

2016

# California Exempt Organization Annual Information Return

199

Calendar Year 2016 or fiscal year beginning (mm/dd/yyyy) 07/01/2016, and ending (mm/dd/yyyy) 06/30/2017

Corporation/Organization name

ASSOCIATED STUDENTS OF CALIFORNIA STATE  
UNIVERSITY, CHICO

California corporation number

0190223

Additional information. See instructions.

FEIN

94-1254630

Street address (suite or room)

P.O. BOX 7570, NO. 218

PMB no.

City

CHICO

State

CA

ZIP code

95927-7570

Foreign country name

Foreign province/state/county

Foreign postal code

**A** First Return ☐ Yes ☒ No

**B** Amended Return ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No

**D** Final Information Return?

☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) \_\_\_\_\_

**E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

**F** Federal return filed? (1) ☒ 990T (2) ☐ 990-PF (3) ☐ Sch H (990) (4) ☒ Other 990 series

**G** Is this a group filing? See instructions ☐ Yes ☒ No

**H** Is this organization in a group exemption ☐ Yes ☒ No  
If "Yes," what is the parent's name? \_\_\_\_\_

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No

**K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No  
If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_

**L** If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. ☐

**M** Is the organization a Limited Liability Company? ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No

**P** Is a federal Form 1023/1024 pending? ☐ Yes ☒ No  
Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Instructions B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	11,128,937.00
	2	Gross dues and assessments from members and affiliates	2	7,510,810.00
	3	Gross contributions, gifts, grants, and similar amounts received Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B	3	574,393.00
	4	Cost of goods sold <b>STMT 1</b>	4	19,214,140.00
	5	Cost or other basis, and sales expenses of assets sold	5	2,966,864.00
	6	Total costs. Add line 5 and line 6	6	00
	7	Total gross income. Subtract line 7 from line 4	7	2,966,864.00
	Expenses	8	Total gross income. Subtract line 7 from line 4	8
9		Total expenses and disbursements. From Side 2, Part II, line 18	9	15,146,997.00
Filing Fee	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	1,100,279.00
	11	Total payments	11	00
	12	Use tax. See General Instruction K	12	00
	13	Payment balance. If line 11 is more than line 12, subtract line 12 from line 11	13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14	00
	15	Filing fee \$10 or \$25. See General Instruction F	15	10.00
	16	Penalties and Interest. See General Instruction J	16	00
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result	17	10.00
Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
Paid Preparer's Use Only	Signature of officer	AS PRESIDENT	02/12/18	(530) 898-6411
	Preparer's signature	CHRISTY M. NORTON	02/12/18	PTIN P01278658
	Firm's name (or yours, if self-employed) and address	KCOE ISOM, LLP 3013 CERES AVENUE CHICO, CA 95973		FEIN 48-0567703
				Telephone (530) 891-6474
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

**Part II** Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

628951 11-30-16

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1	9,659,655.00
	2	Interest	•	2	129,459.00
	3	Dividends	•	3	00
	4	Gross rents	•	4	00
	5	Gross royalties	•	5	00
	6	Gross amount received from sale of assets (See instructions)	•	6	2,075.00
	7	Other income	•	7	1,337,748.00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	11,128,937.00
	9	Contributions, gifts, grants, and similar amounts paid	•	9	42,104.00
	10	Disbursements to or for members	•	10	00
	11	Compensation of officers, directors, and trustees	•	11	491,838.00
	12	Other salaries and wages	•	12	5,974,375.00
	13	Interest	•	13	00
	14	Taxes	•	14	00
	15	Rents	•	15	1,342,817.00
	16	Depreciation and depletion (See instructions)	•	16	482,897.00
	17	Other Expenses and Disbursements	•	17	6,812,966.00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	15,146,997.00

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
Assets		(a)	(b)	(c)	(d)
1 Cash			13,943,198.		14,672,330.
2 Net accounts receivable			322,036.		373,393.
3 Net notes receivable					
4 Inventories			113,929.		112,367.
5 Federal and state government obligations					
6 Investments in other bonds					
7 Investments in stock					
8 Mortgage loans					
9 Other investments	STMT 7		2,000,000.		2,000,000.
10 a Depreciable assets		6,665,690.		6,979,774.	
b Less accumulated depreciation		(4,515,928.)	2,149,762.	(4,654,452.)	2,325,322.
11 Land					
12 Other assets	STMT 8		142,185.		90,277.
13 <b>Total assets</b>			18,671,110.		19,573,689.
<b>Liabilities and net worth</b>					
14 Accounts payable			1,878,275.		1,889,228.
15 Contributions, gifts, or grants payable					
16 Bonds and notes payable	STMT 9		206,994.		11,086.
17 Mortgages payable					
18 Other liabilities	STMT 10		1,322,446.		1,345,016.
19 Capital stock or principal fund					
20 Paid-in or capital surplus. Attach reconciliation					
21 Retained earnings or income fund			15,263,395.		16,328,359.
22 <b>Total liabilities and net worth</b>			18,671,110.		19,573,689.

**Schedule M-1** Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	•	1,100,279.	7 Income recorded on books this year not included in this return.	•	
2 Federal income tax	•		8 Deductions in this return not charged against book income this year	•	
3 Excess of capital losses over capital gains	•		9 Total. Add line 7 and line 8		
4 Income not recorded on books this year	•		10 Net income per return.		
5 Expenses recorded on books this year not deducted in this return	•		Subtract line 9 from line 6		1,100,279.
6 Total. Add line 1 through line 5		1,100,279.			

