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## Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2013

Open to Public  
Inspection

A For the 2013 calendar year, or tax year beginning 04/01/13, and ending 03/31/14

B Check if applicable	C Name of organization <b>TWIN CITIES SCHOOLS' TELECOMMUNICATIONS GROUP</b>			D Employer identification number <b>41-1804970</b>
<input type="checkbox"/> Address change	Doing Business As <b>VOQAL TWIN CITIES</b>			E Telephone number <b>303-532-2852</b>
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) <b>P.O. BOX 6060</b>			Room/suite
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code <b>BOULDER CO 80306-6060</b>			G Gross receipts \$ <b>1,482,325</b>
<input type="checkbox"/> Terminated	F Name and address of principal officer <b>JOHN SCHWARTZ P.O. BOX 6060 BOULDER CO 80306-6060</b>			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return				H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
<input type="checkbox"/> Application pending				H(c) Group exemption number ►
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 4 ) <input type="checkbox"/> (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ► <b>WWW.TCSTG.ORG</b>				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►				L Year of formation <b>1983</b> M State of legal domicile <b>MN</b>

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:  
SEE SCHEDULE O2 Check this box ►  if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3	4
4	3
5	0
6	0
7a	2,196
7b	0

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

b Net unrelated business taxable income from Form 990-T, line 34

RECEIVED	Prior Year	Current Year
	0	0
	61,590	117,369
	70,806	-1,091,527
	418,650	473,660
	551,046	-500,498

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

REVENUE	Prior Year	Current Year
	0	0
	61,590	117,369
	70,806	-1,091,527
	418,650	473,660
	551,046	-500,498

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

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)

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

EXPENSES	Prior Year	Current Year
	160,941	145,400
	0	0
	177,513	120,314
	0	0
	204,110	165,152
	542,564	430,866
	8,482	-931,364

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

NET ASSETS OR FUND BALANCES	BEGINNING OF CURRENT YEAR	END OF YEAR
	4,500,105	5,126,284
	168,641	43,617
	4,331,464	5,082,667

## 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	 Signature of officer <b>ADAM MILLER</b> Type or print name and title			2/12/15
				Date <b>2/12/15</b>
Paid Preparer Use Only	Prep/Type preparer's name <b>ROBERT E. FABRY, CPA</b>	Preparer's signature 	Date <b>02/04/15</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P00757821</b>
	Firm's name ► <b>BAUERLE AND COMPANY, P.C.</b>		Firm's EIN ► <b>84-0817888</b>	
	7887 E BELLEVUE AVE STE 700			
	Firm's address ► <b>DENVER, CO 80111-6021</b>		Phone no <b>303-759-0089</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2013)

## 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:  
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  
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?  
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

 Yes  No Yes  No

4a (Code: ) (Expenses \$ 60,712 including grants of \$ ) (Revenue \$ )  
**THE ORGANIZATION DELIVERS INSTRUCTIONAL TELEVISION PROGRAMS TO ELEMENTARY AND SECONDARY SCHOOLS VIA BROADCAST ANTENNA AND THE INTERNET. THE BROADCAST ANTENNA WAS DE-INSTALLED IN FY14. ALL PROGRAMMING IS NOW AVAILABLE EXCLUSIVELY OVER THE INTERNET.**

4b (Code: ) (Expenses \$ 181,070 including grants of \$ 145,400 ) (Revenue \$ )  
**GRANTS IN SUPPORT OF THE ORGANIZATION'S PHILANTHROPIC VALUES.**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ 82,665 )  
**THE ORGANIZATION PROVIDED DATA SERVICES TO EDUCATIONAL AND NON PROFIT ENTITIES. THE PROGRAM REVENUE GENERATED WITHIN THE ORGANIZATION WAS \$118,339 AND THE PROGRAM EXPENSES WAS \$970. THE PROGRAM REVENUE AND EXPENSES FLOWING THROUGH TO THE ORGANIZATION FROM MOBILE CITIZEN SCHEDULE K-1 WERE \$22,775 AND \$129,617 RESPECTIVELY, NETTING TO A NET LOSS OF \$(106,842) OF WHICH ONLY \$(34,704) IS BEING TAKEN AS A LOSS. THE \$34,704 REPRESENTS THE REMAINING INVESTMENT IN THE ENTITY. THE SUM OF THE PROGRAM REVENUE AND EXPENSES FROM BOTH WITHIN THE ORGANIZATION AND MOBILE CITIZEN SCHEDULE K-1 WAS \$82,665.**

