROLES ON THE BOARD.

SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service

# Related Organizations and Unrelated Partnerships

▶Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ See separate instructions.

▶Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: AVINA AMERICAS, INC.

Employer identification number: 26-3525897

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|---|---|---|---|---|
| | | | | | |
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**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? Yes | No |
|---|---|---|---|---|---|---|---|
| FUNDACION AVINA - PANAMA<br>LOCAL 131B- CALLE EVELIO LARA<br>PANAMA CITY, PANAMA | TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT IN LATIN AMERICA | PANAMA | | | N/A | | X |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2013

332161 09-12-13 LHA

**Part III** **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
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**Part IV** **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? Yes | (i) No |
|---|---|---|---|---|---|---|---|---|---|
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**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36

| **Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule | | Yes | No |
|---|---|---|---|
| 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? | | | |
| a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity | 1a | | X |
| b Gift, grant, or capital contribution to related organization(s) | 1b | X | |
| c Gift, grant, or capital contribution from related organization(s) | 1c | X | |
| d Loans or loan guarantees to or for related organization(s) | 1d | | X |
| e Loans or loan guarantees by related organization(s) | 1e | | X |
| f Dividends from related organization(s) | 1f | | X |
| g Sale of assets to related organization(s) | 1g | | X |
| h Purchase of assets from related organization(s) | 1h | | X |
| i Exchange of assets with related organization(s) | 1i | | X |
| j Lease of facilities, equipment, or other assets to related organization(s) | 1j | | X |
| k Lease of facilities, equipment, or other assets from related organization(s) | 1k | | X |
| l Performance of services or membership or fundraising solicitations for related organization(s) | 1l | | X |
| m Performance of services or membership or fundraising solicitations by related organization(s) | 1m | | X |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | | X |
| o Sharing of paid employees with related organization(s) | 1o | | X |
| p Reimbursement paid to related organization(s) for expenses | 1p | | X |
| q Reimbursement paid by related organization(s) for expenses | 1q | X | |
| r Other transfer of cash or property to related organization(s) | 1r | | X |
| s Other transfer of cash or property from related organization(s) | 1s | | X |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|---|---|---|---|
| (1) FUNDACION AVINA - PANAMA | B | 2,258,470. | GRANT AGREEMENTS |
| (2) FUNDACION AVINA - PANAMA | Q | 172,530. | FMV |
| (3) FUNDACION AVINA-- PANAMA | C | 189,970. | CONTRIBUTION |
| (4) | | | |
| (5) | | | |
| (6) | | | |

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

| (a) Name, address, and EIN of entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Predominant income (related, unrelated, excluded from tax under section 512-514) | (e) Are all partners sec 501(c)(3) orgs? Yes | (e) No | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? Yes | (h) No | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? Yes | (j) No | (k) Percentage ownership |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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## Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)