



ACLED: Armed Conflict Location and Event Data Project

A Wisconsin Non-profit Public Benefit Corporation

IRS FORM 1023 ATTACHMENT

Part IV Narrative Description of Your Activities

Overview

It is the mission, duty and purpose of ACLED to educate, coordinate, and provide information, data and analysis to address political violence across developing countries.

ACLED's mission is to provide standardized, transparent, publicly accessible, disaggregated data on violent political conflict in developing countries for academic, policy and public use. ACLED data is released weekly, trend reports on conflict patterns are publicly and freely available monthly, and continent wide data is reported yearly.

ACLED collects, publishes and analyses a unique dataset of disaggregated violent political conflict covering the world's most unstable countries in and across Africa, South and South East Asia. These data serves as a basis for academic research, as well as providing an evidence base for international development and humanitarian practitioners, policy makers, and the public. All data are available and useable to the public free of charge or association. Trend reports, maps and further educational materials are created by employees of ACLED and similarly available.

Employees and contractors under the direction of ACLED's president undertake these activities. Prof. Raleigh designed ACLED as a research project for a PhD dissertation undertaken at the University of Colorado. It has, thus far, operated as a component of academic grants run through Universities that Prof. Raleigh is associated with. It has recently acquired a grant by the US government, through the Minerva Research Initiative and US Military, to continue producing information and research for government, development agency, media, academic and public use, free of charge. All funds of this organization are directed towards the collection, production and dissemination of information and education relating to political violence patterns and research across the developing world. Over 15,000 events of political violence are recorded as having

occurring across Africa each year. Over 20,000 events of political violence are predicted as having occurring across South and South-East Asia each year.

This project is located in Sun Prairie, Wisconsin. The board members are located in the United States, Ireland and the UK; the employees and contractors are largely located in Texas, Kansas, and Canada. The users are located across the world.

Past, Present and Future Activities

Whereas information and research using the ACLED model in the past has been through Universities; our present activities have branched into use by new users (including governments, development agencies, media, public and academic users). We create and disseminate real-time information on political violence in developing countries; we intend on continuing this mission in the future, with intentions of expanding our geographical focus from across Africa, to Asia and the Middle East. We also intend on building the capacity of institutions in developing countries to collect and analyze their own political violence patterns. This will be done through developing an educational program.

Research & Education

ACLED creates and provides information, data and education on political violence through the dissemination of facts, charts, graphs, and statistics. We provide this information by presenting live media interviews, data, lectures and slideshows in various venues throughout the world and directly accessible through acleddata.com. These data and information focus on the causes, current efforts and solutions to political violence. They also highlight the geographical, economical, and social aspects of conflict. Examples of information is accessible at acleddata.com,

We take advantage of various social media outlets such as discussion forums, blogs and social networking sites. Some of media outlets that have used ACLED data and analysis include: New York Times, Economist, BBC etc. Information about these uses are available from [twitter/ACLEDINFO](https://twitter.com/ACLEDINFO)

Further, we seek to train organizations in how to use disaggregated, real-time information in crisis areas in order to assist in the prediction and preparation for political violence. These activities are known to lessen the consequences of conflict on civilians and other victims. Capacity building through education and information access is a key goal of ACLED.

Other users - including scholars, students, media and government agencies - use ACLED information to determine likely conflict patterns, correlates, causes and predictors. Academic users are investing in determining theories of change in conflict areas, while practitioners use ACLED for a range of policy evaluation.

We also chronicle our efforts and activities on the corporation's website.

By offering educational information as well as our publications and website, ACLED is educating the public on subjects useful to individuals and beneficial to the community and is addressing conflict rates and consequences.

Outputs

ACLED creates publicly available data and analysis by reviewing media materials from developing states and collecting information in a systematic and comprehensive manner. ACLED outputs result from the analysis of these data and active monitoring the nature, content and overall share of political violence across the developing world.

ACLED produces a range of outputs from its data.