4d Other program services (Describe in Schedule O )

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

4e Total program service expenses ► 241,782

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

## Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**  
 Check if Schedule O contains a response or note to any line in this Part V

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a **17**

1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1b **0**

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a **0**

2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 2b

3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a **X**

3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O 3b **X**

4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a **X**

4b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts 4b

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a **X**

5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b **X**

5c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c

6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a **X**

6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b

7 **Organizations that may receive deductible contributions under section 170(c).**

7a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a

7b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b

7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c

7d If "Yes," indicate the number of Forms 8282 filed during the year 7d

7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e

7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f

7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g

7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h

8 **Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8

9 **Sponsoring organizations maintaining donor advised funds.**

9a Did the organization make any taxable distributions under section 4966? 9a

9b Did the organization make a distribution to a donor, donor advisor, or related person? 9b

10 **Section 501(c)(7) organizations.** Enter

10a Initiation fees and capital contributions included on Part VIII, line 12 10a

10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b

11 **Section 501(c)(12) organizations.** Enter:

11a Gross income from members or shareholders 11a

11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 11b

12a **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? 12a

12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b

13 **Section 501(c)(29) qualified nonprofit health insurance issuers.**

13a Is the organization licensed to issue qualified health plans in more than one state? 13a

**Note.** See the instructions for additional information the organization must report on Schedule O

13b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b

13c Enter the amount of reserves on hand 13c

14a Did the organization receive any payments for indoor tanning services during the tax year? 14a **X**

14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year  
 If there are material differences in voting rights among members of the governing body, or  
 if the governing body delegated broad authority to an executive committee or similar  
 committee, explain in Schedule O

1a **4**

1b Enter the number of voting members included in line 1a, above, who are independent

1b **3**

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with  
 any other officer, director, trustee, or key employee?

2 **X**

3 Did the organization delegate control over management duties customarily performed by or under the direct  
 supervision of officers, directors, or trustees, or key employees to a management company or other person?

3 **X**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?

4 **X**

5 Did the organization become aware during the year of a significant diversion of the organization's assets?

5 **X**

6 Did the organization have members or stockholders?

6 **X**

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint  
 one or more members of the governing body?

7a **X**

b Are any governance decisions of the organization reserved to (or subject to approval by) members,  
 stockholders, or persons other than the governing body?

7b **X**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body?

8a **X**

b Each committee with authority to act on behalf of the governing body?

8b **X**

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at  
 the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

9 **X**

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates?

10a **X**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters,  
 affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?

10b **X**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?

11a **X**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990.

12a Did the organization have a written conflict of interest policy? If "No," go to line 13

12a **X**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

12b **X**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"  
 describe in Schedule O how this was done

12c **X**

13 Did the organization have a written whistleblower policy?

13 **X**

14 Did the organization have a written document retention and destruction policy?

14 **X**

15 Did the process for determining compensation of the following persons include a review and approval by  
 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official

15a **X**

b Other officers or key employees of the organization

15b **X**

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement  
 with a taxable entity during the year?

16a **X**

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its  
 participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the  
 organization's exempt status with respect to such arrangements?

16b **X**

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only)  
 available for public inspection. Indicate how you made these available. Check all that apply

Own website  Another's website  Upon request  Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and  
 financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the  
 organization ► **HAZEL J. BOLSOVER**

655 SOUTH SUNSET STREET, SUITE A  
 CO 80501 303-532-2852

LONGMONT

**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**

1a 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.

