

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 04-01-2018, and ending 03-31-2019**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

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

Doing business as  
VOQAL TWIN CITIES

Number and street (or P O box if mail is not delivered to street address) Room/suite  
PO BOX 6060

City or town, state or province, country, and ZIP or foreign postal code  
BOULDER, CO 803066060

**D** Employer identification number  
41-1804970

**E** Telephone number  
(303) 532-2852

**G** Gross receipts \$ 2,085,968

**F** Name and address of principal officer  
JOHN SCHWARTZ  
PO BOX 6060  
BOULDER, CO 803066060

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( 4 ) ◀ (insert no)  4947(a)(1) or  527

**J** Website: ▶ WWW TCSTG ORG

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1983

**M** State of legal domicile  
MN

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
SEE SCHEDULE O

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	5
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	0
<b>6</b> Total number of volunteers (estimate if necessary)	0
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	-12,471
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	-12,471

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	0	0
<b>9</b> Program service revenue (Part VIII, line 2g)	0	0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	289,266	187,272
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	551,552	565,765
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	840,818	753,037
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	210,350	242,000
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0	0
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	365,796	356,278
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	576,146	598,278
<b>19</b> Revenue less expenses Subtract line 18 from line 12	264,672	154,759
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	6,086,630	6,180,333
<b>21</b> Total liabilities (Part X, line 26)	100,637	97,538
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	5,985,993	6,082,795

**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: \*\*\*\*\* Date: 2019-10-11

ADAM MILLER CEO/ASSISTANT SECRETARY  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Preparer's signature: Date: 2019-10-11

Check  if self-employed PTIN: P00757821

Firm's name: ▶ WIPFLI LLP Firm's EIN: ▶ 39-0758449

Firm's address: ▶ 7887 E BELLEVIEW AVE SUITE 700 DENVER, CO 80111 Phone no: (303) 759-0089

**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?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses \$ 39,123 including grants of \$ 27,000 ) (Revenue \$ )  
See Additional Data

**4b** (Code ) (Expenses \$ 248,427 including grants of \$ 215,000 ) (Revenue \$ )  
See Additional Data

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
See Additional Data

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** ▶ 287,550

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political activities, lobbying, and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 23 through 38 regarding compensation, tax-exempt bond issues, 501(c)(3) organizations, and other IRS requirements.

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 [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

<b>2a</b> 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 . . . . .		<b>2a</b>	0		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		<b>2b</b>			
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .		<b>3a</b>		No	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i>		<b>3b</b>			
<b>4a</b> 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)? . . . . .		<b>4a</b>		No	
<b>b</b> If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		<b>5a</b>		No	
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>5b</b>		No	
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .		<b>5c</b>			
<b>6a</b> 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? . . . . .		<b>6a</b>		No	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		<b>6b</b>			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b> 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? . . . . .		<b>7a</b>		No	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		<b>7b</b>			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		<b>7c</b>		No	
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		<b>7d</b>			
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>7e</b>			
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		<b>7f</b>			
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .		<b>7g</b>			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .		<b>7h</b>			
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .		<b>8</b>			
<b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .		<b>9a</b>			
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .		<b>9b</b>			
<b>10 Section 501(c)(7) organizations.</b> Enter					
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		<b>10a</b>			
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter					
<b>a</b> Gross income from members or shareholders . . . . .		<b>11a</b>			
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .		<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		<b>12a</b>			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year		<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O		<b>13a</b>			
<b>b</b> 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 . . . . .		<b>13b</b>			
<b>c</b> Enter the amount of reserves on hand . . . . .		<b>13c</b>			
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .		<b>14a</b>		No	
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i>		<b>14b</b>			
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .		<b>15</b>		No	
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .		<b>16</b>		No	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (5); 1b Enter the number of voting members included in line 1a, above, who are independent (4); 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? (No); 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? (Yes); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (Yes); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 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? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (No); 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 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (No); 11b 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 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (No); 14 Did the organization have a written document retention and destruction policy? (No); 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? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); 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? (No); 16b 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?

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed: MN
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply: [ ] Own website, [ ] Another's website, [X] 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, address, and telephone number of the person who possesses the organization's books and records: BECKY SCHOTT 825 DELAWARE AVE SUITE 500 LONGMONT, CO 80501 (303) 532-2854





**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>			
	<b>b</b> Membership dues . . .	<b>1b</b>			
	<b>c</b> Fundraising events . . .	<b>1c</b>			
	<b>d</b> Related organizations	<b>1d</b>			
	<b>e</b> Government grants (contributions)	<b>1e</b>			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ _____				
<b>h Total.</b> Add lines 1a-1f . . . . .					

<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> _____						
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue						
<b>9 Total.</b> Add lines 2a-2f . . . . .							

