

Form **990-EZ**

Department of the Treasury  
Internal Revenue Service

**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), 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

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

OMB No 1545-1150

**2000**

**Open to Public Inspection**

**A** For the 2000 calendar year, or tax year beginning September 1, 2000, and ending August 31, 20 01

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

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

**C** Name of organization  
**THE PARENT GUIDANCE CENTER, INC.**  
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
**PO BOX 3201**  
 City or town, state or country, and ZIP + 4  
**PETERBOROUGH NH 03458**

**D** Employer identification number  
**22-3181410**

**E** Telephone number  
**603 924-6306**

**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

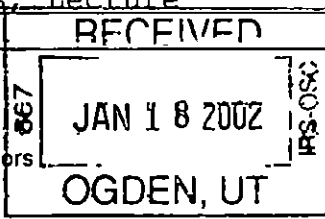
**K** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 46,027

**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  
Expenses  
Net Assets

1	Contributions, gifts, grants, and similar amounts received	1	23,135
2	Program service revenue including government fees and contracts	2	9,538
3	Membership dues and assessments	3	0
4	Investment income	4	1,289
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	0.00
6	Special events and activities (attach schedule)		
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	3,205
b	Less direct expenses other than fundraising expenses	6b	950
c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c	2,255.00
7a	Gross sales of inventory, less returns and allowances	7a	0
b	Less cost of goods sold	7b	0
c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	0.00
8	Other revenue (describe ▶ <u>Childcare, Donations, Lecture</u> )	8	8,860
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	45,077.00
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	16,941
13	Professional fees and other payments to independent contractors	13	11,533
14	Occupancy, rent, utilities, and maintenance	14	5,005
15	Printing, publications, postage, and shipping	15	9,836
16	Other expenses (describe ▶ <u>See Attachment A for full list.</u> )	16	5,042
17	<b>Total expenses</b> (add lines 10 through 16)	17	48,357.00
18	Excess or (deficit) for the year (line 9 less line 17)	18	-3,280.00
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)	19	30,061.00
20	Other changes in net assets or fund balances (attach explanation)	20	
21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	26,781.00



**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 37)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	12,331	22 4,854
23 Land and buildings	0	23
24 Other assets (describe ▶ <u>CD &amp; Money Market Accounts</u> )	17,730	24 21,927
25 <b>Total assets</b>	30,061.00	25 26,781.00
26 <b>Total liabilities</b> (describe ▶ _____)		26
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	30,061.00	27 26,781.00

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

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Part III Statement of Program Service Accomplishments (See Specific Instructions on page 38)		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>Parent Guidance &amp; Education</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>Parent Education Classes (with Childcare) courses help guide parents in techniques/skills to help families grow closer together. Helped approximately 300 people (Grants \$ 17,560)</u>	28a	17,560
29	<u>Single classes, lectures, fundraisers. Classes designed for personal services to single parents. Lectures on specific parenting concerns. Helped approx 21 people (Grants \$ 5,575)</u>	29a	5,575
30	----- ----- ----- (Grants \$ )	30a	
31	Other program services (attach schedule) (Grants \$ )	31a	
32	<b>Total program service expenses (add lines 28a through 31a)</b>	<b>32</b>	<b>23,135.00</b>

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
See Attachment B for full list.				
Elizabeth Broderick - 39 Prospect Hill, Hancock, NH 03449	Exec. Dir 20			
Bonnie Harris - 152 Windy Row Peterborough, NH 03458	Founding Dir			
Bert Broderick, 39 Prospect Hill, Hancock, NH 03449	President			
Libby Comeau - 8 Barisano Way Nashua, NH 03063	Secretary			

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		
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
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	0
39	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9	39a	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911	0	0
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	New Hampshire	
42	The books are in care of	Elizabeth Broderick at the PGC Telephone no 603 924-6306	
	Located at	PO Box 3201, Peterborough, NH ZIP + 4 03458	
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	43	