List persons in the following order: individual trustees or directors, institutional trustees; officers; key employees, highest compensated employees, and former such persons

 Check this box if neither the organization nor any related organizations 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
		Officer	Director	Institutional trustee	Individual trustee	Key employee	Highest compensated			
(1) JOHN SCHWARTZ PRESIDENT & DIRECTOR	3.60 0.00	X		X				11,099	0	3,695
(2) DAVID MCKAY DIRECTOR	1.00 0.00	X						3,540	0	0
(3) NEAL GOSMAN TREASURER	1.00 0.00	X		X				825	0	0
(4) DENISE MAYOTTE EXEC VP & SECRETARY	1.00 0.00	X		X				0	0	0
(5) HAZEL BOLSOVER BUSINESS MANAGER	6.80 0.00				X			12,080	0	2,113
(6) PATRICIA DWYER CFO	7.50 0.00				X			10,368	0	2,036
(7) ADAM MILLER ASSISTANT SECRETARY	4.10 0.00				X			7,962	0	2,307
(8)										
(9)										
(10)										
(11)										

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(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 director or director or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(12)									
(13)									
(14)									
(15)									
(16)									
(17)									
(18)									
(19)									

1b Sub-total	►	45,874	10,151
c Total from continuation sheets to Part VII, Section A	►		
d Total (add lines 1b and 1c)	►	45,874	10,151

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 0

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►	0	

## Part VIII Statement of Revenue

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

Contributions, Gifts, Grants and Other Similar Amounts		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a-1f	\$				
h Total. Add lines 1a-1f	►				
Program Service Revenue		Busn Code			
2a MOBILE CITIZEN INCOME		900099	117,369	117,369	
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	►	117,369			
3 Investment income (including dividends, interest, and other similar amounts)	►	74,748			74,748
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►	506,168			506,168
6a Gross rents	(i) Real	(ii) Personal			
b Less rental exps					
c Rental inc or (loss)					
d Net rental income or (loss)	►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	816,548				
b Less cost or other basis & sales exps	1,982,823				
c Gain or (loss)	-1,166,275				
d Net gain or (loss)	►	-1,166,275			-1,166,275
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)					
See Part IV, line 18	a				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events	►				
9a Gross income from gaming activities					
See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities	►				
10a Gross sales of inventory, less returns and allowances					
a					
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory	►				
Miscellaneous Revenue	Busn Code				
11a K-1 EBS SUPPORT SERVICES, LLC	561000	2,196		2,196	
b K-1 MOBILE CITIZEN, LLC	517919	-34,704	-34,704		
c					
d All other revenue					
e Total. Add lines 11a-11d	►	-32,508			
12 Total revenue. See instructions	►	-500,498	82,665	2,196	-585,359

**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 governments and organizations in the U.S. See Part IV, line 21	145,400	145,400		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	59,187		59,187	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,863	23,598	12,265	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	15,758	3,775	11,983	
10 Payroll taxes	9,506	1,517	7,989	
11 Fees for services (non-employees):				
a Management	5,234		5,234	
b Legal	2,700		2,700	
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17	14,367		14,367	
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)	11,788	11,788		
12 Advertising and promotion	956	956		
13 Office expenses	25,444	614	24,830	
14 Information technology	6,594	6,594		
15 Royalties				
16 Occupancy	8,473		8,473	
17 Travel	34,604	3,903	30,701	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,897	537	1,360	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,568		1,568	
23 Insurance	7,116		7,116	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a RESEARCH & DEVELOPMENT	17,406	17,406		
b TOWER RENT AND STORAGE	15,526	15,526		
c LICENSES	6,659	6,211	448	
d DUES AND SUBSCRIPTIONS	2,823	2,573	250	
e All other expenses	1,997	1,384	613	
25 Total functional expenses. Add lines 1 through 24e	430,866	241,782	189,084	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	276,272	1	81,729
	2 Savings and temporary cash investments	1,180,737	2	996,276
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	7,503	4	119,730
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,882	9	373
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	6,155		
	b Less: accumulated depreciation	4,581	10c	1,574
	11 Investments—publicly traded securities	2,559,144	11	3,417,854
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11	461,424	13	508,748
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	<b>4,500,105</b>	<b>16</b>	<b>5,126,284</b>	
Liabilities	17 Accounts payable and accrued expenses	107,848	17	43,617
	18 Grants payable		18	
	19 Deferred revenue	60,793	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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	
	<b>26 Total liabilities.</b> Add lines 17 through 25	<b>168,641</b>	<b>26</b>	<b>43,617</b>
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,331,464	27	5,082,667
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	<b>33 Total net assets or fund balances</b>	<b>4,331,464</b>	<b>33</b>	<b>5,082,667</b>
	<b>34 Total liabilities and net assets/fund balances</b>	<b>4,500,105</b>	<b>34</b>	<b>5,126,284</b>

**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	-500,498
2 Total expenses (must equal Part IX, column (A), line 25)	2	430,866
3 Revenue less expenses. Subtract line 2 from line 1	3	-931,364
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,331,464
5 Net unrealized gains (losses) on investments	5	1,657,585
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	24,982
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,082,667

**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

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

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

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?

