

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

Form AG990-IL
Revised 01/24

For Office Use Only

Illinois Attorney General Kwame Raoul
Charitable Trust Bureau, 115 S. LaSalle St
Chicago, IL 60603

CO # **07037677**

PMT # _____
AMT _____
INIT _____

Report for the Fiscal Period:

Beginning 01/01/2023

& Ending 12/31/2023

MO DAY YR

Check all items attached:

- Copy of IRS Return
- Audited Financial Statements
- Reviewed Financial Statements
- Copy of Form IFC
- \$15 Annual Report Filing Fee
- \$100 Late Report Filing Fee

Make Checks Payable to Illinois Charity Bureau Fund

Federal ID # **36-4306362**

Are contributions to the organization tax deductible? Yes No

Date organization was created: 02/08/1999
MO DAY YR

| <p>Legal Name: FARMWORKER AND LANDSCAPER ADVOCACY PROJECT</p> <p>Mail Address: 100 N. LASALLE STE 2500</p> <p>City, State: CHICAGO IL</p> <p>Zip Code: 60602</p> | <p>YEAR-END AMOUNTS</p> | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------|-----------------|--|-----|-----------------|---|-----|-----------------|---|----|--------------|---|------|-----------------|-----------------------------------|-----|---------------|------------------------|-----|---------------|--|------|-----------------|
| | <p>A) ASSETS A) \$ 2,049,782</p> <p>B) LIABILITIES B) \$ 137,668</p> <p>C) NET ASSETS C) \$ 1,912,114</p> | | | | | | | | | | | | | | | | | | | | | | | | |
| I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR: | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">PERCENTAGE</th> <th style="width: 20%;">AMOUNT</th> <th style="width: 20%;"></th> </tr> </thead> <tbody> <tr> <td>D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV.(GROSS AMTS.)</td> <td style="text-align: right;">79%</td> <td style="text-align: right;">D) \$ 1,686,882</td> </tr> <tr> <td>E) GOVERNMENT GRANTS AND MEMBERSHIP DUES</td> <td style="text-align: right;">20%</td> <td style="text-align: right;">E) \$ 438,347</td> </tr> <tr> <td>F) OTHER REVENUES</td> <td style="text-align: right;">1%</td> <td style="text-align: right;">F) \$ 11,261</td> </tr> <tr> <td>G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E & F)</td> <td style="text-align: right;">100%</td> <td style="text-align: right;">G) \$ 2,136,490</td> </tr> </tbody> </table> | PERCENTAGE | AMOUNT | | D) PUBLIC SUPPORT, CONTRIBUTIONS AND PROGRAM SERVICE REV.(GROSS AMTS.) | 79% | D) \$ 1,686,882 | E) GOVERNMENT GRANTS AND MEMBERSHIP DUES | 20% | E) \$ 438,347 | F) OTHER REVENUES | 1% | F) \$ 11,261 | G) TOTAL REVENUES, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E & F) | 100% | G) \$ 2,136,490 | | | | | | | | | |
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| II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR | <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>H) OPERATING CHARITABLE PROGRAM EXPENSE</td> <td style="text-align: right;">73%</td> <td style="text-align: right;">H) \$ 1,526,869</td> </tr> <tr> <td>I) EDUCATION PROGRAM SERVICE EXPENSE</td> <td style="text-align: right;">%</td> <td style="text-align: right;">I) \$</td> </tr> <tr> <td>J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)</td> <td style="text-align: right;">73%</td> <td style="text-align: right;">J) \$ 1,526,869</td> </tr> <tr> <td>K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS</td> <td style="text-align: right;">%</td> <td style="text-align: right;">K) \$</td> </tr> <tr> <td>L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)</td> <td style="text-align: right;">73%</td> <td style="text-align: right;">L) \$ 1,526,869</td> </tr> <tr> <td>M) MANAGEMENT AND GENERAL EXPENSE</td> <td style="text-align: right;">15%</td> <td style="text-align: right;">M) \$ 303,289</td> </tr> <tr> <td>N) FUNDRAISING EXPENSE</td> <td style="text-align: right;">12%</td> <td style="text-align: right;">N) \$ 251,721</td> </tr> <tr> <td>O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N)</td> <td style="text-align: right;">100%</td> <td style="text-align: right;">O) \$ 2,081,879</td> </tr> </tbody> </table> | H) OPERATING CHARITABLE PROGRAM EXPENSE | 73% | H) \$ 1,526,869 | I) EDUCATION PROGRAM SERVICE EXPENSE | % | I) \$ | J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I) | 73% | J) \$ 1,526,869 | K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS | % | K) \$ | L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K) | 73% | L) \$ 1,526,869 | M) MANAGEMENT AND GENERAL EXPENSE | 15% | M) \$ 303,289 | N) FUNDRAISING EXPENSE | 12% | N) \$ 251,721 | O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M & N) | 100% | O) \$ 2,081,879 |
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| III. SUMMARY OF ALL PAID FUNDRAISER & CONSULTANT ACTIVITIES (Attach Attorney General Report of Individual Fundraising Campaign (Form IFC). One for each PFR.) | | | | | | | | | | | | | | | | | | | | | | | | | |
| PROFESSIONAL FUNDRAISERS: | | | | | | | | | | | | | | | | | | | | | | | | | |
| P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS | 100% P) \$ | | | | | | | | | | | | | | | | | | | | | | | | |
| Q) TOTAL FUNDRAISERS FEES AND EXPENSES | % Q) \$ | | | | | | | | | | | | | | | | | | | | | | | | |
| R) NET RECEIVED BY THE CHARITY (P MINUS Q = R) | % R) \$ | | | | | | | | | | | | | | | | | | | | | | | | |
| PROFESSIONAL FUNDRAISING CONSULTANTS: | | | | | | | | | | | | | | | | | | | | | | | | | |
| S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS | S) \$ | | | | | | | | | | | | | | | | | | | | | | | | |
| IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR: | | | | | | | | | | | | | | | | | | | | | | | | | |
| T) NAME, TITLE: ALEXANDRA SOSSA EXECUTIVE DIRECTOR | T) \$ 198,480 | | | | | | | | | | | | | | | | | | | | | | | | |
| U) NAME, TITLE: JACQUELINE VILLANUEVA SENIOR ATTORNEY | U) \$ 59,185 | | | | | | | | | | | | | | | | | | | | | | | | |
| V) NAME, TITLE: ARELY ANAYA OPERATIONS MANAGER | V) \$ 78,561 | | | | | | | | | | | | | | | | | | | | | | | | |
| V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES | List on back side of Instructions CODE | | | | | | | | | | | | | | | | | | | | | | | | |
| W) DESCRIPTION: <u>IMPROVE WORKING CONDITIONS FOR MIGRANT & SEASONAL WORKERS</u> | W) # 090 | | | | | | | | | | | | | | | | | | | | | | | | |
| X) DESCRIPTION: _____ | X) # | | | | | | | | | | | | | | | | | | | | | | | | |
| Y) DESCRIPTION: _____ | Y) # | | | | | | | | | | | | | | | | | | | | | | | | |

