

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

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

C Name of organization AMERICAN NICARAGUAN FOUNDATION INC
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 1000 NW 57TH COURT SUITE 770
 City, town or post office, state, and ZIP code
 MIAMI, FL 33126

D Employer identification number
65-0326517

E Telephone number
(305)374-3391

G Gross receipts \$ 129,122,781

F Name and address of principal officer: F. ALFREDO PELLAS, JR.
SAME AS C ABOVE

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: WWW.AIDNICARAGUA.ORG **H(c) Group exemption number** ▶

K Form of organization: Corporation Trust Association Other ▶ **L Year of formation:** 1992 **M State of legal domicile:** FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: AMERICAN NICARAGUAN FOUNDATION HELPS THE NEEDIEST SECTORS IN NICARAGUA BY STRENGTHENING MEDICAL ASSISTANCE, INCREASING EDUCATIONAL ATTAINMENT, BUILDING SAFE SHELTERS, PROVIDING CLEAN WATER SOLUTIONS, PROMOTING ECONOMIC OPPORTUNITY, AND DELIVERING HUMANITARIAN AID TO IMPOVERISHED COMMUNITIES.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	24
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	11
	6	Total number of volunteers (estimate if necessary)	6	27
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 111,701,897	Current Year 123,120,960
	9	Program service revenue (Part VIII, line 2g)	3,260,386	5,289,548
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	40,478	78,663
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	23,651	420,863
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	115,026,412	128,910,034
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	114,113,592	108,449,644
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,308,583	1,018,208
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 753,484		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,145,354	5,450,471
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	119,567,529	114,918,323
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-4,541,117	13,991,711
	20	Total assets (Part X, line 16)	Beginning of Current Year 30,182,043	End of Year 44,493,747
	21	Total liabilities (Part X, line 26)	750,544	1,040,678
	22	Net assets or fund balances. Subtract line 21 from line 20	29,431,499	43,453,069

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: *Rafael Sanchez* Date: 05/15/2013
 ▶ RAFAEL SANCHEZ, EXECUTIVE DIRECTOR
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: RACHEL SPURLOCK
 Preparer's signature: *Rachel Spurlock*
 Date: 05/15/2013
 Check if self-employed PTIN: P00520729
 Firm's name ▶ CROWE HORWATH LLP Firm's EIN ▶ 35-0921680
 Firm's address ▶ 401 EAST LAS OLAS BLVD, SUITE 1100, FORT LAUDERDALE, FL 33301 Phone no. (954)202-8600

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:
AMERICAN NICARAGUAN FOUNDATION HELPS THE NEEDIEST SECTORS IN NICARAGUA BY STRENGTHENING MEDICAL ASSISTANCE, INCREASING EDUCATIONAL ATTAINMENT, BUILDING SAFE SHELTERS, PROVIDING CLEAN WATER SOLUTIONS, PROMOTING ECONOMIC OPPORTUNITY, AND DELIVERING HUMANITARIAN AID TO IMPOVERISHED COMMUNITIES.

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 \$ 112,644,906 including grants of \$ 108,449,644) (Revenue \$ 5,435,561)
ERADICATE EXTREME POVERTY AND HUNGER - THE AMERICAN NICARAGUAN FOUNDATION (ANF) WORKS TO ERADICATE EXTREME POVERTY AND HUNGER. DURING 2012, THE ORGANIZATION PROMOTED ECONOMIC OPPORTUNITY BY CREATING 688 JOBS THROUGH THE PROVISION OF TRAINING, TECHNICAL ASSISTANCE, AND CAPITAL IN THE AREAS OF MICROBUSINESS, SUSTAINABLE AGRICULTURE, AND ANIMAL HUSBANDRY. IN ADDITION, THE ORGANIZATION SUPPLIED NUTRITIONAL ASSISTANCE TO 424 FOOD CENTERS. THESE CENTERS PROVIDED A DAILY PLATE OF FOOD TO 71,000 PEOPLE INCLUDING STUDENTS, AT-RISK CHILDREN, NURSING MOTHERS, AND SENIOR CITIZENS. (CONTINUED IN SCHEDULE O)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 112,644,906

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)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14 a Did the organization maintain an office, employees, or agents outside of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	✓
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	✓
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	✓
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 25</i>	24a	✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	✓
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	✓
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	✓
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	✓
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	✓
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	✓
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	✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
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	✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
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	✓
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	✓
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	✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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	✓
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	✓
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	✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
	1a <input type="text" value="4"/>		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b <input type="text" value="1"/>		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<input checked="" type="checkbox"/>	
	1c		
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 <input type="text" value="11"/>		
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)	<input checked="" type="checkbox"/>	
	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		<input checked="" type="checkbox"/>
	3a		
b	If "Yes," has it filed a Form 990-T for this year? If "No," 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)?	<input checked="" type="checkbox"/>	
	4a		
b	If "Yes," enter the name of the foreign country: <input type="text" value="NU"/> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
	5a		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<input checked="" type="checkbox"/>
	5a		
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<input checked="" type="checkbox"/>
	5b		
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?		<input checked="" type="checkbox"/>
	6a		
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?	<input checked="" type="checkbox"/>	
	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<input checked="" type="checkbox"/>	
	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<input checked="" type="checkbox"/>
	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d <input type="text"/>		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<input checked="" type="checkbox"/>
	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<input checked="" type="checkbox"/>
	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
	9a		
b	Did the 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 <input type="text"/>	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b <input type="text"/>	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a <input type="text"/>	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b <input type="text"/>	
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 <input type="text"/>	
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 <input type="text"/>	
c	Enter the amount of reserves on hand	13c <input type="text"/>	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response to any question 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 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.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	<input checked="" type="checkbox"/>	
8b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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?		<input checked="" type="checkbox"/>
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
11b	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	<input checked="" type="checkbox"/>	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		<input checked="" type="checkbox"/>
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		<input checked="" type="checkbox"/>
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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?		
15a	The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	
15b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	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?		<input checked="" type="checkbox"/>
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► DAMARIS OPORTA, 1000 NW 57TH COURT, SUITE 770, MIAMI, FL 33126, (305)374-3391

