



WHERE DID ALL THIS MONEY COME FROM??

LOCATING AND FOLLOWING THE DARK MONEY TRAIL

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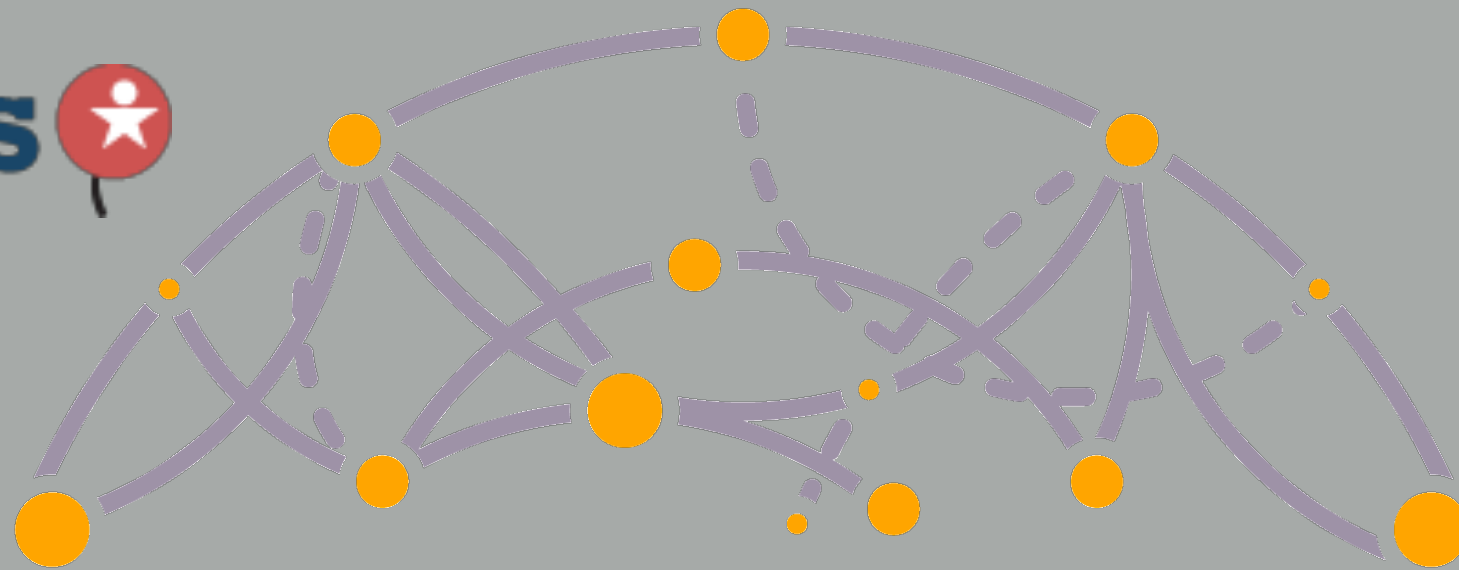
DARCIE CIMARUSTI

**HIJACKED
BY BILLIONAIRES:**

**HOW THE
SUPER RICH
BUY ELECTIONS
TO UNDERMINE
PUBLIC SCHOOLS**



**AN NPE ACTION
INVESTIGATIVE REPORT**



MAP THE POWER

RESEARCH FOR THE RESISTANCE

LittleSis (the opposite of Big Brother) is a free database of who-knows-who at the heights of business and government.

They are a grassroots watchdog network connecting the dots between the world's most powerful people and organizations.

“Billionaires must not go unchecked when they use their wealth and power to hijack state and local elections. They must be exposed when they force their agenda on communities and school districts. When corporate reform spending is uncovered before an election, it can have a tremendous impact on the outcome. **That is where you come in.** Take the time to learn how to follow the money and expose corporate reform spending in an upcoming election.

