



**BUTTE COLLEGE FOUNDATION BOARD
Notice of Regular Meeting**

June 4, 2026, 7:30 a.m.

District Board Room, Student and Administrative Services Building, 3rd Floor
3536 Butte Campus Drive, Oroville, CA 95965

The mission of the Butte College Foundation is to help ensure the academic development and excellence of students through financial and other forms of support; to establish scholarship programs and services that benefit our students; to constantly evaluate our funding priorities to identify areas critical to our success; and to create fundraising initiatives that will support the programs and services of Butte College.

AGENDA

Call to Order

Board Members

Julie Boss, Chair

Dan Alexander, Past Chair

Neil Yelland, Vice Chair

Patrick Christensen, AS Rep, Sec/Treas.

Tom Snyder Lando, Member at Large

Virginia Guleff, BC Superintendent/President

Jessica Snelling, BC Vice President for Administration

Farshad Azad

Rob Bishop, MSC Rep

Robin Cook

Margaret Hughes

Troy Kidd

Rick Krepelka, Trustee Representative

Annette Mariottini

Renée Michel

John Nock, Trustee Representative

Stan Thompson

Renan Young, Classified Senate Rep

Maya Ruiz, Associated Student Representative

Staff and Guests

Suzanne Watroba, Executive Director

Tristan Bosch, Program Administrator

Robert Parker, Director - Fiscal Services

Megan Sheehan, Operations Manager

Tray Robinson, BC Vice President for Student Services

Welcome - Shirley Hall, Events Specialist, Foundation

1. Agenda Approval

1.1. Action Item: Approval of Agenda

2. Communications from the Public

Public Comments – Informational Only – No Action Taken

3. Approval of Minutes

3.1. Action Item: Approval of Meeting Minutes – March 5, 2026

4. Reports

4.1. Butte College Superintendent/President's Report – Virginia Guleff

4.2. Executive Director Report – Suzanne Watroba

4.3. Constituent Group Reports

- Academic Senate – Patrick Christensen, AS Rep, Sec/Treas.
- Classified Senate – Renan Young
- Associated Student – Maya Ruiz
- MSC – Rob Bishop

4.4. Committee Reports

- Executive Board Report – Chair Julie Boss
- Alums & Friends – Co- Chairs Margaret Hughes & Linda Zorn
- Board Development – Chair Stan Thompson
 - Action Item: Approval of New Board Member Nomination
 - Action Item: Approval of 2026-27 Slate of Officers
 - Action Item: Approval of Board Member Terms
- Finance/Audit/Investment – Chair Patrick Christensen
 - 2025-2026 3rd Quarter Budget Report – March 31, 2026
 - Payden & Rygel Quarterly Report – March 31, 2026
 - 2024-2025 IRS Filed 990 Tax Return
- Fundraising – Chair Neil Yelland
- Special Events/Gala – Chair Tray Robinson
- Scholarships and Grants – Chair Julie Boss

5. **Business**

- 5.1. Action Item: Approval of 2026-2027 Annual Budget

6. **Future Foundation Board Meetings**

Thursday, September 3, 2026

Thursday, December 3, 2026

Thursday, March 4, 2027

Thursday, June 3, 2027

Upcoming Events

Butte College Scholarship Awards Ceremony – August 21, 2026

Butte College Homecoming – September 26, 2026

7. **Adjournment**

- 7.1. Action Item: Motion to adjourn

For information concerning this agenda, please contact:
Butte College Foundation Office
3536 Butte Campus Drive, Oroville, CA 95965
(530) 895-2359

Persons requiring disability accommodation, please notify this office 48 hours prior to the scheduled meeting. Meetings are held in wheelchair accessible locations.

Any public records distributed to the Board of Directors less than 72 hours in advance of the meeting, and relating to an open session item, are available for public inspection at the Foundation Office during normal business hours.



**BUTTE COLLEGE FOUNDATION BOARD
Regular Meeting Minutes**

March 5, 2026, 7:30 a.m.
District Board Room, Student and Administrative Services Building, 3rd Floor
3536 Butte Campus Drive, Oroville, CA 95965

The mission of the Butte College Foundation is to help ensure the academic development and excellence of students through financial and other forms of support; to establish scholarship programs and services that benefit our students; to constantly evaluate our funding priorities to identify areas critical to our success; and to create fundraising initiatives that will support the programs and services of Butte College.