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

Check if Schedule O contains a response to any question in this Part VII

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) ARMANDO J. RODRIGUEZ EXECUTIVE DIRECTOR (PARTIAL YEAR)	40	✓		✓			66,195	0	3,961	
(2) F. ALFREDO PELLAS, JR. CHAIR	1	✓		✓			0	0	0	
(3) THERESA PELLAS VICE CHAIR	1	✓		✓			0	0	0	
(4) RUBEN DIAZ, ESQ SECRETARY	1	✓		✓			0	0	0	
(5) RAFAEL SANCHEZ EXECUTIVE DIRECTOR	1	✓		✓			0	0	0	
(6) DAVID TAGGART BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(7) MARIA AMANDA RODRIGUEZ BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(8) CLAUDIO NORORI BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(9) ANA MARIA GARCIA BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(10) GABRIELA TERAN BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(11) HENRY FERNANDEZ BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(12) HAROLD EDWARD PATRICOFF BOARD MEMBER (PARTIAL YEAR)	1	✓					0	0	0	
(13) LILLIAM ARGUELLO BOARD MEMBER	1	✓					0	0	0	
(14) JESUS HEQUETA, S.J. BOARD MEMBER	1	✓					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(15) DANILO LACAYO R. BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(16) DANILO MANZANARES BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(17) PADRE JOSE RAMIREZ BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(18) JOHNNY SORDO BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(19) CARLOS ABAUNZA BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(20) AGUSTIN ABALO BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(21) HENRY B. HOWARD BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(22) LUIS NAVAS BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(23) LUIS PARAJON BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(24) CARLOS PELLAS BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
(25) CARMEN CH. DE PELLAS BOARD MEMBER	1	<input checked="" type="checkbox"/>						0	0	0
1b Sub-total								66,195	0	3,961
c Total from continuation sheets to Part VII, Section A								88,059	0	14,650
d Total (add lines 1b and 1c)								154,254	0	18,611

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 **0**

	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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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 to any question 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, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 202					
	b Membership dues	1b					
	c Fundraising events	1c 465,658					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 122,655,100					
	g Noncash contributions included in lines 1a-1f: \$	122,364,591					
	h Total. Add lines 1a-1f		123,120,960				
	Program Service Revenue	Business Code					
2a FOOD AND FARMING		624200	729,114	729,114			
b COMMUNITY IMPROVEMENT		900099	653,316	653,316			
c IMPROVING EDUCATION		611710	950,642	950,642			
d SANITATION		562000	1,090,697	1,090,697			
e IMPROVING HOUSING		624200	1,556,814	1,556,814			
f All other program service revenue .		900099	308,965	308,965	0	0	
g Total. Add lines 2a-2f		5,289,548					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		78,663			78,663	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
	c Rental income or (loss)	0	0				
	d Net rental income or (loss)		0				
	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)	0	0			
	d Net gain or (loss)		0				
	8a Gross income from fundraising events (not including \$ 465,658 of contributions reported on line 1c). See Part IV, line 18	a 417,270					
		b Less: direct expenses	179,143				
c Net income or (loss) from fundraising events .			238,127			238,127	
9a Gross income from gaming activities. See Part IV, line 19	a 70,327						
	b Less: direct expenses	33,604					
	c Net income or (loss) from gaming activities . .		36,723			36,723	
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 . .		0				
Miscellaneous Revenue		Business Code					
11a VAT REIMBURSEMENT	900099	125,067	125,067				
b FOREIGN CURREN. TRANSLATION	900099	20,946	20,946				
c		0					
d All other revenue		0	0	0	0		
e Total. Add lines 11a-11d		146,013					
12 Total revenue. See instructions.		128,910,034	5,435,561	0	353,513		

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 to any question in this Part IX

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	0			
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	108,449,644	108,449,644		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	172,865		172,865	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	497,475	48,352	281,378	167,745
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	108,457	7,074	52,366	49,017
10 Payroll taxes	239,411	103,512	66,321	69,578
11 Fees for services (non-employees):				
a Management	0			
b Legal	2,033		1,859	174
c Accounting	53,228		53,228	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	20,869		20,869	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	344,533	29	53,599	290,905
12 Advertising and promotion	0			
13 Office expenses	109,700	10,380	58,671	40,649
14 Information technology	33,938		13,038	20,900
15 Royalties	0			
16 Occupancy	385,292	4,793	316,765	63,734
17 Travel	126,365	36,464	79,648	10,253
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	1,966		1,966	
20 Interest	266		266	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	182,497		154,022	28,475
23 Insurance	506		506	
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 FOOD AND FARMING	660,256	660,256		
b COMMUNITY IMPROVEMENT	1,436,842	1,436,842		
c IMPROVING EDUCATION	944,097	944,097		
d SANITATION	799,756	799,756		
e All other expenses	348,327	143,707	192,566	12,054
25 Total functional expenses. Add lines 1 through 24e	114,918,323	112,644,906	1,519,933	753,484
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	250	1	250
	2 Savings and temporary cash investments	2,763,457	2	3,141,360
	3 Pledges and grants receivable, net	586,849	3	1,088,125
	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	0
	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	0
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	26,159,832	8	39,801,828
	9 Prepaid expenses and deferred charges	242,041	9	190,207
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 701,565		
	b Less: accumulated depreciation	10b 434,977	425,164	10c 266,588
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,450	15	5,389
16 Total assets. Add lines 1 through 15 (must equal line 34)	30,182,043	16	44,493,747	
Liabilities	17 Accounts payable and accrued expenses	750,544	17	1,040,678
	18 Grants payable		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	0
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	750,544	26	1,040,678
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	29,362,298	27	43,384,711
	28 Temporarily restricted net assets	69,201	28	68,358
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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	29,431,499	33	43,453,069
34 Total liabilities and net assets/fund balances	30,182,043	34	44,493,747	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	128,910,034
2	Total expenses (must equal Part IX, column (A), line 25)	2	114,918,323
3	Revenue less expenses. Subtract line 2 from line 1	3	13,991,711
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	29,431,499
5	Net unrealized gains (losses) on investments	5	29,859
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
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	43,453,069

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
b 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	✓	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		✓
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (Check all that apply)						(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			
(26) SILVIO SOLORZANO P. ----- BOARD MEMBER	1 -----	✓						0	0	0
(27) FRANK ROBLETO ----- BOARD MEMBER	1 -----	✓						0	0	0
(28) BARNEY VAUGHAN ----- BOARD MEMBER	1 -----	✓						0	0	0
(29) GUILLERMO GUILLEN ----- CHIEF FINANCIAL OFFICER (PARTIAL YEAR)	40 -----			✓				88,059	0	14,650

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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. ▶ See separate instructions.

