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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

A For the **2008** calendar year, or tax year beginning **APR 1, 2008** and ending **MAR 31, 2009**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type. See Specific instructions.	C Name of organization IBERO-AMERICAN ACTION LEAGUE, INC.		D Employer identification number 16-0954745
		Doing Business As		E Telephone number (585) 256-8900
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 911 EAST MAIN STREET		G Gross receipts \$ 10,014,921.
		City or town, state or country, and ZIP + 4 ROCHESTER, NY 14605		H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: 911 EAST MAIN STREET, ROCHESTER, NY 14605				
I Tax-exempt status: ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527				
J Website: ▶ WWW.IAAL.ORG				
K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶				
L Year of formation: 1968 M State of legal domicile: NY				

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: IBERO-AMERICAN ACTION LEAGUE (IBERO) FOSTERS THE GROWTH AND DEVELOPMENT OF HISPANICS AND OTHER			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its 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 employees (Part V, line 2a)	5 398	
	6	Total number of volunteers (estimate if necessary)	6 100	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	7,563,925.	8,457,884.
	9	Program service revenue (Part VIII, line 2g)	1,454,526.	1,507,396.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,067.	187.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8e, 9c, 10c, and 11e)	16,304.	24,264.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,035,822.	9,989,731.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	44,370.	47,725.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,613,165.	7,315,169.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25)		
Expenses	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,477,809.	2,738,864.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,135,344.	10,101,758.
	19	Revenue less expenses. Subtract line 18 from line 12	<99,522.>	<112,027.>
	20	Total assets (Part X, line 16)	5,558,796.	4,581,158.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	3,827,287.	3,602,588.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,731,509.	978,570.

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 Diana R. Green	Date 12/4/10
	Type or print name and title Hilda R. Escher	
Paid Preparer's Use Only	Preparer's signature Joseph P. Escher	Date 2/4/10
	Firm's name (or yours if self-employed), address, and ZIP + 4 RONADIO & CO., LLP 171 SULLY'S TRAIL, SUITE 201 PITTSFORD, NEW YORK 14534	Check if self-employed ☐ Preparer's identifying number (see instructions) EIN ▶ Phone no. ▶ (585) 381-1000

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

832001 12-18-08

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2008)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

SCANNED MAR 02 2010

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Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission:
TO FOSTER GROWTH AND DEVELOPMENT, PRIMARILY OF HISPANICS, BY PROVIDING
ADVOCACY, ALONG WITH CULTURALLY SENSITIVE PROGRAMS AND SERVICES, WHICH
ARE INTENDED TO RAISE THEIR SOCIOECONOMIC STATUS, WELL BEING, AND
CITIZENSHIP AWARENESS.
- 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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 1,851,425. including grants of \$) (Revenue \$ 1,808,472.)
CHILDREN AND YOUTH SERVICES - THE DEPARTMENT PROVIDES THE
CHILDREN/YOUTH THE AWARENESS, LITERACY SKILLS, AND CONFIDENCE NECESSARY
TO SUCCEED IN SCHOOL AND BECOME PRODUCTIVE AND RESPONSIBLE ADULTS. THE
IBERO EARLY CHILDHOOD CENTER IS NATIONALLY ACCREDITED BY THE NATIONAL
ASSOCIATION OF EDUCATION OF YOUNG CHILDREN (NAEYC). THE DEPARTMENT RUNS
THE FOLLOWING PROGRAMS: EARLY CHILDHOOD, EARLY HEAD START, HEAD START,
UNIVERSAL PRE-KINDERGARDEN, CHILD CARE SERVICES, EUGENIO MARIA DE HOSTAS
CHARTER SCHOOL EXTENDED DAY PROGRAM, BRY MENTORING PROGRAM, 21ST
CENTURY AFTER SCHOOL PROGRAM, TUTORING AT SCHOOL #6, SUMMER OF
OPPORTUNITIES, AND SCHOOL COMMUNITY PARTNERSHIP AT SCHOOL #6 (797
CLIENTS SERVED).
- 4b (Code:) (Expenses \$ 641,450. including grants of \$) (Revenue \$ 633,237.)
FAMILY SUPPORT SERVICES - THE DIVISION PROVIDES VITALLY AND IMPORTANT
SERVICES TO ASSIST INDIVIDUALS AND FAMILIES IN THEIR EFFORTS TO ACHIEVE
AND MAINTAIN ECONOMIC, SOCIAL, AND CULTURAL WELL-BEING. THE DIVISION
RUNS THE FOLLOWING PROGRAMS: FAMILY SUPPORT UNIT, INCREDIBLE YEARS
PARENTING CLASSES, CENTRO DEO ORO (SENIOR CENTER), BEACON OF LIFE (HIV
PROGRAM), SUPPORTED HOUSING RENTAL SUBSIDY, EMERGENCY SERVICES,
FAMILIES FOR THE FUTURE, PROMOTORES DE SALUD, AND LATINA SUICIDE
PREVENTION PROJECT (83 CLIENTS SERVED).
- 4c (Code:) (Expenses \$ 5,264,284. including grants of \$) (Revenue \$ 6,185,106.)
DEVELOPMENTAL DISABILITIES - HELPS DEVELOPMENTALLY DISABLED INDIVIDUALS
BY PROVIDING COUNSELING, EDUCATION, CASE MANAGEMENT & SUPPORT. INCLUDES
SUPPORTIVE AND SUPERVISED COMMUNITY RESIDENCES & INDIVIDUAL RESIDENTIAL
ALTERNATIVE HOMES (296 CLIENTS SERVED).
- 4d Other program services. (Describe in Schedule O.)
 (Expenses \$ 1,432,131. including grants of \$) (Revenue \$ 1,473,340.)
- 4e **Total program service expenses** ▶ \$ 9,189,290. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 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, questions 3, 4, or 5? <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 questions 24b-24d and complete Schedule K. If "No," go to question 25</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 Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	X	
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <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, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1a 43		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 398		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a	X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		X
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter: N/A			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter: N/A			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b		