The meeting was called to order at 7:31 a.m.

Board Members Present

Julie Boss, Chair	Margaret Hughes
Dan Alexander, Past Chair	Rick Krepelka, Trustee Representative
Neil Yelland, Vice Chair	Annette Mariottini
Patrick Christensen, AS Rep, Sec/Treas.	John Nock, Trustee Representative
Virginia Guleff, BC Superintendent/President	Stan Thompson
Jessica Snelling, BC Vice President for Administration	Renan Young, Classified Senate Rep
Rob Bishop, MSC Rep	

Staff and Guests

Suzanne Watroba, Executive Director
Tristan Bosch, Program Administrator
Robert Parker, Director - Fiscal Services
Megan Sheehan, Operations Manager
Tray Robinson, BC Vice President for Student Services
Angela Gresham
Yasmin Frietas

1. Agenda Approval

Director Hughes moved, seconded by Director Christensen, to approve the agenda. The motion passed unanimously.

2. Communications from the Public

There were no public comments.

3. Approval of Consent Agenda

Director Alexander moved, seconded by Director Thompson, to approve the consent agenda. The motion passed unanimously.

4. Reports

4.1. Butte College Superintendent/President's Report – Virginia Guleff

Superintendent/President Virginia Guleff reported that enrollment is up 8%, returning to pre-Camp Fire and pre-pandemic levels. She thanked the Foundation for its financial support of students and for its collaborative

partnership with the District. She also noted that the Trustees held a canned food drive in November, citing that approximately 50% of students experience food insecurity. Superintendent/President Guleff shared that planning is underway for the Gala and Homecoming events and noted that Butte College will celebrate its 60th anniversary in 2027.

4.2. Constituent Group Reports

- **Academic Senate – Patrick Christensen, AS Rep, Sec/Treas.**
Director Christensen reported that the Academic Senate is reviewing distance education requirements and noted the need for regular and substantive interaction with students. He shared that increased accreditation oversight of distance education is expected moving forward. The Academic Senate is also continuing its work on common course numbering to create greater consistency across colleges. In addition, Director Christensen noted that the Academic Senate has formed a committee focused on artificial intelligence, exploring how teaching may evolve with AI and the role of AI in education. The committee’s work will help inform feedback for the development of an Administrative Policy on AI for the District.
- **Classified Senate – Renan Young**
Classified Senate Renan Young reported that the Classified Senate has been working with Institutional Effectiveness to identify positions within the Classified Senate. Classified staff also participated as volunteers at the “Ask Me” booths during the first two days of the semester, assisting students by providing directions and answering questions. Additionally, several Classified staff members will attend the Classified Senate Leadership Conference in June. Lastly, the Classified Senate continues to contribute to campus governance through participation on several committees, including the Data Governance Committee, which establishes a framework for data usage and structure across positions, and the Sustainability and Land Use Committee.
- **Associated Student – Maya Ruiz**
Associated Student (AS) Representative Maya Ruiz was absent; Yasmin Frietas delivered the report in her place. Frietas reported that the Associated Students’ budget supported travel funding requests for six student clubs and enabled student participation in the Associated Students Leadership Conference. The AS also supported a campus wildlife event that featured a wildlife exhibition, noting that the capybara and raccoon were particularly popular with students. In addition, the AS approved grant funding for the Clay Club and International Day.
- **MSC – Rob Bishop**
MSC Representative Rob Bishop reported that the Homecoming Game will take place on September 26 against Modesto, with a Hall of Fame event scheduled prior to the game. He also noted that the Gala will be held on April 25.

4.3. Committee Reports

- **Executive Board Report – Chair Julie Boss**
Chair Boss reported that she did not have a report, as most updates would be provided by the committee chairs. She added that she was pleased with the recent enrollment numbers.
- **Alums & Friends – Co- Chairs Margaret Hughes & Linda Zorn**
Executive Director Suzanne Watroba shared that the Foundation will be tabling at both Commencement and Homecoming again this year. She also provided a brief overview of the two outstanding alumni who will be recognized at the Gala: Alfred Koala and Carlos Alcantar.
- **Board Development – Chair Stan Thompson**
Chair Thompson reported that the Board Development Committee will meet at the end of April to review the slate of officers and terms for 2026–2027. He noted that, due to former MSC Representative Tray Robinson’s

change in position at the College, he will no longer be able to serve in that role. Rob Bishop will serve as the new MSC Representative. In accordance with the bylaws, there is an action item to approve Tray Robinson's continued service as Gala Committee Chair through the completion of the event. Director Thompson moved, and John Nock seconded the motion. The motion passed unanimously.