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			160,578			160,578	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties . . . . .			656,547			656,547	
	<b>6a</b> Gross rents	(i) Real	(ii) Personal					
		<b>b</b> Less rental expenses						
		<b>c</b> Rental income or (loss)						
		<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		<b>b</b> Less cost or other basis and sales expenses						
		<b>c</b> Gain or (loss)						
		<b>d</b> Net gain or (loss) . . . . .			26,694			26,694
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>						
		<b>b</b> Less direct expenses . . . . .	<b>b</b>					
		<b>c</b> Net income or (loss) from fundraising events . . . . .						
	<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>						
<b>b</b> Less direct expenses . . . . .		<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .								
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>							
	<b>b</b> Less cost of goods sold . . . . .	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory . . . . .							
<b>Miscellaneous Revenue</b>		<b>Business Code</b>						
<b>11a</b> K-1 EBS SUPPORT SERVICES, LLC		561000	-12,471			-12,471		
<b>b</b> K-1 MOBILE CITIZEN, LLC		517919	-78,311		-78,311			
<b>c</b>								
<b>d</b> All other revenue . . . . .								
<b>e Total.</b> Add lines 11a-11d . . . . .			-90,782					
<b>12 Total revenue.</b> See Instructions . . . . .			753,037	-78,311	-12,471		843,819	

**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	242,000	242,000		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees.				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
<b>7</b> Other salaries and wages.				
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).				
<b>9</b> Other employee benefits.				
<b>10</b> Payroll taxes.				
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management	236,466	22,966	213,500	
<b>b</b> Legal	13,960		13,960	
<b>c</b> Accounting	2,500		2,500	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees	25,925		25,925	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion.				
<b>13</b> Office expenses.	4,262	2,199	2,063	
<b>14</b> Information technology.				
<b>15</b> Royalties.				
<b>16</b> Occupancy.				
<b>17</b> Travel.	30,928		30,928	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials.				
<b>19</b> Conferences, conventions, and meetings.				
<b>20</b> Interest.				
<b>21</b> Payments to affiliates.				
<b>22</b> Depreciation, depletion, and amortization.				
<b>23</b> Insurance.	3,141		3,141	
<b>24</b> 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.)				
<b>a</b> FELLOWSHIP GRANTS	19,800	19,800		
<b>b</b> ROYALTY EXPENSE	18,200		18,200	
<b>c</b> BOARD OF DIRECTOR FEES	705	585	120	
<b>d</b> LICENSES, PERMITS, FEES	391		391	
<b>e</b> All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e.	598,278	287,550	310,728	0
<b>26 Joint costs.</b> 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 IX

			(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b>	Cash—non-interest-bearing . . . . .	291,406	<b>1</b>	429,281
	<b>2</b>	Savings and temporary cash investments . . . . .	636,206	<b>2</b>	542,669
	<b>3</b>	Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b>	Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b>	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b>	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 . . . . .		<b>6</b>	
	<b>7</b>	Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b>	Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b>	Prepaid expenses and deferred charges . . . . .	4,875	<b>9</b>	1,971
	<b>10a</b>	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	<b>b</b>	Less accumulated depreciation		<b>10c</b>	
	<b>11</b>	Investments—publicly traded securities . . . . .	4,484,531	<b>11</b>	4,546,224
	<b>12</b>	Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b>	Investments—program-related See Part IV, line 11 . . . . .	669,612	<b>13</b>	660,188
	<b>14</b>	Intangible assets . . . . .		<b>14</b>	
	<b>15</b>	Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	6,086,630	<b>16</b>	6,180,333	
<b>Liabilities</b>	<b>17</b>	Accounts payable and accrued expenses . . . . .	47,787	<b>17</b>	44,688
	<b>18</b>	Grants payable . . . . .		<b>18</b>	
	<b>19</b>	Deferred revenue . . . . .	52,850	<b>19</b>	52,850
	<b>20</b>	Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b>	Escrow or custodial account liability Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b>	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 . . . . .		<b>22</b>	
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b>	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		<b>25</b>	
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	100,637	<b>26</b>	97,538
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b>	Unrestricted net assets	5,985,993	<b>27</b>	6,082,795
	<b>28</b>	Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b>	Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	<b>30</b>	Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b>	Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b>	Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b>	<b>Total net assets or fund balances</b> . . . . .	5,985,993	<b>33</b>	6,082,795	
<b>34</b>	<b>Total liabilities and net assets/fund balances</b> . . . . .	6,086,630	<b>34</b>	6,180,333	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	753,037
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	598,278
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	154,759
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	5,985,993
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-57,957
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	6,082,795

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 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

	Yes	No
<b>2a</b>		No
<b>2b</b>		No
<b>2c</b>		
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 41-1804970

**Name:** TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP

Form 990 (2018)

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**Form 990, Part III, Line 4a:**