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	1a	12
b Enter the number of voting members that are independent	1b	12
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9a Does the organization have local chapters, branches, or affiliates?	9a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	X
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	15a	X
b Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b	X
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **GEORGE DICKINSON - (585) 256-8900**
911 EAST MAIN STREET, ROCHESTER, NY 14605

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
JOSE CRUZ CHAIRMAN	1.00							0.	0.	0.
EWIN A. RIVERA VICE-CHAIRPERSON	1.00							0.	0.	0.
J. ROBERTO BURGOS SECRETARY	1.00							0.	0.	0.
MARISOL O. LOPEZ PLANNING COMMITTEE CHAIR	1.00							0.	0.	0.
KEENAN ALLEN BOARD MEMBER	1.00							0.	0.	0.
ANNETTE R. KENDRICK BOARD MEMBER	1.00							0.	0.	0.
FERNAN CEPERO BOARD MEMBER	1.00							0.	0.	0.
ARTHUR R. HIRST BOARD MEMBER	1.00							0.	0.	0.
GLADYS P. BURGOS BOARD MEMBER	1.00							0.	0.	0.
JACKLYN ORTIZ BOARD MEMBER	1.00							0.	0.	0.
KATHIA CASION BOARD MEMBER	1.00							0.	0.	0.
HILDA R. ESCHER PRESIDENT & CEO	35.00			X				93,166.	0.	6,397.
GEORGE DICKINSON CFO	35.00			X				64,788.	15,000.	1,244.
RUTH COLON COO	35.00				X			60,805.	0.	7,605.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								218,759.	15,000.	15,246.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 0

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

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

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 0

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	93,135.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,720,784.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	643,965.				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f			8457884.			
Program Service Revenue	2 a SALE OF SERVICES	Business Code	561000	694,599.	694,599.		
	b CLIENT FEES		624100	515,937.	515,937.		
	c DAY CARE		624410	183,565.	183,565.		
	d MISCELLANEOUS		900099	113,295.	113,295.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1507396.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			187.			187.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 93,135. of contributions reported on line 1c). See Part IV, line 18						
	a		49,454.				
	b Less: direct expenses		25,190.				
	c Net income or (loss) from fundraising events			24,264.	24,264.		
	9 a Gross income from gaming activities. See Part IV, line 19						
	a						
b Less: direct expenses							
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances							
a							
b Less: cost of goods sold							
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				9989731.	1531660.	0.	187.