- **Finance/Audit/Investment – Chair Patrick Christensen**

Chair Christensen reported that the Finance Committee met earlier in the week. The 2024–2025 audit was completed and returned with no findings. Director Thompson moved, seconded by Director Alexander, to approve the 2024-2025 Annual Audit. The motion passed unanimously. The Committee also reviewed the Foundation's investments, which are performing well.

- **Fundraising – Chair Neil Yelland**

Chair Yelland reported that the Foundation is continuing to explore additional fundraising strategies beyond Giving Tuesday and the Gala. He noted that Giving Tuesday raised \$3,736 last year, and that staff also conducted email and messaging outreach for year-end giving. Staff have been working to clean up the donor database and utilize it more effectively for email communications and marketing efforts. Moving forward, the Foundation aims to use the software for more targeted strategies, including planned giving. Chair Yelland added that a significant wealth transfer is expected over the next ten years, emphasizing the importance of positioning Butte College to be part of that conversation.

- **Special Events/Gala – Chair Tray Robinson**

Chair Robinson reported that the Foundation is approximately 50 days from the Gala and that tickets are now available. He noted that moving the event to the Elks venue has allowed for increased space and greater attendance. Expanded collaboration across several departments has also introduced new ideas, enhancing the overall event. The Foundation has implemented new event software, Auctria, to streamline check-in, check-out, and auction bidding processes. Proceeds from the Raise Your Paddle portion of the event will benefit the Student Emergency Fund. Staff and committee members continue to work on securing experiences and items for the auctions.

- **Scholarships and Grants – Chair Julie Boss**

Chair Boss reported the scholarship application period is open through March 15. 750 applications have been received, exceeding last year's total. She encouraged committee members to volunteer to assist with reviewing scholarship applications. There are approximately 341 scholarships available, totaling \$267,000. Margaret Hughes moved, and John Nock seconded a motion to approve the 2026-2027 scholarship payouts. The motion passed unanimously. The Scholarship Awards Ceremony is scheduled for August 21, 2026.

4.4. **Executive Director Report – Suzanne Watroba**

Executive Director Suzanne Watroba reported that the Foundation is in the process of hiring an Events Specialist, with the application period having closed earlier this week. She expressed enthusiasm about adding another team member to help support fundraising efforts across campus and to foster a culture of philanthropy within the campus community. In addition, Executive Director Watroba shared that she has been invited to present at BCLDI, a staff leadership advancement series.

5. **Future Foundation Board Meetings**

Thursday, June 4, 2026

Thursday, September 3, 2026

Thursday, December 3, 2026

Thursday, March 4, 2027

Thursday, June 3, 2027

Upcoming Events

Butte College Gala – April 25, 2026

Butte College Scholarship Awards Ceremony – August 21, 2026

6. Adjournment

Director Alexander moved, seconded by Director Thompson, to adjourn the meeting. The motion passed unanimously. The meeting was adjourned at 8:58 a.m.



BUTTE COLLEGE FOUNDATION

**Meeting of the Butte College Foundation
Board of Directors
June 4, 2026, at 7:30 a.m.**

ACTION ITEM

Subject: Approval of New Board Member Nomination – Shawn James and Terry Allread
Attachment: Yes
Type: Action

Background

Shawn James:

Shawn is a Butte College alumnus, U.S. military veteran, and rice farmer who serves as President of SBJ Farms. He lives in South Butte County and is a member of the executive board of the Butte County Farm Bureau and a member of the Butte County Rice Growers Association.

Shawn brings strong connections within Butte County's agricultural community and a practical understanding of the region's farming industry. His experience in agriculture, community involvement, and ties to Butte College would provide a valuable perspective on the Foundation Board of Directors, while also helping strengthen representation from South Butte County.