VOQAL'S EDUCATION OPPORTUNITY PROJECT AIMS TO MEASURABLY REDUCE EDUCATIONAL OPPORTUNITY GAPS BY PROVIDING CAPITAL AND STRATEGIC ADVICE TO ENTREPRENEURS AND ORGANIZATIONS WORKING TO IMPROVE EDUCATIONAL OUTCOMES FOR DISADVANTAGED POPULATIONS

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**Form 990, Part III, Line 4b:**

GRANTS IN SUPPORT OF THE ORGANIZATION'S PHILANTHROPIC VALUES

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**Form 990, Part III, Line 4c:**

THE ORGANIZATION PROVIDED DATA SERVICES TO EDUCATIONAL, SOCIAL WELFARE AND NON PROFIT ENTITIES THROUGH ITS INVESTMENT IN MOBILE CITIZEN, LLC  
THE PROGRAM REVENUE AND EXPENSES FLOWING THROUGH TO THE ORGANIZATION FROM MOBILE CITIZEN SCHEDULE K-1 WERE \$359,117 AND \$437,428  
RESPECTIVELY, NETTING TO A LOSS OF \$(78,311)

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**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**▶ Attach to Form 990.**  
**▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**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" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> 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	
<b>6</b> 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" on 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 Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**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?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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)** Revenue included on 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** Revenue included on 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**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 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" on 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
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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 on 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
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>(ii)</b> related organizations . . . . .  |     |    |
| <b>b</b> If "Yes" on 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

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

Complete if the organization answered "Yes" on 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				0

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on 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.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on 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	442,536	C
(2) EBS SUPPORT SERVICES, LLC	89,286	C
(3) MOBILE CITIZEN, LLC	65,245	C
(4) PAIRIN INC	20,140	C
(5) EDUCATION MODIFIED INC	17,802	C
(6) NEPRIS INC	14,763	C
(7) SCHOOL RUNNER LLC	10,416	C
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )	660,188	

**Part IX Other Assets.** Complete if the organization answered 'Yes' on 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.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

**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' on Form 990, Part IV, line 12a.

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

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

**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

Return Reference	Explanation	
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**Part XIII** **Supplemental Information (continued)**

Return Reference	Explanation
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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

Department of the  
Treasury  
Internal Revenue Service

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization  
TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP

Employer identification number  
41-1804970

**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?  Yes  No
- 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 Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on 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

(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 noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .	5
3	Enter total number of other organizations listed in the line 1 table . . . . .	8

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash 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.

Return Reference	Explanation
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 IF THERE IS ANY DISCREPANCY, THE FINAL PAYMENT WOULD NOT BE MADE UNTIL THE PROBLEM HAS BEEN CORRECTED

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 41-1804970  
**Name:** TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
ALLIANCE FOR A BETTER MINNESOTA 1600 UNIVERSITY AVE W 309B ST PAUL, MN 55104	26-0317208	501(C)4	40,000				CORE SUPPORT
BRAVE NEW FILMS ACTION FUND 10510 CULVER BLVD CULVER CITY, CA 90232	26-0603427	501(C)4	1,437				CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
CAPITAL SOCIAL INC 103 TALRETON WAY GREER, SC 29650	82-1145065	501(C)3	9,000				EDUCATION VENTURE
COLOR OF CHANGE 1714 FRANKLIN ST 100-136 OAKLAND, CA 94612	20-4496889	501(C)4	1,437				CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
FAITH IN MINNESOTA 2356 UNIVERSITY AVENUE SUITE 405 ST PAUL, MN 55104	82-2271968	501(C)3	25,000				NARRATIVE PROJECT
MINNESOTA YOUTH COLLECTIVE 1600 UNIVERSITY AVE W 309 ST PAUL, MN 55104	82-3554493	501(C)4	15,000				CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
NEW MEXICO NOW PO BOX 7748 ALBUQUERQUE, NM 87194	82-3753009	501(C)3	4,500				EDUCATION VENTURE
TAKEACTION MINNESOTA 705 RAYMOND AVENUE STE 100 ST PAUL, MN 55114	20-3338691	501(C)4	20,000				COPAL CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
TAKEACTION MINNESOTA 705 RAYMOND AVENUE STE 100 ST PAUL, MN 55114	20-3338691	501(C)4	30,000				CORE SUPPORT
THE ADVOCACY FUND 1014 TORNEY AVENUE SAN FRANCISCO, CA 94607	94-3153687	501(C)4	7,126				NMV CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
THE OAKLAND FUND 1384 14TH STREET OAKLAND, CA 94607	26-2974684	501(C)4	13,500				EDUCATION SUPPORT
VOICES FOR RACIAL JUSTICE 2525 FRANKLIN AVENUE E MINNEAPOLIS, MN 55406	41-1750116	501(C)3	25,000				CORE SUPPORT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
WIN MINNESOTA 1600 UNIVERSITY AVE W 309C ST PAUL, MN 55104	74-3238362	501(C)3	50,000				CORE SUPPORT

