

Short Form

OMB No. 1545-1150

Form **990-EZ**

**Return of Organization Exempt From Income Tax**  
 Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, 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.

**2000**

**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 2000 calendar year, or tax year beginning** 2000, and ending 20

**B** Check if applicable:  
 Change of address  
 Change of name  
 Initial return  
 Final return  
 Amended return

Please use IRS label or print or type. See Specific Instructions.

**C Name of organization**  
 Friends of Niños Adelante, Inc.  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
 18560-11<sup>th</sup> Ave. N.  
 City or town, state or country, and ZIP + 4  
 Plymouth, MN 55447-2505

**D Employer identification number**  
 41-1940075

**E Telephone no.**  
 (763) 476-4435

**F** Check  if application pending

**G Accounting method:**  Cash  Accrual  Other (Specify) ▶ **H Enter 4-digit group exemption no. (GEN)** ▶

**I Organization type** (check only one) —  501(c) (3) ◀ (insert no.)  527 or  4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**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, it should file a return without financial data. Some states require a complete return.

**K Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ.** ▶ \$ 37,083

**L** Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 34.)

		Revenue	
1	Contributions, gifts, grants, and similar amounts received	1	26,198
2	Program service revenue including government fees and contracts	2	-0-
3	Membership dues and assessments	3	-0-
4	Investment income	4	235
5a	Gross amount from sale of assets other than inventory	5a	-0-
5b	Less: cost or other basis and sales expenses	5b	-0-
5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	-0-
6	Special events and activities (attach schedule):		
6a	Gross revenue (not including \$ 26,198 of contributions reported on line 1)	6a	10,650
6b	Less: direct expenses other than fundraising expenses	6b	3,319
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	7,331
7a	Gross sales of inventory, less returns and allowances	7a	-0-
7b	Less: cost of goods sold	7b	-0-
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	-0-
8	Other revenue (describe ▶)	8	-0-
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	33,764
		Expenses	
10	Grants and similar amounts paid (attach schedule)	10	27,745
11	Benefits paid to or for members	11	-0-
12	Salaries, other compensation, and employee benefits	12	-0-
13	Professional fees and other payments to independent contractors	13	300
14	Occupancy, rent, utilities, and maintenance	14	-0-
15	Printing, publications, postage, and shipping	15	583
16	Other expenses (describe ▶ Banking + Wire Transfer Fee)	16	159
17	<b>Total expenses</b> (add lines 10 through 16)	17	28,781
		Net Assets	
18	Excess or (deficit) for the year (line 9 less line 17)	18	4,977
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)	19	8,961
20	Other changes in net assets or fund balances (attach explanation)	20	-0-
21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	13,938

**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 37.)

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	8,961	13,938
23	Land and buildings	-0-	-0-
24	Other assets (describe ▶)	-0-	-0-
25	<b>Total assets</b>	8,961	13,938
26	<b>Total liabilities</b> (describe ▶)	-0-	-0-
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	8,961	13,938

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat No. 10642

Form 990-EZ (2000)

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 IRS COST  
 MAY 17 2001

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**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 38.)

**Expenses**

What is the organization's primary exempt purpose? Education of poor Mexican Students  
 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.

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others.)

28	Friends of Niños Adelante, Inc. sent \$25,345 to Niños Adelante a Mexican non-profit corporation which in turn paid that sum to approx. 125 Mexican students as Scholarship Aid.	(Grants \$ 25,345)	28a	1042
29		(Grants \$ )	29a	
30	Organization paid to Niños Adelante \$2400 which in turn paid that amount as a stipend to Jose Bustos, a Niños Adelante Mexican Employee	(Grants \$ 2400)	30a	-0-
31	Other program services (attach schedule)	(Grants \$ )	31a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)		32	1042

**Part IV List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated. See Specific Instructions on page 38.)

(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
Tyrone P. Bujold 18560 11th Ave N, Plymouth MN 55447	President 1/2 hr	-0-	-0-	-0-
Carol Tierney	Vice-President 1/2 hr	-0-	-0-	-0-
Adrienne Baldwin	Secretary 1.0 hr	-0-	-0-	-0-
Delia Bujold 18560 11th Ave N, Plymouth MN 55447	Treasurer 1.0 hr	-0-	-0-	-0-