Terry Allread:

Terry has more than 30 years of executive leadership and operational management experience. His career includes senior leadership positions with technology and manufacturing organizations, including GeneMachines, ThermoQuest, and Spectra-Physics Analytical. Since 2006, he has served as a realtor and investment consultant with United Country Towne & Country Properties in Chico, specializing in commercial and investment properties.

A longtime member of the local community, Terry is a proud Butte College alumnus and also studied Business Administration at Chico State University. He currently serves on the boards of the Stansbury Home Preservation Association and Applied Biomass Technology, Inc., providing valuable governance experience and strong community connections. His blend of executive leadership, business expertise, and commitment to the region would make him a valuable addition to the board.

Status

The nominations for Shawn James and Terry Allread are presented for discussion and approval. Shawn James was nominated by board member Dan Alexander. Terry Allread was nominated by board member Stan Thompson.



BUTTE COLLEGE FOUNDATION

Recommendation

The Board Development Committee recommends appointing nominees Shawn James and Terry Allread to serve on the Foundation Board of Directors beginning July 1, 2026.



BUTTE COLLEGE FOUNDATION

Meeting of the Butte College Foundation Board of Directors June 4, 2026, 7:30 a.m.

ACTION ITEM

Subject: Approval of 2026-27 Slate of Officers & Committee Chairs
Attachment: Yes
Type: Action

Background

Per Foundation Bylaws, the executive committee shall consist of the officers of the Corporation, the trustee representative(s), the superintendent/president, committee chairpersons, and such other executive committee members as may be chosen by the Board of Directors. All executive committee members will be voting members of the executive committee. The immediate Past Chair shall remain on the executive committee for one (1) year and have voting rights.

Status

In accordance with the established rotation and current officer terms, staff compiled a slate of officers for 2026–2027. The slate recommends renewing all current officers for an additional one-year term

Officers:

President - Julie Boss
Vice President - Neil Yelland
Immediate Past Chair- Dan Alexander
Secretary/Treasurer - Patrick Christensen
Trustee Representative - John Nock
Trustee Representative - Rick Krepelka

Committee Chairs:

Special Events/Gala Committee Chair - Julie Boss
Alumni Committee Chair - Rob Bishop
Finance-Audit-Investment Committee Chair - Patrick Christensen
Scholarship Committee Chair - Julie Boss
Fundraising Committee Chair - Neil Yelland
Board Development Committee Chair - Stan Thompson

Recommendation

Staff recommends approval of the 2026-2027 Slate of Officers and Committee Chairs.



BUTTE COLLEGE FOUNDATION

**Meeting of the Butte College Foundation
Board of Directors
June 4, 2026, at 7:30 a.m.**

ACTION ITEM

Subject: Approval of Board Member Update
Attachment: Yes
Type: Action

Status

One board member's term expires on June 30, 2026.

Recommendation

The Board Development Committee recommends approving Farshad Azad for another 3-year term beginning July 1, 2026.

BUTTE COLLEGE FOUNDATION

Budget to Actual

All Funds

For the Nine Months Ending March 31, 2026

	FY2026 YTD Mar Actuals		FY2026 YTD Mar Budget		Variance	% Variance
Beginning Fund Balance	\$ 10,427,145	\$	10,427,145	\$	-	-
Revenues						
Gifts, Grants, and Bequests	\$ 1,398,979	\$	637,811	\$	761,169	119.3%
Event & Earned Income	379,977		253,746		126,231	49.7%
Investments - Interest & Dividends	297,881		332,284		(34,403)	-10.4%
Investments - Gain/(Loss)	200,670		289,735		(89,064)	-30.7%
Other Income	64,716		156,287		(91,571)	-58.6%
Total Revenues	\$ 2,342,224	\$	1,669,863	\$	672,361	40.3%
Expenses						
Scholarships & Grants	\$ 879,258	\$	552,912	\$	(326,346)	-37.1%
Supplies and Materials	243,006		218,863		(24,143)	-9.9%
Purchased Services	71,554		57,180		(14,374)	-20.1%
Rents and Leases	14,119		28,144		14,025	99.3%
Repairs and Maintenance	2,468		-		(2,468)	-100.0%
Management Fees	37,595		118,111		80,516	214.2%
Other Operating Expenses	229,929		330,181		100,252	43.6%
Other Outgo	20,862		10,922		(9,941)	-47.6%
Total Expenses	\$ 1,498,791	\$	1,316,312	\$	(182,480)	(12.2%)
Other Financing Sources (Uses)						
Transfer In	209,249		-			
Transfer Out	(209,249)		-			
Net Transfers	\$ -	\$	-	\$	-	
Change in Net Position	\$ 843,432	\$	353,551	\$	489,881	138.6%
Reserve Funds	60,076		60,076			
Ending Fund Balance	\$ 11,210,500	\$	10,720,619	\$	489,881	4.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