Name of the organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
--	--

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

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

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	192,876,749	100,048,948	169,452,068	111,701,897	123,120,960	697,200,622
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	192,876,749	100,048,948	169,452,068	111,701,897	123,120,960	697,200,622
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)						7,930,398
6 Public support. Subtract line 5 from line 4.						689,270,224

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	192,876,749	100,048,948	169,452,068	111,701,897	123,120,960	697,200,622
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	56,123	154,063	186,485	40,478	78,663	515,812
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	628,068	87,500	703,208	210,731	633,610	2,263,117
11 Total support. Add lines 7 through 10						699,979,551
12 Gross receipts from related activities, etc. (see instructions)					12	18,492,663
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	98.47 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	98.54 %
16a 33 1/3% support test—2012. 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	▶ <input checked="" type="checkbox"/>	
b 33 1/3% support test—2011. 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	▶ <input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>	
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	▶ <input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2012. 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 <input type="checkbox"/>		
b 33 1/3% support tests—2011. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV

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

Return Reference	Identifier	Explanation						
		Description	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
SCHEDULE A, PART II, LINE 10	OTHER INCOME	GROSS INCOME FROM FUNDRAISING EVENTS	278,068	0	382,050	24,470	417,270	1,101,858
		GROSS SALES OF INVENTORY	350,000	87,500	0	0	0	437,500
		GROSS INCOME FROM GAMING ACTIVITIES	0	0	91,300	80,800	70,327	242,427
		OTHER INCOME	0	0	229,858	105,461	146,013	481,332

Schedule of Contributors

2012

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

Name of the organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
--	--

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
--	--

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 87,341,704	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 22,802,512	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 7,103,408	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	----- ----- -----	\$ 2,702,959	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
1	FOOD AND MEDICAL SUPPLIES ----- ----- -----	\$ 86,888,686	12/31/2012
2	FOOD AND MEDICAL SUPPLIES ----- ----- -----	\$ 22,802,512	12/31/2012
3	FOOD AND MEDICAL SUPPLIES ----- ----- -----	\$ 7,103,408	12/31/2012
4	FOOD AND MEDICAL SUPPLIES ----- ----- -----	\$ 2,702,959	12/31/2012
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----

Name of organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
-------------------------	-------------------------

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

----- ----- -----	----- ----- -----
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**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
--	--

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) 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 Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ \$ _____

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

Part VI Land, Buildings, and Equipment. 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		696		696
b Buildings				0
c Leasehold improvements		227,554	155,825	71,729
d Equipment		241,358	147,206	94,152
e Other		231,957	131,946	100,011
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				266,588

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

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

Part XIV

Supplemental Information Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Identifier	Explanation						
SCHEDULE D, PART X, LINE 2	FIN 48 (ASC 740) FOOTNOTE	<p>THE FOUNDATION HAS RECEIVED DETERMINATION OF TAX EXEMPT STATUS FROM THE INTERNAL REVENUE SERVICE UNDER CODE SECTION 501(C)(3) AND, CONSEQUENTLY, THE EARNINGS OF THE FOUNDATION ARE NOT TAXED AND NO PROVISION FOR INCOME TAXES IS INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE FOUNDATION IS ALSO EXEMPT FROM STATE TAXES. THERE WAS NO UNRELATED BUSINESS INCOME TAX PAYABLE FOR THE YEAR ENDING DECEMBER 31, 2012 AND 2011. THE FOUNDATION HAS ADOPTED ASC 740, WHICH ESTABLISHES A SINGLE MODEL TO ADDRESS ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS.</p> <p>IN NICARAGUA, THE FOUNDATION AND ASOCIACIÓN NICARAGÜENSE AMERICANA DE FOMENTO SOCIAL ARE NOT-FOR-PROFIT ORGANIZATIONS EXEMPT FROM INCOME TAXES IN ACCORDANCE WITH ARTICLE (11), SUBPARAGRAPH (4) OF THE EQUITABLE TAX LAW.</p> <p>DUE TO ITS TAX-EXEMPT STATUS, THE FOUNDATION IS NOT SUBJECT TO U.S. FEDERAL INCOME TAX OR STATE INCOME TAX. THE FOUNDATION DOES NOT EXPECT THE TOTAL AMOUNT OF UNRECOGNIZED TAX BENEFITS TO SIGNIFICANTLY CHANGE IN THE NEXT 12 MONTHS.</p> <p>THE FOUNDATION IS NOT SUBJECT TO EXAMINATION BY U.S. TAXING AUTHORITIES FOR YEARS PRIOR TO 2008. THE FOUNDATION IS NOT SUBJECT TO EXAMINATION BY NICARAGUAN AUTHORITIES FOR ANY YEAR PRIOR TO 2005.</p> <p>IF THE FOUNDATION WERE TO RECOGNIZE INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS, THESE WOULD BE RECORDED AS INTEREST AND INCOME TAX EXPENSE, RESPECTIVELY. THE FOUNDATION HAS NO AMOUNTS ACCRUED FOR INTEREST OR PENALTIES AS OF DECEMBER 31, 2012 AND 2011.</p>						
SCHEDULE D, PART XII, LINE 2D	OTHER REVENUES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	<table border="1"> <thead> <tr> <th>(a) Description</th> <th>(b) Amount</th> </tr> </thead> <tbody> <tr> <td>FUNDRAISING EXPENSES</td> <td>179,143</td> </tr> <tr> <td>GAMING EXPENSES</td> <td>33,604</td> </tr> </tbody> </table>	(a) Description	(b) Amount	FUNDRAISING EXPENSES	179,143	GAMING EXPENSES	33,604
(a) Description	(b) Amount							
FUNDRAISING EXPENSES	179,143							
GAMING EXPENSES	33,604							
SCHEDULE D, PART XIII, LINE 2D	OTHER EXPENSES IN AUDITED FINANCIAL STATEMENTS NOT IN FORM 990	<table border="1"> <thead> <tr> <th>(a) Description</th> <th>(b) Amount</th> </tr> </thead> <tbody> <tr> <td>FUNDRAISING EXPENSES</td> <td>179,143</td> </tr> <tr> <td>GAMING EXPENSES</td> <td>33,604</td> </tr> </tbody> </table>	(a) Description	(b) Amount	FUNDRAISING EXPENSES	179,143	GAMING EXPENSES	33,604
(a) Description	(b) Amount							
FUNDRAISING EXPENSES	179,143							
GAMING EXPENSES	33,604							