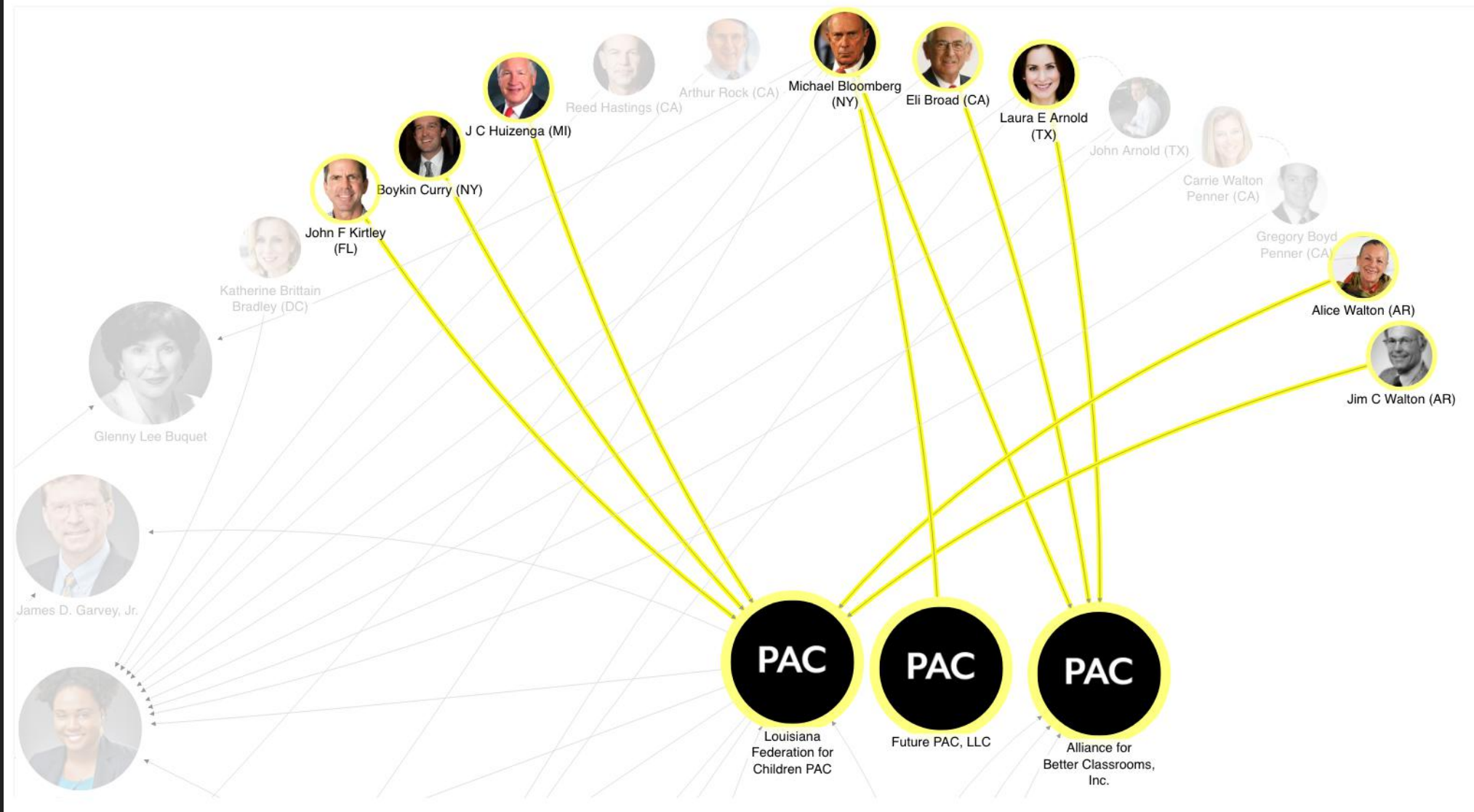
If your state or local paper isn't reporting it, or is underreporting it, write about it yourself. **Blog, write a letter to the editor, or link up with a grassroots public education advocacy organization in your area.**

Corporate billionaire reformers may be able to outspend us, but exposing that spending is a powerful tool at our disposal — learn how to use it. ”

Hijacked by Billionaires Conclusion: How to Follow the Money

Louisiana 2011: Jeb Bush Calls and Billionaire Dollars Follow

by [dcima](#) August 28, 2018 [embed](#) [edit](#) [disclaimer](#)



OLIGRAPHER

YOU CAN LEARN HOW TO USE LITTLESIS!

- ▶ LittleSis conducts regular training webinars. The next training is on October 29th. You can register at www.littlesis.org, or by contacting munira@littlesis.org.
- ▶ The training will give new users a demo of the LittleSis database and will show users how to edit the database using the LittleSis Chrome extension
- ▶ If there is sufficient interest I can arrange a webinar with LittleSis to learn how to use Oligrapher.
- ▶ Stay tuned for an upcoming NPE Action webinar with Anthony Cody, NPE Action Executive Director Carol Burris, and myself. We will discuss the Hijacked by Billionaires report

