

Form **990-EZ**

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust
▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.

1999

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 1999 calendar year, OR tax year beginning ~~1/1/99~~ 5/13/99, 1999, and ending ~~12/31/99~~ 12/31/99

- B** Check if:
- Change of address
 - Initial return
 - Final return
 - Amended return (required also for state reporting)

C Name of organization: Friends of Niños Adelante

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite:
18560 11th Ave. N.

City or town, state or country, and ZIP + 4:
Plymouth MN 55447-2505

D Employer identification number: 41:1940075

E Telephone number: 763-476-4435

F Check if exemption application is pending

G Accounting method: Cash Accrual Other (specify) ▶

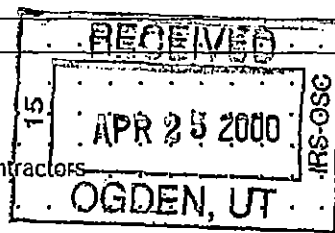
I Type of organization—▶ Exempt under section 501(c)(3) ◀ (insert number) OR ▶ section 4947(a)(1) nonexempt charitable trust
Note: Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

J Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, the organization should file a return without financial data. Some states require a complete return.

K Enter the organization's 1999 gross receipts (add back lines 5b, 6b, and 7b, to line 9) ▶ \$ 31,848.00
If \$100,000 or more, the organization must file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 32.)

		1		2		3		4		5a		5b		5c		6a		6b		6c		7a		7b		7c		8		9	
Revenue	1	Contributions, gifts, grants, and similar amounts received (attach schedule of contributors)		25,897.00																											
	2	Program service revenue including government fees and contracts		-0-																											
	3	Membership dues and assessments		-0-																											
	4	Investment income		59.00																											
	5a	Gross amount from sale of assets other than inventory		-0-																											
	5b	Less: cost or other basis and sales expenses		-0-																											
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)		-0-																											
	6	Special events and activities (attach schedule):																													
	6a	Gross revenue (not including <u>25,897.00</u> of contributions reported on line 1)		5892.00																											
6b	Less: direct expenses other than fundraising expenses		1919.00																												
6c	Net income or (loss) from special events and activities (line 6a less line 6b)		3973.00																												
7a	Gross sales of inventory, less returns and allowances		-0-																												
7b	Less: cost of goods sold		-0-																												
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)		-0-																												
8	Other revenue (describe ▶)		-0-																												
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)		29,929.00																												
Expenses	10	Grants and similar amounts paid (attach schedule)		20,500.00																											
	11	Benefits paid to or for members		-0-																											
	12	Salaries, other compensation, and employee benefits		-0-																											
	13	Professional fees and other payments to independent contractors		-0-																											
	14	Occupancy, rent, utilities, and maintenance		-0-																											
	15	Printing, publications, postage, and shipping		342.00																											
	16	Other expenses (describe ▶ <u>Banking and Wire Transfer Fees</u>)		126.00																											
17	Total expenses (add lines 10 through 16)		20,888.00																												
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)		8961.00																											
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		-0-																											
	20	Other changes in net assets or fund balances (attach explanation)		-0-																											
	21	Net assets or fund balances at end of year (combine lines 18 through 20)		8961.00																											



Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See Specific Instructions on page 35.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	-0-	8961.00
23	Land and buildings	-0-	-0-
24	Other assets (describe ▶)	-0-	-0-
25	Total assets	-0-	8961.00
26	Total liabilities (describe ▶)	-0-	-0-
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	-0-	8961.00

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Part III Statement of Program Service Accomplishments (See Specific Instructions on page 36.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? <u>Education of Poor Mexican Students</u> Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	<u>FRIENDS OF Niños Adelante. Sent \$20,500.00 to Niños Adelante, A Mexican Non Profit Organization, Which in turn helped support with that money 110 poor Mexican Students GRADES 7-12. (Grants \$20,500.00)</u>	28a -0-
29	<u>N/A</u> (Grants \$ -0-)	29a -0-
30	<u>N/A</u> (Grants \$ -0-)	30a -0-
31	Other program services (attach schedule) (Grants \$ -0-)	31a -0-
32	Total program service expenses (add lines 28a through 31a)	32 -0-

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 36.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
<u>Tyrone P. Bujold 18560 11th Ave N, Plymouth, MN 55447</u>	<u>PRESIDENT .5</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>CAROL Tierney 1125 E. Skyline Pkwy., Duluth, MN 55805</u>	<u>Vice President .5</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Adrienne Baldwin 1200 Oakview Rd, Long Lake, MN 55338</u>	<u>Secretary 1.0</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>Delia Bujold 18560 11th Ave N, Plymouth, MN 55447</u>	<u>TREASURER 1.0</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

Part V Other Information (See Specific Instructions on page 37.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35 If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but NOT reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		X
a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a <u>-0-</u>		X
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee OR were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved. 38b <u>-0-</u>		X
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9 39a <u>-0-</u>		X
b Gross receipts, included on line 9, for public use of club facilities 39b <u>-0-</u>		X
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>-0-</u> ; section 4912 ▶ <u>-0-</u> ; section 4955 ▶ <u>-0-</u>		X
b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.		X
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ <u>-0-</u>		X
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ <u>-0-</u>		X
41 List the states with which a copy of this return is filed. ▶ <u>NONE</u>		
42 The books are in care of ▶ <u>Delia Bujold</u> Telephone no. ▶ <u>(763) 476-4435</u> Located at ▶ <u>18560 11th Ave N, Plymouth, MN 55447</u> ZIP + 4 ▶ <u>55447-2505</u>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ <u>43</u>		

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 (other than officer) is based on all information of which preparer has any knowledge.