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization: AMERICAN NICARAGUAN FOUNDATION INC
Employer identification number: 65-0326517

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTMAKING	DISTRIBUTION OF FOOD AND SUPPLIES	108,449,644
(2) CENTRAL AMERICA AND THE CARIBBEAN	1	65	PROGRAM SERVICES	PROMOTING ECONOMIC OPPORTUNITY	4,195,262
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	65			112,644,906
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	65			112,644,906

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)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	952,534	FOOD AND MEDICAL SUPPLIES	FMV
(2)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,315	FOOD AND MEDICAL SUPPLIES	FMV
(3)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	21,570	FOOD AND MEDICAL SUPPLIES	FMV
(4)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	3,672,349	FOOD AND MEDICAL SUPPLIES	FMV
(5)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,052,636	FOOD AND MEDICAL SUPPLIES	FMV
(6)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	320,464	FOOD AND MEDICAL SUPPLIES	FMV
(7)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	218,967	FOOD AND MEDICAL SUPPLIES	FMV
(8)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	835,752	FOOD AND MEDICAL SUPPLIES	FMV
(9)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	46,686	FOOD AND MEDICAL SUPPLIES	FMV
(10)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	69,704	FOOD AND MEDICAL SUPPLIES	FMV
(11)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	836,223	FOOD AND MEDICAL SUPPLIES	FMV
(12)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	27,870	FOOD AND MEDICAL SUPPLIES	FMV
(13)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	552,496	FOOD AND MEDICAL SUPPLIES	FMV
(14)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,275,258	FOOD AND MEDICAL SUPPLIES	FMV
(15)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	347,449	FOOD AND MEDICAL SUPPLIES	FMV
(16)			CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	59,875	FOOD AND MEDICAL SUPPLIES	FMV

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 ▶ 225

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)* 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)* Yes No

Part V

Supplemental Information Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f)(accounting method); 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).

Return Reference	Identifier	Explanation
SCHEDULE F, PART I, LINE 2	PROCEDURES FOR MONITORING USE OF GRANT FUNDS	THE ORGANIZATION WORKS VERY CLOSELY WITH GRANTEE ORGANIZATIONS TO ENSURE DONATED GOODS ARE USED FOR THEIR INTENDED PURPOSES. THE ORGANIZATION MAINTAINS SEVERAL WAREHOUSES AND AN OFFICE IN NICARAGUA TO HOUSE THE GOODS BEFORE THEY ARE DISTRIBUTED. THE ORGANIZATION CONDUCTS FIELD INVESTIGATIONS TO ENSURE GOODS ARE USED AS INTENDED. EMPLOYEES OF THE ORGANIZATION ARE ACTIVE IN THE COMMUNITIES THAT BENEFIT FROM THESE GRANTS AND ARE PRESENT TO SEE THE DISTRIBUTION OF THE GOODS, WHICH ENSURES THE GRANTS ARE USED FOR THEIR INTENDED PURPOSES.
SCHEDULE F, PART II	GRANT REPORTING	ALL GRANT AMOUNTS ARE REPORTED ON AN ACCRUAL BASIS.
SCHEDULE F, PART I, LINE 3	METHOD USED TO ACCOUNT FOR EXPENDITURES ON ORGANIZATION'S FINANCIAL STATEMENTS	CENTRAL AMERICA AND THE CARIBBEAN: ACCRUAL CENTRAL AMERICA AND THE CARIBBEAN: ACCRUAL

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States (continued)