**Schedule J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

## Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No 1545-0047

# 2018

**Open to Public Inspection**

Name of the organization TWIN CITIES SCHOOLS' TELECOMMUNICATIONS GROUP	Employer identification number 41-1804970
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**Part I Questions Regarding Compensation**

		Yes	No		
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel  <input type="checkbox"/> Travel for companions  <input type="checkbox"/> Tax indemnification and gross-up payments  <input type="checkbox"/> Discretionary spending account                 </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)                 </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p><b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	<b>1b</b>				
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	<b>2</b>				
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee  <input type="checkbox"/> Independent compensation consultant  <input type="checkbox"/> Form 990 of other organizations                 </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract  <input checked="" type="checkbox"/> Compensation survey or study  <input type="checkbox"/> Approval by the board or compensation committee                 </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee				
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>		No		
	<b>4b</b>		No		
	<b>4c</b>		No		
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	<b>5a</b>		No		
	<b>5b</b>		No		
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	<b>6a</b>		No		
	<b>6b</b>		No		
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	<b>7</b>		No		
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	<b>8</b>		No		
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	<b>9</b>				



**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART III - OTHER ADDITIONAL INFORMATION	FILER'S CORE FORM PART VII-SECTION A DISCLOSURE INCLUDES COMPENSATION PAID TO DIRECTORS/OFFICERS IN COLUMNS E & F FROM EBS SUPPORT SERVICES, WHICH IS TECHNICALLY AN UNRELATED ORGANIZATION, AND PROVIDES MANAGEMENT COMPANY SERVICES. THAT DISCLOSURE ON PART VII-SECTION A IS UNDERTAKEN IN FAVOR OF ADDITIONAL TRANSPARENCY GIVEN THE COMPLEXITY OF FILER'S RELATIONSHIPS AND YIELDS A "TRIGGER" FOR THIS SCHEDULE WHICH WOULD OTHERWISE NOT BE APPLICABLE.



**Schedule J (Form 990) 2018**

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

**Transactions with Interested Persons**

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 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.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization TWIN CITIES SCHOOLS' TELECOMMUNICATIONS GROUP	Employer identification number 41-1804970
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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

2 Enter the amount of tax incurred by 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 organization?		(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	Yes	No
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

**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 organization's revenues?	
				Yes	No
(1) EBS SUPPORT SERVICES LLC	KEY EMPLOYEES	236,466	REIMBURSEMENT		No

**Part V Supplemental Information**

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

Return Reference	Explanation
SCHEDULE L, PART IV	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 EXECUTIVE DIRECTOR AND DIRECTOR OF TCSTG. THREE KEY EMPLOYEES OF EBS SUPPORT SERVICES DEVOTE PART OF THEIR TIME TO TCSTG BUSINESS: JOHN SCHWARTZ, ADAM MILLER, AND BARBARA HUNTER. 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. TOTAL AMOUNT PAID TO EBS SUPPORT SERVICES: \$236,466. PERSONNEL COSTS: \$139,544. PAYROLL TAX AND BENEFITS: \$28,606. OTHER OPERATING EXPENSES: \$57,445. RENT: \$10,870.

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

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

OMB No 1545-0047

**2018**

**Open to Public Inspection**

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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury

Name of the organization

TWIN CITIES SCHOOLS' TELECOMMUNICATIONS GROUP

Employer identification number

41-1804970

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART I, LINE 1	<p>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 PROVIDED TO ACCREDITED EDUCATIONAL INSTITUTIONS AND GOVERNMENTAL ORGANIZATIONS ENGAGED IN THE FORMAL EDUCATION OF ENROLLED STUDENTS 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</p>

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	MANAGEMENT SERVICES ARE PROVIDED BY EBS SUPPORT SERVICES LLC PO BOX 6060 BOULDER, COLORADO 80306

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	THE ORGANIZATION AMENDED THE BYLAWS TO LIST THE EXECUTIVE DIRECTOR AS AN OFFICER OF THE ORGANIZATION AND DEFINED DUTIES

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION A, LINE 8B	THE ORGANIZATION DOES NOT HAVE A COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	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 AFTER IT IS FILED.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	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 MANAGER OF EBSSS, LLC AND 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 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

