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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

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Final 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)Room/suite

1875 I STREET NW NO 5 FL

City or town, state or province, country, and ZIP or foreign postal code
WASHINGTON, DC 20006

F Name and address of principal officer
GUAYANA I PAEZ-ACOSTA
1875 I STREET NW NO 5 FL
WASHINGTON,DC 20006

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 ▶

D Employer identification number

26-3525897

E Telephone number

(240) 476-9537

G Gross receipts \$ 3,499,316

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		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	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 2015 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	0
	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
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,478,999	3,495,438
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7 d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,964	3,878
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	39,374	0
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,524,337	3,499,316
	14 Benefits paid to or for members (Part IX, column (A), line 4)	4,264,806	3,731,545
Net Assets or Fund Balances	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	559,455	503,197
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰	0	0
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	189,893	133,206
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	5,014,154	4,367,948
	19 Revenue less expenses Subtract line 18 from line 12	-1,489,817	-868,632
	Beginning of Current Year		End of Year
	20 Total assets (Part X, line 16)	4,929,640	3,924,793
	21 Total liabilities (Part X, line 26)	176,688	40,473
	22 Net assets or fund balances Subtract line 21 from line 20	4,752,952	3,884,320

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

2016-05-11

Date

GUAYANA I PAEZ-ACOSTA EXECUTIVE DIRECTOR

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶ GELMAN ROSENBERG & FREEDMAN

Firm's EIN ▶ 52-1392008

Firm's address ▶ 4550 MONTGOMERY AVE SUITE 650N

Phone no (301) 951-9090

BETHESDA, MD 208142930

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form990(2015)

Part III

Statement of Program Service Accomplishments

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

☐

☒

1

Briefly describe the organization's mission

TO PROMOTE THE COMMON GOOD FOR PRESENT AND FUTURE GENERATIONS IN THE AMERICAS THROUGH REGIONAL AND CROSS-BORDER COLLABORATION

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

☒ 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

☒ 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 \$ 366,074 including grants of \$ 357,313) (Revenue \$)

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 \$ 1,972,997 including grants of \$ 1,972,997) (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 ORIGIN.

4c

(Code) (Expenses \$ 806,686 including grants of \$ 788,170) (Revenue \$)

TECHNOLOGY FOR SOCIAL CHANGE. CONSIDERING THAT 78% (445 MILLION) OF LATIN AMERICANS RESIDE IN URBAN AREAS AND 120 MILLION OF THEM LIVE BELOW THE POVERTY LINE, AVINA BELIEVES THAT AN IMPORTANT PART OF THE SOLUTION TO THIS SITUATION IS TO BE FOUND IN IMPROVED LOCAL GOVERNANCE, SPECIFICALLY EFFICIENT AND ACCOUNTABLE URBAN POLICIES AND MANAGEMENT PRACTICES. TRANSPARENCY AND ACCOUNTABILITY MECHANISMS ARE FUNDAMENTAL TO ADDRESSING URBAN PROBLEMS, AND THE USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES (ICTS) PLAYS A PIVOTAL ROLE IN THE SUCCESS OF THESE MECHANISMS. IN PARTICULAR, THE "CIVIC APPLICATIONS INNOVATION FUND" WILL HARNESS TECHNOLOGY TO PROMOTE ACCOUNTABILITY AND SOCIAL CHANGE IN LATIN AMERICA. THE FUND WILL BE DEVELOPED IN ALLIANCE WITH OMIDYAR NETWORK, AS PART OF ITS STRATEGY ON TECHNOLOGY AND INNOVATION FOR URBAN GOVERNANCE AND GOVERNMENT TRANSPARENCY AND ACCOUNTABILITY.