Date 1/8/00 ▶ Type of print name and title Tyrone Bujold, President

Check if self Preparer's SSN or PTIN

SCHEDULE A (Form 990)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

1999

Department of the Treasury Internal Revenue Service

Supplementary Information—(See separate instructions.)

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

FRIENDS of Niños Adelante, Inc.

Employer identification number

411940075

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 1 of the instructions. List each one. If there are none, enter "None.")

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000; (b) Title and average hours per week devoted to position; (c) Compensation; (d) Contributions to employee benefit plans & deferred compensation; (e) Expense account and other allowances. Row 1 contains 'None' in column (a). Summary row: Total number of other employees paid over \$50,000 -> None.

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 1 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Row 1 contains 'None' in column (a). Summary row: Total number of others receiving over \$50,000 for professional services -> None.

Part III Statements About Activities

Table with 3 columns: Question, Yes, No. Contains questions 1 through 4a regarding lobbying activities, property sales, lending, and grants.

Part IV Reason for Non-Private Foundation Status (See pages 2 through 4 of the instructions.)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
5 [] A church, convention of churches, or association of churches.
6 [] A school.
7 [] A hospital or a cooperative hospital service organization.
8 [] A Federal, state, or local government or governmental unit.
9 [] A medical research organization operated in conjunction with a hospital.
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11a [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11b [] A community trust.
12 [X] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions...
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).

Provide the following information about the supported organizations. (See page 4 of the instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above.

- 14 [] An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	This corporation was NOT FORMED until MAY, 1999.				-0-
16 Membership fees received					-0-
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					-0-
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					-0-
19 Net income from unrelated business activities not included in line 18					-0-
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					-0-
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					-0-
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					-0-
23 Total of lines 15 through 22					-0-
24 Line 23 minus line 17					-0-
25 Enter 1% of line 23					-0-
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____					26d
22 _____ 26b _____					26e
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f <input checked="" type="checkbox"/> %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: SEE ABOVE	(1998) -0-	(1997) -0-	(1996) -0-	(1995) -0-	
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	(1998) -0-	(1997) -0-	(1996) -0-	(1995) -0-	
c Add: Amounts from column (e) for lines: 15 -0- 16 -0-					27c 0
17 -0- 20 -0- 21 -0-					27d -0-
d Add: Line 27a total -0- and line 27b total -0-					27e 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 0 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 0 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 4 of the instructions.)					

Part IV

**Private School Questionnaire (See page 4 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 6 of the instructions.) (To be completed ONLY by an eligible organization that filed Form 5768)

Check here a [] if the organization belongs to an affiliated group. Check here b [] if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

Table with 3 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include Total lobbying expenditures to influence public opinion, Total lobbying expenditures to influence a legislative body, Total lobbying expenditures (add lines 36 and 37), Other exempt purpose expenditures, Total exempt purpose expenditures, Lobbying nontaxable amount, and various sub-categories for nontaxable amounts.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 7 of the instructions.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 1999, (b) 1998, (c) 1997, (d) 1996, (e) Total. Rows include Lobbying nontaxable amount, Lobbying ceiling amount (150% of line 45(e)), Total lobbying expenditures, Grassroots nontaxable amount, Grassroots ceiling amount (150% of line 48(e)), and Grassroots lobbying expenditures.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers.
b Paid staff or management (Include compensation in expenses reported on lines c through h.)
c Media advertisements
d Mailings to members, legislators, or the public
e Publications, or published or broadcast statements
f Grants to other organizations for lobbying purposes
g Direct contact with legislators, their staffs, government officials, or a legislative body
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
i Total lobbying expenditures (add lines c through h).

Table with 3 columns: Yes, No, Amount. Rows correspond to items a through i. 'No' is marked with 'X' for all items except 'i', which has a dash.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule for Line 10

Friends of Niños Adelante, Inc. paid as grants in 1999 a total of \$20,500.00 to Niños Adelante a non-profit organization recognized as such by the Government of Mexico.

Niños Adelante, in turn, used all of the grant money (\$20,500.00) to provide scholarships to motivated needy children in the community of Zihautenejo, (Guerrero) Mexico. The money is used for tuition, books, shoes and uniforms. One hundred ten students benefitted.

Schedule for Line 6

Special Event: Golf Tournament and Dinner

Gross Receipts	\$6,612.00
Less: Contributions	<u>720.00</u>
Gross Revenue	\$5,892.00
Less Direct Expenses	<u>1,919.00</u>
Net Income	\$3,973.00