(a) Name of Organization	(b) IRS code section and EIN	(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)
(17)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	29,420	FOOD AND MEDICAL SUPPLIES	FMV
(18)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	85,900	FOOD AND MEDICAL SUPPLIES	FMV
(19)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	49,599	FOOD AND MEDICAL SUPPLIES	FMV
(20)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	10,700	FOOD AND MEDICAL SUPPLIES	FMV
(21)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,244,828	FOOD AND MEDICAL SUPPLIES	FMV
(22)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	90,884	FOOD AND MEDICAL SUPPLIES	FMV
(23)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,182,336	FOOD AND MEDICAL SUPPLIES	FMV
(24)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	172,316	FOOD AND MEDICAL SUPPLIES	FMV
(25)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	278,528	FOOD AND MEDICAL SUPPLIES	FMV
(26)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	52,685	FOOD AND MEDICAL SUPPLIES	FMV
(27)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	751,661	FOOD AND MEDICAL SUPPLIES	FMV
(28)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	32,856	FOOD AND MEDICAL SUPPLIES	FMV
(29)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	32,504	FOOD AND MEDICAL SUPPLIES	FMV
(30)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,605	FOOD AND MEDICAL SUPPLIES	FMV
(31)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,677	FOOD AND MEDICAL SUPPLIES	FMV
(32)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	63,770	FOOD AND MEDICAL SUPPLIES	FMV
(33)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	75,786	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(34)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	217,258	FOOD AND MEDICAL SUPPLIES	FMV
(35)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,311,033	FOOD AND MEDICAL SUPPLIES	FMV
(36)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	49,780	FOOD AND MEDICAL SUPPLIES	FMV
(37)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,538	FOOD AND MEDICAL SUPPLIES	FMV
(38)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,837,303	FOOD AND MEDICAL SUPPLIES	FMV
(39)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	26,513	FOOD AND MEDICAL SUPPLIES	FMV
(40)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,438,005	FOOD AND MEDICAL SUPPLIES	FMV
(41)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	56,463	FOOD AND MEDICAL SUPPLIES	FMV
(42)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	242,921	FOOD AND MEDICAL SUPPLIES	FMV
(43)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	357,267	FOOD AND MEDICAL SUPPLIES	FMV
(44)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	261,084	FOOD AND MEDICAL SUPPLIES	FMV
(45)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	10,767	FOOD AND MEDICAL SUPPLIES	FMV
(46)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	62,697	FOOD AND MEDICAL SUPPLIES	FMV
(47)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	83,143	FOOD AND MEDICAL SUPPLIES	FMV
(48)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	57,483	FOOD AND MEDICAL SUPPLIES	FMV
(49)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	28,291	FOOD AND MEDICAL SUPPLIES	FMV
(50)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	12,704	FOOD AND MEDICAL SUPPLIES	FMV
(51)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	24,086	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(52)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	13,705	FOOD AND MEDICAL SUPPLIES	FMV
(53)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	17,525	FOOD AND MEDICAL SUPPLIES	FMV
(54)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	72,674	FOOD AND MEDICAL SUPPLIES	FMV
(55)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	14,000	FOOD AND MEDICAL SUPPLIES	FMV
(56)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	22,266	FOOD AND MEDICAL SUPPLIES	FMV
(57)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	20,439	FOOD AND MEDICAL SUPPLIES	FMV
(58)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	21,781	FOOD AND MEDICAL SUPPLIES	FMV
(59)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	19,297	FOOD AND MEDICAL SUPPLIES	FMV
(60)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	13,630	FOOD AND MEDICAL SUPPLIES	FMV
(61)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	54,962	FOOD AND MEDICAL SUPPLIES	FMV
(62)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	49,567	FOOD AND MEDICAL SUPPLIES	FMV
(63)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,002	FOOD AND MEDICAL SUPPLIES	FMV
(64)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	41,852	FOOD AND MEDICAL SUPPLIES	FMV
(65)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,450,704	FOOD AND MEDICAL SUPPLIES	FMV
(66)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	42,709	FOOD AND MEDICAL SUPPLIES	FMV
(67)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	143,128	FOOD AND MEDICAL SUPPLIES	FMV
(68)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	29,638	FOOD AND MEDICAL SUPPLIES	FMV
(69)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	32,354	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(70)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	22,976	FOOD AND MEDICAL SUPPLIES	FMV
(71)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	38,811	FOOD AND MEDICAL SUPPLIES	FMV
(72)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,117	FOOD AND MEDICAL SUPPLIES	FMV
(73)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,150,389	FOOD AND MEDICAL SUPPLIES	FMV
(74)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,576	FOOD AND MEDICAL SUPPLIES	FMV
(75)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,199,508	FOOD AND MEDICAL SUPPLIES	FMV
(76)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,780,874	FOOD AND MEDICAL SUPPLIES	FMV
(77)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,110,024	FOOD AND MEDICAL SUPPLIES	FMV
(78)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	554,021	FOOD AND MEDICAL SUPPLIES	FMV
(79)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	517,650	FOOD AND MEDICAL SUPPLIES	FMV
(80)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,590,978	FOOD AND MEDICAL SUPPLIES	FMV
(81)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	164,789	FOOD AND MEDICAL SUPPLIES	FMV
(82)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	140,600	FOOD AND MEDICAL SUPPLIES	FMV
(83)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	837,510	FOOD AND MEDICAL SUPPLIES	FMV
(84)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	21,890	FOOD AND MEDICAL SUPPLIES	FMV
(85)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	23,004	FOOD AND MEDICAL SUPPLIES	FMV
(86)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	13,187	FOOD AND MEDICAL SUPPLIES	FMV
(87)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	54,576	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(88)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,580	FOOD AND MEDICAL SUPPLIES	FMV
(89)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,079	FOOD AND MEDICAL SUPPLIES	FMV
(90)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	74,259	FOOD AND MEDICAL SUPPLIES	FMV
(91)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	28,104	FOOD AND MEDICAL SUPPLIES	FMV
(92)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	59,875	FOOD AND MEDICAL SUPPLIES	FMV
(93)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	140,944	FOOD AND MEDICAL SUPPLIES	FMV
(94)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	125,131	FOOD AND MEDICAL SUPPLIES	FMV
(95)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	10,174	FOOD AND MEDICAL SUPPLIES	FMV
(96)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	88,328	FOOD AND MEDICAL SUPPLIES	FMV
(97)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	34,724	FOOD AND MEDICAL SUPPLIES	FMV
(98)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	48,000	FOOD AND MEDICAL SUPPLIES	FMV
(99)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	43,661	FOOD AND MEDICAL SUPPLIES	FMV
(100)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	139,429	FOOD AND MEDICAL SUPPLIES	FMV
(101)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	24,005	FOOD AND MEDICAL SUPPLIES	FMV
(102)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	12,217	FOOD AND MEDICAL SUPPLIES	FMV
(103)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	16,726	FOOD AND MEDICAL SUPPLIES	FMV
(104)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	36,800	FOOD AND MEDICAL SUPPLIES	FMV
(105)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	55,200	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(106)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,439	FOOD AND MEDICAL SUPPLIES	FMV
(107)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	6,842	FOOD AND MEDICAL SUPPLIES	FMV
(108)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	27,600	FOOD AND MEDICAL SUPPLIES	FMV
(109)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,184	FOOD AND MEDICAL SUPPLIES	FMV
(110)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,215	FOOD AND MEDICAL SUPPLIES	FMV
(111)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	15,327	FOOD AND MEDICAL SUPPLIES	FMV
(112)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	16,990	FOOD AND MEDICAL SUPPLIES	FMV
(113)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	114,935	FOOD AND MEDICAL SUPPLIES	FMV
(114)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	65,721	FOOD AND MEDICAL SUPPLIES	FMV
(115)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	60,129	FOOD AND MEDICAL SUPPLIES	FMV
(116)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	6,439	FOOD AND MEDICAL SUPPLIES	FMV
(117)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	98,495	FOOD AND MEDICAL SUPPLIES	FMV
(118)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,510	FOOD AND MEDICAL SUPPLIES	FMV
(119)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,227	FOOD AND MEDICAL SUPPLIES	FMV
(120)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	58,018	FOOD AND MEDICAL SUPPLIES	FMV
(121)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	38,856	FOOD AND MEDICAL SUPPLIES	FMV
(122)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	12,192	FOOD AND MEDICAL SUPPLIES	FMV
(123)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	618,185	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(124)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	657,175	FOOD AND MEDICAL SUPPLIES	FMV
(125)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	208,886	FOOD AND MEDICAL SUPPLIES	FMV
(126)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	20,215	FOOD AND MEDICAL SUPPLIES	FMV
(127)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,948,040	FOOD AND MEDICAL SUPPLIES	FMV
(128)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	43,083	FOOD AND MEDICAL SUPPLIES	FMV
(129)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	78,304	FOOD AND MEDICAL SUPPLIES	FMV
(130)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	101,160	FOOD AND MEDICAL SUPPLIES	FMV
(131)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,561,472	FOOD AND MEDICAL SUPPLIES	FMV
(132)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	656,241	FOOD AND MEDICAL SUPPLIES	FMV
(133)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	391,785	FOOD AND MEDICAL SUPPLIES	FMV
(134)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	47,792	FOOD AND MEDICAL SUPPLIES	FMV
(135)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,787	FOOD AND MEDICAL SUPPLIES	FMV
(136)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,806	FOOD AND MEDICAL SUPPLIES	FMV
(137)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	14,357	FOOD AND MEDICAL SUPPLIES	FMV
(138)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	140,807	FOOD AND MEDICAL SUPPLIES	FMV
(139)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	170,561	FOOD AND MEDICAL SUPPLIES	FMV
(140)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	88,412	FOOD AND MEDICAL SUPPLIES	FMV
(141)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	590,140	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(142)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	69,776	FOOD AND MEDICAL SUPPLIES	FMV
(143)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,828	FOOD AND MEDICAL SUPPLIES	FMV
(144)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,777	FOOD AND MEDICAL SUPPLIES	FMV
(145)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	7,164	FOOD AND MEDICAL SUPPLIES	FMV
(146)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	126,074	FOOD AND MEDICAL SUPPLIES	FMV
(147)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	352,212	FOOD AND MEDICAL SUPPLIES	FMV
(148)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	86,785	FOOD AND MEDICAL SUPPLIES	FMV
(149)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	13,464	FOOD AND MEDICAL SUPPLIES	FMV
(150)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	30,430	FOOD AND MEDICAL SUPPLIES	FMV
(151)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	35,085	FOOD AND MEDICAL SUPPLIES	FMV
(152)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	156,343	FOOD AND MEDICAL SUPPLIES	FMV
(153)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	66,412	FOOD AND MEDICAL SUPPLIES	FMV
(154)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	20,631	FOOD AND MEDICAL SUPPLIES	FMV
(155)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,511	FOOD AND MEDICAL SUPPLIES	FMV
(156)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	138,952	FOOD AND MEDICAL SUPPLIES	FMV
(157)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	29,581	FOOD AND MEDICAL SUPPLIES	FMV
(158)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	21,648	FOOD AND MEDICAL SUPPLIES	FMV
(159)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	34,196	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(160)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	19,567	FOOD AND MEDICAL SUPPLIES	FMV
(161)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	51,667	FOOD AND MEDICAL SUPPLIES	FMV
(162)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	10,264	FOOD AND MEDICAL SUPPLIES	FMV
(163)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	131,309	FOOD AND MEDICAL SUPPLIES	FMV
(164)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	396,751	FOOD AND MEDICAL SUPPLIES	FMV
(165)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	12,220	FOOD AND MEDICAL SUPPLIES	FMV
(166)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,332	FOOD AND MEDICAL SUPPLIES	FMV
(167)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,611	FOOD AND MEDICAL SUPPLIES	FMV
(168)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	11,664	FOOD AND MEDICAL SUPPLIES	FMV
(169)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,311	FOOD AND MEDICAL SUPPLIES	FMV
(170)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,018	FOOD AND MEDICAL SUPPLIES	FMV
(171)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	113,968	FOOD AND MEDICAL SUPPLIES	FMV
(172)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	138,731	FOOD AND MEDICAL SUPPLIES	FMV
(173)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	755,178	FOOD AND MEDICAL SUPPLIES	FMV
(174)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	13,648	FOOD AND MEDICAL SUPPLIES	FMV
(175)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	57,176	FOOD AND MEDICAL SUPPLIES	FMV
(176)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	451,298	FOOD AND MEDICAL SUPPLIES	FMV
(177)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,768	FOOD AND MEDICAL SUPPLIES	FMV