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) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	47,725.	47,725.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. 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	6,247,058.	5,824,894.	422,164.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	133,016.	124,027.	8,989.	
9 Other employee benefits	220,924.	205,994.	14,930.	
10 Payroll taxes	714,171.	665,909.	48,262.	
11 Fees for services (non-employees):				
a Management				
b Legal	18,978.	12,641.	6,337.	
c Accounting	38,692.	25,773.	12,919.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	329,082.	219,205.	109,877.	
12 Advertising and promotion	1,327.	906.	421.	
13 Office expenses	697,883.	684,035.	13,848.	
14 Information technology				
15 Royalties				
16 Occupancy	755,506.	660,604.	94,902.	
17 Travel	193,386.	182,573.	10,813.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	35,511.	23,654.	11,857.	
20 Interest	123,132.	52,121.	71,011.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	178,859.	112,824.	66,035.	
23 Insurance	26,824.	24,675.	2,149.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a BAD DEBTS	290,499.	275,145.	15,354.	
b OTHER	49,185.	46,585.	2,600.	
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	10,101,758.	9,189,290.	912,468.	0.
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	86,999.	1	116,592.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,805,651.	4	1,179,730.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	56,284.	9	
	10a Land, buildings, and equipment: cost basis	10a 3,980,440.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,890,964.	2,002,364.	10c 2,089,476.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	1,204,786.	12	909,814.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	402,712.	15	285,546.
16 Total assets. Add lines 1 through 15 (must equal line 34)	5,558,796.	16	4,581,158.	
Liabilities	17 Accounts payable and accrued expenses	1,375,727.	17	1,522,667.
	18 Grants payable		18	
	19 Deferred revenue	325,819.	19	247,080.
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,795,605.	23	1,734,456.
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	330,136.	25	98,385.
	26 Total liabilities. Add lines 17 through 25	3,827,287.	26	3,602,588.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,180,885.	27	567,183.
	28 Temporarily restricted net assets	308,861.	28	169,374.
	29 Permanently restricted net assets	241,763.	29	242,013.
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,731,509.	33	978,570.
	34 Total liabilities and net assets/fund balances	5,558,796.	34	4,581,158.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 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?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,714,304.	5,668,551.	6,456,233.	7,563,925.	8,457,589.	33,860,602.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	5,714,304.	5,668,551.	6,456,233.	7,563,925.	8,457,589.	33,860,602.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						33,860,602.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	5,714,304.	5,668,551.	6,456,233.	7,563,925.	8,457,589.	33,860,602.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	649.	1,514.	436.	1,067.	187.	3,853.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	82,609.	44,835.		16,304.	24,264.	168,012.
11 Total support. Add lines 7 through 10						34,032,467.
12 Gross receipts from related activities, etc. (see instructions)					12	7,876,907.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.49 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	97.72 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. 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 - 2007. 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 ☐

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

IBERO-AMERICAN ACTION LEAGUE, INC.

Employer identification number

16-0954745

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

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

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

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

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

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

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

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

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	241,763.				
b Contributions	250.				
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	242,013.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☐ _____ %
 b Permanent endowment ☒ 100.00 %
 c Term endowment ☐ _____ %

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

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		88,883.		88,883.
b Buildings		2,363,476.	766,101.	1,597,375.
c Leasehold improvements		589,485.	442,159.	147,326.
d Equipment		176,191.	122,506.	53,685.
e Other		762,405.	560,198.	202,207.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				2,089,476.

Schedule D (Form 990) 2008

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
INVESTMENT IN IBERO-AMERICAN INVESTORS CORPORATION	909,814.	COST
Total. (Col (b) should equal Form 990, Part X, col (B) line 12) ▶	909,814.	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13) ▶		

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

(a) Description	(b) Book value
FUNDS HELD BY ROCHESTER AREA COMMUNITY FOUNDATION	285,546.
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ▶	285,546.

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

(a) Description of liability	(b) Amount
Federal income taxes	
DUE TO AFFILIATES	98,385.
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ▶	98,385.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	9,989,731.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	10,101,758.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<112,027.>
4	Net unrealized gains (losses) on investments	4	<95,940.>
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	<544,972.>
9	Total adjustments (net). Add lines 4-8	9	<640,912.>
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	<752,939.>

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

1	Total revenue, gains, and other support per audited financial statements	1	9,374,009.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	<95,940.>
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	<519,782.>
e	Add lines 2a through 2d	2e	<615,722.>
3	Subtract line 2e from line 1	3	9,989,731.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	9,989,731.