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 15	ALL SERVICES PERFORMED ARE FROM SHARED EMPLOYEES OF A SHARED SERVICES COMPANY THIS COMPANY HAS AN OVERSIGHT COMMITTEE MADE UP OF BOARD MEMBERS OF NON-PROFIT ORGANIZATIONS THAT IT SERVES THIS OVERSIGHT COMMITTEE HAS BEEN CHARGED BY THE NONPROFIT ORGANIZATION BOARDS TO OVERSEE PERSONNEL MATTERS INCLUDING EXECUTIVE AND STAFF COMPENSATION STAFF PREPARED AN ANNUAL SALARY BENCHMARKING REPORT FOR ALL STAFF POSITIONS AND AN ANNUAL CEO SALARY REVIEW THAT DESCRIBED EACH POSITION AND COMPARED THE POSITION TO THREE SALARY SURVEYS MOUNTAIN STATES EMPLOYERS COUNCIL MOST RECENT NON-PROFIT/FOUNDATION COMPENSATION, MOUNTAIN STATES EMPLOYERS COUNCIL MOST RECENT COLORADO BENCHMARK COMPENSATION, AND MOST RECENT COLORADO NON-PROFIT ASSOCIATION SALARY AND BENEFITS SURVEY IN ADDITION, THE SALARY BENCHMARKING REPORT IS PERIODICALLY REVIEWED BY AN INDEPENDENT THIRD PARTY CONTRACTOR TO ENSURE THE USE OF PROPER METHODOLOGY AND ETHICAL STANDARDS THIS REPORT, THE THIRD PARTY CONTRACTOR REPORT AND SUPPORTING DOCUMENTATION WAS REVIEWED IN DEPTH BY THE OVERSIGHT COMMITTEE WHICH SUMMARIZED ITS REVIEW TO ALL OF THE BOARDS