IF THE ANSWER TO ANY OF THE FOLLOWING QUESTIONS IS YES, ATTACH A DETAILED EXPLANATION:

| | YES | NO |
|---|-----|---------------------|
| 1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGEMENT? | | X |
| 2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? | | X |
| 3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PART TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? | | X |
| 4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? | | X |
| 5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? | | X |
| 6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC.) | | X |
| 7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? | | X |
| 7b. IF "YES", ENTER (I) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (II) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (III) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (IV) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____ . | | |
| 8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? | | X |
| 9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? | | X |
| 10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? | | X |
| 11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: BANK OF AMERICA, 135 S LASALLE ST., CHICAGO IL 60603 | | |
| 12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: ALEXANDRA SOSSA | | 847-668-2114 |

• ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT – SEE INSTRUCTIONS •

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS, AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
 2.) FOR FEES DUE, SEE INSTRUCTIONS.
 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

Vincent Beckman PRESIDENT or TRUSTEE (PRINT NAME) Vincent Beckman SIGNATURE 11/6/24 DATE

Maria Dominguez TREASURER or TRUSTEE (PRINT NAME) Maria Dominguez SIGNATURE 10/6/24 DATE

ARTHUR S. GUNN, CPA PREPARER (PRINT NAME) [Signature] SIGNATURE 10/31/24 DATE

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization **FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
100 N. LASALLE STE 2500
 City or town, state or province, country, and ZIP or foreign postal code
CHICAGO IL 60602

D Employer identification number
36-4306362

E Telephone number
847-668-2114

G Gross receipts \$ **2,136,490**

F Name and address of principal officer:
ALEXANDRA SOSSA
100 N LASALLE ST STE 2500
CHICAGO IL 60602

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

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

J Website: **FLAPILLINOIS.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1999**

M State of legal domicile: **IL**

H(c) Group exemption number _____

Part I Summary

| | | | | |
|-----------------------------|---|--|--|--------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | | | |
| | 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 | 10 |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 10 |
| | 5 | Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 14 |
| | 6 | Total number of volunteers (estimate if necessary) | 6 | 12 |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | 1,540,350 | 2,096,539 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 12,412 | 28,690 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 5,912 | 11,261 |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,558,674 | 2,136,490 |
| | Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | |
| 14 | | Benefits paid to or for members (Part IX, column (A), line 4) | | 0 |
| 15 | | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 686,947 | 837,557 |
| 16a | | Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | | b Total fundraising expenses (Part IX, column (D), line 25) | 251,721 | |
| 17 | | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 942,433 | 1,244,322 |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,629,380 | 2,081,879 | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | -70,706 | 54,611 | |
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year |
| | 21 | Total liabilities (Part X, line 26) | 2,087,338 | 2,049,782 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 229,835 | 137,668 |
| | | 1,857,503 | 1,912,114 | |

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: *Alexandra Sossa*
 Date: **11/7/2024**
ALEXANDRA SOSSA CEO
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: **ARTHUR S. GUNN, CPA**
 Preparer's signature: *Arthur S. Gunn*
 Date: _____
 Check if self-employed PTIN: **P00024970**
 Firm's name: **ARTHUR S. GUNN, LTD**
 Firm's EIN: **01-0729456**
 Firm's address: **900 SKOKIE BLVD STE 207 NORTHBROOK, IL 60062-4031**
 Phone no.: **847-607-1040**

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 or note to any line in this Part III

1 Briefly describe the organization's mission:
IMPROVE WORKING CONDITIONS AND OPPORTUNITIES FOR LOW-WAGE WORKERS AND THEIR HOUSEHOLDS IN THE CANNERY, FARMING, GREENHOUSE, LANDSCAPING, MEAT, NURSERY, PACKINGHOUSE, POULTRY, RESTAURANT, AND SNOW PLOWING INDUSTRIES.

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 \$ **1,526,869** including grants of \$) (Revenue \$)
THE ORGANIZATION CARRIES OUT ITS MISSION THROUGH ADVOCACY, COMMUNITY OUTREACH AND EDUCATION, COMMUNITY LEGAL EDUCATION, INFORMATION AND REFERRALS, FIGHTING HUMAN LABOR TRAFFICKING, LEGAL SERVICES, PREVENTING FAMILY SEPARATIONS BY HELPING IMMIGRANTS SECURE DUAL CITIZENSHIP FOR THEIR CHILDREN AND FACILITATING ACCESS TO TECHNOLOGY AND CASH TRANSFERS.

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

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

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

4e Total program service expenses **1,526,869**

Part IV Checklist of Required Schedules

| | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | <input checked="" type="checkbox"/> | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | <input checked="" 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? If "Yes," complete Schedule C, Part I | | <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? If "Yes," complete Schedule C, Part II | | <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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | | <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? If "Yes," complete Schedule D, Part I | | <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? If "Yes," complete Schedule D, Part II | | <input checked="" type="checkbox"/> |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | <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? If "Yes," complete Schedule D, Part IV | | <input checked="" type="checkbox"/> |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V | | <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? If "Yes," complete Schedule D, Part VI | <input checked="" 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? If "Yes," complete Schedule D, Part VII | | <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? If "Yes," complete Schedule D, Part VIII | | <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? If "Yes," complete Schedule D, Part IX | <input checked="" type="checkbox"/> | |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | <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)? If "Yes," complete Schedule D, Part X | <input checked="" type="checkbox"/> | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | <input checked="" type="checkbox"/> | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | | <input checked="" type="checkbox"/> |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | <input checked="" type="checkbox"/> |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | <input checked="" 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? If "Yes," complete Schedule F, Parts I and IV | | <input checked="" type="checkbox"/> |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV | | <input checked="" type="checkbox"/> |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | | <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? If "Yes," complete Schedule G, Part I. See instructions | | <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? If "Yes," complete Schedule G, Part II | | <input checked="" type="checkbox"/> |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | <input checked="" type="checkbox"/> |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | <input checked="" type="checkbox"/> |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II | | <input checked="" type="checkbox"/> |

Part IV Checklist of Required Schedules (continued)

| | | Yes | No |
|-----|--|-----|----|
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III | | X |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J | X | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | |
| 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? | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | | X |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | X |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | | X |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV | | X |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV | | X |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | X | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II | | X |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | X |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 | | X |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O. | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|----|--|-----|----|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Yes No

| | | | | | | |
|------------|--|------------|-----------|----------|--|----------|
| 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 | 14 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | X | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | | | X |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | | | X |
| b | If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | | | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 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. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | 8 | | | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | | |
| 10 | Section 501(c)(7) organizations. Enter: | | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | | | |
| a | Gross income from members or shareholders | 11a | | | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | | | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | 13b | | | | |
| c | Enter the amount of reserves on hand | 13c | | | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O | 14b | | | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N. | 15 | | | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | | | X |
| 17 | Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069. | 17 | | | | |

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|----------|----------|
| 1a | Enter the number of voting members of the governing body at the end of the tax year 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 on Schedule O. | | |
| | 10 | | |
| 1b | Enter the number of voting members included on line 1a, above, who are independent | | |
| | 10 | | |
| 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? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| 7b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| 8a | The governing body? | X | |
| 8b | Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

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

| | | Yes | No |
|------------|--|----------|----------|
| 10a | Did the organization have local chapters, branches, or affiliates? | | X |
| 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? | | X |
| 11b | Describe on 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 | X | |
| 12b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| 15a | The organization's CEO, Executive Director, or top management official | X | |
| 15b | Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | X |
| 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? | | X |
| 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 **IL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

ALEXANDRA SOSSA
CHICAGO

100 N LASALLE ST STE 2500

IL 60602

847-668-2114

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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. See the instructions for the order in which to list the persons above.