See Additional Data

4d

Other program services (Describe in Schedule O)

(Expenses \$ 877,945 including grants of \$ 613,065) (Revenue \$)

4e

Total program service expenses

4,023,702

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 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
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	No
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	No
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	No
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	No
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	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
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	No
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	No
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 Yes	
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	No
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	No
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	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
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 Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
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 Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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 Yes	
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 Yes	
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	No
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 (see instructions)	17	No
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	No
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
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)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
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? <i>If "Yes," complete Schedule J</i>	23	Yes	
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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
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	Yes	

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.	5	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
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	4
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
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	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
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	No
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	No
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	No
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	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		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.		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.		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? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
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	No
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 lines 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

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	6		
	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			
b	Enter the number of voting members included in line 1a, above, who are independent	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	Yes	
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
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		No
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		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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		No

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		No
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	Yes	
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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b		No
	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		No
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
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ 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, address, and telephone number of the person who possesses the organization's books and records JUAN CARLOS ALCALDE 1875 I STREET NW NO 5 FL WASHINGTON, DC 20006 (301) 704-0282

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, or 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SEAN MCKAUGHAN CHAIR	0 50	X		X				0	250,000	20,000
(2) BRIZIO BIONDI-MORRA TREASURER	0 50	X		X				0	79,080	7,490
(3) CHRISTIAN SAGEL SECRETARY (BEGAN NOV. 2015)	0 50	X		X				0	44,011	0
(4) JOHN C. ICKIS BOARD MEMBER (SEE SCHEDULE O)	0 50	X						7,500	0	0
(5) LARRY SLESINGER BOARD MEMBER (SEE SCHEDULE O)	0 50	X						7,500	0	0
(6) KATHERINE MARSHALL BOARD MEMBER (SEE SCHEDULE O)	0 50	X						7,500	0	0
(7) GUAYANA I. PAEZ-ACOSTA EXECUTIVE DIRECTOR	43 21			X				133,366	0	14,938
(8) JORGE ADRIAN NARANJO DIRECTOR OPERATIONS	40 00					X		117,385	0	14,376

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	273,251	373,091	56,804

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? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

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

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	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	215,970			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,279,468			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		3,495,438			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,878			3,878
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	Gross rents		(i) Real	(ii) Personal		
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss)				
	8a	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 . .					
	9a	Gross income from gaming activities See Part IV, line 19		a			
	b	Less direct expenses		b			
	c	Net income or (loss) from gaming activities . .					
	10a	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				
	11a						
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions		3,499,316	0	0	3,878	

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	814,386	814,386		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	2,917,159	2,917,159		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	170,804	118,643	52,161	
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	267,748	98,983	168,765	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,031	3,219	5,812	
9	Other employee benefits	26,092	10,500	15,592	
10	Payroll taxes	29,522	15,138	14,384	
11	Fees for services (non-employees)				
a	Management				
b	Legal	5,780		5,780	
c	Accounting	30,450	16,022	14,428	
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 Schedule O)	18,411	5,273	13,138	
12	Advertising and promotion				
13	Office expenses	12,962	8,062	4,900	
14	Information technology	804		804	
15	Royalties				
16	Occupancy	20,547	10,811	9,736	
17	Travel	20,409		20,409	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	10,429		10,429	
20	Interest	30	16	14	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,137	598	539	
23	Insurance	4,006	2,108	1,898	
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	PAYROLL SERVICES	2,369	1,215	1,154	
b	BUSINESS FILINGS	2,021	1,063	958	
c	TRAINING EXPENSE	1,515		1,515	
d	FINANCE EXPENSES	60	32	28	
e	All other expenses	2,276	474	1,802	
25	Total functional expenses. Add lines 1 through 24e	4,367,948	4,023,702	344,246	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			333,602	1	58,084
	2	Savings and temporary cash investments			4,078,454	2	2,362,033
	3	Pledges and grants receivable, net			500,698	3	1,485,408
	4	Accounts receivable, net				4	
	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 instructions). Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			12,553	9	14,191
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	12,633			
	b	Less: accumulated depreciation	10b	7,556	4,333	10c	5,077
	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)			4,929,640	16	3,924,793
Liabilities	17	Accounts payable and accrued expenses			24,938	17	40,473
	18	Grants payable			151,750	18	
	19	Deferred revenue				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			176,688	26	40,473
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			144,954	27	40,965
	28	Temporarily restricted net assets			4,607,998	28	3,843,355
	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			4,752,952	33	3,884,320
	34	Total liabilities and net assets/fund balances			4,929,640	34	3,924,793

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	3,499,316
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,367,948
3	Revenue less expenses Subtract line 2 from line 1	3	-868,632
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,752,952
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	3,884,320

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 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? 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? 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 ☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis	2b	Yes
2c 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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	No
3b 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	