- The raw data produced from collected reports is freely and publicly available through the ACLED website in an accessible format in order to make it available as a public good to the widest range of users. All data is coded in a standardized, systematic way; is geo-referenced; and includes a source reference for verification.
- ACLED circulates a monthly *Conflict Trends Report* at the beginning of each month which analyses conflict events in the preceding month in a range of African and Asian countries. The *Conflict Trends* report is written and presented in an accessible and digestible way in order to maximize its impact among policy-makers and practitioners.
- ACLED produces a range of maps for the visualization of geo-referenced data. Maps available on the ACLED website include both static and dynamic maps which trace patterns in violence and violent agents over time and across particular violent spaces.
- In addition, through associations with various organizations including the Peace Research Institute Oslo (PRIO), the World Bank, the Department for International Development (DfID), USAID, the US Department of Defense, UNOCHA and the United Nations Department of Peacekeeping Operations Situation Centre, ACLED has provided data and reports, and/or produced a range of tailored products including guiding principles on conflict types and environments, and short research papers on conflict actors and regional violence clusters.

Budgets

The funds received through the entirety of the corporation's activities will be used exclusively for the charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and will not be used for personal gains of any sort.

Distribution to Other Organizations and Individuals

We do not fundraise for any specific organization and ACLED is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other organizations who share a similar mission and only if the contributions further our exempt status, with the objective of educating, compiling information and capacity building.

ACLED may exercise its right under law to contribute to non 501 (c)(3) organizations only on the condition that ACLED retains control over the use of the funds and maintaining records showing that the funds are used for exclusively charitable purposes in accordance to our mission.

Multimedia

It is our goal to bring awareness from every medium possible and this does not exclude documentaries and photos of our activities, projects, programs and expeditions. By documenting and reporting our efforts we intend to broaden our outreach. These multimedia features will be recorded by our employees during the aforementioned activities and will be available to the public.

Foreign Activities

In general, our foreign activities can be summed up as educational programs.

- Foreign contributions will include reimbursement for services or assistance given to individuals or organizations outside of the United States that have been selected by the board of directors after conducting due diligence and a thorough investigation. The process of selection is in accordance with all applicable laws and regulations concerning our exempt status such as collecting information (i.e. physical address, phone number, mailing address, website, relationships with other organizations, financial standing which includes past and present, and governance).
- Foreign educational programs will include our efforts to provide educational based lectures, slideshows, and in-field training and instruction as has been detailed in our Narrative of our Activities subtitled: Education.

Please Note:

- In Revenue Ruling 68-307, 1968-1 C.B. 258, the IRS held that a nonprofit organization formed to help the National Park Service improve and expand its educational and scientific programs qualifies for exemption from Federal income tax under Section 501(c)(3) of the Code.
- Section 1.501(c)(3)-1(d)(2) of the regulations states that the term “charitable” is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the defense of human and civil rights secured by law.
- Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states that the term “charitable” is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education.
- Section 1.501(c)(3)-1(d)(3)(i)(a) of the regulations states that the term educational, as used in IRC 501(c)(3), relates to the instruction or training of the individual for the

purpose of improving or developing his capabilities or the instruction of the public on subjects useful to the individual and beneficial to the community.

- Example 2 in Section 1.501(c)(3)-1(d)(3)(ii) of the regulations, makes it clear that "An organization whose activities consist of presenting public discussion groups, forums, panels, lectures, or other similar programs," is educational.
- Section 501(c)(3) of the Internal Revenue Code provides tax exemption for organizations organized and operated exclusively for charitable and/or educational purposes.

Financial Information

The sources of the corporation's income derive from grants. The corporation disposes its income through the decisions made by its board of directors or through the decisions of the duly elected treasurer, whose power to pay expenses is set out by the board or the corporation's bylaws in accordance to the corporation's purpose. Expenses paid by the corporation include, but are not limited to: payments to employees who create publicly available information; administration to pay employees; internet web site fees, publications, advertising, and miscellaneous board expenses.

Part V Compensation and Other Financial Arrangements With Your Officers, Directors, Trustees, Employees, and Independent Contractor

Line 1a. List the names, titles, and mailing addresses of all your officers, directors, and trustees. For each person listed, state their total annual compensation for all services to the organization whether as an officer, employee, or other position.