ANDREA GABOR

990S: MINING NONPROFIT TAX RETURNS

Form 990		Return of Organization Exempt From Income Tax		
Department of the Treasury Internal Revenue Service		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)		
▶ The organization may have to use a copy of this return to satisfy state reporting requirements				
A For the 2005 calendar year, or tax year beginning _____, 2005, and ending _____				
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization		D Employer identification number (EIN)
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number () _____
		City or town, state or country, and ZIP + 4		F Accounting method <input type="checkbox"/> Other
G Website: _____		• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		H and I are not applicable H(a) Is this a group return? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) If "Yes," enter number _____

ALL ABOUT 990S

▶ **What is the 990?**

- ▶ An annual disclosure document that most organizations claiming federal tax-exempt status must file yearly

▶ **Which organizations must file 990s?**

- ▶ Nonprofits with gross receipts over \$200,000 *or* total assets over \$500,000*

▶ **Where to find them**

- ▶ The Foundation Center offers free 990 searches

*A 990 EZ is filed by organizations with more than \$50,000 in receipts but less than \$200K

EXAMPLES OF NONPROFIT ORGS WITH 990S

- ▶ **501(c)(3) public charities**—most common. American Red Cross, Greenpeace Fund, Mayo Clinic, Wounded Warriors, Boys and Girls Clubs, homeless shelters...
- ▶ **501(c)(3) private foundations**—Bill and Melinda Gates Foundation, Eli and Edythe Broad Foundation, Walton Family Foundation...
- ▶ **501(c)(4) civic leagues and social welfare organizations**—including political, advocacy arms of 501(c)(3) **these do NOT need to disclose donors**

MORE ON 501(C)(4)S

- ▶ The IRS allows these groups to participate in some political activity as long as politics isn't their primary purpose.
Unwritten rule: **Orgs spend less than half of their resources on political activities**
- ▶ **Examples of 501(c)(4)s: National Rifle Association and the Sierra Club**
- ▶ **Dark money, 501(c)(4) & ed-reformers: Families for Excellent Schools-Advocacy (FESA)** fined a record \$426K by the MA OCPF for functioning as ballot committee during the referendum to raise charter cap in 2016

KEY INFORMATION ON THE 990S

The Header

Although it makes up a relatively small portion of the 990, the header contains information that can orient you before you review the form.

Identifies the type of 990. If something in a 990 looks strange, check here to confirm that it is a 990 and not a 990-EZ or 990-PF.

Identifies the 990 as the first one the nonprofit has filed.

Indicates the organization no longer exists (and therefore will not be filing any more 990s).

Form year. The IRS uses the beginning of the fiscal year covered by a 990 for the **form year**. It uses the **end** of the fiscal year for the **fiscal year** date. Thus, if the fiscal year began 7/1/14 and ended 6/31/15, the **form year** would be 2014, but the **fiscal year** would be 2015. **Check line A** to confirm the fiscal year start and end dates. Use the fiscal year to find 990s on GuideStar.

Form 990 Return of Organization Exempt From Income Tax

OMB No. 1545-0047 **2015** Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.
Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning , 2015, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization:
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number
E Telephone number
G Gross receipts \$

F Name and address of principal officer:

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) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **M** State of legal domicile:

Indicates that the 990 includes information for affiliates under a group exemption.

Narrative and financial information on the three largest (by amount spent on them) activities to carry out the mission. Here you can see what the nonprofit considers most important as well as begin evaluating it: Do the programs support the mission as stated in line 1? Are the program descriptions concrete, or are they merely vague generalizations? Did the nonprofit provide all of the data required?

MORE INFORMATION FOUND IN 990S

- ▶ Grants and contributions paid or approved during the year
 - ▶ Includes names of grantees, purpose of the grant, and amounts paid
- ▶ Compensation of key employees
- ▶ Board members, trustees, & “key employees” (the five most highly paid)
- ▶ Revenue, including government grants, gifts and grants, and non-cash contributions
- ▶ Propaganda, including efforts to influence legislation*

*Note: A foundation (like Broad) might fund ed-reform media, but it doesn't call it “propaganda”

MORE INFORMATION FOUND IN 990S

- ▶ **Expenses, including:**
 - ▶ Lobbying fees
 - ▶ Advertising and promotion
 - ▶ Conferences, conventions and meetings
- ▶ **In 2007, IRS revised what info needed to be disclosed and added questions about among others:**
 - ▶ Nonprofit's conflict of interest policies
 - ▶ Whistleblower policies
 - ▶ Document retention/destruction policies

FINDING 990S

→ ↺ 🏠

foundationcenter.org/find-funding/990-finder?gclid=EAlalQobChMI2o78jZ2J3gIVhECGCh0Pj

Organization Name

Broad Foundation

State

California

ZIP Code

EIN (no dashes)


Fiscal Year

2016

Less Search Options ^

SEARCH

990 Finder provides access to the most recent Forms 990 and 990-PF filed by nonprofit organizations with the Internal Revenue Service (IRS).