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/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (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) ALEXANDRA SOSSA CEO | 50.00 0.00 | | | X | | | | 196,496 | 0 | 0 |
| (2) JOSE RIVERO PRESIDENT | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (3) JACK KING VICE PRESIDENT | 2.00 0.00 | X | | X | | | | 0 | 0 | 0 |
| (4) VINCENT H BECKMAN IV TREASURER | 2.00 0.00 | X | | X | | | | 0 | 0 | 0 |
| (5) SHAHRYAR AFSHAR SECRETARY | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (6) ROYAL BERG DIRECTOR | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (7) RON LEVITSKY DIRECTOR | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (8) BALDEMAR LOPEZ DIRECTOR | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (9) YVETTE CASTANEDA DIRECTOR | 1.00 0.00 | X | | | | | | 0 | 0 | 0 |
| (10) AMELIA OROZCO DIRECTOR | 2.00 0.00 | X | | X | | | | 0 | 0 | 0 |
| (11) MARIA DOMINGUEZ DIRECTOR | 2.00 0.00 | X | | X | | | | 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/ 1099-NEC) | (E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC) | (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 | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| 1b Subtotal | | | | | | | 196,496 | | | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | 196,496 | | | |

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 **1**

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

Section B. Independent Contractors

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

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

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

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 | |
|---|--|---|-------------------------|--|--------------------------------------|---|--------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | 438,347 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 1,658,192 | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 252,902 | | | | |
| | h Total. Add lines 1a-1f | | 2,096,539 | | | | |
| | Program Service Revenue | 2a LEGAL FEES | Business Code 541100 | 28,690 | 28,690 | | |
| b | | | | | | | |
| c | | | | | | | |
| d | | | | | | | |
| e | | | | | | | |
| f All other program service revenue | | | | | | | |
| g Total. Add lines 2a-2f | | | 28,690 | | | | |
| Other Revenue | | 3 Investment income (including dividends, interest, and other similar amounts) | | 11,261 | | | 11,261 |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | |
| | | 6a | | | | | |
| | | b Less: rental expenses | 6b | | | | |
| | c Rental inc. or (loss) | 6c | | | | | |
| | d Net rental income or (loss) | | | | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | 7a | | | | | |
| | | b Less: cost or other basis and sales exps. | 7b | | | | |
| | c Gain or (loss) | 7c | | | | | |
| | d Net gain or (loss) | | | | | | |
| | 8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | | | | | | |
| | | 8a | | | | | |
| b Less: direct expenses | | 8b | | | | | |
| c Net income or (loss) from fundraising events | | | | | | | |
| 9a Gross income from gaming activities. See Part IV, line 19 | | | | | | | |
| | 9a | | | | | | |
| | b Less: direct expenses | 9b | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10a Gross sales of inventory, less returns and allowances | | | | | | | |
| | 10a | | | | | | |
| | b Less: cost of goods sold | 10b | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | 11a | Business Code | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d All other revenue | | | | | | |
| | e Total. Add lines 11a-11d | | | | | | |
| | 12 Total revenue. See instructions | | 2,136,490 | 28,690 | 0 | 11,261 | |

Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 714,927 | 338,753 | 192,514 | 183,660 |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 122,630 | 58,105 | 33,003 | 31,522 |
| 10 Payroll taxes | | | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 22,415 | | 22,415 | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 585,660 | 585,660 | | |
| 12 Advertising and promotion | 20,467 | | 20,467 | |
| 13 Office expenses | 12,985 | 7,909 | 3,064 | 2,012 |
| 14 Information technology | 5,438 | 2,577 | 1,464 | 1,397 |
| 15 Royalties | | | | |
| 16 Occupancy | 34,159 | 16,186 | 9,198 | 8,775 |
| 17 Travel | 30,652 | 30,652 | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 15,737 | 15,737 | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 1,955 | 926 | 527 | 502 |
| 23 Insurance | 3,628 | 1,719 | 977 | 932 |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a IN-KIND | 252,903 | 245,169 | 3,958 | 3,776 |
| b CONTRACTORS | 210,758 | 210,758 | | |
| c CONSULTANT FEES | 35,220 | 7,000 | 13,167 | 15,053 |
| d TELEPHONE | 6,268 | 2,970 | 1,688 | 1,610 |
| e All other expenses | 6,077 | 2,748 | 847 | 2,482 |
| 25 Total functional expenses. Add lines 1 through 24e | 2,081,879 | 1,526,869 | 303,289 | 251,721 |
| 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) | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|--|--|---|-----------|--------------------|-----------|
| Assets | 1 | Cash—non-interest-bearing | 1,371,647 | 1 | 1,294,217 |
| | 2 | Savings and temporary cash investments | | 2 | |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | 80,075 | 4 | 172,267 |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | 5,320 | 9 | 4,545 |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 14,115 | | |
| | 10b | Less: accumulated depreciation | 4,565 | 10c | 9,550 |
| | 11 | Investments—publicly traded securities | 300,515 | 11 | 330,718 |
| | 12 | Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 326,547 | 15 | 238,485 |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 2,087,338 | 16 | 2,049,782 | |
| Liabilities | 17 | Accounts payable and accrued expenses | 20,848 | 17 | 8,274 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | 13,044 |
| | 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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 208,987 | 25 | 116,350 |
| | 26 | Total liabilities. Add lines 17 through 25 | 229,835 | 26 | 137,668 |
| | Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| 27 | | Net assets without donor restrictions | 1,692,436 | 27 | 1,787,570 |
| 28 | | Net assets with donor restrictions | 165,067 | 28 | 124,544 |
| Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | | |
| 29 | | Capital stock or trust principal, or current funds | | 29 | |
| 30 | | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| 31 | | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 | Total net assets or fund balances | 1,857,503 | 32 | 1,912,114 | |
| 33 | Total liabilities and net assets/fund balances | 2,087,338 | 33 | 2,049,782 | |

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|-----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 2,136,490 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,081,879 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 54,611 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 1,857,503 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,912,114 |

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.
 Separate basis Consolidated basis Both consolidated and separate basis
- 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.
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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 on Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|----|-----|----|
| 2a | | X |
| 2b | X | |
| 2c | X | |
| 3a | | X |
| 3b | | |

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

2023

Open to Public
Inspection

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **FARMWORKER AND LANDSCAPER
ADVOCACY PROJECT** Employer identification number
36-4306362