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?

If the organization changed either its oversight process or selection process during the tax year, explain in 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?

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 in Schedule O and describe any steps taken to undergo such audits.

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**Open to Public  
Inspection

Name of the organization

**TWIN CITIES SCHOOLS  
TELECOMMUNICATIONS GROUP**

Employer identification number

**41-1804970****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

a Total number of conservation easements  
b Total acreage restricted by conservation easements  
c Number of conservation easements on a certified historic structure included in (a)  
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year

 Yes  No

►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year  
► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)?

 Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$  
(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ► \$  
b Assets included in Form 990, Part X ► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Yes	No
3a(i)	
3a(ii)	
3b	

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	6,155		4,581	1,574
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) )

► 1,574

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►</b>		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) INDEPENDENT SPECTRUM, LLC	<b>451,488</b>	<b>COST</b>
(2) EBS SUPPORT SERVICES, LLC	<b>57,260</b>	<b>COST</b>
(3) PUBLIC TV FINANCING, LLC		<b>COST</b>
(4) MOBILE CITIZEN, LLC		<b>COST</b>
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►</b>	<b>508,748</b>	

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►</b>	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►</b>	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total revenue, gains, and other support per audited financial statements	1
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a Net unrealized gains on investments	2a
b Donated services and use of facilities	2b
c Recoveries of prior year grants	2c
d Other (Describe in Part XIII.)	2d
e Add lines 2a through 2d	2e
3 Subtract line 2e from line 1	3
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a Investment expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIII.)	4b
c Add lines 4a and 4b	4c
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 )	5

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1 Total expenses and losses per audited financial statements	1
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a Donated services and use of facilities	2a
b Prior year adjustments	2b
c Other losses	2c
d Other (Describe in Part XIII.)	2d
e Add lines 2a through 2d	2e
3 Subtract line 2e from line 1	3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1.	
a Investment expenses not included on Form 990, Part VIII, line 7b	4a
b Other (Describe in Part XIII.)	4b
c Add lines 4a and 4b	4c
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 )	5

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.



**SCHEDULE I**  
**(Form 990)**
**Grants and Other Assistance to Organizations,  
 Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

Department of the Treasury  
Internal Revenue Service
**TWIN CITIES SCHOOLS'  
 TELECOMMUNICATIONS GROUP**
**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	(1)	PUBLIC COMMUNICATORS, INC. P.O. BOX 44099	CO 80201-4099	51-0173482	501C3	37,500			MEDIA
(2)	(2)	WINIKUR PRODUCTIONS 516 E 2ND AVE. DENVER	MA 02127	04-2738458	501C3	10,000			MEDIA
(3)	(3)	NEW MEDIA VENTURE FUND 10114 TORNEY AVE. SAN FRANCISCO	CA 94129	94-3153687	501C4	7,500			CORE SUPPORT
(4)	(4)	IN PROGRESS 213 FRONT AVENUE SAINT PAUL	MN 55117	41-1603279	501C3	25,000			MIS/EDUCATION
(5)	(5)	FAIR VOTE MINNESOTA PO BOX 19440	MN 55419	01-0911420	501C4	25,000			BALLOT INITIATIVE
(6)	(6)	TAKE ACTION MINNESOTA 705 RAYMO SUITE 100 ST PAUL	MN 55114	20-3338691	501C4	35,000			VOTER TURN OUT
(7)	(7)								
(8)	(8)								
(9)	(9)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.  
DAA
 ▲ 2  
 ▲ 3  
 ▲ 3  
 Schedule I (Form 990) (2013)

 OMB No 1545-0047  
**2013**  
**Open to Public,  
 Inspection**
Name of the organization  
**TWIN CITIES SCHOOLS'  
 TELECOMMUNICATIONS GROUP**Employer identification number  
**41-1804970**► Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

► Attach to Form 990.

