

For Office Use Only

**ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT**

Form AG990-IL

Revised 1/19

PMT # \_\_\_\_\_  
 AMT \_\_\_\_\_  
 INIT \_\_\_\_\_

Attorney General **KWAME RAOUL** State of Illinois  
 Charitable Trust Bureau, 100 West Randolph  
 11th Floor, Chicago, Illinois 60601

CO # **07037677**

Report for the Fiscal Period:

Beginning 01/01/2022

& Ending 12/31/2022

Check all items attached:

- Copy of IRS Return
- Audited Financial Statements
- Copy of Form IFC
- \$15.00 Annual Report Filing Fee
- \$100.00 Late Report Filing Fee

Make Checks Payable to the Illinois Charity Bureau Fund

Federal ID # **36-4306362**

MO DAY YR

Are contributions to the organization tax deductible?  Yes  No

Date Organization was created: 02/08/1999

LEGAL NAME <b>FARMWORKER AND LANDSCAPER ADVOCACY PROJECT</b> MAIL ADDRESS <b>100 N. LASALLE STE 2500</b> CITY, STATE <b>CHICAGO IL</b> ZIP CODE <b>60602</b>	Year-end amounts	
	A) ASSETS	A) \$ <b>2,087,338</b>
	B) LIABILITIES	B) \$ <b>229,835</b>
	C) NET ASSETS	C) \$ <b>1,857,503</b>
<b>I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:</b>	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	81%	D) \$ <b>1,264,835</b>
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	19%	E) \$ <b>287,927</b>
F) OTHER REVENUES	0%	F) \$ <b>5,912</b>
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100%	G) \$ <b>1,558,674</b>
<b>II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:</b>		
H) OPERATING CHARITABLE PROGRAM EXPENSE	89%	H) \$ <b>1,453,955</b>
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	89%	J) \$ <b>1,453,955</b>
J*) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	%	K) \$
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	89%	L) \$ <b>1,453,955</b>
M) MANAGEMENT AND GENERAL EXPENSE	4%	M) \$ <b>55,862</b>
N) FUNDRAISING EXPENSE	7%	N) \$ <b>119,563</b>
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	100%	O) \$ <b>1,629,380</b>
<b>III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES:</b> (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
<b>PROFESSIONAL FUNDRAISERS:</b>		
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) \$
<b>PROFESSIONAL FUNDRAISING CONSULTANTS:</b>		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$
<b>IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:</b>		
T) NAME, TITLE: <b>ALEXANDRA SOSSA EXECUTIVE DIRECTOR</b>		T) \$ <b>172,441</b>
U) NAME, TITLE: <b>JACQUELINE VILLANUEVA SENIOR ATTORNEY</b>		U) \$ <b>81,225</b>
V) NAME, TITLE: <b>ARELY ANAYA OPERATIONS MANAGER</b>		V) \$ <b>66,692</b>
<b>V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES</b>	List on back side of instructions CODE	
W) DESCRIPTION: <b>IMPROVE WORKING CONDITIONS FOR MIGRANT &amp; SEASONAL WORKERS</b>	W) #	<b>090</b>
X) DESCRIPTION:	X) #	
Y) DESCRIPTION:	Y) #	

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

	YES	NO
1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? .....		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 PARTY 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)

[Signature] 11/11/23  
 SIGNATURE DATE

JOSE RIVERO  
 TREASURER or TRUSTEE (PRINT NAME)

[Signature] 10/11/23  
 SIGNATURE DATE

ARTHUR S. GUNN, CPA  
 PREPARER (PRINT NAME)

[Signature] 10/19/23  
 SIGNATURE DATE

## 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, 2022 is being filed electronically with the IRS by the services of Arthur S. Gunn, Ltd.
- [X] Your extension was accepted by the IRS on 05/04/23 and the Submission Identification Number assigned to your extension is 36098420231230048299.

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.