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(178)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	14,075	FOOD AND MEDICAL SUPPLIES	FMV
(179)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,800	FOOD AND MEDICAL SUPPLIES	FMV
(180)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	14,830	FOOD AND MEDICAL SUPPLIES	FMV
(181)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	54,278	FOOD AND MEDICAL SUPPLIES	FMV
(182)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	9,143	FOOD AND MEDICAL SUPPLIES	FMV
(183)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	99,408	FOOD AND MEDICAL SUPPLIES	FMV
(184)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,430	FOOD AND MEDICAL SUPPLIES	FMV
(185)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	118,487	FOOD AND MEDICAL SUPPLIES	FMV
(186)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	36,818	FOOD AND MEDICAL SUPPLIES	FMV
(187)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	12,875	FOOD AND MEDICAL SUPPLIES	FMV
(188)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,245	FOOD AND MEDICAL SUPPLIES	FMV
(189)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	727,771	FOOD AND MEDICAL SUPPLIES	FMV
(190)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	159,604	FOOD AND MEDICAL SUPPLIES	FMV
(191)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	11,607,031	FOOD AND MEDICAL SUPPLIES	FMV
(192)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	373,358	FOOD AND MEDICAL SUPPLIES	FMV
(193)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	3,467,466	FOOD AND MEDICAL SUPPLIES	FMV
(194)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	43,055	FOOD AND MEDICAL SUPPLIES	FMV
(195)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	2,245,697	FOOD AND MEDICAL SUPPLIES	FMV