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**PART IV - ADDITIONAL INFORMATION**

**SCHEDULE I, PART I, LINE 2: PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IN U.S. SCHEDULE I, PART I, LINE 2**

IN THE CASE OF APPLICANTS WITH WHOM THE ORGANIZATION HAS A FORMAL GRANT AGREEMENT, THE AGREEMENT OUTLINES WHEN THE PAYMENTS ARE TO BE MADE AND USUALLY REQUIRES THE GRANTEE TO SUBMIT A REPORT, IN DETAIL, EXPLAINING HOW THEY USED THE FUNDS IN A NARRATIVE OF THEIR WORK. THE REPORTS ARE THEN REVIEWED BY ONE OR MORE STAFF MEMBERS OR CONTRACT CONSULTANT. IF THERE IS ANY DISCREPANCY, THE FINAL PAYMENT WOULD NOT BE MADE UNTIL THE PROBLEM HAS

Schedule I (Form 990) (2013) **TWIN CITIES SCHOOLS** Page 2

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance		(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

**Part IV Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

BEEN CORRECTED.

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

 Department of the Treasury  
 Internal Revenue Service

**Transactions With Interested Persons**

OMB No 1545-0047

**2013**Open To Public  
Inspection

► Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b  
 ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.  
 ► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

 Name of the organization **TWIN CITIES SCHOOLS'** **TELECOMMUNICATIONS GROUP** Employer identification number **41-1804970**
**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ► \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
						To	From	Yes	No	Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											

Total ► \$ \_\_\_\_\_

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
(1) EBS SUPPORT SERVICES, LLC	KEY EMPLOYEES	148,705	REIMBURSEMENT	X	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

**SCHEDULE L, PART V - ADDITIONAL INFORMATION****SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:****(A) NAME OF PERSON: EBS SUPPORT SERVICES, LLC****(D) DESCRIPTION OF TRANSACTION: REIMBURSEMENT FOR SHARED COSTS****SCHEDULE L, PART IV****BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:**

EBS SUPPORT SERVICES LLC IS OWNED BY FIVE MEMBERS WHICH ARE ALL NONPROFIT ORGANIZATIONS. TCSTG IS A MEMBER OF EBS SUPPORT SERVICES LLC AND HAS A 13.81% INTEREST. EBS SUPPORT SERVICES WAS CREATED FOR THE PURPOSE OF LEASING PERSONNEL AND PROVIDING SHARED ADMINISTRATIVE SERVICES TO ITS MEMBERS. THE APPORTIONED MANAGER OF EBS SUPPORT SERVICES IS THE PRESIDENT AND DIRECTOR OF TCSTG. FOUR KEY EMPLOYEES OF EBS SUPPORT SERVICES DEVOTE PART OF THEIR TIME TO TCSTG BUSINESS: JOHN SCHWARTZ, ADAM MILLER, PATRICIA DWYER, AND HAZEL BOLSOVER. TCSTG REIMBURSES EBS SUPPORT SERVICES FOR THE COST OF THE LEASED PERSONNEL, INCLUDING KEY EMPLOYEES. THE AMOUNT LISTED ABOVE INCLUDES ALL COMPENSATION AND BENEFITS PAID TO THESE KEY EMPLOYEES. THE AMOUNT LISTED ABOVE ALSO INCLUDES SALARY AND BENEFITS FOR OTHER SHARED EMPLOYEES AS WELL AS REIMBURSEMENT FOR SUCH ITEMS AS SHARED OFFICE SPACE, EQUIPMENT, AND OTHER OPERATING EXPENSES.

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

**TOTAL AMOUNT PAID TO EBS SUPPORT SERVICES: \$148,705**

<b>PERSONNEL COSTS</b>	<b>91,765</b>
<b>PAYROLL TAXES &amp; BENEFITS</b>	<b>25,265</b>
<b>OTHER OPERATING EXPENSES</b>	<b>23,202</b>
<b>RENT</b>	<b>8,473</b>

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.  
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

**TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP**

Employer identification number  
**41-1804970**

**FORM 990 - ORGANIZATION'S MISSION**

THE CORPORATION IS ORGANIZED AND WILL BE OPERATED EXCLUSIVELY FOR  
"CHARITABLE, SCIENTIFIC AND EDUCATIONAL" AND "SOCIAL WELFARE" PURPOSES  
WITHIN THE MEANING OF SECTIONS 501(C) (3) AND 501(C) (4), RESPECTIVELY, OF  
THE INTERNAL REVENUE CODE. TO THIS END, THE NONPROFIT SHALL UNDERTAKE  
ACTIVITIES TO:

SUPPORT THE PROVISION OF QUALITY AND DIVERSE INSTRUCTIONAL MEDIA CONTENT  
AND CAPABILITIES TO EDUCATORS AND STUDENTS, INCLUDING, BUT NOT LIMITED TO,  
DATA SERVICES AND INSTRUCTIONAL VIDEO;

FOSTER OPEN, HONEST AND OUTSPOKEN MEDIA THAT HELP USERS TO BE A POPULAR  
DEMOCRATIC CHECK ON BOTH GOVERNMENT POWER AND CONCENTRATED PRIVATE  
PRIVILEGE;

EXPAND THE DISSEMINATION OF MEDIA, AND POINTS OF VIEW CARRIED BY THEM, THAT  
OFFER DISSENTING, ALTERNATIVE, OR CRITICALLY CONSTRUCTIVE INFORMATION AND  
CONCEPTS TO THE MARKETPLACE OF IDEAS IN BOTH LOCAL AND GLOBAL CONTEXTS;

ENGAGE IN ADDITIONAL SOCIAL WELFARE, CHARITABLE, SCIENTIFIC, AND/OR  
EDUCATIONAL ACTIVITIES AS ARE CONSISTENT WITH OPERATIONS THAT MAY BE  
UNDERTAKEN BY ORGANIZATIONS DESCRIBED IN, AND THUS EXEMPT FROM TAXATION  
UNDER, SECTION 501(C) (4) OF THE INTERNAL REVENUE CODE, AS NOW ENACTED OR  
HEREAFTER AMENDED.

Name of the organization

TWIN CITIES SCHOOLS'

Employer identification number

41-1804970

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENT  
THE ORGANIZATION THROUGH ITS INVESTMENT IN AN UNRELATED ORGANIZATION  
TAXABLE AS A PARTNERSHIP UNDERTOOK ACTIVITIES TO EXPAND THE DISSEMINATION  
OF MEDIA, AND POINTS OF VIEW CARRIED BY THEM, THAT OFFER DISSENTING,  
ALTERNATIVE, OR CRITICALLY CONSTRUCTIVE INFORMATION AND CONCEPTS TO THE  
MARKETPLACE OF IDEAS IN BOTH LOCAL AND GLOBAL CONTEXTS.

FORM 990, PART VI, LINE 8B - DOCUMENTATION BY COMMITTEE EXPLANATION  
THE ORGANIZATION DOES NOT HAVE A COMMITTEE WITH AUTHORITY TO ACT ON BEHALF  
OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
THE 990 IS REVIEWED BY THE ORGANIZATION'S ACCOUNTANTS, BUSINESS MANAGER,  
CFO, AND AT LEAST ONE CORPORATE OFFICER. ADDITIONALLY THE FORM IS PRESENTED  
TO THE BOARD MEMBERS BEFORE IT IS FILED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
EACH RESPONSIBLE PERSON WHO IS A DIRECTOR OR OFFICER HAS A DUTY TO DISCLOSE  
TO THE BOARD (OR TO ANY COMMITTEE OF THE BOARD THAT IS CONSIDERING A  
DECISION TO WHICH THE CONFLICT APPLIED) THE MATERIAL FACTS OF ANY PROPOSED  
TRANSACTION OR ACTION OF THE ORGANIZATION IN WHICH SUCH RESPONSIBLE PERSON  
HAS ANY CONFLICTS. EACH RESPONSIBLE PERSON WHO IS A STAFF MEMBER, HAS A  
DUTY TO DISCLOSE TO THE BUSINESS MANAGER OF THE ORGANIZATION AND HIS/HER  
IMMEDIATE SUPERVISOR THE MATERIAL FACTS OF ANY PROPOSED TRANSACTION OF THE  
ORGANIZATION IN WHICH SUCH PERSON HAS ANY CONFLICT. IMPLEMENTATION OF THE  
CONFLICT OF INTEREST POLICY RELIES ON SUCH DISCLOSURE. A RESPONSIBLE PERSON  
WHO FAILS TO FOLLOW THE PROTOCOLS ESTABLISHED IN THE CONFLICT OF INTEREST