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 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 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 agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | | | | | | |
| 5 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) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|--------------------------|----------|----------|----------|----------|-----------|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 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 2023 (line 6, column (f) divided by line 11, column (f)) | 14 | % |
| 15 Public support percentage from 2022 Schedule A, Part II, line 14 | 15 | % |
| 16a 33 1/3% support test — 2023. 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 type="checkbox"/> | |
| b 33 1/3% support test — 2022. 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 — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <input type="checkbox"/> | |
| b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | <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 10 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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|-----------|-----------|-----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 535,970 | 1,647,118 | 2,598,735 | 1,540,350 | 2,096,539 | 8,418,712 |
| 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 | 104,449 | 50,233 | 87,500 | 12,412 | 28,690 | 283,284 |
| 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 | 640,419 | 1,697,351 | 2,686,235 | 1,552,762 | 2,125,229 | 8,701,996 |
| 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.) | | | | | | 8,701,996 |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|-----------|-----------|-----------|-----------|-----------|
| 9 Amounts from line 6 | 640,419 | 1,697,351 | 2,686,235 | 1,552,762 | 2,125,229 | 8,701,996 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 70,240 | 5,717 | 6,651 | 5,912 | 11,261 | 99,781 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 70,240 | 5,717 | 6,651 | 5,912 | 11,261 | 99,781 |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | 710,659 | 1,703,068 | 2,692,886 | 1,558,674 | 2,136,490 | 8,801,777 |

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

| | | |
|--|----|--------|
| 15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) | 15 | 98.87% |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | 98.72% |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|----|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | 1% |
| 18 Investment income percentage from 2022 Schedule A, Part III, line 17 | 18 | 1% |

19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*
- b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

| | Yes | No |
|-----|-----|----|
| 1 | | |
| 2 | | |
| 3a | | |
| 3b | | |
| 3c | | |
| 4a | | |
| 4b | | |
| 4c | | |
| 5a | | |
| 5b | | |
| 5c | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9a | | |
| 9b | | |
| 9c | | |
| 10a | | |
| 10b | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i> | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | | |

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

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

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

| Section B – Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C – Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

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

| Section D – Distributions | | Current Year |
|---------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required—provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2022 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E – Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2023 | (iii) Distributable Amount for 2023 |
|---|---|--|---|
| 1 | Distributable amount for 2023 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2023 | | |
| a | From 2018 | | |
| b | From 2019 | | |
| c | From 2020 | | |
| d | From 2021 | | |
| e | From 2022 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to underdistributions of prior years | | |
| h | Applied to 2023 distributable amount | | |
| i | Carryover from 2018 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2023 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2023 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | |
| 6 | Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | |
| 7 | Excess distributions carryover to 2024. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2019 | | |
| b | Excess from 2020 | | |
| c | Excess from 2021 | | |
| d | Excess from 2022 | | |
| e | Excess from 2023 | | |

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

Employer identification number

36-4306362

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 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

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[] For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

FARMWORKER AND LANDSCAPER

Employer identification number

36-4306362

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 | AURORA WOMEN'S EMPOWERMENT FOUNDATIO 2112 W GALENA BLVD #204 AURORA IL 60505 | \$ 50,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | CHICAGO BAR FOUNDATION CCLAHD OUTREA 321 SOUTH PLYMOUTH COURT, SUITE 3B CHICAGO IL 60604 | \$ 13,044 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | COMMUNITY FOUNDATION OF KANKAKEE 701 S HARRISON KANKAKEE IL 60901 | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | JULIAN GRACE FOUNDATION 1849 GREEN BAY RD HIGHLAND PARK IL 60035 | \$ 54,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | MAMMEL FAMILY FOUNDATION 1120 S 101ST STREET SUITE 320 OMAHA NE 68124 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | LAWYERS TRUST FUND 65 EAST WACKER DR STE 1900 CHICAGO IL 60601 | \$ 85,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

FARMWORKER AND LANDSCAPER

Employer identification number

36-4306362

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 |
|------------|---|----------------------------|---|
| 7 | CHICAGO FOOD POLICY ACTION COUNCIL 1200 W 35TH ST, #359 CHICAGO IL 60609 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | CHICAGO REGION FOOD SYSTEM FUND 200 W MADISON ST 2ND FLR CHICAGO IL 60606 | \$ 85,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | EVANSTON COMMUNITY FOUNDATION 1560 SHERMAN AVE, SUITE 535 EVANSTON IL 60201 | \$ 55,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | COMMUNITY FOUNDATION OF NORTHERN ILLINOIS 946 N 2ND ST ROCKFORD IL 61107 | \$ 11,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 11 | DR SCHOLL FOUNDATION 1033 SKOKIE BLVD, SUITE 230 NORTHBROOK IL 60062 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 12 | FIDELITY CHARITABLE PO BOX 770001 CINCINNATI OH 45277-0053 | \$ 7,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

FARMWORKER AND LANDSCAPER

Employer identification number

36-4306362

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 |
|------------|---|----------------------------|---|
| 13 | FLOWERS FOR DREAMS 1812 W HUBBARD ST CHICAGO IL 60622 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 14 | FULL CIRCLE FOUNDATION PO BOX 387 RICHMOND IL 60071 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 15 | HELEN BRACH FOUNDATION 104 S MICHIGAN AVE SUITE 1310 CHICAGO IL 60603 | \$ 10,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 16 | HISPANIC FEDERATION CAPCITY BUILDING 5 EXCHANGE PLACE, SUITE 501 NEW YORK NY 10005 | \$ 11,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 17 | HISPANIC FEDERATION USDA FARMWORKER 5 EXCHANGE PLACE SUITE 501 NEW YORK NY 10005 | \$ 12,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 18 | HULSEBOSCH HOPE FOUNDATION | \$ 25,500 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

FARMWORKER AND LANDSCAPER

Employer identification number

36-4306362

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 |
|------------|---|----------------------------|---|
| 19 | THE RESURRECTION PROJECT 1805 S PAULINA ST CHICAGO IL 60608 | \$ 311,655 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 20 | ILLINOIS BAR FOUNDATION 20 SOUTH CLARK, SUITE 910 CHICAGO IL 60603 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 21 | ILLINOIS EQUAL JUSTICE FOUNDATION 24 E WASHINGTON ST STE 875 CHICAGO IL 60602 | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 22 | LAKE COUNTY COMMUNITY FOUNDATION 1200 UNIVERSITY CENTER DRIVE STE 333 GRAYSLAKE IL 60030 | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 23 | SCHWAB CHARITABLE 211 MAIN STREET SAN FRANCISCO CA 94105 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 24 | SUZANNE & DAVE JUDAY 11208 N GROVE R SYCAMORE IL 60178 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

FARMWORKER AND LANDSCAPER

Employer identification number

36-4306362

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 |
|------------|--|----------------------------|---|
| 25 | SEIGLE FOUNDATION 1331 DAVIS ROAD ELGIN IL 60123 | \$ 20,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 26 | THE CHICAGO COMMUNITY TRUST NUESTRO FUTURO 225 N MICHIGAN AVE SUITE 2200 CHICAGO IL 60601 | \$ 15,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 27 | THE DENICOLA FAMILY FOUNDATION 270 OVERLOOK DR LAKE FOREST IL 60045 | \$ 25,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 28 | RCHELLE AREA COMMUNITY FOUNDATION PO BOX 74 ROCHELLE IL 61068 | \$ 5,000 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