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 ADDITIONAL INFORMATION	<p>BACKGROUND THESE ADDITIONAL, VOLUNTARY DISCLOSURES ARE INTENDED TO GIVE THE INTERESTED READER GREATER INSIGHT INTO TWIN CITIES SCHOOLS' TELECOMMUNICATIONS GROUP D/B/A VOQAL TWIN CITIES ON BEHALF OF A NUMBER OF NONPROFIT ORGANIZATIONS, VOQAL TWIN CITIES' THEN PRESIDENT, JOHN SCHWARTZ, LED AN EFFORT TO APPLY FOR WHAT WERE THEN REFERRED TO AS INSTRUCTIONAL TELEVISION FIXED SERVICE (ITFS) LICENSES FROM THE FEDERAL COMMUNICATIONS COMMISSION THOSE APPLICATIONS WERE ORIGINALLY SUBMITTED IN THE EARLY 1980'S MR SCHWARTZ BELIEVED THAT SEPARATE NONPROFIT ORGANIZATIONS WITH LOCAL BOARDS OF DIRECTORS WOULD BETTER SERVE THE SCHOOLS AND COMMUNITIES COVERED BY THESE LICENSES IN THE END, FIVE NONPROFITS LED BY MR SCHWARTZ APPLIED FOR AND RECEIVED A TOTAL OF 11 ITFS LICENSES TODAY, JOHN SCHWARTZ REMAINS ON THE BOARD OF THOSE FIVE NONPROFITS, WHICH WILL HEREAFTER BE REFERRED TO AS THE VOQAL NONPROFITS VOQAL TWIN CITIES IS ONE OF THOSE FIVE FOR NEARLY TWO DECADES, VOQAL TWIN CITIES PROVIDED FREE EDUCATIONAL VIDEO PROGRAMMING TO SCHOOLS VIA ITS FCC-LICENSED ITFS STATIONS WHILE DOING SO, IT SHARED SOME OF ITS OVERHEAD AND ADMINISTRATIVE COSTS WITH THE OTHER FOUR VOQAL NONPROFITS, WHICH WERE PROVIDING VERY SIMILAR SERVICE TO THEIR LOCAL COMMUNITIES THIS APPROACH RESULTED IN SIGNIFICANT COST SAVINGS, ALLOWING VOQAL TWIN CITIES TO DELIVER BETTER EDUCATIONAL SERVICE THE SHARING OF PERSONNEL AND OTHER RESOURCES AMONG THE VOQAL NONPROFITS WAS THE BEGINNING OF WHAT WOULD LATER BECOME EBS SUPPORT SERVICES, LLC (EBSSS) THE UMBRELLA SERVICE ORGANIZATION THAT TODAY PROVIDES PERSONNEL AND OPERATIONAL SUPPORT TO ALL FIVE VOQAL NONPROFITS TO EXPAND THEIR ABILITY TO FULFILL ITS EDUCATIONAL MISSION AND OTHERWISE BENEFIT THE PUBLIC, THE VOQAL NONPROFITS ENTERED INTO VARIOUS SPECTRUM USE AGREEMENTS WITH COMMERCIAL TELECOMMUNICATIONS OPERATORS VOQAL ALLOWED SPECTRUM CAPACITY IN THEIR WIRELESS NETWORKS IN EXCHANGE, THESE AGREEMENTS PROVIDED SIGNIFICANT FINANCIAL BENEFITS THROUGH SPECTRUM ROYALTY PAYMENTS, AS WELL AS MATERIAL IN-KIND EDUCATIONAL BENEFITS SUCH AS HIGH-SPEED BROADBAND INTERNET ACCOUNTS THE VOQAL NONPROFITS' CURRENT SPECTRUM AGREEMENTS ARE WITH CLEARWIRE SPECTRUM HOLDINGS II, LLC, A SPRINT SUBSIDIARY (HEREAFTER REFERRED TO AS SPRINT) WITH THE INCREASED RESOURCES AFFORDED BY THESE MOST RECENT SPECTRUM AGREEMENTS, THE VOQAL NONPROFITS, INCLUDING VOQAL TWIN CITIES, EXPANDED THE NUMBER AND REACH OF THEIR EDUCATIONAL PROGRAMS TO INCLUDE NEW EDUCATION VENTURES, AFFORDABLE INTERNET SERVICE FOR SCHOOLS AND NONPROFITS, CASH GRANTS, EBS SPECTRUM ADVOCACY AND MORE AS IT EXPANDED, VOQAL TWIN CITIES CONTINUED TO SHARE RESOURCES WITH THE OTHER VOQAL NONPROFITS FOR THIS REASON, IN 2009 THE FIVE VOQAL NONPROFITS FORMED EBS SUPPORT SERVICES, LLC VOQAL TWIN CITIES OWNS 13.81% OF EBS SUPPORT SERVICES, LLC AND REIMBURSES IT FOR THE COST OF LEASED PERSONNEL, AS WELL AS SHARED OFFICE SPACE</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990 ADDITIONAL INFORMATION	<p>CE AND EQUIPMENT EBSSS, LLC, AS WELL AS THE OTHER LIMITED LIABILITY COMPANIES LISTED BELOW, ARE ALL OWNED EXCLUSIVELY BY THE VOQAL NONPROFITS, THERE ARE NO OTHER OWNERS IN 2013, TO EXTEND THE RELATIONSHIPS AMONG THE VOQAL NONPROFITS AND TO REDUCE CONFUSION FOR SHARED WORK, EBSSS SECURED THE "VOQAL" TRADEMARK AND THE FIVE NONPROFITS, INCLUDING VOQAL TWIN CITIES, ADOPTED THE VOQAL BRAND VOQAL HAS STRIVED TO FULFILL THE MISSION OF EBS, FROM ITS BEGINNINGS PROVIDING FREE, ITFS VIDEO TO SCHOOLS TO RECENT EFFORTS TO SUPPORT CHANGE-MAKERS IN EDUCATION WHILE SOME VOQAL TWIN CITIES PROGRAMS SERVE WHAT MANY WOULD CONSIDER TRADITIONAL EDUCATIONAL ENTITIES LIKE K-12 SCHOOLS, VOQAL EMBRACES A BROADER VIEW OF EDUCATION AND AIMS TO ENSURE EQUAL ACCESS TO KNOWLEDGE TO FOSTER A STRONGER, HEALTHIER