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2022**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A For the 2022 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): **100 N. LASALLE STE 2500**  
 Room/suite: \_\_\_\_\_  
 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 \$: **1,558,674**

**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: <b>SEE SCHEDULE O</b>		
	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 12	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 12	
	5 Total number of individuals employed in calendar year 2022 (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 2,598,735	Current Year 1,540,350
	9 Program service revenue (Part VIII, line 2g)	87,500	12,412
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,651	5,912
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,692,886	1,558,674
	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)		657,953	686,947
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25)		119,563	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,457,201	942,433
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,115,154	1,629,380
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	577,732	-70,706
	20 Total assets (Part X, line 16)	Beginning of Current Year 1,962,054	End of Year 2,087,338
	21 Total liabilities (Part X, line 26)	19,204	229,835
	22 Net assets or fund balances. Subtract line 21 from line 20	1,942,850	1,857,503

**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: **10/02/23**  
**ALEXANDRA SOSSA** EXECUTIVE DIRECTOR

**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 FOR MIGRANT AND SEASONAL WORKERS IN THE AGRICULTURAL AND LANDSCAPING INDUSTRIES IN ILLINOIS THROUGH OUTREACH LITIGATION, COMMUNITY LEGAL EDUCATION AND REFERRALS.**

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 \$ **1,453,955** including grants of \$ ) (Revenue \$ )

**THE ORGANIZATION CARRIES OUT ITS MISSION THROUGH ADVOCACY, COMMUNITY OUTREACH AND EDUCATION, LITIGATION, COMMUNITY LEGAL EDUCATION, 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.**

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 **1,453,955**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<b>X</b>	
<b>3</b> 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		<b>X</b>
<b>4</b> 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		<b>X</b>
<b>5</b> 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		<b>X</b>
<b>6</b> 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		<b>X</b>
<b>7</b> 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		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> 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		<b>X</b>
<b>10</b> 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		<b>X</b>
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</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		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>d</b> 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	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> 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		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>X</b>	
<b>b</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		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</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		<b>X</b>
<b>15</b> 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		<b>X</b>
<b>16</b> 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		<b>X</b>
<b>17</b> 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		<b>X</b>
<b>18</b> 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		<b>X</b>
<b>19</b> 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		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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		<b>X</b>

**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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> 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
<b>2a</b>	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	<b>2a</b>	<b>14</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	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)?	<b>4a</b>	<b>X</b>
<b>b</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).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	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?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</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	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	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.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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.	<b>17</b>	



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 [X]

Section A. Governing Body and Management

Table with columns for question number, Yes, and No. Questions include: 1a (12), 1b (12), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with columns for question number, Yes, and No. Questions include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

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.
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 100 N LASALLE STE 2500 CHICAGO 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) <b>ALEXANDRA SOSSA</b>	0.00									
<b>EXECUTIVE DIRECTOR</b>	0.00				<b>X</b>		<b>172,442</b>	<b>0</b>	<b>0</b>	
(2) <b>JOSE RIVERO</b>	2.00									
<b>PRESIDENT</b>	0.00	<b>X</b>		<b>X</b>			<b>0</b>	<b>0</b>	<b>0</b>	
(3) <b>JACK KING</b>	2.00									
<b>VICE PRESIDENT</b>	0.00	<b>X</b>		<b>X</b>			<b>0</b>	<b>0</b>	<b>0</b>	
(4) <b>VINCENT H BECKMAN IV</b>	2.00									
<b>TREASURER</b>	0.00	<b>X</b>		<b>X</b>			<b>0</b>	<b>0</b>	<b>0</b>	
(5) <b>SHAHRYAR AFSHAR</b>	2.00									
<b>SECRETARY</b>	0.00	<b>X</b>		<b>X</b>			<b>0</b>	<b>0</b>	<b>0</b>	
(6) <b>ROYAL BERG</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	
(7) <b>RON LEVITSKY</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	
(8) <b>BALDERMAR LOPEZ</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	
(9) <b>YVETTE CASTANEDA</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	
(10) <b>ANA LAURA HERNANDEZ</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	
(11) <b>AMELIA OROZCO</b>	1.00									
<b>DIRECTOR</b>	0.00	<b>X</b>					<b>0</b>	<b>0</b>	<b>0</b>	