Learn how to install the 990 Finder widget on your own web page or blog!

For an at-a-glance look at what you'll find on these documents, view these samples:

📄 Diagram of Form 990-PF

📄 Diagram of Form 990

To learn more about the Form 990-PF and view sample forms, see [Demystifying the 990-PF](#).

FINDING 990S

Search results for: ORGANIZATION NAME: **Broad Foundation** , STATE: **CA** , ZIP:
YEAR: **2016**

Total results: 4. [Search Again.](#)
(Click on the column headers to sort.)

ORGANIZATION NAME	STATE	YEAR	FORM	PAGES	TOTAL ASSETS	EIN
Broad Foundation	CA	2016	990PF	76	\$1,756,218,993.00	95-4686318
Gary Broad Foundation	CA	2016	990PF	23	\$10,789,104.00	33-0757689
Broad Art Foundation	CA	2016	990PF	39	\$1,164,205,788.00	95-4664939
Broad Reach Foundation	CA	2016	990PF	28	\$108,502,663.00	95-4861421

FINDING 990S

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Automatic Zoom



Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
TEACH FOR AMERICA 25 BROADWAY FLOOR 12 NEW YORK, NY 10004	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT	175,000
TEACH FOR AMERICA 25 BROADWAY FLOOR 12 NEW YORK, NY 10004	NONE	PUBLIC CHARITY	WASHINGTON D C PROGRAM SUPPORT	300,000
TEXAS CHARTER SCHOOLS ASSOCIATION 700 LAVACA STREET AUSTIN, TX 78701	NONE	PUBLIC CHARITY	LITIGATION SUPPORT	25,000
THE 74 MEDIA INC 222 BROADWAY 19TH FLOOR NEW YORK, NY 10038	NONE	PUBLIC CHARITY	SPANISH TRANSLATION SUPPORT FOR THE LA SCHOOL REPORT	50,000
THE 74 MEDIA INC 222 BROADWAY 19TH FLOOR NEW YORK, NY 10038	NONE	PUBLIC CHARITY	GENERAL OPERATING SUPPORT FOR THE 74	150,000
Total ▶				148,406,614
3a				

FINDING 990S

Form 990-PF (2016)

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Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors *(continued)*

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
FAMILY OFFICE INVESTMENT SERVICES LLC 2121 AVENUE OF THE STARS SUITE 3000 LOS ANGELES, CA 90067	INVESTMENT SERVICES	2,395,030
FAMILY OFFICE FINANCIAL SERVICES LLC 2121 AVENUE OF THE STARS SUITE 3000 LOS ANGELES, CA 90067	ACCTG, ADMIN, TECH, HR, PR, TAX MGMT	1,078,107
GREENHILL COGENT HOLDINGS 2101 CEDAR SPRINGS RD DALLAS, TX 75204	INVESTMENT SERVICES	503,157
GRAND ISLE GROUP 509 OCTAVIA ST NEW ORLEANS, LA 70115	ED PROGRAM SERVICES	130,000
REFORMED INC 657 E PACES FERRY RD ATLANTA, GA 30305	ED PROGRAM SERVICES	120,900
Total number of others receiving over \$50,000 for professional services. ▶		5

Part IX-A Summary of Direct Charitable Activities

MORE DARK MONEY RESOURCES

- ▶ **[OpenSecrets.org](https://www.opensecrets.org)**

- ▶ Website of the Center for Responsive Politics, which tracks money in U.S. Politics

- ▶ **[FollowtheMoney.org](https://www.followthemoney.org)**

- ▶ Produced by the Campaign Finance Inst.

- ▶ **[“Highlights of IRS Form 990”](#)**

- ▶ Guidestar produces this free online guide on 990s

MERCEDES SCHNEIDER

CAMPAIGN FINANCE





New York Examples:

Great Public Schools PAC (Eva Moskowitz):
January, 2018 donor – Dan Loeb

Andrew Cuomo – Uses as personal fund
January, 2018 donors – numerous; can see who, exactly



Indiana Examples

CANDIDATE: Michael Pence

2016 2nd quarterly report: Out-of-state donors

Expenditures: e.g., grocery store “networking”

CONTRIBUTORS: “Walton” returned too many results;

Narrowed to “Alice Walton”

Total contribution; no “in-kind”

American Federation for Children Action Fund (school choice)