All Funds

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance		\$ 10,427,145	\$ 10,427,145	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	1,398,979	637,811	761,169	119.3%
Event & Earned Income	070 - Auction Sales	19,884	8,258	11,626	140.8%
Event & Earned Income	090 - Membership Dues	7,150	8,369	(1,219)	-14.6%
Event & Earned Income	100 - Raffle	16,342	996	15,346	1540.4%
Event & Earned Income	140 - Sales Income	18,919	16,340	2,579	15.8%
Event & Earned Income	110 - Sponsors/Advertising Income	147,040	103,722	43,318	41.8%
Event & Earned Income	080 - Tickets/Gate Sales	147,224	93,929	53,295	56.7%
Event & Earned Income	120 - T-Shirt & Water Sales	13,016	22,132	(9,116)	-41.2%
Event & Earned Income	130 - Vendor/Booth Fees	10,403	-	10,403	-
Investments - Interest & Dividends	020 - Interest & Dividends	297,881	332,284	(34,403)	-10.4%
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	275,479	289,735	(14,255)	-4.9%
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	(74,809)	-	(74,809)	-
Other Income	050 - Other Income & Fees	64,716	156,287	(91,571)	-58.6%
Total Revenues		\$ 2,342,224	\$ 1,669,863	\$ 672,361	40.3%
Expenses					
Scholarships & Grants	395 - Scholarships	879,258	552,912	(326,346)	-37.1%
Supplies and Materials	260 - Materials & Supplies	228,879	218,863	(10,017)	-4.4%
Supplies and Materials	290 - Merchandise	12,781	-	(12,781)	-100.0%
Supplies and Materials	310 - Prize Items/Materials	1,346	-	(1,346)	-100.0%
Purchased Services	411 - Accounting Software Expense	22,900	16,811	(6,088)	-26.6%
Purchased Services	412 - Award Management Software Expense	11,553	11,267	(286)	-2.5%
Purchased Services	280 - Legal & Accounting Fees	103	9,248	9,145	8845.0%
Purchased Services	330 - Professional Service	36,998	19,853	(17,144)	-46.3%
Rents and Leases	370 - Rental Equipment	741	2,350	1,609	217.2%
Rents and Leases	380 - Rental Facilities	13,378	25,794	12,416	92.8%
Repairs and Maintenance	390 - Repair & Maintenance	2,468	-	(2,468)	-100.0%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