**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) <b>MARIA DOMINQUEZ</b>	<b>1.00</b>									
<b>DIRECTOR</b>	<b>0.00</b>	<b>X</b>						<b>0</b>	<b>0</b>	<b>0</b>
<b>1b Subtotal</b>							<b>172,442</b>			
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>172,442</b>			

**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
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		<b>X</b>
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	<b>X</b>	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		<b>X</b>

**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	
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	287,927				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,252,423				
	g Noncash contributions included in lines 1a-1f	1g	\$ 205,201				
	<b>h Total. Add lines 1a-1f</b>			<b>1,540,350</b>			
	<b>Program Service Revenue</b>	Business Code					
2a LEGAL FEES		541100	12,412	12,412			
b							
c							
d							
e							
<b>f All other program service revenue</b>							
<b>g Total. Add lines 2a-2f</b>			<b>12,412</b>				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		5,912			5,912	
	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							
<b>Miscellaneous Revenue</b>	Business Code						
	11a						
	b						
	c						
	d All other revenue						
<b>e Total. Add lines 11a-11d</b>							
<b>12 Total revenue. See instructions</b>			<b>1,558,674</b>	<b>12,412</b>	<b>0</b>	<b>5,912</b>	

**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 8b, 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	592,345	509,784	16,980	65,581
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	94,602	81,416	2,712	10,474
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	17,850		17,850	
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.)	297,675	297,675		
12 Advertising and promotion	9,703		9,703	
13 Office expenses	10,063	9,783	57	223
14 Information technology	4,406	3,792	126	488
15 Royalties				
16 Occupancy	8,327	7,166	239	922
17 Travel	41,883	41,883		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,108	2,108		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,073	923	31	119
23 Insurance	4,540	3,907	130	503
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 <b>CONTRACTORS</b>	227,867	227,867		
b <b>IN-KIND</b>	205,201	203,262	399	1,540
c <b>CONSULTANT FEES</b>	52,973	7,000	6,780	39,193
d <b>PROGRAM SUPPLIES</b>	52,967	52,967		
e All other expenses	5,797	4,422	855	520
25 <b>Total functional expenses.</b> Add lines 1 through 24e	1,629,380	1,453,955	55,862	119,563
26 <b>Joint costs.</b> 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)		(B)
		Beginning of year		End of year
<b>Assets</b>	1 Cash—non-interest-bearing	649,395	1	1,371,647
	2 Savings and temporary cash investments	175,222	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	462,779	4	80,075
	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	1,019	9	5,320
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,100		
	b Less: accumulated depreciation	10b 6,866	4,307	10c 3,234
	11 Investments—publicly traded securities	308,864	11	300,515
	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	360,468	15	326,547
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	1,962,054	16	2,087,338	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	19,204	17	20,848
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		25	208,987
	26 <b>Total liabilities.</b> Add lines 17 through 25	19,204	26	229,835
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions	1,800,971	27	1,692,436
	28 Net assets with donor restrictions	141,879	28	165,067
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	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 <b>Total net assets or fund balances</b>	1,942,850	32	1,857,503
33 <b>Total liabilities and net assets/fund balances</b>	1,962,054	33	2,087,338	

**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	1,558,674
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,629,380
3	Revenue less expenses. Subtract line 2 from line 1	3	-70,706
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,942,850
5	Net unrealized gains (losses) on investments	5	-15,641
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	1,000
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	1,857,503

**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)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

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)						
<b>Total</b>						

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

Schedule A (Form 990) 2022



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First 5 years.</b> 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**