**Part V Other Information** (See Specific Instructions on page 38 and General Instruction V on page 14.)

	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 -0-		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.		X
39 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 9		X
b Gross receipts, included on line 9, for public use of club facilities		X
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ -0- ; section 4912 ▶ -0- ; section 4955 ▶ -0-		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 ▶ -0-		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ -0-		
41 List the states with which a copy of this return is filed. ▶		
42 The books are in care of ▶ Delia Bujold Telephone no. ▶ (763) 476-4435 18560 11th Ave N, Plymouth, MN 55447-2505 ZIP + 4 ▶ 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> accrued during the tax year ▶ 43		

return, including accompanying schedules and statements, and to the best of my knowledge preparer (other than officer) is based on all information of which preparer has any knowledge.

**SCHEDULE A**  
(Form 990 or 990-EZ)

**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

**2000**

Department of the Treasury  
Internal Revenue Service

▶ **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.")

(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
<u>None</u>				
Total number of other employees paid over \$50,000 ▶	<u>None</u>			

**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.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<u>None</u>		
Total number of others receiving over \$50,000 for professional services ▶	<u>None</u>	

**Part III Statements About Activities**

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4a Do you have a section 403(b) annuity plan for your employees?		X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See pages 2 through 5 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. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  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—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 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). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(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 5 of the instructions.)



**Part V Private School Questionnaire** (See page 5 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> 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? . . . . .		
<b>30</b> 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? . . . . .		
<b>31</b> 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.) ..... ..... .....		
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .		
<b>d</b> 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.) ..... .....		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		
<b>b</b> Admissions policies? . . . . .		
<b>c</b> Employment of faculty or administrative staff? . . . . .		
<b>d</b> Scholarships or other financial assistance? . . . . .		
<b>e</b> Educational policies? . . . . .		
<b>f</b> Use of facilities? . . . . .		
<b>g</b> Athletic programs? . . . . .		
<b>h</b> Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>34a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		
<b>b</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.		
<b>35</b> 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 7 of the instructions.)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

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.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	N/A	N/A
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	N/A	N/A
38	Total lobbying expenditures (add lines 36 and 37)		
39	Other exempt purpose expenditures		
40	Total exempt purpose expenditures (add lines 38 and 39)		
41	Lobbying nontaxable amount. Enter the amount from the following table— If the amount on line 40 is—      The lobbying nontaxable amount is— Not over \$500,000      20% of the amount on line 40. Over \$500,000 but not over \$1,000,000      \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000      \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000      \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000      \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)		
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36		
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38		

**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 9 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45	N/A				
46					
47					
48					
49					
50					N/A

**Part VI-B Lobbying Activity by Nonelecting Public Charities**  
 (For reporting only by organizations that did not complete Part VI-A) (See page 9 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:

	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h)			-0-

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



## SCHEDULE FOR SCHEDULE A, PART IV-A, LINE 22

Schedule for Special Event, Golf Tournament and Dinner, 1999

Gross Receipts	\$6612	
Less: Contributions	\$720	
Gross Revenue		\$5892
Less Direct Expenses		\$1919
Net Income	\$3973	

**SCHEDULE FOR 990 EZ, LINE 10:**

Friends of Ninos Adelante, Inc. paid as grants in 2000 a total of \$27,745 to Ninos Adelante, a non-profit corporation recognized as such by the Government of Mexico.

Ninos Adelante, in turn, used \$25,345 of this money to provide scholarships to motivated needy children in the community of Zihuatanejo (Guerrero) Mexico. That money was used for tuition, books, shoes and uniforms. Approximately 110 students benefitted. In addition, Ninos Adelante paid \$2,400 as a stipend to an otherwise uncompensated employee, Jose Bustos, who provided various services in locating children for the program, monitoring their performance, and driving them to related activities in the Zihuatanejo area.

## SCHEDULES FOR 900 EZ, LINE 6

Special event: Golf Tourney and dinner.

Gross Receipts	\$10,455	
Less Contributions	\$2,160	
Gross Revenue		\$8295
Less Direct Expense		\$2489
Net Income:	\$5806	

Special event: February, 2000 Mexican dinner in Zihuatanejo

Gross Receipts *	\$195	
Less Contributions	\$--0—	
Gross Revenue		\$195
Less Direct Expense		\$830
Net Income:	\$(635)	

\*Note: \$1950 had been received in FY 1999