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(196)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	10,030,673	FOOD AND MEDICAL SUPPLIES	FMV
(197)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	443,161	FOOD AND MEDICAL SUPPLIES	FMV
(198)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	79,057	FOOD AND MEDICAL SUPPLIES	FMV
(199)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	394,456	FOOD AND MEDICAL SUPPLIES	FMV
(200)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	40,101	FOOD AND MEDICAL SUPPLIES	FMV
(201)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	30,386	FOOD AND MEDICAL SUPPLIES	FMV
(202)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	39,653	FOOD AND MEDICAL SUPPLIES	FMV
(203)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	4,026,168	FOOD AND MEDICAL SUPPLIES	FMV
(204)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	167,935	FOOD AND MEDICAL SUPPLIES	FMV
(205)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	792,651	FOOD AND MEDICAL SUPPLIES	FMV
(206)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	22,596	FOOD AND MEDICAL SUPPLIES	FMV
(207)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	5,739	FOOD AND MEDICAL SUPPLIES	FMV
(208)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	6,048	FOOD AND MEDICAL SUPPLIES	FMV
(209)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,338	FOOD AND MEDICAL SUPPLIES	FMV
(210)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	64,693	FOOD AND MEDICAL SUPPLIES	FMV
(211)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	360,533	FOOD AND MEDICAL SUPPLIES	FMV
(212)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	140,012	FOOD AND MEDICAL SUPPLIES	FMV
(213)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	248,310	FOOD AND MEDICAL SUPPLIES	FMV

(a) Name of Organization	(b) IRS code section and EIN	(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)
(214)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	120,742	FOOD AND MEDICAL SUPPLIES	FMV
(215)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	403,502	FOOD AND MEDICAL SUPPLIES	FMV
(216)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	6,914	FOOD AND MEDICAL SUPPLIES	FMV
(217)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	8,147	FOOD AND MEDICAL SUPPLIES	FMV
(218)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	70,527	FOOD AND MEDICAL SUPPLIES	FMV
(219)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	11,333	FOOD AND MEDICAL SUPPLIES	FMV
(220)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	99,747	FOOD AND MEDICAL SUPPLIES	FMV
(221)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	55,232	FOOD AND MEDICAL SUPPLIES	FMV
(222)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	185,069	FOOD AND MEDICAL SUPPLIES	FMV
(223)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	1,411,716	FOOD AND MEDICAL SUPPLIES	FMV
(224)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	97,526	FOOD AND MEDICAL SUPPLIES	FMV
(225)		CENTRAL AMERICA AND THE CARIBBEAN	AID FOR POOR IN NICARAGUA	0	N/A	16,925	FOOD AND MEDICAL SUPPLIES	FMV

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GALA (event type)	(event type)	(total number)	
Revenue	1	Gross receipts	882,928		882,928
	2	Less: Contributions	465,658		465,658
	3	Gross income (line 1 minus line 2)	417,270	0	0
Direct Expenses	4	Cash prizes			0
	5	Noncash prizes			0
	6	Rent/facility costs			0
	7	Food and beverages	80,473		80,473
	8	Entertainment	9,800		9,800
	9	Other direct expenses	88,870		88,870
	10	Direct expense summary. Add lines 4 through 9 in column (d) ▶			
11	Net income summary. Combine line 3, column (d), and line 10 ▶				238,127

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue		70,327	70,327	
	2	Cash prizes		3,000	3,000	
Direct Expenses	3	Noncash prizes		29,959	29,959	
	4	Rent/facility costs			0	
	5	Other direct expenses		645	645	
Direct Expenses	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 90 % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) ▶				(33,604)
	8	Net gaming income summary. Combine line 1, column d, and line 7 ▶				36,723

9 Enter the state(s) in which the organization operates gaming activities: FL
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If "No," explain: _____

THERE IS NO GAMING LICENSE REQUIRED FOR THE STATE OF FLORIDA.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain: _____

Part IV

Supplemental Information Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)

Return Reference	Identifier	Explanation
SCHEDULE G, PART III, LINE 16	GAMING MANAGER COMPENSATION	THE INDIVIDUAL AND CORPORATE GIVING MANAGER OVERSEES THE GAMING. HE ONLY SPENDS ABOUT 1% OF HIS TIME MANAGING THE GAMING, AND THEREFORE ONLY 1% OF HIS COMPENSATION HAS BEEN ALLOCATED AS "GAMING MANAGER COMPENSATION".

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2012

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Complete if the organizations answered "Yes" on Form
990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

Name of the organization AMERICAN NICARAGUAN FOUNDATION INC	Employer identification number 65-0326517
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	✓		446,633	MARKET VALUE
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	✓	260	5,436,303	MARKET VALUE
20 Drugs and medical supplies	✓	2,163	116,403,074	MARKET VALUE
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (PERSONAL CARE ITEMS)	✓	13	47,901	MARKET VALUE
26 Other ▶ (SILENT AUCTION)	✓	50	30,680	MARKET VALUE
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29	0
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	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		✓
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	✓	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	✓	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II

Supplemental Information Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Return Reference	Identifier	Explanation
SCHEDULE M, PART I	EXPLANATIONS OF REPORTING METHOD FOR NUMBER OF CONTRIBUTIONS	CLOTHING AND HOUSEHOLD GOODS: THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS. FOOD INVENTORY: THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS. DRUGS AND MEDICAL SUPPLIES: THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS. OTHER: THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS.
SCHEDULE M, PART I, LINE 32B	THIRD PARTIES USED TO SOLICIT, PROCESS, OR SELL NONCASH CONTRIBUTIONS	THE ORGANIZATION USES A COMPANY TO PROCESS NONCASH CONTRIBUTIONS FOR THE SILENT AUCTION AND TO HELP WITH THE SALE OF THE ITEMS AT THE AUCTION.

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.