<b>14</b> Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14	<b>15</b>	%
<b>16a 33 1/3% support test—2022.</b> 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>b 33 1/3% support test—2021.</b> 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"/>		
<b>17a 10%-facts-and-circumstances test—2022.</b> 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>b 10%-facts-and-circumstances test—2021.</b> 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"/>		
<b>18 Private foundation.</b> 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	170,047	535,970	1,647,118	2,598,735	1,540,350	6,492,220
<b>2</b> 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	54,433	104,449	50,233	87,500	12,412	309,027
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5	224,480	640,419	1,697,351	2,686,235	1,552,762	6,801,247
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support. (Subtract line 7c from line 6.)						6,801,247

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6	224,480	640,419	1,697,351	2,686,235	1,552,762	6,801,247
<b>10a</b> 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	88,520
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b		70,240	5,717	6,651	5,912	88,520
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)	224,480	710,659	1,703,068	2,692,886	1,558,674	6,889,767
<b>14</b> 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**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	98.72%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	16	98.53%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	1%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	18	1%

- 19a** 33 1/3% support tests—2022. 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—2021. 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**

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

**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?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.	11c	

**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? 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.	1	
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? 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.	2	

**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)? 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).	1	

**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?	1	
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

**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? 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.	2a	
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? 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.	2b	
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? If "Yes" or "No," provide details in Part VI.	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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	<b>Total annual distributions.</b> 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	<b>Breakdown of line 7:</b>		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

**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 dashed lines for supplemental information.

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

2022

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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure; 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register; 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year; 4 Number of states where property subject to conservation easement is located; 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No); 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year; 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year; 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No); 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue and Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items; b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X; 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X



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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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:

- c Beginning balance, d Additions during the year, e Distributions during the year, f Ending balance

Table with 2 columns: Description, Amount. Rows 1c, 1d, 1e, 1f.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

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

Part V Endowment Funds.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows 1a-1g.

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:

Table with 3 columns: Description, Yes, No. Rows 3a(i), 3a(ii), 3b.

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows 1a-1e.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**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)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)</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)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)</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) <b>RIGHT OF USE OCCUPANCY LEASE</b>	<b>208,987</b>
(2) <b>IOLTA-TRUST ACCOUNT</b>	<b>112,360</b>
(3) <b>DEPOSITS</b>	<b>5,200</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)</b>	<b>326,547</b>

**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) <b>RIGHT OF USE OCCUPANCY LEASE</b>	<b>208,987</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)</b>	<b>208,987</b>

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.

Table with 5 main rows and sub-rows (a-e). Row 1: Total revenue, gains, and other support per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part VIII, line 12, but not on line 1. Row 5: Total revenue. Add lines 3 and 4c. Total: 1,558,674.

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.

Table with 5 main rows and sub-rows (a-e). Row 1: Total expenses and losses per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part IX, line 25, but not on line 1. Row 5: Total expenses. Add lines 3 and 4c. Total: 1,629,380.

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.

Series of horizontal dashed lines for providing supplemental information.

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

Area with horizontal dashed lines for supplemental information.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**FARMWORKER AND LANDSCAPER  
ADVOCACY PROJECT**

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

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? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- 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? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization? **6a**
- b** Any related organization? **6b**
- 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 EXECUTIVE DIRECTOR	172,442	0	0	0	0	172,442	0
2								0
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

**Part III** **Supplemental information**

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

Area with horizontal dashed lines for supplemental information.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

**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](http://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	205,201	
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



**Part II**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization	<b>FARMWORKER AND LANDSCAPER ADVOCACY PROJECT</b>	Employer identification number	<b>36-4306362</b>
--------------------------	---	--------------------------------	-------------------

**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 FOR LOW-INCOME WORKERS AND THEIR HOUSEHOLDS IN THE CANNERY, FARMING, GREENHOUSE, LANDSCAPING, MEAT, NURSERY, PACKINGHOUSE, POULTRY, RESTAURANTS, AND SNOW PLOWING INDUSTRIES.

THE ORGANIZATION CARRIES OUT ITS MISSION THROUGH ADVOCACY, COMMUNITY OUTREACH AND EDUCATION, LITIGATION, COMMUNITY LEGAL EDUCATION, 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.