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

1	Total expenses and losses per audited financial statements	1	10,126,948.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	25,190.
e	Add lines 2a through 2d	2e	25,190.
3	Subtract line 2e from line 1	3	10,101,758.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	10,101,758.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART V, LINE 4: EARNINGS ON IBERO'S ENDOWMENT ARE RESTRICTED FOR

SCHOLARSHIPS TO HISPANIC STUDENTS. IBERO'S SCHOLARSHIP COMMITTEE SELECTS

SEVERAL INDIVIDUALS TO RECEIVE SCHOLARSHIP FUNDS BASED ON YEARLY

APPLICATIONS.

PART X: IN ACCORDANCE WITH FASB STAFF POSITION NO. FIN 48-3,

THE COMPANY HAS ELECTED TO DEFER THE APPLICATION OF FIN 48 TO 2010, AND

CURRENTLY ACCOUNT FOR EVALUATING UNCERTAIN TAX POSITIONS IN ACCORDANCE

Part XIV Supplemental Information (continued)

WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS THEY RELATE TO ACCOUNTING
FOR CONTINGENCIES.

PART XI, LINE 9 - OTHER ADJUSTMENTS:

LOSS ON INVESTMENT IN SUBSIDIARY: -544972.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSE: 25190.

LOSS ON INVESTMENT IN SUBSIDIARY: -544972.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSE: 25190.

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

Open To Public Inspection

Name of the organization

IBERO-AMERICAN ACTION LEAGUE, INC.

Employer identification number

16-0954745

Part I	Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
---------------	---

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☒ Solicitation of non-government grants
f ☒ Solicitation of government grants
g ☒ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
KRISTEN L. MONZEL	GRANT WRITING		X	82,700.	38,826.	43,874.
Total				82,700.	38,826.	43,874.

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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

Schedule G (Form 990 or 990-EZ) 2008

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 SCHOLARSHIP GALA	(b) Event #2 LATINO SUMMIT	(c) Other Events NONE	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	82,240.	60,349.		142,589.
	2 Less: Charitable contributions	48,259.	44,876.		93,135.
	3 Gross revenue (line 1 minus line 2)	33,981.	15,473.		49,454.
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses	13,882.	11,308.		25,190.
	8 Direct expense summary. Add lines 4 through 7 in column (d)				(25,190.)
	9 Net income summary. Combine lines 3 and 8 in column (d)				24,264.

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility**b** An outside facility

13a	%
13b	%

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a****b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____.**c** If "Yes," enter name and address:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions:**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.

▶ To be completed by organizations that answered

"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

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Name of the organization

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16-0954745

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
LILLIAM TORRES		X	1,500.	1,500.		X		X	X	
Total				▶ \$ 1,500.						

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

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

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

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16-0954745

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

MINORITIES IN ROCHESTER, NEW YORK AND THE SURROUNDING AREA BY PROVIDING CULTURALLY SENSITIVE PROGRAMS AND SERVICES INTENDED TO RAISE SOCIOECONOMIC STATUS, WELL-BEING AND CITIZENSHIP AWARENESS OF THESE INDIVIDUALS. ITS GOALS ARE TO STRENGTHEN FAMILIES AND TO PROVIDE THE TOOLS AND RESOURCES THAT ENABLE ITS CONSTITUENTS TO ACHIEVE SOCIAL AND ECONOMIC INDEPENDENCE.

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

HOUSING SERVICES

EXPENSES \$ 405345. INCLUDING GRANTS OF \$ 0. REVENUE \$ 283595.

SENIOR CITIZEN SERVICES

EXPENSES \$ 193908. INCLUDING GRANTS OF \$ 0. REVENUE \$ 93694.

YOUTH SERVICES

EXPENSES \$ 130888. INCLUDING GRANTS OF \$ 0. REVENUE \$ 181339.

OTHER

EXPENSES \$ 701990. INCLUDING GRANTS OF \$ 0. REVENUE \$ 914712.

FORM 990, PART VI, SECTION A, LINE 10: FORM 990 IS REVIEWED AND APPROVED BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS PRIOR TO SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C: AS OF THE END OF THE AGENCY'S

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

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**▶ Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.

OMB No. 1545-0047

2008Open to Public
Inspection

Name of the organization

IBERO-AMERICAN ACTION LEAGUE, INC.