Employer identification number

36-4306362

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d, 3 Number of conservation easements modified, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report..., 1b If the organization elected, as permitted under FASB ASC 958, to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

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 make 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 program
 - 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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | 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, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds

Complete if the organization answered "Yes" on 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 Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

| Description of property | (a) Cost or other basis (Investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | 14,115 | | 4,565 | 9,550 |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 9,550 |

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

| (a) Description | (b) Book value |
|---|----------------|
| (1) RIGHT OF USE OCCUPANCY LEASE | 116,350 |
| (2) IOLTA-TRUST ACCOUNT | 114,493 |
| (3) DEPOSITS | 5,200 |
| (4) INVESTMENT INCOME RECIEVABLE | 2,442 |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | 238,485 |

Part X Other Liabilities

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) RIGHT OF USE OCCUPANCY LEASE | 116,350 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 116,350 |

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

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

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

| | | | | |
|---|---|----|----|-----------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 2,136,490 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| | a Net unrealized gains (losses) on investments | 2a | | |
| | b Donated services and use of facilities | 2b | | |
| | c Recoveries of prior year grants | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | 2,136,490 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | | 4c | |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 2,136,490 |

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

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

| | | | | |
|---|--|----|----|-----------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 2,081,879 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| | a Donated services and use of facilities | 2a | | |
| | b Prior year adjustments | 2b | | |
| | c Other losses | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | | 2e | |
| 3 | Subtract line 2e from line 1 | | 3 | 2,081,879 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| | a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | | 4c | |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 2,081,879 |

Part XIII Supplemental Information

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

PART X - FIN 48 FOOTNOTE

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)

(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM

UNRELATED BUSINESS ACTIVITIES. THE ORGANIZATION HAD NO UNRELATED BUSINESS

INCOME FOR THE YEAR ENDED DECEMBER 31, 2023. THE ORGANIZATION BELIEVES

THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH,

DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE

FINANCIAL STATEMENTS.

THE ORGANIZATION'S FEDERAL EXEMPT ORGANIZATION RETURNS US FORM 990, FOR THE

YEARS ENDING DECEMBER 31, 2020, 2021 AND 2022 ARE SUBJECT TO EXAMINATION BY

THE IRS, GENERALLY FOR THREE YEARS AFTER THEY WERE FILED. THE

Part XIII Supplemental Information *(continued)*

ORGANIZATION HAS NOT BEEN NOTIFIED OF ANY FEDERAL OR STATE EXAMINATIONS,
AND THEREFORE, ALL TAX YEARS PRIOR TO JANUARY 1, 2020 ARE CONSIDERED
CLOSED. THE TAX RETURN FOR THE YEAR ENDED DECEMBER 31, 2023 IS ON
EXTENSION AND DUE ON NOVEMBER 15, 2024.

SCHEDULE J
(Form 990)

Compensation Information

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

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

**FARMWORKER AND LANDSCAPER
ADVOCACY PROJECT**

Employer identification number

36-4306362

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

| | Yes | No |
|----|-----|----|
| 1a | | |
| 1b | | |
| 2 | | |
| 3 | | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| 5a | | X |
| 5b | | X |
| 6a | | X |
| 6b | | X |
| 7 | | X |
| 8 | | X |
| 9 | | |

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

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

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

| | (A) Name and Title | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|----|------------------------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1 | ALEXANDRA SOSSA CEO | 196,496 | 0 | 0 | 0 | 0 | 196,496 | 0 |
| 2 | | | | | | | | 0 |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

**Open To Public
Inspection**

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

ADVOCACY PROJECT

Employer identification number

36-4306362

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 | | | | |
| 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 | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other () | X | 1 | 252,902 | |
| 26 Other () | | | | |
| 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 V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't 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 nonstandard 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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

| | Yes | No |
|-----|-----|----------|
| 30a | | X |
| 31 | | X |
| 32a | | X |

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **FARMWORKER AND LANDSCAPER
ADVOCACY PROJECT**

Employer identification number
36-4306362

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

THE FARMWORKER AND LANDSCAPER ADVOCACY PROJECT-PROYECTO DE AYUDA PARA TRABAJADORES DEL CAMPO Y JARDINEROS-FLAP'S MISSION IS TO IMPROVE WORKING CONDITIONS AND OPPORTUNITIES, FREE OF CHARGE AND WITHOUT REGARD TO IMMIGRATION STATUS, FOR LOW-INCOME WORKERS AND THEIR HOUSEHOLDS IN THE CANNERY, FARMING, GREENHOUSE, LANDSCAPING, MEAT, NURSERY, PACKINGHOUSE, POULTRY, RESTAURANT, AND SNOW PLOWING INDUSTRIES THROUGH ADVOCACY, COMMUNITY OUTREACH AND EDUCATION, COMMUNITY LEGAL EDUCATION, INFORMATION AND REFERRALS, FIGHTING HUMAN LABOR TRAFFICKING, LEGAL SERVICES, PREVENTING FAMILY SEPARATIONS BY HELPING IMMIGRANTS SECURE DUAL CITIZENSHIP FOR THEIR CHILDREN AND FACILITATING ACCESS TO TECHNOLOGY AND CASH TRANSFERS. FLAP DOES NOT RECIEVE FUNDING FROM THE FEDERAL LEGAL SERVICES CORPORATION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE COPY OF THE 990 IS PROVIDED TO AT LEAST ONE MEMBER OF THE BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
CONFLICT OF INTERESTS ARE REVIEWED BY THE BOARD OF DIRECTORS AND MANAGEMENT AND ENFORCED BY THE BOARD.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
DETERMINED BY BOARD OF DIRECTORS

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

FARMWORKER AND LANDSCAPER

36-4306362

ORGANIZATION DOCUMENTS ARE PUBLICLY AVAILABLE ON WEBSITE, OTHER DOCUMENTATION IS AVAILABLE ON REQUEST.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

TOT/PROG SERVICE

MGT & GENERAL

FUNDRAISING

FREE CLIENT ASSITANCE

\$ 585,660

\$ 0

\$ 0

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

ROUNDING

\$ 0

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS e-file Program.

FARMWORKER AND LANDSCAPER
100 N. LASALLE STE 2500
CHICAGO, IL 60602

- [X] Your Form 8868, Application for Extension of Time to File an Exempt Organization Return for tax year ending December 31, 2023 is being filed electronically with the IRS by the services of Arthur S. Gunn, Ltd.
- [X] Your extension was accepted by the IRS on 05/02/24 and the Submission Identification Number assigned to your extension is 36098420241230000385.

Since you are filing your extension electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR EXTENSION TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE EXTENSION.

Acknowledgement Process

The IRS will notify your electronic return originator when they accept your extension, usually within 48 hours. If your extension was not accepted, IRS will notify your electronic return originator of the reasons for rejection.