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

Name of the organization

Employer identification number

FARMWORKER AND LANDSCAPER

36-4306362

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

CLIENT ASSISTANCE

\$ 297,675

\$ 0

\$ 0

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

ROUNDING

\$ 0

***FARMWORKER AND LANDSCAPER ADVOCACY PROJECT  
FINANCIAL STATEMENTS  
DECEMBER 31, 2022***

---

**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, 2022, 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, 2022, 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 2022 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2022 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 financial statements or to the 2022 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 2022 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 July 21, 2023 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.



July 21, 2023



**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**STATEMENT OF FINANCIAL POSITION**

**DECEMBER 31, 2022**

<b>ASSETS</b>	<b>Net Assets Without Donor Restrictions</b>	<b>Net Assets With Donor Restrictions</b>	<b>Total</b>
Cash	\$ 1,206,580	\$ 165,067	\$ 1,371,647
Cash- Client trust	112,360		112,360
Accounts receivable	80,000		80,000
Interest receivable	75		75
Investments	300,515		300,515
Prepaid expenses	5,320		5,320
Property and equipment -less accumulated depreciation of \$6,866	3,234	-	3,234
Right of Use - Occupancy Lease	208,987		208,987
Security deposit	5,200		5,200
<b>Total Assets</b>	<b>\$ 1,922,271</b>	<b>\$ 165,067</b>	<b>\$ 2,087,338</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES</b>			
Accrued expense	\$ 20,848	\$ -	\$ 20,848
Right of Use - Occupancy Lease	208,987	-	208,987
<b>Total Liabilities</b>	<b>229,835</b>	<b>-</b>	<b>229,835</b>
<b>NET ASSETS</b>			
Net assets without donor restrictions	1,692,436	-	1,692,436
Net assets with donor restrictions	-	165,067	165,067
<b>Total Net Assets</b>	<b>1,692,436</b>	<b>165,067</b>	<b>1,857,503</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,922,271</b>	<b>\$ 165,067</b>	<b>\$ 2,087,338</b>

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, 2022**

	Net Assets without Donor Restrictions	Net Assets with Donor Restrictions	Total
<b>SUPPORT AND REVENUE:</b>			
Support:			
Grants	\$ 287,927	\$ -	\$ 287,927
Corporations and Foundations	837,272	165,067	1,002,339
Law firms	24,244	-	24,244
Individuals	17,804	-	17,804
In-kind donations	205,201	-	205,201
Board	1,000	-	1,000
Current year president awards	500	-	500
Special events	1,218	-	1,218
Net assets released from restrictions	141,879	(141,879)	-
Total support	\$ 1,517,046	\$ 23,188	\$ 1,540,234
Revenue:			
Legal fees	12,412	-	12,412
Unrealized gain (loss) on investments	(15,641)	-	(15,641)
Interest and dividends	5,912	-	5,912
Debt forgiveness - PPP loan	-	-	-
Miscellaneous	117	-	117
Total revenue	2,800	-	2,683
Total support and revenue	\$ 1,519,845	\$ 23,188	\$ 1,543,033
<b>EXPENSES:</b>			
Program services	\$ 1,453,955	\$ -	\$ 1,453,955
Management and general	55,863	-	55,863
Fundraising and development	119,563	-	119,563
Total expenses	\$ 1,629,380	\$ -	\$ 1,629,380
Change in net assets	\$ (109,535)	\$ 23,188	\$ (86,347)
Net assets - January 1, 2022, as originally stated	1,800,971	141,879	1,942,850
Prior period adjustment - January 1, 2022	1,000	-	1,000
Net assets - January 1, 2022, restated	1,801,971	141,879	1,943,850
Net assets - December 31, 2022	\$ 1,692,436	\$ 165,067	\$ 1,857,503

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

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**STATEMENT OF FUNCTIONAL EXPENSE**