Name of the organization

TWIN CITIES SCHOOLS'

Employer identification number

41-1804970

POLICY SHALL BE SUBJECT TO MEANINGFUL DISCIPLINARY ACTION BY THE BOARD OF DIRECTORS UP TO AND INCLUDING REMOVAL FROM THE BOARD OR THEIR POSITION WITHIN THE ORGANIZATION.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL ALL SERVICES PERFORMED ARE FROM SHARED EMPLOYEES OF A SHARED SERVICES COMPANY. THE COMPANY HAS AN OVERSIGHT COMMITTEE MADE UP OF BOARD MEMBERS OF NOT-FOR-PROFIT ORGANIZATIONS THAT IT SERVES. THIS OVERSIGHT COMMITTEE HAS BEEN CHARGED BY THE NOT-FOR-PROFIT ORGANIZATION BOARDS TO OVERSEE PERSONNEL MATTERS INCLUDING EXECUTIVE AND STAFF COMPENSATION. STAFF PREPARED A SALARY BENCHMARKING REPORT FOR ALL STAFF POSITIONS THAT DESCRIBE EACH POSITION AND COMPARED THE POSITION TO A STATE NONPROFIT ORGANIZATION'S 2012 SALARY SURVEY. TOP POSITIONS WERE ALSO COMPARED TO DATA IN GUIDESTAR'S COMPENSATION REPORT RELEASED IN SEPTEMBER 2012. IN ADDITION THE CEO SALARY WAS COMPARED TO SALARY INFORMATION FROM SIMILAR ORGANIZATIONS' FORM 990 FOR THE LAST THREE YEARS. THIS REPORT AND SUPPORTING DOCUMENTATION WAS REVIEWED IN DEPTH BY THE OVERSIGHT COMMITTEE WHICH SUMMARIZED ITS REVIEW TO ALL OF THE BOARDS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS SEE THE EXPLANATION SHOWN FOR FORM 990, PART VI, LINE 15A.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

TWIN CITIES SCHOOLS'

Employer identification number

41-1804970

## FORM 990, PART VII - RELATED ORGANIZATIONS

EBS SUPPORT SERVICES, LLC (D/B/A VOQAL) IS OWNED BY FIVE MEMBERS WHICH ARE ALL NONPROFIT ORGANIZATIONS. VOQAL TWIN CITIES IS A MEMBER OF VOQAL AND HAS A 13.81% INTEREST. VOQAL WAS CREATED FOR THE PURPOSE OF LEASING PERSONNEL AND PROVIDING SHARED ADMINISTRATIVE SERVICES TO ITS MEMBERS. CERTAIN KEY EMPLOYEES INCLUDING SCHWARTZ, MILLER, DWYER, AND BOLSOVER LISTED ABOVE IN PART VII, SECTION A, WORK WITH VOQAL TO PROVIDE THEIR SERVICES TO VOQAL'S MEMBERS AND OTHER COMPANIES THE MEMBERS JOINTLY OWN. VOQAL TWIN CITIES REIMBURSED VOQAL FOR THE PERSONNEL COST OF THESE KEY EMPLOYEES. THE AMOUNTS LISTED ABOVE INCLUDES COMPENSATION PAID TO THESE KEY EMPLOYEES.

**SCHEDULE R**  
**(Form 990)**
**2013**
**Open to Public  
Inspection**
**Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

 Department of the Treasury  
 Internal Revenue Service

 Name of the organization  
**TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP**

 Employer identification number  
**41-1804970**
**Related Organizations and Unrelated Partnerships**

- Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
- Attach to Form 990.
- See separate instructions.

**► Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**
**Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

**Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.**

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(k) Percentage ownership	
									Yes	No
(1)										
(2)										
(3)										
(4)										

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

## Part V Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
(1) INDEPENDENT SPECTRUM LLC P.O. BOX 6060 BOULDER CO 80306	41-2183115 EDUCATION	CO	ROYALTIES	X	177,013	451,490	X		N/A	X	9.10
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
(11)											

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions).

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