FORM 199

COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 5

STATEMENT 1

## COST OF GOODS SOLD

1. INVENTORY AT BEGINNING OF YEAR . . . . .		113,929
2. MERCHANDISE PURCHASED. . . . .	2,965,302	
3. COST OF LABOR. . . . .		
4. MATERIALS AND SUPPLIES . . . . .		
5. OTHER COSTS. . . . .		
6. ADD LINES 1 THROUGH 5 . . . . .		3,079,231
7. INVENTORY AT END OF YEAR . . . . .		112,367
8. COST OF GOODS SOLD (LINE 6 LESS LINE 7) . .		2,966,864

FORM 199

## GROSS AMOUNT FROM SALE OF ASSETS

STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
			PURCHASED	
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
	48,395.	48,395.	0.	2,075.
TOTAL TO FORM 199, PAGE 2, LN 6	48,395.	48,395.	0.	2,075.

FORM 199

## OTHER INCOME

STATEMENT 3

DESCRIPTION	AMOUNT
RECREATION PROGRAMMING	212,413.
STUDENT PROGRAMS	199,233.
CONTRACT SERVICES	106,000.
OTHER PROGRAM REVENUE	820,102.
TOTAL TO FORM 199, PART II, LINE 7	1,337,748.

FORM 199

CASH CONTRIBUTIONS, GIFTS, GRANTS  
AND SIMILAR AMOUNTS PAID

STATEMENT 4

## ACTIVITY CLASSIFICATION: FINANCIAL AID ASSISTANCE

<u>DONEES NAME</u>	<u>DONEES ADDRESS</u>	<u>RELATIONSHIP</u>	<u>AMOUNT</u>
CALIFORNIA STATE UNIVERSITY, CHICO	400 WEST FIRST STREET - CHICO, CA 95929	RELATED ORGANIZATION	42,104.

TOTAL FOR THIS ACTIVITY

42,104.

TOTAL INCLUDED ON FORM 199, PART II, LINE 9

42,104.

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FORM 199      COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES      STATEMENT 5

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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
MICHAEL PRATT P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	PRESIDENT 20.00	11,426.
VU NGUYEN P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	EXECUTIVE VICE PRESIDENT 10.00	9,997.
BRETT RAHTZ P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	VP FOR BUSINESS & FINANCE 10.00	9,997.
ANDREW ROBERTS P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	VP FOR FACILITIES & SERVIC 10.00	9,998.
TAMARA FLEET P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	DIRECTOR OF UNIVERSITY AFF 5.00	7,617.
BROCKAYLL DUMAS P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	DIRECTOR OF LEGISLATIVE AF 5.00	8,343.
DYLAN GRAY P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	PRESIDENT 20.00	6,711.
ALISHA SHARMA P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	EXECUTIVE VICE PRESIDENT 10.00	6,439.
TAYLOR ROGERS P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	VP FOR BUSINESS & FINANCE 10.00	1,904.
ZACKARY SCOTT P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	VP FOR FACILITIES & SERVIC 10.00	6,439.
KARLA CAMACHO P.O. BOX 7570, NO. 218 CHICO, CA 95927-7570	DIRECTOR OF UNIVERSITY AFF 5.00	4,690.

ASSOCIATED STUDENTS OF CALIFORNIA STATE94-1254630

DREW CALANDRELLA  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

CSUC, VP FOR STUDENT AFFAI  
2.00

0.

ROBBI STIVERS  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

CSUC, VP FOR BUSINESS & FI  
2.00

0.

TEODORA DELORENZO  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

CSUC FACULTY MEMBER  
2.00

0.

JAMES HYATT  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

CSUC, VP FOR BUSINESS & FI  
2.00

0.

JAMIE CAMAREN  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

ASSOCIATE EXECUTIVE DIRECT  
40.00

107,861.

SUSAN JENNINGS  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

FINANCIAL DIRECTOR  
40.00

118,308.

DAVID BUCKLEY  
P.O. BOX 7570, NO. 218  
CHICO, CA 95927-7570

EXECUTIVE DIRECTOR  
40.00

182,108.

TOTAL TO FORM 199, PART II, LINE 11

491,838.

## FORM 199

## OTHER EXPENSES

## STATEMENT 6

DESCRIPTION	AMOUNT
STUDENT PROG/OP COSTS	2,146,638.
SPONSORED PRGM DISBMTS	584,350.
OP AGREEMENT-CSUC	560,057.
REIMBURSEMENTS	-824,542.
PENSION PLAN CONTRIBUTIONS	626,007.
OTHER EMPLOYEE BENEFITS	1,479,160.
LEGAL FEES	16,520.
ACCOUNTING FEES	60,753.
OTHER PROFESSIONAL FEES	390,318.
ADVERTISING AND PROMOTION	35,527.
OFFICE EXPENSES	1,033,988.
TRAVEL	155,420.
INSURANCE	115,482.
ALL OTHER EXPENSES	433,288.
TOTAL TO FORM 199, PART II, LINE 17	6,812,966.

## FORM 199

## OTHER INVESTMENTS

## STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
BROKERED CERTIFICATES OF DEPOSIT	2,000,000.	2,000,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	2,000,000.	2,000,000.

## FORM 199

## OTHER ASSETS

## STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	18,929.	0.
PREPAID EXPENSES AND DEFERRED CHARGES	123,256.	90,277.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	142,185.	90,277.

## FORM 199

## BONDS AND NOTES PAYABLE

## STATEMENT 9

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ESCROW ACCOUNT LIABILITIES	206,994.	11,086.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	206,994.	11,086.

FORM 199	OTHER LIABILITIES	STATEMENT 10
DESCRIPTION	BEG. OF YEAR	END OF YEAR
POSTRETIREMENT BENEFIT OBLIGATION	1,140,219.	1,199,691.
DEFERRED REVENUE	182,227.	145,325.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,322,446.	1,345,016.

FORM 199	FUND BALANCES	STATEMENT 11
DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	15,263,395.	16,328,359.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	15,263,395.	16,328,359.