**YEAR ENDED DECEMBER 31, 2022**

	<u>Organization Total</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Accounting and payroll fees	\$ 17,851	\$ -	\$ 17,851	\$ -
Bad debt	-	-		-
Client Assistance	297,675	297,675		
Computer and internet	4,406	3,792	126	488
Conference, meeting, meals, workshops	2,108	2,108		
Consultant fees	52,973	7,000	6,780	39,193
Contractors	227,867	227,867		
Credit card fees	192		192	
Depreciation	1,073	923	31	119
Dues, fees, subscriptions, publications	484	387	97	
In-kind	205,201	203,262	399	1,540
Insurance	4,539	3,907	130	503
Marketing	9,703		9,703	
Miscellaneous	403	(27)	430	
Office supplies	1,958	1,685	56	217
Payroll fees	1,479	1,273	42	164
Payroll taxes and employee benefits	92,190	79,340	2,643	10,207
Postage and delivery	51	43	1	6
Printing and Reproduction	8,055	8,055		
Professional liability insurance	-			
Program supplies	52,967	52,967		
Rent	8,327	7,166	239	922
Salaries and wages	592,345	509,784	16,980	65,581
Telephone	4,718	4,060	135	522
Travel	41,883	41,883		
Workers compensation	933	803	27	103
<b>Total expense</b>	<b>\$ 1,629,380</b>	<b>\$ 1,453,955</b>	<b>\$ 55,863</b>	<b>\$ 119,563</b>

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

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED DECEMBER 31, 2022**

**INCREASE <DECREASE> IN CASH:**

Change in net assets	\$	(86,347)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		1,073
Prior period adjustment		1,000
Change in accounts receivables		381,134
Change in other receivables		1,570
Change in prepaids		(4,302)
Change in other assets		(5,200)
Change in payables and other liabilities		1,644

**Net Cash (Used by) Operating Activities** 290,573

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Donation of shares of stock		(7,291)
Change in investments		15,641
<b>Net Cash used by investing activities</b>		<u>8,350</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

**Net Cash provided by financing activities** -

**NET INCREASE (DECREASE) IN CASH** \$ 298,922

**CASH - JANUARY 1, 2022** 1,185,085

**CASH - DECEMBER 31, 2022** \$ 1,484,007

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

## **FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

### **NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

#### **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, farms, farming, greenhouse, landscaping, meat, nursery, packinghouse, poultry, restaurants, and snow plowing industries.

The organization carries out its mission through advocacy, community outreach and education, litigation, community legal education, 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 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.

##### ***COVID -19 Support***

During 2022, FLAP received some grants in order to support its community base in responding to the coronavirus pandemic. In response to the COVID-19 pandemic, FLAP performs community outreach and education, resources distribution and facilitates the access to cash transfers to very low-income Latine families to help supplement lost wages. A substantial portion of FLAP's 2021 activity was providing resources in response to the COVID-19 pandemic.

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

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

**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**

\$205,201 of in-kind contributions were included in the financial statements as income and related off-setting expense during the year ended December 31, 2022.

**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, 2022, consist of 2,935 common no par value shares of Cincinnati Financial Corporation recorded at fair value based on quoted prices in active markets, which was approximately \$102.39 per share at December 31, 2022. The market value at December 31, 2022, amounted to \$300,515.

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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 program 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 fund raising. 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, 2021 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, 2022.

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**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, 2019, 2020 and 2021 are subject to examination by the IRS, generally for three years after they were filed. Any years prior to January 1, 2019 are therefore considered closed. The tax return for the year ended December 31, 2022 is on extension and will be filed prior to November 15, 2023.

**AVAILABILITY OF FINANCIAL ASSETS**

At December 31, 2022, the Organization had \$1,619,085 available to meet needs for expenditures consisting of cash without restriction of \$1,318,490; \$80,000 of receivables; and \$300,515 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 \$208,987 at December 31, 2022.