DEMOCRACY OUR PROJECTS ARE OFTEN AIMED AT THE ROOT CAUSES THAT BAR ACCESS TO KNOWLEDGE BOTH IN AND OUT OF TRADITIONAL BRICK AND MORTAR INSTITUTIONS EXAMPLES OF MORE TRADITIONAL EDUCATIONAL PROJECTS INCLUDE PROVIDING SCHOOLS WITH FREE AND HIGHLY SUBSIDIZED INTERNET ACCOUNTS AND MOBILE CITIZEN'S EFFORTS TO ENSURE THAT STUDENTS HAVE ACCESS TO THE INTERNET BOTH AT SCHOOL AND AT HOME VOQAL TWIN CITIES PROVIDES 10 SCHOOLS IN THE MINNEAPOLIS METRO AREA WITH 112 FREE AND 92 SUBSIDIZED HIGH-SPEED WIRELESS BROADBAND INTERNET ACCOUNTS THE SCHOOLS ARE BOTH PUBLIC AND PRIVATE, SERVICING GRADES K-12 THE ACCOUNTS ARE DISTRIBUTED TO BOTH TEACHERS AND STUDENTS ACCOUNTS PLACED WITH STUDENTS ALLOW THOSE STUDENTS TO COMPLETE SCHOOLWORK ONLINE AT HOME THAT MIGHT OTHERWISE HAVE TO BE COMPLETED AT PUBLIC LIBRARIES, COFFEE SHOPS WITH WI-FI ACCESS OR OTHER PLACES THAT MIGHT NOT BE CONVENIENT DURING NON-SCHOOL HOURS WE ESTIMATE THAT THE FAIR MARKET VALUE OF THESE FREE AND SUBSIDIZED ACCOUNTS IS OVER \$111,000 ANNUALLY THE ESTIMATED ANNUAL DOLLAR VALUE IS CALCULATED BY MULTIPLYING THE NUMBER OF FREE ACCOUNTS BY \$600 AND THE NUMBER OF SUBSIDIZED ACCOUNTS BY \$480 IN ADDITION, VOQAL TWIN CITIES IS PROUD TO BE A FUNDER OF CRASH COURSE U.S. GOVERNMENT AND POLITICS CRASH COURSE IS AN EDUCATIONAL YOUTUBE CHANNEL FEATURING 10-MINUTE VIDEOS THAT CONDENSE COMPLEX TOPICS INTO QUIRKY, ENGAGING TUTORIALS CRASH COURSE'S YOUTUBE CHANNEL HAS OVER 8 MILLION SUBSCRIBERS, AND THE VIDEOS ARE SHOWN IN CLASSROOMS ACROSS THE COUNTRY, AS WELL AS WATCHED BY THE PUBLIC AT LARGE VOQAL TWIN CITIES ALSO PARTICIPATES IN THE EDUCATION OPPORTUNITY PROJECT (EOP) THE EOP AIMS TO MEASURABLY REDUCE EDUCATIONAL OPPORTUNITY GAPS BY PROVIDING CAPITAL AND STRATEGIC ADVICE TO ENTREPRENEURS AND ORGANIZATIONS WORKING TO IMPROVE EDUCATIONAL OUTCOMES FOR DISADVANTAGED POPULATIONS VOQAL TWIN CITIES HELPS COVER THE OPERATING COSTS OF THE EOP AND MADE THREE NONPROFIT GRANTS FOR A TOTAL OF \$27,000 IN ITS FISCAL YEAR 2019 (THE 12 MONTHS ENDING MARCH 31, 2019) VOQAL TWIN CITIES IS PROUD TO BE PART OF THE VOQAL FELLOWSHIP THE VOQAL FELLOWSHIP IS AN INVESTMENT IN PEOPLE AS INDIVIDUALS AND BUDDING ENTREPRENEURS, A TALENT AND START</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990 ADDITIONAL INFORMATION	<p>UP ACCELERATOR AIMED AT GIVING THOSE OFTEN OVERLOOKED BY TRADITIONAL FUNDERS A CHANCE TO ENACT THEIR VISIONS IN FISCAL YEAR 2019, EIGHT INDIVIDUALS WERE SELECTED AS FELLOWS AFTER A RIGOROUS SEARCH PROCESS THEIR PROJECTS FOCUSED ON ISSUES RANGING FROM CIVIC MEDIA TO ONLINE TOOLS VOQAL NONPROFITS COLLECTIVELY SPENT \$310,686 IN THE FISCAL YEAR 2019 PROGRAM WITH VOQAL TWIN CITIES CONTRIBUTING \$19,800 TO THE PROGRAM VOQAL TWIN CITIES MAINTAINS A SEPARATE GRANTMAKING PROGRAM IN FISCAL YEAR 2019, VOQAL TWIN CITIES MADE GRANTS TOTALING \$ 215,000 TO 10 GRANTEEES, INCLUDING ORGANIZATIONS EXEMPT UNDER SECTION 501(C)(3) AND 501(C)( 4) OF THE REVENUE CODE THESE GRANTEEES INCLUDE ORGANIZATIONS FOCUSED ON SUCH ACTIVITIES AS VOTING MODERNIZATION AND ACCESS, DIGITAL AND YOUTH ORGANIZING, PROGRESSIVE MEDIA EXPANSION AND MEDIA PRODUCTION IN ADDITION TO THE PROJECTS LISTED ABOVE, VOQAL TWIN CITIES IS PART OWNER OF THE LLCs DETAILED BELOW MOBILE CITIZEN, LLC (OWNED IN PART 12 54% BY VOQAL TWIN CITIES) IS MADE POSSIBLE BY THE VOQAL NONPROFITS' CURRENT SPECTRUM AGREEMENTS AND THE BROADBAND INTERNET ACCOUNTS RECEIVED AS PART OF THOSE AGREEMENTS AFTER SEVERAL YEARS OF PROVIDING INTERNET SERVICE INDIVIDUALLY, THE VOQAL NONPROFITS FORMED MOBILE CITIZEN, LLC TO PROVIDE ADMINISTRATIVE SUPPORT FOR THE DISTRIBUTION OF SOME OR ALL OF ITS OWNERS' BROADBAND ACCOUNTS MOBILE CITIZEN, LLC SERVES SCHOOLS, NONPROFIT ORGANIZATIONS AND SOCIAL WELFARE AGENCIES AND HAS FOCUSED MUCH OF ITS EFFORT ON BRIDGING THE DIGITAL DIVIDE MOBILE CITIZEN OFFERS ONE OF THE LOWEST COST MOBILE BROADBAND