Name	Title, Role & Qualifications	Mailing Address	Avg. Hours	Annual Compensation
Clionadh Raleigh	President/Director Treasurer, CFO Chief executive and financial officer of the organization; supervise and control assets, business and affairs of the organization; preside over board meetings; perform duties outlined in Bylaws. Create and prepare quarterly and yearly reports for the organization; custody and responsibility for all funds.	1204 Dolan Drive, Sun Prairie, Wisconsin, 53590	12/week	\$0

	Created ACLED and has overseen conflict data collection for ten years			
Andrew Linke	Vice President/Executive Director Public representation of organization; work with board to develop projects Expert in conflict event collections and patterns	Institute of Behavioral Science, University of Colorado, Boulder, Colorado, 80305	2/week	\$0
Michelle D'Arcy	Secretary Keep and maintain record of minutes from Board meeting; keep and maintain corporate records Expert in the politics and conflict of African states	Department of Political Science, Trinity College Dublin, College Green, Dublin 2, Ireland	2/week	\$0
Josh Busby	Expert in the politics and conflict of developing countries, data collection, analysis, and public policy	LBJ School of Public Policy, University of Texas, Austin TX, 78705	2/week	\$0
Dominic Kniveton	Expert in data collection, analysis, and public policy practices and development organization agendas.	89 Goldstone Terrace Hove United Kingdom BN3 5HJ	2/week	\$0
Jennifer Morse	Wide experience in non-profit management and development.	788 Thornwood Circle, Longmont, CO 80304	2/week	\$0
Total				\$ 0

Line 3a. For each of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors listed on lines 1a, 1b, or 1c, attach a list showing their name, qualifications, average hours worked, and duties.

There are no compensated officers, directors, trustees or employees earning over 50,000/yr.

Line 5a. Have you adopted a conflict of interest policy consistent with the sample policy in Appendix A?

Yes. Please see the attached policy. This was adopted by resolution of the board of directors on September, 16, 2014.

Part VI Your Members and Other Individuals and Organizations That Receive Benefits From You**Line 1a. In carrying out your exempt purposes, do you provide goods, services, or funds to individuals?**

No- we do not provide services to individuals.

Line 1b. In carrying out your exempt purposes, do you provide goods, services, or funds to organizations?

At the discretion of the board of directors, we may provide goods, services, or funds to individuals affected by conflict through government or NGO agencies. That will include our analysis and data. Please refer to the Narrative of our Activities for more detailed information regarding our programs.

We may at times provide funds to other organizations if it is in exchange for information on conflict patterns for the countries that we research. For more detailed information regarding this activity please refer to the section of our Narrative of our Activities subtitled: Distribution to other organizations and individuals.

Part VIII Your Specific Activities**Line 2a and 2b. Do you attempt to influence legislation?**

We do not use any time or any part of our budget to influence legislation. Our legislative activities will always be insubstantial and less than 2% of our volunteer time and expenses, if we decide to do so. Currently we have no plans or program in place to undertake such activities.

Line 3a. Do you or will you operate bingo or gaming activities?

We will not operate bingo or gaming activities.

Line 3c. List the states and local jurisdictions, including Indian Reservations, in which you conduct or will conduct gaming or bingo.

We do not engage in this activity.

Line 4a. Do you or will you undertake fundraising? If "Yes," check all the fundraising programs you do or will conduct. Attach a description of each fundraising program.

"Yes" to the following:

Foundation grant solicitations that are directed towards evidence based development programs (e.g. Ford Foundation; Macarthur Foundation; Bill and Melinda Gates Foundation)

Government grants relating to data access and availability (e.g. Minerva Grants through the National Science Foundation; USAID grant competitions)

We will be applying for private or public foundation grants. We have no current arrangement for this method at this time.

Line 4c. Do you or will you engage in fundraising activities for other organizations?

No. We do not fundraise for any specific organization and ACLED is not organized solely to contribute or fundraise for any specific entity. However, at the discretion of the board of directors we may at times, choose to contribute to other 501 (c)(3) organizations which share a similar mission and only if the contributions further our exempt status. (Please see the Narrative of our Activities for more information regarding how we contribute to other organizations.)

Line 4d. List all states and local jurisdictions in which you conduct fundraising. For each state or local jurisdiction listed, specify whether you fundraise for your own organization, you fundraise for another organization, or another organization fundraises for you.