All Funds

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Management Fees	285 - Management Fees	37,595	118,111	80,516	214.2%
Other Operating Expenses	220 - Bank Charges	8,698	8,589	(109)	-1.3%
Other Operating Expenses	245 - CNA Scrubs, Livescans, Exams	18,764	10,183	(8,581)	-45.7%
Other Operating Expenses	935 - DEV-Donor Acquisition	501	4,125	3,624	723.9%
Other Operating Expenses	905 - DEV-Dues, Fees & Subscription	2,280	3,000	720	31.6%
Other Operating Expenses	940 - DEV-Training & Development	421	22,500	22,079	5241.1%
Other Operating Expenses	945 - DEV-Travel & Entertainment	1,975	-	(1,975)	-100.0%
Other Operating Expenses	250 - Dues & Subscriptions	17,517	7,107	(10,410)	-59.4%
Other Operating Expenses	325 - Food/Refreshments	91,767	88,537	(3,230)	-3.5%
Other Operating Expenses	300 - Miscellaneous Expenses	18,454	104,347	85,893	465.4%
Other Operating Expenses	320 - Postage & Delivery	122	375	253	207.6%
Other Operating Expenses	340 - Publicity & Promotion	408	-	(408)	-100.0%
Other Operating Expenses	350 - Purchased Auction Items	3,448	1,875	(1,573)	-45.6%
Other Operating Expenses	360 - Recognitions & Awards	11,990	450	(11,540)	-96.2%
Other Operating Expenses	365 - Refunds	8,875	25,207	16,333	184.0%
Other Operating Expenses	355 - Rebates	(66)	-	66	-100.0%
Other Operating Expenses	410 - Taxes, Licenses & Permits	3,673	2,074	(1,599)	-43.5%
Other Operating Expenses	420 - Travel & Entertainment	22,287	37,095	14,808	66.4%
Other Operating Expenses	430 - Wage & Tax Reimbursement	18,817	14,717	(4,099)	-21.8%
Other Outgo	335 - Payments To/For Students	20,862	10,922	(9,941)	-47.6%
Total Expenses		\$ 1,498,791	\$ 1,316,312	\$ (182,480)	(12.2%)
Other Financing Sources (Uses)					
Transfer In	199 - Transfers In	209,249	-		
Transfer Out	200 - Transfers Out	(209,249)	-		
Net Transfers		\$ -	\$ -		
Change in Net Position		\$ 843,432	\$ 353,551	\$ 489,881	138.6%
Reserve Funds		60,076	60,076		
Ending Fund Balance		\$ 11,210,500	\$ 10,720,619	\$ 489,881	4.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

01 - General Fund

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance		\$ 1,347,482	\$ 1,347,482	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	6,967	17,255	(10,288)	-59.6%
Event & Earned Income	090 - Membership Dues	120	-	120	-
Event & Earned Income	110 - Sponsors/Advertising Income	95,000	86,250	8,750	10.1%
Event & Earned Income	080 - Tickets/Gate Sales	6,450	6,000	450	7.5%
Investments - Interest & Dividends	020 - Interest & Dividends	41,190	42,550	(1,360)	-3.2%
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	102	-	102	-
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	96,254	-	96,254	-
Other Income	050 - Other Income & Fees	18,737	1,521	17,216	1131.9%
Total Revenues		\$ 264,820	\$ 153,575	\$ 111,245	72.4%
Expenses					
Supplies and Materials	260 - Materials & Supplies	2,489	10,500	8,011	321.8%
Purchased Services	411 - Accounting Software Expense	22,900	16,811	(6,088)	-26.6%
Purchased Services	412 - Award Management Software Expense	11,553	11,267	(286)	-2.5%
Purchased Services	280 - Legal & Accounting Fees	103	9,248	9,145	8845.0%
Purchased Services	330 - Professional Service	17,138	11,250	(5,888)	-34.4%
Rents and Leases	370 - Rental Equipment	79	1,500	1,421	1806.9%
Rents and Leases	380 - Rental Facilities	2,158	7,500	5,342	247.6%
Management Fees	285 - Management Fees	2,435	2,217	(218)	-9.0%
Other Operating Expenses	220 - Bank Charges	4,861	4,981	119	2.5%
Other Operating Expenses	935 - DEV-Donor Acquisition	501	4,125	3,624	723.9%
Other Operating Expenses	905 - DEV-Dues, Fees & Subscription	2,280	3,000	720	31.6%
Other Operating Expenses	940 - DEV-Training & Development	421	22,500	22,079	5241.1%
Other Operating Expenses	945 - DEV-Travel & Entertainment	1,975	-	(1,975)	-100.0%
Other Operating Expenses	250 - Dues & Subscriptions	4,572	1,875	(2,697)	-59.0%
Other Operating Expenses	325 - Food/Refreshments	4,146	26,250	22,104	533.1%
Other Operating Expenses	300 - Miscellaneous Expenses	92	3,974	3,882	4199.3%
Other Operating Expenses	320 - Postage & Delivery	122	375	253	207.6%
Other Operating Expenses	350 - Purchased Auction Items	2,143	1,875	(268)	-12.5%
Other Operating Expenses	360 - Recognitions & Awards	324	450	126	39.0%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