*FARMWORKER AND LANDSCAPER ADVOCACY PROJECT
FINANCIAL STATEMENTS
DECEMBER 31, 2023*

TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Independent Auditor's Report..... | 3-5 |
| Financial Statements: | |
| Statement of Financial Position..... | 6 |
| Statement of Activities and Change in Net Assets..... | 7 |
| Statement of Functional Expenses | 8 |
| Statement of Cash Flows..... | 9 |
| Notes to Financial Statements | 10-15 |
| Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards | 16-17 |
| Supplementary information: | |
| Illinois GATA Schedules | 18-20 |

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Farmworker and Landscaper Advocacy Project

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Farmworker and Landscaper Advocacy Project, which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Farmworker and Landscaper Advocacy Project as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Farmworker and Landscaper Advocacy Project and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Farmworker and Landscaper Advocacy Project's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Farmworker and Landscaper Advocacy Project's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Farmworker and Landscaper Advocacy Project's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information located on pages 18 through 20 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2023 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 financial statements or to the 2023 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 2023 financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

May 23, 2024



FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2023

| ASSETS | Net Assets Without Donor Restrictions | Net Assets With Donor Restrictions | Total |
|---|--|---------------------------------------|--------------|
| Cash | \$ 1,169,673 | \$ 124,544 | \$ 1,294,217 |
| Cash- Client trust | 114,493 | | 114,493 |
| Accounts receivable | 172,267 | | 172,267 |
| Investment income receivable | 2,442 | | 2,442 |
| Investments | 330,718 | | 330,718 |
| Prepaid expenses | 4,545 | | 4,545 |
| Property and equipment -less accumulated depreciation of \$4,565 | 9,550 | - | 9,550 |
| Right of Use - Occupancy Lease | 116,350 | | 116,350 |
| Security deposit | 5,200 | - | 5,200 |
| | <hr/> | <hr/> | <hr/> |
| Total Assets | \$ 1,925,238 | \$ 124,544 | \$ 2,049,782 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| LIABILITIES AND NET ASSETS | | | |
| LIABILITIES | | | |
| Accrued expense | \$ 8,274 | \$ - | \$ 8,274 |
| Deferred Revenue | 13,044 | - | 13,044 |
| Right of Use - Occupancy Lease | 116,350 | - | 116,350 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 137,668 | - | 137,668 |
| | <hr/> | <hr/> | <hr/> |
| NET ASSETS | | | |
| Net assets without donor restrictions | 1,787,570 | - | 1,787,570 |
| Net assets with donor restrictions | - | 124,544 | 124,544 |
| | <hr/> | <hr/> | <hr/> |
| Total Net Assets | 1,787,570 | 124,544 | 1,912,114 |
| | <hr/> | <hr/> | <hr/> |
| Total Liabilities and Net Assets | \$ 1,925,238 | \$ 124,544 | \$ 2,049,782 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The accompanying notes are an integral part of these financial statements.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
YEAR ENDED DECEMBER 31, 2023

| SUPPORT AND REVENUE: | Net Assets without Donor Restrictions | Net Assets with Donor Restrictions | Total |
|---------------------------------------|--|---------------------------------------|---------------------|
| Support: | | | |
| Government Grants | \$ 438,347 | \$ - | \$ 438,347 |
| Corporations and Foundations | 1,167,176 | 124,544 | 1,291,720 |
| Law firms | 500 | - | 500 |
| Individuals | 106,556 | - | 106,556 |
| In-kind donations | 252,902 | - | 252,902 |
| Special events | 250 | - | 250 |
| Net assets released from restrictions | 165,067 | (165,067) | - |
| Total support | <u>\$ 2,130,798</u> | <u>\$ (40,523)</u> | <u>\$ 2,090,275</u> |
| Revenue: | | | |
| Legal fees | 28,690 | - | 28,690 |
| Unrealized gain (loss) on investments | 5,439 | - | 5,439 |
| Interest and dividends | 11,261 | - | 11,261 |
| Miscellaneous | 825 | - | 825 |
| Total revenue | <u>46,215</u> | <u>-</u> | <u>46,215</u> |
| Total support and revenue | <u>\$ 2,177,013</u> | <u>\$ (40,523)</u> | <u>\$ 2,136,490</u> |
| EXPENSES: | | | |
| Program services | \$ 1,526,869 | \$ - | \$ 1,526,869 |
| Management and general | 303,289 | - | 303,289 |
| Fundraising and development | 251,721 | - | 251,721 |
| Total expenses | <u>\$ 2,081,879</u> | <u>\$ -</u> | <u>\$ 2,081,879</u> |
| Change in net assets | <u>\$ 95,134</u> | <u>\$ (40,523)</u> | <u>\$ 54,611</u> |
| Net assets - January 1, 2023 | <u>1,692,436</u> | <u>165,067</u> | <u>1,857,503</u> |
| Net assets - December 31, 2023 | <u>\$ 1,787,570</u> | <u>\$ 124,544</u> | <u>\$ 1,912,114</u> |

The accompanying notes are an integral part of these financial statements.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

STATEMENT OF FUNCTIONAL EXPENSE

YEAR ENDED DECEMBER 31, 2023

| | <u>Organization Total</u> | <u>Program Services</u> | <u>Management and General</u> | <u>Fundraising</u> |
|---|-------------------------------|-----------------------------|-----------------------------------|--------------------|
| Accounting and payroll fees | \$ 22,415 | \$ - | \$ 22,415 | \$ - |
| Client Assistance | 585,660 | 585,660 | | |
| Computer and internet | 5,438 | 2,577 | 1,464 | 1,397 |
| Conference, meeting, meals, workshops | 15,737 | 15,737 | | |
| Consultant fees | 35,220 | 7,000 | 13,167 | 15,053 |
| Contractors | 210,758 | 210,758 | | |
| Credit card fees | 358 | | 358 | |
| Depreciation | 1,955 | 926 | 527 | 502 |
| Dues, fees, subscriptions, publications | 2,294 | 1,835 | 459 | |
| In-kind | 252,903 | 245,169 | 3958 | 3776 |
| Insurance | 3,628 | 1,719 | 977 | 932 |
| Marketing | 20,467 | | 20,467 | |
| Miscellaneous | 943 | 913 | 30 | |
| Office supplies | 7,765 | 3,679 | 2,091 | 1,995 |
| Payroll fees | 1,609 | 762 | 414 | 433 |
| Payroll taxes and employee benefits | 121,021 | 57,343 | 32,589 | 31,089 |
| Postage and delivery | 69 | 33 | 19 | 17 |
| Printing and Reproduction | 5,151 | 4,197 | 954 | |
| Rent | 34,159 | 16,186 | 9,198 | 8,775 |
| Salaries and wages | 714,927 | 338,753 | 192,514 | 183,660 |
| Special events | 2,482 | | | 2,482 |
| Telephone | 6,268 | 2,970 | 1,688 | 1,610 |
| Travel | 30,652 | 30,652 | | |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expense | \$ 2,081,879 | \$ 1,526,869 | \$ 303,289 | \$ 251,721 |

The accompanying notes are an integral part of these financial statements.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2023

INCREASE <DECREASE> IN CASH:

| | | |
|---|----|-----------------|
| Change in net assets | \$ | 54,611 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | | 1,955 |
| Change in accounts receivable | | (92,267) |
| Change in prepaids | | 775 |
| Change in other assets | | (75) |
| Change in payables and other liabilities | | (6,077) |
| | | <u>-</u> |
| Net Cash (Used by) Operating Activities | | <u>(41,078)</u> |