ACLED is primarily based in the state of Wisconsin, however, we will engage in fundraising in all 50 states of the United States whether via internet solicitation, mail-outs, banquets or activities such as our ambassador program or slide-shows and presentations. For more information about these activities please refer to the Narrative of Our Activities.

We will not raise funds for other organizations; No other organization will raise funds for us and we will only fundraise for ourselves. This rule holds true for all 50 States of the United States.

Line 4e. Do you or will you maintain separate accounts for any contributor under which the contributor has the right to advise on the use or distribution of funds?

We do not anticipate soliciting contributions where the donor has the right to advise how to use or distribute the funds. However, we will comply with and recognize special requests, notes, terms and conditions which are specified by contributors and will maintain a separate account for that specific donation. An example of this rule is foundation grants. There may be situations whereby we solicit a foundation grant for a specific purpose; (e.g. education) and in those cases the grant, if awarded, will probably have restrictions on the activities it can support. Honoring those terms is inherent in the grant application process.

Line 11. Do you or will you accept contributions of: real property; conservation easements; closely held securities; intellectual property such as patents, trademarks, and copyrights;

works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type?

We may accept contributions of: real property; closely held securities; intellectual property such as patents, trademarks, and copyrights; works of music or art; licenses; royalties; automobiles, boats, planes, or other vehicles; or collectibles of any type if said contributions further the purposes of this corporation. We will not accept donations if any conditions imposed by the donor on the contribution limit the corporation's ability to achieve its purposes or force this corporation to conduct activities that are not in furtherance of 501(c)(3) purposes. We will ensure that donations are accepted in accordance with 501(c)(3) regulations and we will properly determine fair market value according to IRS Publication 561. We currently have no specific plans, but it's prudent to mention the possibility.

Line 12a. Do you or will you operate in a foreign country or countries?**Answers to 12a, b, c and d are as follow:**

It is the mission, duty and purpose of ACLED to collect, educate, disseminate and provide analysis, research and information regarding political violence patterns across the developing world. Access to this information is public and free regardless of its geographical position. Therefore ACLED may operate in any country and any region in any country around the world where we may fulfill our mission and further our exempt status. ACLED will obtain any required permits or permissions from the respective governments of any country we may operate in as required by law. This includes complying with the sanctions, embargoes, and other restrictions imposed by the United States government to such countries. For detailed information regarding our foreign activities please refer to the section of our Narrative of our Activities titled: Foreign activities. We may work closely^[1] with other non-profit and non-governmental organizations who are active participants in the same field. This will allow us to further our exempt status by providing the services and aid in a timely and effective manner.

^[1]**Note:** Working closely with other organizations does not constitute a "Close Connection" as it is defined on page 11, line 15 of the IRS publication of instruction for form 1023. It merely refers to exchange of information, non-financial data, suggestions and advices on locations and ways to address and direct the focus based on up-to-date information.)

Please Note: Rev. Rul. 71-460, 1971-2 C.B. 231

- "A domestic corporation that conducts a part or all of its charitable activities in a foreign country is not precluded from exemption under section 501(c)(3) of the Code. A domestic corporation that is otherwise exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 carries on part of its charitable activities in foreign countries. Held, since its activities are charitable within the meaning of section 501(c)(3) of the Code when carried on within the United States, the conduct of such activities elsewhere does not preclude the organization from qualifying as an exempt organization under that section.

- The same conclusion applies if all of its charitable activities are carried on in foreign countries. With respect to deductibility of contributions to the organization under section 170 of the Code, see Revenue Ruling 63-252, C.B. 1963-2, 101 and Revenue Ruling 66-79, C.B. 1966-1, 48.”

Line 13a. Do you or will you make grants, loans, or other distributions to organization(s)?

We do not offer or provide grants or loans to other organizations. Distributions to other organizations will be documented with copies of receipts, letters or other relevant documents. According to our bylaws, any distribution would have to be approved by the board of directors. The method of approval would be documented. Distributions to organizations have not yet occurred since the incorporation.