Additional Data

Software ID:
Software Version:
EIN: 26-3525897
Name: AVINA AMERICAS INC

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code) (Expenses \$ 357,382 including grants of \$ 249,155) (Revenue \$)
RECYCLING
(Code) (Expenses \$ 156,788 including grants of \$ 30,137) (Revenue \$)
CITIES

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code) (Expenses \$ 172,865 including grants of \$ 172,865) (Revenue \$)
GENERAL PROGRAM
(Code) (Expenses \$ 177,765 including grants of \$ 160,908) (Revenue \$)
ACCESS TO WATER

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

(Code	) (Expenses \$	13,145	including grants of \$	) (Revenue \$	)
INCLUSIVE MARKETS					

SCHEDULE A
(Form 990 or 990EZ)

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

2015

Open to Public Inspection

Name of the organization AVINA AMERICAS INC	Employer identification number 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 (Form 990 or 990-EZ))
- 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

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 (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)	5,250,077	6,745,535	6,609,822	3,478,999	3,495,438	25,579,871
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	5,250,077	6,745,535	6,609,822	3,478,999	3,495,438	25,579,871
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)						18,810,520
6 Public support. Subtract line 5 from line 4						6,769,351

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4	5,250,077	6,745,535	6,609,822	3,478,999	3,495,438	25,579,871
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	40,899	5,366	6,949	5,964	3,878	63,056
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 VI)		9,559	42,907	39,374		91,840
11 Total support. Add lines 7 through 10						25,734,767
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 2015 (line 6, column (f) divided by line 11, column (f))	14	26 300 %
15	Public support percentage for 2014 Schedule A, Part II, line 14	15	22 850 %
16a	33 1/3% support test—2015.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—2014.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—2015.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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
b	10%-facts-and-circumstances test—2014.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 VI 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 IIISupport 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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(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 VI.)						
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 2015 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2015.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—2014.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

Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization’s directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization’s activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization’s directors or trustees during the tax year also a majority of the directors or trustees of each of the organization’s supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization’s tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization’s governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization’s officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization’s supported organizations have a significant voice in the organization’s investment policies and in directing the use of the organization’s income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization’s supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization’s activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described in (a) constitute activities that, but for the organization’s involvement, one or more of the organization’s supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization’s position that its supported organization(s) would have engaged in these activities but for the organization’s involvement.</i>			
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

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Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) ☐		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1Amounts paid to supported organizations to accomplish exempt purposes	
2Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3Administrative expenses paid to accomplish exempt purposes of supported organizations	
4Amounts paid to acquire exempt-use assets	
5Qualified set-aside amounts (prior IRS approval required)	
6Other distributions (describe in Part VI) See instructions	
7Total annual distributions. Add lines 1 through 6	
8Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9Distributable amount for 2015 from Section C, line 6	
10Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1Distributable amount for 2015 from Section C, line 6			
2Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3Excess distributions carryover, if any, to 2015			
dFrom 2013.			
eFrom 2014.			
fTotal of lines 3a through e			
gApplied to underdistributions of prior years			
hApplied to 2015 distributable amount			
iCarryover from 2010 not applied (see instructions)			
jRemainder Subtract lines 3g, 3h, and 3i from 3f			
4Distributions for 2015 from Section D, line 7 \$			
aApplied to underdistributions of prior years			
bApplied to 2015 distributable amount			
cRemainder Subtract lines 4a and 4b from 4			
5Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7Excess distributions carryover to 2016. Add lines 3j and 4c			
8Breakdown of line 7			
cExcess from 2013.			
dFrom 2014.			
eFrom 2015.			

Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).
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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 TREASURY REGULATIONS AS BEING INDICATIVE OF PUBLIC SUPPORT 1 PERCENTAGE OF FINANCIAL SUPPORT TREAS REG 1 170A-9(F)(3)(III)(A) DURING THE SIX-YEAR PERIOD ENDING ON DECEMBER 31, 2015, THE PORTION OF AVINA AMERICAS' SUPPORT THAT QUALIFIES AS ELIGIBLE PUBLIC SUPPORT IS 26 30% (SEE SCHEDULE A), IN EXCESS OF THE 10% THRESHOLD IN ADDITION, THIS PERCENTAGE HAS INCREASED SINCE THE PERIOD ENDING ON DECEMBER 31, 2014 (WHICH WAS 22 85%) 2 SOURCES OF SUPPORT TREAS REG 1 170A-9(F)(3)(III)(B) AVINA AMERICAS RECEIVES CONTRIBUTIONS FROM A WIDE 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 - ROCKEFELLER FOUNDATION - FORD FOUNDATION - XYLEM WATERMARK- HALLORAN PHILANTHROPIES- THE MILLION CHILDREN FOUNDATION- THE MOSAIC COMPANY FOUNDATION- DALIO FAMILY FOUNDATION- FUNDACION AVINA- GORDON AND BETTY MOORE FOUNDATION- PORTICUS LATIN AMERICA- PEPSICO, INC - NATIONAL PHILANTHROPIC TRUSTTHE 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, RATHER THAN THE PERSONAL OR PRIVATE INTERESTS OF A LIMITED NUMBER OF DONORS THE BOARD OF DIRECTORS INCLUDES REPRESENTATIVES FROM SEVERAL DIFFERENT ORGANIZATIONS AND INCLUDES SEAN MCKAUGHAN, CHAIR OF THE BOARDMR MCKAUGHAN HAS BEEN WITH AVINA SINCE 1998, AND LED AVINA'S EXECUTIVE TEAM FOR SEVEN YEARS HE BECAME CHIEF OPERATING OFFICER IN 2006, AND WAS TAPPED AS CHIEF EXECUTIVE OFFICER AND BOARD MEMBER IN 2007 DURING HIS TIME AT AVINA, MR MCKAUGHAN HAS BEEN A CHAMPION AND GLOBAL ADVOCATE FOR INCLUSIVE BUSINESS, EFFORTS TO COMBAT DEFORESTATION, SOCIAL INNOVATION NETWORKS, AND THE PROMOTION OF SUSTAINABILITY IN LATIN AMERICA AND THROUGHOUT THE WORLD HE WAS ONE OF THE MAIN ARCHITECTS OF THE STRATEGY AND IMPLEMENTATION OF AVINA PROGRAMS IN BRAZIL MR MCKAUGHAN HOLDS MASTER'S DEGREES IN URBAN PLANNING AND IN LATIN AMERICAN STUDIES FROM THE UNIVERSITY OF TEXAS AT AUSTIN BEFORE BEGINNING HIS WORK WITH AVINA, HE COLLABORATED WITH INSTITUTIONS SUCH AS BRAZIL'S INSTITUTE OF APPLIED ECONOMIC RESEARCH (IPEA), THE LYNDON B JOHNSON SCHOOL OF PUBLIC AFFAIRS, THE HOUSTON ADVANCED RESEARCH CENTER (HARC), MEXICO'S MONTERREY INSTITUTE OF TECHNOLOGY AND HIGHER EDUCATION, THE TEXAS WORKFORCE COMMISSION, AND THE CENTER FOR THE STUDY OF WESTERN HEMISPHERIC TRADE BRIZIO BIONDI-MORRA, TREASURERDR 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 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, DIRECTORDR 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 CO-AUTHOR 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 KATHERINE MARSHALL, DIRECTORKATHERINE MARSHALL HAS WORKED FOR OVER FOUR DECADES ON INTERNATIONAL DEVELOPMENT, FOCUSING ON THE WORLD'S POOREST COUNTRIES A SENIOR FELLOW AT GEORGETOWN UNIVERSITY'S BERKLEY CENTER FOR RELIGION, PEACE AND WORLD AFFAIRS AND PROFESSOR OF THE PRACTICE OF DEVELOPMENT, RELIGION, AND CONFLICT IN THE SCHOOL OF FOREIGN SERVICE, SHE IS THE EXECUTIVE DIRECTOR OF THE WORLD FAITHS DEVELOPMENT DIALOGUE (WFDD), A NON-GOVERNMENTAL ORGANIZATION BORN IN THE WORLD BANK WFDD'S MISSION (AND CENTER OF MARSHALL'S CURRENT WORK) IS TO BRIDGE GULFS SEPARATING THE WORLDS OF DEVELOPMENT AND RELIGION DURING HER CAREER AT THE WORLD BANK SHE HELD LEADERSHIP ASSIGNMENTS FOR AFRICA, LATIN AMERICA, AND EAST ASIA AND WAS COUNSELOR TO THE BANK'S PRESIDENT ON ETHICS, VALUES, AND FAITH IN DEVELOPMENT BOARD POSITIONS INCLUDE AVINA AMERICAS, THE OPUS PRIZE FOUNDATION, THE INTERNATIONAL SHINTO FOUNDATION, AND THE INTERNATIONAL ANTI-CORRUPTION CONFERENCE ADVISORY BOARD, SHE SERVED AS A TRUSTEE OF PRINCETON UNIVERSITY AND OF THE WASHINGTON NATIONAL CATHEDRAL FOUNDATION A MEMBER OF THE COUNCIL ON FOREIGN RELATIONS SHE IS VISITING PROFESSOR AT THE UNIVERSITY OF CAMBODIA SHE IS THE AUTHOR OF SEVERAL BOOKS AND MANY ARTICLES, MOST RECENTLY GLOBAL INSTITUTIONS OF RELIGION ANCIENT MOVERS, MODERN SHAKERS, PUBLISHED BY ROUTLEDGE IN 2013 AND (COEDITED WITH SUSAN HAYWARD) WOMEN, RELIGION, AND PEACEBUILDING ILLUMINATING THE UNSEEN LARRY H SLESINGER, DIRECTORMR 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 CHRISTIAN SAGEL, SECRETARYMR SAGEL HAS BEEN WITH AVINA SINCE 2014 HE IS RESPONSIBLE FOR THE LEGAL AREA, WITH HEADQUARTERS IN PANAMA, AND COLLABORATES WITH THE CFO OF THE ORGANIZATION IN POTENTIAL CRISIS MANAGEMENT AND ELABORATION OF POLICIES HIS EXPERTISE INCLUDES CORPORATE LAW, CONFLICTS CONCILIATION, AND LAW ECONOMICS MANAGEMENT MR SAGEL HOLDS A MASTER'S DEGREE IN LAW ECONOMICS FROM THE UNIVERSITY OF BUENOS AIRES IN ARGENTINA HE ALSO HOLDS A DEGREE IN LAW IN POLITICAL SCIENCES FROM THE CATHOLIC UNIVERSITY SANTA MAR A LA ANTIGUA IN PANAMA MR SAGEL HAS PARTICIPATED AS A VOLUNTEER IN SEVERAL SOCIAL SERVICE ACTIVITIES IN RURAL AREAS OF PANAMA