**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**FACILITY LEASES, TOPIC 842 (continued)**

Right of Use liabilities subsequent to December 31, 2022 through the lease duration is as follows:

Year ended December 31:

2023	\$	31,077
2024		34,379
2025		38,078
2026		42,211
2027		46,821
Subtotal	\$	192,566
Thereafter	\$	16,421
Total	\$	208,987

**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.

**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 time 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.

**PRIOR PERIOD ADJUSTMENT**

During the audit for the year ended December 31, 2022, it was discovered that the Organization had a small balance in a cash account that was not recorded on the Organization's books and records. This account was not reconciled timely, due to a change in the Organization's outside accountants late in 2021. This omission was discovered in 2022 by the new outside accountant who is charged with account reconciliation. The balance in the account is \$1,000 and its recording was done as a prior period adjustment.

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**NET ASSETS WITH DONOR RESTRICTIONS AT DECEMBER 31, 2022**

Net assets with Donor Restrictions at December 31, 2022 are as follows:

Chicago Bar Foundation	\$	12,000
Chicago Community Foundation		75,000
Community Foundation of Kankakee		12,000
Community Foundation of Northern Illinois		10,000
DeKalb County Community Foundation		1,500
DeKalb County Community Foundation		30,000
Freeport Community Foundation		7,500
Land Conservancy of McHenry		4,167
Latino Policy Forum		2,500
Oak Park River Forest Community Foundation		10,000
Rotary Club of Woodstock		400
		<u>400</u>
Total restrictions	\$	<u>165,067</u>

**PROPERTY AND EQUIPMENT**

The Organization's property and equipment at December 31, 2022, amounted to the following:

Office equipment, furniture and fixtures	\$	4,255
Computer equipment		<u>5,845</u>
Net property and equipment at cost	\$	10,100
Less: accumulated depreciation		<u>(6,866)</u>
Net property and equipment	\$	<u>3,234</u>

**CORONA VIRUS 19**

Although the COVID-19 Coronavirus has been substantially mitigated, but variants do occur from time to time. The Organization has determined that COVID-19 has not had a significant impact on operations. Future financial impact could occur although such potential impact is unknown at this time.

**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, July 21, 2023 which is the first date the financial statements were available for distribution.



**ARTHUR S. GUNN, LTD.**  
PUBLIC ACCOUNTING AND CONSULTING

900 Skokie Boulevard, Suite 207  
Northbrook, IL 60062  
Direct: 847-607-1040  
Fax: 847-498-1683  
www.gunn CPA.com

*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, 2022, 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 July 21, 2023.

***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.

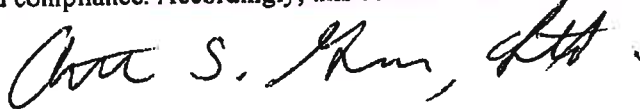
***Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance With Government  
Auditing Standards (continued)***

***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.  
July 21, 2023

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**ILLINOIS GATA SCHEDULES**

**YEAR ENDED DECEMBER 31, 2022**

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
	At other costs not allocated	0	0	0	0
<b>Totals:</b>		<b>162,251</b>	<b>309,619</b>	<b>1,157,510</b>	<b>1,629,380</b>

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**ILLINOIS GATA SCHEDULES**

**YEAR ENDED DECEMBER 31, 2022**

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
<b>Total Direct Expenses</b>	<b>\$ 154,365</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,365</b>
<b>Indirect Costs</b>	<b>7,886</b>	<b>-</b>	<b>-</b>	<b>7,886</b>
<b>Total Expenses</b>	<b>\$ 162,251</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,251</b>

**FARMWORKER AND LANDSCAPER ADVOCACY PROJECT**

**ILLINOIS GATA SCHEDULES**

**YEAR ENDED DECEMBER 31, 2022**

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
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>309,619.00</b>	<b>1,157,510.00</b>	<b>1,467,129.00</b>
<b>Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenses</b>	<b>0.00</b>	<b>309,619.00</b>	<b>1,157,510.00</b>	<b>1,467,129.00</b>