01 - General Fund

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Other Operating Expenses	355 - Rebates	(66)	-	66	-100.0%
Other Operating Expenses	410 - Taxes, Licenses & Permits	160	1,050	890	555.8%
Other Operating Expenses	420 - Travel & Entertainment	190	2,168	1,978	1042.1%
Other Operating Expenses	430 - Wage & Tax Reimbursement	3,071	188	(2,883)	-93.9%
Other Outgo	335 - Payments To/For Students	2,000	-	(2,000)	-100.0%
Total Expenses		\$ 85,647	\$ 143,104	\$ 57,458	67.1%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	-	-	-	-
Transfer Out	200 - Transfers Out	(12,500)	-	(12,500)	-
Net Transfers		\$ (12,500)	\$ -	\$ 12,500	-100.0%
Change in Net Position		\$ 166,673	\$ 10,471	\$ 156,203	1491.8%
Reserve Funds		60,076	60,076	-	-
Ending Fund Balance		\$ 1,454,078	\$ 1,297,876	\$ 156,203	12.0%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

02 - Temporarily Restricted

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance		\$ 803,854	\$ 803,854	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	10,735	68,874	(58,139)	-84.4%
Investments - Interest & Dividends	020 - Interest & Dividends	256,691	289,735	(33,044)	(0)
Total Revenues		\$ 267,426	\$ 358,609	\$ (91,183)	-25.4%
Expenses					
Scholarships & Grants	395 - Scholarships	10,627	119,789	109,163	1027.3%
Supplies and Materials	260 - Materials & Supplies	5,565	13,059	7,494	134.7%
Management Fees	285 - Management Fees	35,160	115,894	80,734	229.6%
Other Operating Expenses	220 - Bank Charges	293	499	206	70.4%
Other Operating Expenses	245 - CNA Scrubs, Livescans, Exams	18,764	10,183	(8,581)	-45.7%
Other Operating Expenses	300 - Miscellaneous Expenses	6,000	34,868	28,868	481.1%
Other Operating Expenses	360 - Recognitions & Awards	4,951	-	(4,951)	-100.0%
Other Operating Expenses	355 - Rebates	-	-	-	-
Total Expenses		\$ 81,360	\$ 294,292	\$ 212,933	261.7%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	2,996	-	2,996	-
Transfer Out	200 - Transfers Out	(139,111)	-	(139,111)	-
Net Transfers		\$ (136,115.33)	\$ -	\$ 136,115	-100.0%
Change in Net Position		\$ 49,951	\$ 64,316	\$ (14,365)	-22.3%
Ending Fund Balance		\$ 853,805	\$ 868,171	\$ (14,365)	-1.7%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

03 - Student Scholarships

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance		\$ 115,719	\$ 115,719	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	659,825	331,340	328,485	99.1%
Other Income	050 - Other Income & Fees	36,238	683	35,554	5205.1%
Total Revenues		\$ 696,063	\$ 332,023	\$ 364,039	109.6%
Expenses					
Scholarships & Grants	395 - Scholarships	868,482	429,177	(439,304)	-50.6%
Other Operating Expenses	220 - Bank Charges	20	13	(7)	-36.5%
Other Operating Expenses	300 - Miscellaneous Expenses	11,625	6,909	(4,716)	-40.6%
Other Operating Expenses	365 - Refunds	7,533	25,020	17,487	232.1%
Other Outgo	335 - Payments To/For Students	7,113	-	(7,113)	-100.0%
Total Expenses		\$ 894,772	\$ 461,118	\$ (433,654)	-48.5%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	7,710	-	7,710	-
Transfer Out	200 - Transfers Out	-	-	-	-
Net Transfers		\$ 7,709.84	\$ -	\$ (7,710)	-100.0%
Change in Net Position		\$ (191,000)	\$ (129,095)	\$ (61,905)	48.0%
Ending Fund Balance		\$ (75,281)	\$ (13,376)	\$ (61,905)	462.8%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