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

01/14/2002 Edward J. Juengst, Treasurer  
Date Type or print name and title



**Part III** Statements About Activities

	Yes	No
<b>1</b> 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	<b>1</b>	X
<b>2</b> 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:		
<b>a</b> Sale, exchange, or leasing of property?	<b>2a</b>	X
<b>b</b> Lending of money or other extension of credit?	<b>2b</b>	X
<b>c</b> Furnishing of goods, services, or facilities?	<b>2c</b>	X
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	<b>2d</b>	X
<b>e</b> Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions	<b>2e</b>	X
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.?	<b>3</b>	X
<b>4a</b> Do you have a section 403(b) annuity plan for your employees?	<b>4a</b>	X
<b>b</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 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) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	21,560	18,500	23,550	23,495	87,105.00
16 Membership fees received	25	845	1,651	2,435	4,956.00
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	26,680	20,217	20,715	28,870	96,482.00
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	997	16	31	19	1,063.00
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	49,262.00	39,578.00	45,947.00	54,819.00	89,606.00
24 Line 23 minus line 17	22,582.00	19,361.00	25,232.00	25,949.00	93,124.00
25 Enter 1% of line 23	492.62	395.78	459.47	548.19	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24				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 1996 through 1999 exceeded the amount shown in line 26a Enter the sum of all these excess amounts				26a
	c Total support for section 509(a)(1) test Enter line 24 column (e)				26b
	d Add Amounts from column (e) for lines 18 _____ 19 _____				26c
	22 _____ 26b _____				26d
	e Public support (line 26c minus line 26d total)				26e
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				N/A 26f %
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 (which is not open to public inspection) 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				
	(1999) 0	(1998) 0	(1997) 0	(1996) 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				
	(1999) 0	(1998) 0	(1997) 0	(1996) 0	
	c Add Amounts from column (e) for lines 15 87,105.00 16 4,956.00				
	17 96,482.00 20 _____ 21 _____				27c 88,543.00
	d Add Line 27a total 0.00 and line 27b total 0.00				27d 0.00
	e Public support (line 27c total minus line 27d total)				27e 88,543.00
	f Total support for section 509(a)(2) test Enter amount on line 23, column (e)				27f 89,606.00
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g 99.44 %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h 0.56 %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, 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 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)**

N/A

		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 7 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 N/A  
 Check here  b  if you checked "a" above and "limited control" provisions apply

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

**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	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	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 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

- 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)

	Yes	No	Amount
a		X	
b		X	
c		X	
d		X	
e		X	
f		X	
g		X	
h		X	
i			

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



The Parent Guidance Center Inc.

Attachment A

Fed Id # 22-3181410

Expense Item	Amount
Advertising	271 00
Bank Fees	28 20
Childcare Expense	2,196 64
Credit Card Fees	218 29
Dues	275 00
Liability Insurance	452 00
Payroll Taxes	1,256 56
Staff Development	110 00
Workers Comp Insurance	274 00
Adjustment to correct LY Fund bal error	<u>(40 00)</u>
<b>TOTAL Line 16</b>	<b>5,041 69</b>

THE PARENT GUIDANCE CENTER  
Staff

**Founding Director**

Bonnie Harris  
152 Windy Row  
Peterborough, NH 03458  
W 924-6639 H 924-9910  
bonnieharris@earthlink.net

**Executive Director**

Liz Broderick  
39 Prospect Hill Rd  
Hancock, NH 03449  
W 924-6306 H 525-4452  
broderickfamily@msn.com

**Administrative Assistant**

Jennifer Roy  
23 Gulf Rd.  
Peterborough, NH 03458  
H. 924-9151 W 924-6306  
itsnotjen@nhvt.net

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BOARD OF DIRECTORS, NOVEMBER 2001

Bert Broderick, President  
39 Prospect Hill Rd  
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W 924-3311 H 525-4452  
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