RATE PLANS AVAILABLE TO SCHOOLS, NONPROFIT ORGANIZATIONS AND SOCIAL WELFARE AGENCIES NATIONWIDE, WITH NO DATA CAPS MOBILE CITIZEN WIRELESS BROADBAND SERVICE COSTS APPROXIMATELY ONE-FIFTH THE AMOUNT OF ITS COMMERCIAL EQUIVALENTS AND IS PROVIDED FREE IN SOME CASES IN THE MINNEAPOLIS METRO AREA, MOBILE CITIZEN SERVES SCHOOLS AND NONPROFITS THAT PROVIDE SERVICES AS DIVERSE AS WORKFORCE PREPAREDNESS AND FREE COMPUTER TRAINING AND ACCESS PROGRAMS THE MONEY THESE ORGANIZATIONS SAVE ON THE INTERNET WITH MOBILE CITIZEN ALLOWS THEM TO PUT THOSE DOLLARS TO USE FULFILLING THEIR ORGANIZATION'S MISSION ON BEHALF OF VOQAL TWIN CITIES, MOBILE CITIZEN PLACED APPROXIMATELY 3170 LTE WIRELESS BROADBAND ACCOUNTS WITH SCHOOLS AND NONPROFITS BOTH LOCALLY IN MINNESOTA AND NATIONWIDE IN FISCAL YEAR 2019 THE ESTIMATED MARKET VALUE OF THE DONATION OF FREE AND SUBSIDIZED ACCOUNTS IS MORE THAN \$1 5 MILLION THE NUMBER OF ACCOUNTS CITED ABOVE IS CALCULATED BY MULTIPLYING THE NUMBER OF MOBILE CITIZEN ACCOUNTS IN SERVICE NEAR THE CLOSE OF THE FISCAL YEAR BY VOQAL TWIN CITIES 12 54% OWNERSHIP INTEREST THE ESTIMATED ANNUAL DOLLAR VALUE IS CALCULATED BY MULTIPLYING THE NUMBER OF ACCOUNTS VOQAL TWIN CITIES PROVIDED FOR FREE BY \$600 AND THE NUMBER OF SUBSIDIZED ACCOUNTS BY \$480</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990 ADDITIONAL INFORMATION	<p>ANOTHER BENEFIT OF THE CURRENT SPECTRUM AGREEMENT WITH SPRINT IS THE ABILITY, THROUGH CERTAIN PROVISIONS OF THE AGREEMENT, TO ADD ADDITIONAL SPECTRUM AND THUS HELP MAXIMIZE THE EDUCATIONAL POTENTIAL OF OTHER LICENSES INDEPENDENT SPECTRUM, LLC (OWNED IN PART 93% BY VOQAL TWIN CITIES) WAS FORMED TO DO JUST THAT INDEPENDENT SPECTRUM ACCOMPLISHES THIS TASK IN ONE OF TWO WAYS 1) THE DIRECT PURCHASE AND TRANSFER OF AN EBS LICENSE TO AN INDEPENDENT SPECTRUM SUBSIDIARY AND SUBSEQUENT SPECTRUM USE AGREEMENT WITH SPRINT, OR 2) A SPECTRUM USE AGREEMENT WITH THE EBS LICENSEE AND SUBLICENSE OF SPECTRUM RIGHTS TO SPRINT THROUGH THE 25 INDEPENDENT SPECTRUM SUBSIDIARIES FORMED TO-DATE, INDEPENDENT SPECTRUM HAS BEEN ABLE TO PASS THROUGH EDUCATIONAL AND FINANCIAL BENEFITS TO 39 EBS LICENSES THIS "STRENGTH IN NUMBERS" APPROACH ALLOWS EBS LICENSE HOLDERS TO GAIN OPPORTUNITIES THROUGH THEIR SPECTRUM THAT THEY WOULD BE HARD PRESSED TO SECURE DEALING WITH COMMERCIAL OPERATORS ON THEIR OWN AS OF THE END OF THE FISCAL YEAR 2019, EBS LICENSEES CONTRACTING WITH INDEPENDENT SPECTRUM HAVE ACCESS TO OVER NINETEEN THOUSAND FREE BROADBAND INTERNET ACCOUNTS IN THE AGGREGATE OVER THE COURSE OF THE EXPECTED 30-YEAR AGREEMENT TERMS, THE ESTIMATED FINANCIAL VALUE TO THESE EBS LICENSEES IS IN THE TENS OF MILLIONS OF DOLLARS AND REPRESENTS SIGNIFICANT REVENUE STREAMS THAT CAN BE PUT TOWARDS FURTHERING THEIR EDUCATIONAL MISSIONS FROM SMALL, RURAL COMMUNITIES LIKE ALTO, TX TO LARGER MARKETS LIKE MINNEAPOLIS, MN, INDEPENDENT SPECTRUM ASSISTS LICENSEES OF ALL SIZES AND TECHNOLOGICAL SOPHISTICATION TO MAXIMIZE THE BENEFITS OF THEIR EBS SPECTRUM</p>

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
TWIN CITIES SCHOOLS'  
TELECOMMUNICATIONS GROUP

**Employer identification number**  
41-1804970

**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

**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

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership 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) 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 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		Yes	No	

**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

**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

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	

**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



**Part VII**    **Supplemental Information**

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

<b>Return Reference</b>	<b>Explanation</b>