Please Note: Rev. Rul. 68-489, 1968-2 C.B. 210

- An organization will not jeopardize its exemption under section 501(c)(3) of the Code, even though it distributes funds to nonexempt organizations, provided it retains control and discretion over use of the funds for section 501(c)(3) purposes.
- An organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 distributed part of its funds to organizations not themselves exempt under that provision. The exempt organization ensured use of the funds for section 501(c)(3) purposes by limiting distributions to specific projects that are in furtherance of its own exempt purposes. It retains control and discretion as to the use of the funds and maintains records establishing that the funds were used for section 501(c)(3) purposes. Held, the distributions did not jeopardize the organization's exemption under section 501(c)(3) of the Code.

Line 13b. Describe how your grants, loans, or other distributions to organizations further your exempt purposes.

We do not offer or provide loans or grants to other organizations. Our contributions to other organizations will only include funds necessary to carry on our mission as it has been described in the Narrative of our Activities. These contributions would be funds donated to other organizations which are active in the field and are capable of addressing the issues of conflict data collection and dissemination in a more timely and effective way than ACLED would be able to at that given time. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations regardless of their exempt status and will comply with all applicable laws and guidelines to further our exempt status.

Line 14a. Do you or will you make grants, loans, or other distributions to foreign organizations?

We do not offer or provide grants or loans to any foreign or domestic organizations. If we decide that a contribution or distribution is necessary to fulfill our mission and our duty to further our exempt status, we will contribute at the discretion of the board of directors to foreign organizations. An example would be contributing to a human rights organization that is

collecting information on violence against civilians. If we decide to contribute to such an institution, we will stipulate how the funds shall be used and will require the recipient to provide us with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US. Based Charities" is not mandatory, we the directors of ACLED willfully and voluntarily recognize and put to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

We also comply and put to practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to our foreign activities.

Line 14b. Provide the name of each foreign organization, the country and regions within a country in which each foreign organization operates, and describe any relationship you have with each foreign organization.

At this time ACLED has no relationship with any foreign organizations nor are there any current plans in progress to establish such relationships. Therefore, we cannot list any countries or regions at this time. That is not to say that it is not our intent to possibly establish a relationship with a foreign organization in the future but specific organizations and countries have not been identified at this time. Should there be any attempts to establish relationships in the future, ACLED will act with due diligence and in full accordance of any laws and requirements governing this corporation.

Line 14c. Does any foreign organization listed in line 14b accept contributions earmarked for a specific country or specific organization?

As mentioned above, we have no relationship with any foreign organizations, hence there are no organizations to list from line 14b. Furthermore, if we were to contribute to any foreign organizations in the future, we would not contribute to any organizations that specify, earmark or require that any part of our contributions be out of our control or in any way to be directed to any other organization other than the recipient(s) or organization(s) originally selected by ACLED. We will maintain full control of the contributed funds at all times with records and receipts, and if available, with supervision of our ambassadors in the field.

Line 14d. Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes?

It is very clear to our contributors and especially the public how we operate, direct funds and the nature of programs.

Line 14e. Do you or will you make pre-grant inquiries about the recipient organization?

We do not offer or provide grants to any individuals or organizations. But for any contributions made by ACLED to any organization, we take into consideration the tax-exempt status, overall financial standing of the recipient and we inquire about:

- The recipient's name in English, in the language of origin, and any acronym or other names used to identify the recipient
- The jurisdictions in which the recipient maintains a physical presence;
- Any reasonably available historical information about the recipient that assures us of the recipient's identity and integrity;
- The available postal, email and website addresses and phone number of each place of business of the recipient;
- A statement of the principal purpose of the recipient, including a detailed report of the recipient's projects and goals;
- Copies of any public filings or releases made by the recipient, including the most recent official registry documents, annual reports, and annual filings with the pertinent government, as applicable; and
- The recipient's sources of income, such as official grants, private endowments, and commercial activities.

Line 14f. Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes?