CASH FLOWS FROM INVESTING ACTIVITIES:

| | | |
|--|--|-----------------|
| Donation of shares of stock | | (17,935) |
| Purchase of fixed assets | | (8,270) |
| Disposal of fully depreciated fixed assets | | 4,254 |
| Net change on investments | | <u>(12,268)</u> |
| Net Cash used by investing activities | | <u>(34,219)</u> |

CASH FLOWS FROM FINANCING ACTIVITIES:

| | | |
|--|----|------------------|
| Net Cash provided by financing activities | | <u>-</u> |
| NET INCREASE (DECREASE) IN CASH | \$ | (75,297) |
| CASH - JANUARY 1, 2023 | | <u>1,484,007</u> |
| CASH - DECEMBER 31, 2023 | \$ | <u>1,408,710</u> |

The accompanying notes are an integral part of these financial statements.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

NATURE AND PROGRAMS OF THE ORGANIZATION

The Farmworker and Landscaper Advocacy Project (FLAP) was created in 1999 in response to amendments to Federal law which severely limited the assistance that federally funded legal services programs could provide to many agency clients.

The Farmworker and Landscaper Advocacy Project-Proyecto de Ayuda para Trabajadores del Campo y Jardineros-FLAP's mission is to improve working conditions and opportunities for low-income workers and their households in the cannery, farming, greenhouse, landscaping, meat, nursery, packinghouse, poultry, restaurants, and show plowing industries.

The organization carries out its mission through advocacy, community outreach and education, litigation, community legal education, immigration services, information and referrals, partnering with other organizations to fight human labor trafficking, preventing family separations by helping immigrants secure dual citizenship for their children and facilitating access to cash transfers to very low-income populations. FLAP provides these services free of charge and without regard to immigration status. FLAP programs are as follows:

Litigation Support

FLAP files lawsuits on behalf of individuals and as class actions, regardless of immigration status. FLAP focuses primarily on wage and hour violations and immigration but also finds an attorney and refers cases such: personal injury, nursing home abuse and neglect, medical malpractice, wrongful death, birth injury, product liability, car, trucking, bus and aviation accidents, premises liability, Federal Torts Claims Act, Assisted Living Negligence, home health care abuse and neglect, DUI, Social Security Disability, family law, Immigration and Breach of Contracts among others. FLAP also refers cases arising under Illinois workers' compensation laws and other labor laws to experienced counsel.

Community Outreach and Education

FLAP staff travels all over Illinois to educate low-income populations and increase their access to legal and social services. Additionally, FLAP has working relationships with many organizations and law firms to better reach and serve immigrants, migrant and seasonal workers.

Community Legal Education

FLAP staff provide Know-Your-Rights workshops. FLAP attorneys answer questions regarding employment rights and immigration, and FLAP staff refers clients to agencies and law firms with expertise in other legal fields that can assist them.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

Basis of Presentation

Financial statement presentation follows current accounting standards. Under those standards, the Organization is required to report information regarding its financial position according to two classes of net assets, based on the presence or absence of donor imposed restrictions: net assets without donor restrictions and net assets with donor restrictions. Net Assets Without Donor Restrictions – Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met. Net Assets with Donor Restrictions – Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity. Earnings related to restricted net assets will be included in net assets without donor restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

Restricted and Unrestricted Revenue

Contributions received are recorded as increases in net assets with or without donor restrictions.

Donated Services

\$252,902 of in-kind contributions were included in the financial statements as income and related off-setting expense during the year ended December 31, 2023.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments

The Organization's investments at December 31, 2023, consist of 3,196 common no par value shares of Cincinnati Financial Corporation recorded at fair value based on quoted prices in active markets, which was approximately \$103.47 per share at December 31, 2023. The market value at December 31, 2023, amounted to \$330,718.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capitalization policy and depreciation

The Organization generally capitalizes equipment and other similar assets in excess of \$1,000. Depreciation on these current assets are on the straight-line basis, for a period of 3-5 years.

Statement of Functional Expenses

The costs of providing various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Directly identifiable expenses are charged to programs; general and administrative expense; and fundraising. Expenses related to more than one function are charged on pro-rata basis as estimated by management. Salaries and benefits are allocated on the percentage of time that the individual spends working on a given area. The allocation is done as a percentage of hours dedicated to an area to the total amount of the hours the staff member works. Certain expenses are allocated based on their usage. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Tax Status

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It qualifies for charitable contribution deductions under Section 170(b)(1)(iii) and has been classified as an organization that is not a private foundation under Section 509(a)(1). All required payroll tax filings through December 31, 2023 have been filed by the Organization.

Long Lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset. Fair value is based on market quotes, if available, or is based on valuation techniques. There were no impairment losses recognized during the year ended December 31, 2023.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Uncertain Tax Positions

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Organization is not involved in any venture which, in its opinion, is subject to tax on unrelated business income. Accordingly, the Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization's federal Exempt Organization Returns for the years ending December 31, 2020, 2021 and 2022 are subject to examination by the IRS, generally for three years after they were filed. Any years prior to January 1, 2020 are therefore considered closed. The tax return for the year ended December 31, 2023 is on extension and will be filed prior to November 15, 2024.

AVAILABILITY OF FINANCIAL ASSETS

At December 31, 2023, the Organization had \$1,672,658 available to meet needs for expenditures consisting of cash without restriction of \$1,169,673; \$172,267 of receivables; and \$330,718 of liquid investments. Funds are available to meet the cash needs of the Organization in the next 12 months. The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. In general, the Organization maintains sufficient financial assets on hand to meet 30 days' worth of normal operating expenses.

FACILITY LEASES, TOPIC 842

In February 2016, the FASB issued ASU No. 2016-02, "Leases" (Topic 842). This guidance requires lessees to record a right-of-use asset and lease liability on the balance sheet for all leases with terms of more than 12 months. This ASU also requires certain quantitative and qualitative disclosures. Accounting guidance for lessors is largely unchanged. The guidance should be applied on a modified retrospective basis. This ASU is effective for the Organization beginning January 1, 2022. Management adopted Topic 842 on that date.

On August 31, 2021, a new lease was signed for the period commencing April 1, 2022 through March 31, 2023. Lease payments subsequent to December 31, 2022 through March 31, 2023 were \$300 per month. A new lease was signed on March 6, 2023 and monthly payments are \$300 per month through September 30, 2023. These leases were not subject to Topic 842, due to lease duration. In addition to the main office lease, the Organization signed a sublet agreement to lease property in Evanston, IL commencing November 1, 2022 through and including March 31, 2028. This lease has been deemed by management to be subject to Topic 842. The monthly base rate is \$2,600 with a 2.5% escalation rate each year. A \$5,200 security deposit was due upon signing. The interest rate used for imputing the Right of Use asset/liability was 9.25%. Based on the imputed rate and payment schedule, the right of use asset is estimated to be \$116,350 at December 31, 2023.