Return Reference	Explanation
PART II, SECTION C, LINE 17A, FACTS AND CIRCUMSTANCES TEST (	GUAYANA PAEZ ACOSTA, EXECUTIVE DIRECTOR MS PAEZ ACOSTA CURRENTLY SERVES AS THE EXECUTIVE DIRECTOR AT AVINA AMERICAS SHE HOLDS A MASTER OF SCIENCE IN ENVIRONMENT AND SUSTAINABLE DEVELOPMENT FROM UNIVERSITY COLLEGE LONDON, GRADUATED IN SOCIOLOGY - FIRST IN CLASS - FROM ANDRES BELLO CATHOLIC UNIVERSITY IN VENEZUELA, AND WAS AWARDED THE BRITISH CHEVENING SCHOLARSHIP BY THE FOREIGN AND COMMONWEALTH OFFICE UK AND THE BRITISH COUNCIL SHE HAS DEVOTED HER PROFESSIONAL CAREER TO PROBLEM SOLVING AT THE INTERSECTION OF DEVELOPMENT AND THE ENVIRONMENT FOCUSING ON DESIGNING INTERVENTIONS THAT SEEK TO CONTRIBUTE TO BALANCE CONSERVATION AND SUSTAINABLE DEVELOPMENT GOALS IN LATIN AMERICA MS PAEZ ACOSTA HAS HELD POSITIONS WITH INTERNATIONAL ENVIRONMENTAL NON-GOVERNMENTAL ORGANIZATIONS, AND PHILANTHROPIC AND SCIENTIFIC INSTITUTIONS INCLUDING CONSERVATION INTERNATIONAL, THE CARNEGIE INSTITUTION FOR SCIENCE'S GLOBAL ECOLOGY DEPARTMENT AT STANFORD UNIVERSITY, FUNDACION TIERRA VIVA AND CENTER FOR DEVELOPMENT STUDIES UCV-VENEZUELA SHE HAS ALSO CONSULTED FOR ECOLOGY & ENVIRONMENT S A , THE GORDON AND BETTY MOORE FOUNDATION AND UNESCO'S SOUTH-SOUTH COOPERATION AND SUSTAINABLE DEVELOPMENT PROGRAM SHE BEGAN WORKING AT FUNDACION AVINA IN 2011 WHERE SHE LED PROGRAMMATIC EFFORTS FOR THE AMAZON REGION AND ENGAGED WITH SEVERAL AVINA PROGRAMS AND TEAMS FOR THE DEVELOPMENT OF INSTITUTIONAL ALLIANCES WITH PRIVATE AND PUBLIC ORGANIZATIONS IN ADDITION TO HER ROLE IN AVINA AMERICAS SHE IS A DIRECTOR LEVEL MEMBER OF THE FUNDACION AVINA STRATEGIC ALLIANCES DIRECTION (D) PUBLIC PARTICIPATION IN PROGRAMS OR POLICIES TREAS REG 1 170A-9(F)(3)(III)(D) FINALLY, AVINA AMERICAS' CHARITABLE MISSION AND PROGRAMS ARE DIRECTLY FOR THE BENEFIT OF THE GENERAL PUBLIC ON A CONTINUING BASIS ITS CHARITABLE MISSION IS FOCUSED ON CONTRIBUTING TO THE SUSTAINABLE DEVELOPMENT OF LATIN AMERICA 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 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 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 GUARANTEEING THE SUSTAINABILITY OF THE ECOSYSTEM AND THE QUALITY OF LIFE OF RESIDENTS, THROUGH THE ARTICULATION AND STRENGTHENING OF LOCAL AND REGIONAL ACTORS 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 UNITED STATES, 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) THE TREASURY REGULATIONS PROVIDE THAT "[T]HE MAINTENANCE OF A DEFINITIVE PROGRAM BY AN ORGANIZATION TO ACCOMPLISH ITS CHARITABLE WORK IN THE COMMUNITY, SUCH AS COMBATING COMMUNITY DETERIORATION IN AN ECONOMICALLY DEPRESSED AREA" IS A FACTOR THAT IS CONSIDERED EVIDENCE THAT AN ORGANIZATION IS "PUBLICLY SUPPORTED " AVINA AMERICAS' SUPPORTED PROJECTS, WHICH HAVE BROAD SOCIAL IMPACT, FIT PRECISELY INTO THIS KIND OF COMMUNITY DEVELOPMENT, AND FURTHER EVIDENCE THAT THE ORGANIZATION IS "PUBLICLY SUPPORTED "