We generally will not contribute to any organization unless we have an ambassador in that country overseeing the distribution of the funds regardless of their location, domestic or foreign. The board of directors will conduct due diligence and maintain control of any funds contributed to any organizations and will comply with all applicable laws and guidelines. We will also, at our discretion, conduct the following to verify and ensure that funds are used appropriately and safely:

- conducting a reasonable search of publicly available information to determine whether the recipient is suspected of activity relating to terrorism, including terrorist financing or other support;
- assuring that recipients do not appear on OFAC's master list of Specially Designated Nationals (the "SDN List"), maintained on OFAC's website at www.treas.gov and are not otherwise subject to OFAC sanctions;
- with respect to key employees, members of the governing board, or other senior management at the recipient's principal place of business, and for key employees at the

recipient's other business locations, we will, to the extent reasonable, obtain the full name in English, in the language of origin, and any acronym or other names used; nationality; citizenship; current country of residence; and place and date of birth;

- As a pre-condition to the issuance of a charitable contribution, we will require the recipient to certify that they are in compliance with all laws, statutes, and regulations restricting U.S. persons from dealing with any individuals, entities, or groups subject to OFAC sanctions.

Part IX Financial Data

A. Statement of Revenues and Expenses and Projected Data for 2015, 2016, and 2017 Tax Years

The following table consists of the projected gross income from monetary donations, grants and gifts to the corporation. This includes the promotional merchandise sales as well as services rendered. The table is sorted alphabetically.

Revenue Title	2015 Tax Year	2016 Tax Year	2017 Tax Year
Online / Credit Cards	\$0	\$0	\$0
Checks	\$0	\$0	\$0
Grants	\$86,000	\$100,000	\$100,000
In kind Donations	\$0	\$0	\$0
Sponsorships	\$0	\$0	\$0
Fundraisers	\$0	\$0	\$0
Sales (Hats, Mugs, Shirts,...)	\$0	\$0	\$0
Total revenue:	\$86,000	\$100,000	\$100,000

Line 23. Any expense not otherwise classified (attach itemized list.)

The following table consists of the corporation expenses, expenditures and spending for the shown years. Please refer to the second worksheet for further itemizations.

Please note: For our 2014 expense and income report, please refer to section B: Balance Sheet for our most recently completed tax year on page 17 of this document.

Expense Title	2015 Tax Year	2016 Tax Year	2017 Tax Year
Funds Spent On Actual Programs	\$4000	\$0	\$0
Accounting / Bookkeeping	\$2000	\$2000	\$2000
Fundraising Expenses	\$0	\$	\$
Insurance	\$0	\$0	\$0
Legal Fees	\$0	\$0	\$0
Postage	\$0	\$0	\$0
Printing	\$0	\$0	\$0
Rent (Facilities)	\$0	\$0	\$0
Rent (Vehicles)	\$0	\$0	\$0
Employee Salaries/Contractors	\$78,000	\$96,000	\$96,000
Office Supplies & Software	\$0	\$0	\$0
Telephone & Internet	\$2000	\$2000	\$2000
Travel & Lodging	\$0	\$0	\$0
Fuel	\$0	\$0	\$0
Total Expenses:	\$86,000	\$100,000	\$100,000

Further Breakdown of Expenses

Please note that the inflation rate for the years of 2016 and 2017 has been calculated based on a 5%-10% increase annually. Daily figures are based on 30-day months. (Please see table on next page.)

Expense	Month	Year	Clarification Notes
Software for data and analysis dissemination	\$	\$2000	We try our best to only use “Open Source” software. This will cover the office supplies.
Phone	\$50	\$600	Charges are based on an average monthly national plan of \$50 a month.
Website design and updates	\$0	\$1400	This will include the ambassadors’ border crossing fees, road tolls, ferries and local fees.
Education and Program costs	\$0	\$1000	Ambassador cross border fees, miscellaneous fees associated with identifying organizations that can further the tax exempt mission of ACLED

B. Balance Sheet (for your most recently completed tax year)

Please note: ACLED has had no expenses and income since its incorporation on 08, 19, 2013 to 12, 30, 2014. The program activities have been undertaken through an academic grant held by Prof Raleigh through the University of Texas until which time as this support is final (Dec 30th 2014).

Part IX, Section B Line 10. Itemized Non-cash Assets of ACLED as of End of Tax-year 2014

No assets listed have been donated to ACLED at this time.

Part IX, Section B Line 19. Itemized Non-cash Assets of ACLED as of End of Tax-year 2014

There have been any substantial changes in assets since the end of the period as a subcontract with the University of Texas, with funds provided by the US Army have been provided to continue the tax-exempt mission of ACLED throughout 2015. These funds are accessible as of January 1st, 2015 and represent the first period of activity for the ACLED organization.