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

FACILITY LEASES, TOPIC 842 (continued)

Right of Use assets scheduled maturities through the maturity of the lease is as follows:

Year ended December 31:

| | | |
|------------|----|-----------------------|
| 2024 | \$ | 24,726 |
| 2025 | | 26,899 |
| 2026 | | 29,358 |
| 2027 | | 32,136 |
| 2028 | | 3,231 |
| Subtotal | \$ | <u>116,350</u> |
| Thereafter | \$ | <u>-</u> |
| Total | \$ | <u><u>116,350</u></u> |

CONCENTRATION OF RISK

The Organization maintained account balances in depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 in each institution. The balance in bank exceeded the FDIC insurance limit on December 31, 2021, and may do so from to time during the year. Additionally, the Organization has stock investments in an investment company, comprising stock in one Company as described previously. This stock is subject to fluctuation.

NET ASSETS WITH DONOR RESTRICTIONS AT DECEMBER 31, 2023

Net assets with Donor Restrictions at December 31, 2023 are as follows:

| | | |
|---|----|-----------------------|
| The DeNicolo Family Foundation | \$ | 25,000 |
| Lake County Community Foundation | | 5,000 |
| Community Foundation of Northern Illinois | | 11,500 |
| Julian Grace Foundation | | 49,000 |
| Julian Grace Foundation | | 5,000 |
| Boone County Community Foundation | | 1,000 |
| Community Foundation of Kankakee River Valley | | 5,000 |
| Chicago Bar Foundation | | 13,044 |
| Dr. Scholl Foundation | | 10,000 |
| Total restrictions | \$ | <u><u>124,544</u></u> |

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

FAIR VALUE OF FINANCIAL INSTRUMENTS

Generally accepted accounting principles require disclosure of an estimate of the fair value of certain financial instruments. The Organization's significant financial instruments are cash, accounts receivable, and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

PROPERTY AND EQUIPMENT

The Organization's property and equipment at December 31, 2023, amounted to the following:

| | |
|--|-----------------|
| Office equipment, furniture and fixtures | \$ 8,270 |
| Computer equipment | <u>5,845</u> |
| Net property and equipment at cost | \$ 14,115 |
| Less: accumulated depreciation | <u>(4,565)</u> |
| Net property and equipment | <u>\$ 9,550</u> |

MANAGEMENT REVIEW OF SUBSEQUENT EVENTS

Events that occur after the balance sheet date but before the financial statements were issued must be evaluated for recognition or disclosure. The Organization has reviewed subsequent events through and including May 23, 2024 which is the first date the financial statements were available for distribution.

*Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance With Government
Auditing Standards*

Independent Auditor's Report

To the Board of Directors
Farmworker and Landscaper Advocacy Project

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Farmworker and Landscaper Advocacy Project, which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 23, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Farmworker and Landscaper Advocacy Project's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Farmworker and Landscaper Advocacy Project's internal control. Accordingly, we do not express an opinion on the effectiveness of Farmworker and Landscaper Advocacy Project's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

*Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance With Government
Auditing Standards (continued)*

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Farmworker and Landscaper Advocacy Project's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Arthur S. Gunn, Ltd.
May 23, 2024

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

ILLINOIS GATA SCHEDULES

YEAR ENDED DECEMBER 31, 2023

Illinois Grant Accountability and Transparency Act

Grantee Portal - Audit Consolidated Year-End Financial Report

| CSFA # | Program Name | \$ State | \$ Federal | \$ Other | \$ Total |
|-------------|---------------------------------------|----------|------------|-----------|-----------|
| 444-80-2555 | Immigrant and Refugee Housing Project | 162,251 | 0 | 0 | 162,251 |
| | Other grant programs and activities | 0 | 309,619 | 1,157,510 | 1,467,129 |
| | All other costs not allocated | 0 | 0 | 0 | 0 |
| Totals: | | 162,251 | 309,619 | 1,157,510 | 1,629,380 |

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

ILLINOIS GATA SCHEDULES

YEAR ENDED DECEMBER 31, 2023

Illinois Grant Accountability and Transparency Act
 Grantee Portal - Audit Consolidated Year-End Financial Report

Agency: Farmworker and Landscaper Advocacy Project
 Program: Immigrant and Refugee Housing Project 444-80-2555
 Program Limitations: No
 Mandatory Match %: No

| Category | State Amount | Federal Amount | Match Amount | Total |
|--|-------------------|----------------|--------------|-------------------|
| Personal Services (Salaries and Wages) | \$ 46,421 | \$ - | \$ - | \$ 46,421 |
| Fringe Benefits | 3,552 | - | - | 3,552 |
| Travel | 2,169 | - | - | 2,169 |
| Equipment | - | - | - | - |
| Supplies | - | - | - | - |
| Contractual Services | - | - | - | - |
| Consultant (Professional Services) | 12,600 | - | - | 12,600 |
| Construction | - | - | - | - |
| Occupancy - Rent and Utilities | - | - | - | - |
| Research and Development | - | - | - | - |
| Telecommunications | - | - | - | - |
| Training and Education | - | - | - | - |
| Direct Administrative Costs | - | - | - | - |
| Miscellaneous Costs | - | - | - | - |
| Grant Exclusive Line Items | 89,623 | - | - | 89,623 |
| Total Direct Expenses | \$ 154,365 | \$ - | \$ - | \$ 154,365 |
| Indirect Costs | 7,886 | - | - | 7,886 |
| Total Expenses | \$ 162,251 | \$ - | \$ - | \$ 162,251 |

FARMWORKER AND LANDSCAPER ADVOCACY PROJECT

ILLINOIS GATA SCHEDULES

YEAR ENDED DECEMBER 31, 2023

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

Program: Other Grant programs and activities

| Category | State Amount | Direct Federal | Other Amount | Total |
|--|--------------|-------------------|---------------------|---------------------|
| Personal Services (Salaries and Wages) | 0.00 | 145,866.00 | 400,059.00 | 545,925.00 |
| Fringe Benefits | 0.00 | 9,323.00 | 80,248.00 | 89,571.00 |
| Travel | 0.00 | 4,116.00 | 35,598.00 | 39,714.00 |
| Equipment | 0.00 | 1,169.00 | 789.00 | 1,958.00 |
| Supplies | 0.00 | 13,000.00 | 48,072.00 | 61,072.00 |
| Contractual Services | 0.00 | 0.00 | 227,867.00 | 227,867.00 |
| Consultant (Professional Services) | 0.00 | 110,180.00 | 135,056.00 | 245,236.00 |
| Construction | 0.00 | 0.00 | 0.00 | 0.00 |
| Occupancy - Rent and Utilities | 0.00 | 0.00 | 8,327.00 | 8,327.00 |
| Research and Development | 0.00 | 0.00 | 0.00 | 0.00 |
| Telecommunications | 0.00 | 0.00 | 23,032.00 | 23,032.00 |
| Training and Education | 0.00 | 0.00 | 2,565.00 | 2,565.00 |
| Direct Administrative Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Costs | 0.00 | 25,965.00 | 195,897.00 | 221,862.00 |
| Commodities | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Expenses | 0.00 | 309,619.00 | 1,157,510.00 | 1,467,129.00 |
| Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 0.00 | 309,619.00 | 1,157,510.00 | 1,467,129.00 |