Employer identification number

16-0954745

FISCAL YEAR, CONFLICT OF INTEREST STATEMENTS WERE REQUIRED FOR ALL OFFICERS AND TRUSTEES OF THE BOARD OF DIRECTORS. SUBSEQUENT TO YEAR END, THE CONFLICT OF INTEREST POLICY WAS MODIFIED TO INCLUDE KEY EMPLOYEES. CURRENTLY, CONFLICT OF INTEREST STATEMENTS ARE SIGNED BY BOARD MEMBERS AND KEY EMPLOYEES ON AN ANNUAL BASIS. THE AGENCY FOLLOWS UP ON ANY UNSIGNED CONFLICT OF INTEREST STATEMENTS UNTIL THEY ARE RECEIVED.

FORM 990, PART VI, SECTION B, LINE 15: AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS MEETS TO REVIEW AND GO OVER THE CEO'S PERFORMANCE EVALUATION. THE DETERMINATION OF THE COMPENSATION LEVEL INVOLVES A COMPARISON OF THE CEO'S COMPENSATION LEVEL TO OTHER LOCAL SIMILAR SIZED NOT-FOR-PROFIT ENTITIES. A COMPENSATION LEVEL IS DETERMINED BASED UPON THE ABOVE PROCEDURES AND THEN VOTED ON AND APPROVED BY THE COMMITTEE. THE AGENCY IS IN THE PROCESS OF IMPLEMENTING A MORE DETAILED POLICY IN SETTING EXECUTIVE COMP LEVELS. THE POLICY WILL BE FULLY IMPLEMENTED DURING FISCAL YEAR 2010.

FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

THE PROCESS FOR OVERSIGHT OF THE ORGANIZATION'S AUDIT HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: LILLIAM TORRES

(A) PURPOSE OF LOAN: LOAN FROM THE ORGANIZATION TO INDIVIDUAL

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

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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2008

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PART VI, LINE 14

DOCUMENT RETENTION AND DESTRUCTION POLICY

THE ORGANIZATION IMPLEMENTED A DOCUMENT RETENTION AND DESTRUCTION
POLICY SUBSEQUENT TO YEAR END.

Related Organizations and Unrelated Partnerships

(Form 990)

Department of the Treasury
Internal Revenue Service

► **Attach to Form 990.** To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.

▶ Attach to Form 990 To be completed by organizations that answered "Yes" to Form 990 Part IV lines 33 34 35 36 or 37

► See separate instructions.

Name of the organization

IBERO-AMERICAN ACTION LEAGUE, INC.

Employer identification number
16-0954745

Part I Identification of Disregarded Entities

[illegible]

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
IBERO-AMERICAN DEVELOPMENT CORPORATION - 16-1303858, 954 CLIFFORD AVENUE, ROCHESTER, NY 14621	MANAGE REAL PROPERTY AND REFURBISH OR BUILD HOMES	NEW YORK	501(C)(3)	13	
EDISON HOUSING DEVELOPMENT FUND CORPORATION - 16-1526969, 911 EAST MAIN STREET, ROCHESTER, NY 14605	RENTAL/PROPERTY MANAGEMENT OF LOW-INCOME HOUSING FOR SENIOR CITIZENS	NEW YORK	501(C)(3)	7	
IBERO HOUSING CORPORATION - 16-1486700 911 EAST MAIN STREET ROCHESTER, NY 14605	RENTAL/PROPERTY MANAGEMENT OF LOW-INCOME HOUSING FOR DEV. DISABLED	NEW YORK	501(C)(3)	7	
AMAPOLA HOUSING CORPORATION - 16-1570117 911 EAST MAIN STREET ROCHESTER, NY 14605	RENTAL/PROPERTY MANAGEMENT OF LOW-INCOME HOUSING FOR DEV. DISABLED	NEW YORK	501(C)(3)	7	

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

Schedule R (Form 990) 2008

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to other organization(s)**c** Gift, grant, or capital contribution from other organization(s)**d** Loans or loan guarantees to or for other organization(s)**e** Loans or loan guarantees by other organization(s)**f** Sale of assets to other organization(s)**g** Purchase of assets from other organization(s)**h** Exchange of assets**i** Lease of facilities, equipment, or other assets to other organization(s)**j** Lease of facilities, equipment, or other assets from other organization(s)**k** Performance of services or membership or fundraising solicitations for other organization(s)**l** Performance of services or membership or fundraising solicitations by other organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets**n** Sharing of paid employees**o** Reimbursement paid to other organization for expenses**p** Reimbursement paid by other organization for expenses**q** Other transfer of cash or property to other organization(s)**r** Other transfer of cash or property from other organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) N/A			0.
(2)			
(3)			
(4)			
(5)			
(6)			