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on 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

2015

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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of 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" on 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) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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, handling of violations, and enforcing conservation easements during the year
► _____

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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)

Revenue included on 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

Revenue included on 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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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" on 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ 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	b (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 on 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

(i)

unrelated organizations

(ii)

related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

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		12,633	7,556	5,077
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,077

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return				
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements		1	3,499,316
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) 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	3,499,316
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	3,499,316

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.				
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements		1	4,367,948
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	4,367,948
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	4,367,948

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.

Return Reference	Explanation
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 2011. 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 EXPENSE. AVINA DID NOT HAVE ANY AMOUNTS ACCRUED FOR INTEREST AND PENALTIES AT DECEMBER 31, 2015 AND 2014.

[illegible]

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047

2015

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" to 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? ☒ 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 Activites 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
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		976,777
(2) EUROPE	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		110,000
(3) NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		608,412
(4) SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		1,221,970
(5)					
3a Sub-total	0	0			2,917,159
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			2,917,159

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States.

Complete if the organization answered "Yes" to 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)
(1)	See Add'l Data								
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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 ▶

56

3

Enter total number of other organizations or entities ▶

0

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to 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)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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)*

☒ 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; do not file with Form 990)*

☐ Yes ☒ 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 ☒ 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 ☒ 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 ☒ 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; do not file with Form 990)*

☐ Yes ☒ 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 (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
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 NOT 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 INTERFERE 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 INJURY OR IMPROPER PRIVATE BENEFIT TO OCCUR, OR TO TAKE ANY OTHER ACTION INCONSISTENT WITH IRC SECTION 501(C)(3), OR F) FUND TERRORISM.

