

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2020

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 7/01, 2020, and ending 6/30, 2021

| | | | |
|---|---|---|--|
| <p>B Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p> | <p>C</p> <p>FRIENDS OF NINOS ADELANTE, INC. 8830 POINTE VISTA DRIVE VICTORIA, MN 55386-9530</p> | <p>D Employer identification number 41-1940075</p> | <p>E Telephone number (612) 670-9958</p> |
| <p>F Name and address of principal officer: STEVEN E. LEIGHTON 8830 POINTE VISTA DRIVE VICTORIA, MN 55386</p> | | <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</p> | |
| <p>I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p> | | <p>G Gross receipts \$ 206,039.</p> | |
| <p>J Website: ▶ www.friendsofninosadelante.org</p> | | <p>H(c) Group exemption number ▶</p> | |
| <p>K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p> | | <p>L Year of formation: 1998 M State of legal domicile: MN</p> | |

Part I Summary

| | | | |
|---|---|---|-------------|
| | <p>1 Briefly describe the organization's mission or most significant activities: <u>TO PROVIDE HIGH-ACHIEVING STUDENTS FROM POOR FAMILIES IN ZIHUATANEJO, MEXICO, THE OPPORTUNITY TO COMPLETE THEIR EDUCATION THROUGH A SCHOLARSHIP PROGRAM.</u></p> | | |
| | <p>2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p> | | |
| Activities & Governance | 3 Number of voting members of the governing body (Part VI, line 1a)..... | 3 | 10 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b)..... | 4 | 0 |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)..... | 5 | 0 |
| | 6 Total number of volunteers (estimate if necessary)..... | 6 | 0 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12..... | 7a | 0. |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11..... | 7b | 0. |
| | Revenue | 8 Contributions and grants (Part VIII, line 1h)..... | Prior Year |
| 9 Program service revenue (Part VIII, line 2g)..... | | 203,614. | 206,039. |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)..... | | 1. | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)..... | | 4,495. | |
| 12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)..... | | 208,110. | 206,039. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)..... | 174,400. | 149,900. |
| | 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)..... | | |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e)..... | | |
| | b Total fundraising expenses (Part IX, column (D), line 25)▶ | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)..... | 4,212. | 2,655. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)..... | 178,612. | 152,555. | |
| 19 Revenue less expenses. Subtract line 18 from line 12..... | 29,498. | 53,484. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16)..... | Beginning of Current Year | End of Year |
| | 21 Total liabilities (Part X, line 26)..... | 123,821. | 177,305. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20..... | 0. | 0. |
| | | 123,821. | 177,305. |

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 | <p>Signature of officer: </p> | <p>Date: <u>2/31/2021</u></p> |
| | <p>STEVEN E. LEIGHTON Type or print name and title</p> | <p>Past Pres, Dir.</p> |

| | | | | | | |
|-------------------------------|-----------------------------------|-----------------------------|-------------|--|---------------------|--|
| Paid Preparer Use Only | <p>Print/Type preparer's name</p> | <p>Preparer's signature</p> | <p>Date</p> | <p>Check <input type="checkbox"/> if self-employed</p> | <p>PTIN</p> | |
| | <p>Firm's name ▶</p> | <p>Non-Paid Preparer</p> | | | | |
| | <p>Firm's address ▶</p> | | | | <p>Firm's EIN ▶</p> | |
| | | | | <p>Phone no. ▶</p> | | |

May the IRS discuss this return with the preparer shown above? See instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III. []

1 Briefly describe the organization's mission:

TO PROVIDE HIGH-ACHIEVING STUDENTS FROM POOR FAMILIES IN ZIHUATANEJO, MEXICO, THE OPPORTUNITY TO COMPLETE THEIR EDUCATION THROUGH A SCHOLARSHIP PROGRAM.