2012

Open to Public Inspection

Name of the Organization
AMERICAN NICARAGUAN FOUNDATION INC

Employer Identification Number
65-0326517

Return Reference	Identifier	Explanation
FORM 990, PART III, LINE 4A	PROGRAM SERVICE DESCRIPTION	(CONTINUED FROM PART III) ACHIEVE UNIVERSAL PRIMARY EDUCATION - ANF ALSO ATTEMPTS TO ACHIEVE UNIVERSAL PRIMARY EDUCATION IN NICARAGUA BY INCREASING EDUCATIONAL QUALITY AND ATTAINMENT. THE ORGANIZATION HELPED PROVIDE CLASSROOM FURNITURE TO 182 SCHOOLS, WHICH BENEFITED 17,103 CHILDREN. ANF PROVIDED BASIC EDUCATIONAL SUPPLIES TO 352 SCHOOLS, WHICH BENEFITED 101,389 CHILDREN. IN ADDITION, THE ORGANIZATION HELPED WITH THE NEW CONSTRUCTION OF 6 SCHOOL CLASSROOMS, IMPROVEMENT OF ONE SCHOOL, FIVE SCHOOL ORCHARDS, CONSTRUCTION AND EQUIPMENT FOR 1 SEWING WORKSHOP, CONSTRUCTION OF ONE SCIENCE LAB, AND CONSTRUCTION OF ONE COMPUTER LAB, ALL OF WHICH BENEFITED 4,656 STUDENTS. IMPROVE HEALTH - ANF DISTRIBUTED MEDICINE AND MEDICAL SUPPLIES TO 169 DISPENSARIES, HEALTH CENTERS, AND HOSPITALS WHICH ASSIST IN THE TREATMENT AND RECOVERY OF THOUSANDS OF PATIENTS. THE ORGANIZATION ALSO PROVIDED 706 WHEELCHAIRS TO HANDICAPPED INDIVIDUALS. ENSURE ENVIRONMENTAL SUSTAINABILITY - THE ORGANIZATION HELPED WITH THE CONSTRUCTION OF 1011 HOUSES AND 833 LATRINES. THE ORGANIZATION CONSTRUCTED 11 WELLS IN COMMUNITIES AFFECTED BY WATER SCARCITY. ANF CONNECTED MUNICIPAL WATER SOURCES AND INSTALLED HOME WATER SYSTEMS FOR 524 IMPOVERISHED FAMILIES. IN TOTAL THESE NEW STRUCTURES BENEFITED MORE THAN 17,000 PEOPLE.
FORM 990, PART VI, SECTION A, LINE 1A	DELEGATE BROAD AUTHORITY TO A COMMITTEE	THE ORGANIZATION'S EXECUTIVE COMMITTEE HAS AND MAY EXERCISE ALL THE AUTHORITY OF THE BOARD OF DIRECTORS, EXCEPT AS PROVIDED BY LAW. THE COMMITTEE INCLUDES THE CHIEF FINANCIAL OFFICER, WHO IS NOT A VOTING MEMBER OF THE GOVERNING BODY. ALL OTHER MEMBERS OF THE EXECUTIVE COMMITTEE ARE VOTING MEMBERS OF THE GOVERNING BODY.
FORM 990, PART VI, SECTION A, LINE 2	FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS	F. ALFREDO PELLAS, JR., THERESA PELLAS, CARMEN CH. DE PELLAS AND CARLOS PELLAS - FAMILY RELATIONSHIP F. ALFREDO PELLAS, JR., RUBEN DIAZ, FRANK ROBLETO AND AGUSTIN ABALO AND CARLOS PELLAS - BUSINESS RELATIONSHIP RAFAEL SANCHEZ AND JOHNNY SORDO - BUSINESS RELATIONSHIP
FORM 990, PART VI, SECTION B, LINE 11B	REVIEW OF FORM 990 BY GOVERNING BODY	THE FORM 990 IS REVIEWED IN DETAIL BY MANAGEMENT. A COPY OF THE FORM 990 IS THEN PROVIDED TO EVERY MEMBER OF THE GOVERNING BODY PRIOR TO FILING.
FORM 990, PART VI, SECTION B, LINE 15A	PROCESS USED TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	DURING HIS TIME AT THE ORGANIZATION, THE PREVIOUS EXECUTIVE DIRECTOR'S COMPENSATION WAS REVIEWED AND APPROVED BY THE ADMINISTRATION COMMITTEE, WHICH IS A COMMITTEE OF BOARD MEMBERS. THE COMMITTEE USED COMPARABILITY DATA TO ENSURE COMPENSATION WAS REASONABLE AND DOCUMENTED THE DECISIONS AND DELIBERATIONS IN THE EMPLOYEE'S FILE AND IN THE COMMITTEE MINUTES. IN ADDITION, AN OUTSIDE CONSULTANT WAS USED TO PROVIDE COMPARABILITY DATA AND TO ENSURE COMPENSATION IS REASONABLE. A NEW EXECUTIVE DIRECTOR HAS BEEN APPOINTED FOR 2012. THE NEW EXECUTIVE DIRECTOR DOES NOT RECEIVE COMPENSATION.
FORM 990, PART VI, SECTION B, LINE 15B	PROCESS USED TO ESTABLISH COMPENSATION OF OTHER OFFICERS/KEY EMPLOYEES	THE ORGANIZATION NO LONGER HAS ANY OTHER OFFICERS OR KEY EMPLOYEES. DURING A PORTION OF THE YEAR, THE CHIEF FINANCIAL OFFICER SERVED AS AN OTHER OFFICER BUT THERE IS NO LONGER AN INDIVIDUAL IN THIS ROLE. THE COMPENSATION OF THE CHIEF FINANCIAL OFFICER WAS REVIEWED AND APPROVED BY THE ADMINISTRATION COMMITTEE, WHICH IS A COMMITTEE OF BOARD MEMBERS. THE COMMITTEE USED COMPARABILITY DATA TO ENSURE COMPENSATION WAS REASONABLE AND DOCUMENTED THE DECISIONS AND DELIBERATIONS IN THE EMPLOYEE'S FILE AND IN THE COMMITTEE MINUTES.
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC	THE ORGANIZATION'S GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC THROUGH THE STATE OF FLORIDA. THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE. THE CONFLICT OF INTEREST POLICY IS NOT A REQUIRED DISCLOSURE PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 6104 AND IS NOT AVAILABLE TO THE PUBLIC AT THIS TIME.