Additional Data

Software ID:
Software Version:
EIN: 26-3525897
Name: AVINA AMERICAS INC

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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 AND THE CARIBBEAN	AMAZON	21,000	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	AMAZON	36,000	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	150,149	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	91,481	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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 AND THE CARIBBEAN	MIGRATION	95,666	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	147,000	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	38,760	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	115,100	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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 AND THE CARIBBEAN	MIGRATION	35,140	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	8,080	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	13,853	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	36,400	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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 AND THE CARIBBEAN	MIGRATION	15,000	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	35,648	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	25,000	WIRE			
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATION	112,500	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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)
		EUROPE	TECHNOLOGY FOR SOCIAL CHANGE	110,000	WIRE			
		NORTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	94,400	WIRE			
		NORTH AMERICA	INCLUSIVE RECYCLING	94,050	WIRE			
		NORTH AMERICA	MIGRATION	147,462	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	100,000	WIRE			
		NORTH AMERICA	MIGRATION	35,000	WIRE			
		NORTH AMERICA	MIGRATION	50,000	WIRE			
		NORTH AMERICA	MIGRATION	25,000	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	25,000	WIRE			
		NORTH AMERICA	MIGRATION	37,500	WIRE			
		SOUTH AMERICA	MIGRATION	40,799	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	49,000	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	TECHNOLOGY FOR SOCIAL CHANGE	31,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	22,470	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	53,000	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	10,000	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	TECHNOLOGY FOR SOCIAL CHANGE	13,167	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	18,360	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	49,177	WIRE			
		SOUTH AMERICA	ACCESS TO WATER	10,889	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	TECHNOLOGY FOR SOCIAL CHANGE	88,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	37,500	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	35,002	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	25,945	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	25,000	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	20,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	32,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	105,133	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	5,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	106,000	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	40,000	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	26,829	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	20,000	WIRE			
		SOUTH AMERICA	STRATEGY FOR THE AMAZON BIOME	25,000	WIRE			
		SOUTH AMERICA	ACCESS TO WATER	30,000	WIRE			
		SOUTH AMERICA	RECYCLING	120,105	WIRE			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	115,019	WIRE			
		SOUTH AMERICA	TECHNOLOGY FOR SOCIAL CHANGE	6,500	WIRE			
		SOUTH AMERICA	MIGRATION	26,075	WIRE			
		SOUTH AMERICA	RECYCLING	35,000	WIRE			

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," on 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

2015

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?

☒ 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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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.

(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
See Additional Data Table							

2

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

12

3

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

1

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
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 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 501(C)(3), OR F) FUND TERRORISM