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 [X] 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 [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 149,900. including grants of \$ 149,900.) (Revenue \$)

PRIMARY PURPOSE

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 149,900.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's **five current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 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.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (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 | | | |
| (1) STEVEN E. LEIGHTON Past Pres, Dir. | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (2) MARK HINKIE Director | 1 0 | X | | | | | | 0. | 0. | 0. |
| (3) TOM CULLIGAN Treasurer, Dir. | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (4) BOB ALBRIGHT Director | 4 0 | X | | | | | | 0. | 0. | 0. |
| (5) PAUL SHEAHEN Director | 1 0 | X | | | | | | 0. | 0. | 0. |
| (6) MIKE GALLAGHER Director | 1 0 | X | | | | | | 0. | 0. | 0. |
| (7) TOM LINDBLOM President, Dir | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (8) CLAUDIA SHEA Director | 1 0 | X | | | | | | 0. | 0. | 0. |
| (9) MARGARET DIGLIO Secretary, Dir | 4 0 | X | | X | | | | 0. | 0. | 0. |
| (10) RUTH JOHNSON Director | 1 0 | X | | | | | | 0. | 0. | 0. |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

| Do not include amounts reported on lines 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 domestic organizations and domestic governments. See Part IV, line 21. | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22. | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | 149,900. | 149,900. | | |
| 4 Benefits paid to or for members. | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees. | 0. | 0. | 0. | 0. |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). | 0. | 0. | 0. | 0. |
| 7 Other salaries and wages. | | | | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). | | | | |
| 9 Other employee benefits. | | | | |
| 10 Payroll taxes. | | | | |
| 11 Fees for services (nonemployees): | | | | |
| a Management. | | | | |
| b Legal. | | | | |
| c Accounting. | 155. | | 155. | |
| d Lobbying. | | | | |
| e Professional fundraising services. See Part IV, line 17. | | | | |
| f Investment management fees. | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) | 2,382. | | 2,382. | |
| 12 Advertising and promotion. | | | | |
| 13 Office expenses. | | | | |
| 14 Information technology. | | | | |
| 15 Royalties. | | | | |
| 16 Occupancy. | | | | |
| 17 Travel. | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 Conferences, conventions, and meetings. | | | | |
| 20 Interest. | | | | |
| 21 Payments to affiliates. | | | | |
| 22 Depreciation, depletion, and amortization. | | | | |
| 23 Insurance. | | | | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a <u>Postage and Shipping</u> | 118. | | 118. | |
| b | | | | |
| c | | | | |
| d | | | | |
| e All other expenses. | | | | |
| 25 Total functional expenses. Add lines 1 through 24e. | 152,555. | 149,900. | 2,655. | 0. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). | | | | |

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

| | | (A) Beginning of year | | (B) End of year | |
|------------------------------------|---|---|----------|--------------------|----------|
| Assets | 1 | Cash – non-interest-bearing | 76,320. | 1 | 170,304. |
| | 2 | Savings and temporary cash investments | 47,501. | 2 | 7,001. |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | | 10a | |
| | b | Less: accumulated depreciation | | 10b | 10c |
| | 11 | Investments – publicly traded securities | | 11 | |
| | 12 | Investments – other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments – program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | 15 | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 123,821. | 16 | 177,305. | |
| Liabilities | 17 | Accounts payable and accrued expenses | | 17 | |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | | 25 | |
| | 26 | Total liabilities. Add lines 17 through 25 | 0. | 26 | 0. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 | Net assets without donor restrictions | | 27 | |
| | 28 | Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 | Capital stock or trust principal, or current funds | | 29 | |
| | 30 | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 | Retained earnings, endowment, accumulated income, or other funds | 123,821. | 31 | 177,305. |
| 32 | Total net assets or fund balances. | 123,821. | 32 | 177,305. | |
| 33 | Total liabilities and net assets/fund balances. | 123,821. | 33 | 177,305. | |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|----|--|----|----------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 206,039. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 152,555. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 53,484. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 123,821. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 177,305. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? Yes No

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? Yes No

b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits Yes No

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