Additional Data

Software ID:
Software Version:
EIN: 26-3525897
Name: AVINA AMERICAS INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
MIGRATION POLICY INSTITUTE 1400 16TH STREET NW STE 300 WASHINGTON,DC 20036	52-2279789	501(C)(3)	129,567				MIGRATION
TRANSFAIR USA 1500 BROADWAY SUITE 400 OAKLAND,CA 94612	41-1848081	501(C)(3)	68,101				MIGRATION
NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES 2845 W SEVENTH STREET LOS ANGELES,CA 90005	34-2066826	501(C)(3)	46,480				MIGRATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
INTER-AMERICAN DIALOGUE 1211 CONNECTICUT AVE STE 510 WASHINGTON,DC 20036	52-1830369	501(C)(3)	15,000				MIGRATION
WASHINGTON OFFICE ON LATIN AMERICA 1630 CONNECTICUT AVE STE 200 WASHINGTON,DC 20009	52-1249353	501(C)(3)	121,890				MIGRATION
CENTRO DE LOS DERECHOS DEL MIGRANTE INC 519 NORTH CHARLES STREET SUITE 260 BALTIMORE,MD 21201	20-2588279	501(C)(3)	87,826				MIGRATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
ACLU FOUNDATION OF SAN DIEGO AND IMPERIAL COUNTIES 1202 KETTNER BLVD STE 6200 SAN DIEGO CA 92101 SAN DIEGO,CA 92101	33-2588279	501(C)(3)	25,000				MIGRATION
ACLU FOUNDATION OF SAN DIEGO AND IMPERIAL COUNTIES 1202 KETTNER BLVD STE 6200 SAN DIEGO CA 92101 SAN DIEGO,CA 92101	33-2588279	501(C)(3)	60,000				MIGRATION
NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES 2845 W SEVENTH STREET LOS ANGELES,CA 90005	34-2066826	501(C)(3)	35,000				MIGRATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
GLOBAL WORKERS JUSTICE ALLIANCE 131 AVENUE A-21 NY,NY 10009	72-1597864	501(C)(3)	30,000				MIGRATION
NATIONAL ALLIANCE OF LATIN AMERICAN AND CARIBBEAN COMMUNITIES 2845 W SEVENTH STREET LOS ANGELES,CA 90005	34-2066826	501(C)(3)	50,000				MIGRATION
WOMEN'S REFUGEE COMMISSION 122 EAST 42ND STREET NEW YORK,NY 10168	46-3668128	501(C)(3)	49,000				MIGRATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
RAINFOREST CONNECTION 77 VAN NESS AVE STE 101-1717 SAN FRANCISCO,CA 94102	46-2022575	501(C)(3)	30,000				STRATEGY FOR THE AMAZON BIOME
ORGANIZATION OF AMERICAN STATES 1889 F STREET NW WASHINGTON,DC 20006	52-1336464	GOVERNMENT	26,522				MIGRATION
AMERICAS SOCIETY 680 PARK AVENUE NY,NY 10021	13-2569185	501(C)(3)	15,000				STRATEGY FOR THE AMAZON BIOME

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
LATIN AMERICA WORKING GROUP EDUCATION FUND 2029 P STREET NW STE 301 WASHINGTON,DC 20036	11-3657128	501(C)(4)	25,000				MIGRATION

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.

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

OMB No 1545-0047

2015

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 on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in 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, 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			
	☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on 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		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on 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		No
b	Any related organization?	5b		No
	If "Yes," on line 5a or 5b, describe in Part III			
6	For persons listed on 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		No
b	Any related organization?	6b		No
	If "Yes," on line 6a or 6b, describe in Part III			
7	For persons listed on 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		No
8	Were any amounts reported on 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		No
9	If "Yes" on 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 on 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 in column(B) reported as deferred on prior Form 990
		Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 SEAN MCKAUGHANCHAIR	(i)	0	0	0	0	0	0	0
	(ii)	----- 250,000	----- 0	----- 0	----- 20,000	----- 0	----- 270,000	----- 0

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.

Return Reference	Explanation
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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

2015

Open to Public
Inspection

Name of the organization AVINA AMERICAS INC	Employer identification number 26-3525897
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	MR BIONDI-MORRA AND MR MCKAUGHAN HAVE A BUSINESS RELATIONSHIP, AS DESCRIBED BELOW. CONTROL OVER THE CHARITY'S OPERATIONS IS VESTED IN A SELF-PERPETUATING BOARD OF SIX VOTING DIRECTORS. THE EXECUTIVE DIRECTOR IS A SEVENTH 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. THREE OF THE CHARITY'S SIX VOTING DIRECTORS HAVE SOME CONNECTION TO FUNDACION AVINA. MR MCKAUGHAN, IS THE PRESIDENT OF THE BOARD FOR FUNDACION AVINA. DR BIONDI-MORRA, CHAIR OF AVINA, SERVES ON THE BOARD OF FUNDACION AVINA, AMONG MANY OTHER INSTITUTIONAL AFFILIATIONS. MR SAGEL IS AN EMPLOYEE OF FUNDACION AVINA. 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 2015 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 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 FEBRUARY 2015.
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.▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

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

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
(1)FUNDACION AVINA - PANAMA LOCAL 131B- CALLE EVELIO LARA PANAMA CITY PM	TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT IN LATIN AMERICA	PM	501(C)(3)	PF	N/A		No

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?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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	No

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

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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

Yes

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

No

1n

No

1o

No

1p

No

1q

No

1r

No

1s

No

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	564,990	GRANT AGREEMENTS
(2)FUNDACION AVINA - PANAMA	C	215,970	CONTRIBUTION

Schedule R (Form 990) 2015

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.

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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