04 - Endowments

For the Nine Months Ending March 31, 2026

			FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance						
			\$ 7,369,702	\$ 7,369,702	\$ -	-
Revenues						
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests		557,815	102,461	455,354	444.4%
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)		275,378	289,735	(14,357)	-5.0%
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)		(171,063)	-	(171,063)	-
Total Revenues			\$ 662,130	\$ 392,196	\$ 269,934	68.8%
Expenses						
Total Expenses			\$ -	\$ -	\$ -	-
Other Financing Sources (Uses)						
Transfer In	199 - Transfer In		40,377	-	40,377	-
Transfer Out	200 - Transfers Out		(27,877)	-	(27,877)	-
Net Transfers			\$ 12,500.00	\$ -	\$ (12,500)	-100.0%
Change in Net Position			\$ 674,630	\$ 392,196	\$ 282,434	72.0%
Ending Fund Balance			\$ 8,044,332	\$ 7,761,898	\$ 282,434	3.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

05 - Agency Funds

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Beginning Fund Balance		\$ 790,388	\$ 790,388	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	163,637	117,881	45,756	38.8%
Event & Earned Income	070 - Auction Sales	19,884	8,258	11,626	140.8%
Event & Earned Income	090 - Membership Dues	7,030	8,369	(1,339)	-16.0%
Event & Earned Income	100 - Raffle	16,342	996	15,346	1540.4%
Event & Earned Income	140 - Sales Income	18,919	16,340	2,579	15.8%
Event & Earned Income	110 - Sponsors/Advertising Income	52,040	17,472	34,568	197.9%
Event & Earned Income	080 - Tickets/Gate Sales	140,774	87,929	52,845	60.1%
Event & Earned Income	120 - T-Shirt & Water Sales	13,016	22,132	(9,116)	-41.2%
Event & Earned Income	130 - Vendor/Booth Fees	10,403	-	10,403	-
Other Income	050 - Other Income & Fees	9,741	154,083	(144,342)	-93.7%
Total Revenues		\$ 451,785	\$ 433,460	\$ 18,325	4.2%
Expenses					
Scholarships & Grants	395 - Scholarships	150	3,945	3,795	2530.3%
Supplies and Materials	260 - Materials & Supplies	220,825	195,304	(25,522)	-11.6%
Supplies and Materials	290 - Merchandise	12,781	-	(12,781)	-100.0%
Supplies and Materials	310 - Prize Items/Materials	1,346	-	(1,346)	-100.0%
Purchased Services	330 - Professional Service	19,860	8,603	(11,257)	-56.7%
Rents and Leases	370 - Rental Equipment	662	850	188	28.3%
Rents and Leases	380 - Rental Facilities	11,220	18,294	7,074	63.0%
Repairs and Maintenance	390 - Repair & Maintenance	2,468	-	(2,468)	-100.0%
Other Operating Expenses	220 - Bank Charges	3,524	3,096	(428)	-12.1%
Other Operating Expenses	250 - Dues & Subscriptions	12,945	5,232	(7,713)	-59.6%
Other Operating Expenses	325 - Food/Refreshments	87,620	62,287	(25,334)	-28.9%
Other Operating Expenses	300 - Miscellaneous Expenses	737	58,597	57,860	7851.0%
Other Operating Expenses	340 - Publicity & Promotion	408	-	(408)	-100.0%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

05 - Agency Funds

For the Nine Months Ending March 31, 2026

		FY2026 YTD Mar Actuals	FY2026 YTD Mar Budget	Variance	% Variance
Other Operating Expenses	350 - Purchased Auction Items	1,305	-	(1,305)	-100.0%
Other Operating Expenses	360 - Recognitions & Awards	6,715	-	(6,715)	-100.0%
Other Operating Expenses	365 - Refunds	1,342	188	(1,155)	-86.0%
Other Operating Expenses	410 - Taxes, Licenses & Permits	3,513	1,024	(2,489)	-70.9%
Other Operating Expenses	420 - Travel & Entertainment	22,097	34,926	12,830	58.1%
Other Operating Expenses	430 - Wage & Tax Reimbursement	15,746	14,530	(1,216)	-7.7%
Other Outgo	335 - Payments To/For Students	11,749	10,922	(827)	-7.0%
Total Expenses		\$ 437,013	\$ 417,797	\$ (19,216)	-4.4%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	158,167	-	158,167	-
Transfer Out	200 - Transfers Out	(29,761)	-	(29,761)	-
Net Transfers		\$ 128,405.49	\$ -	\$ (128,405)	-100.0%
Change in Net Position		\$ 143,177	\$ 15,663	\$ 127,514	814.1%
Ending Fund Balance		\$ 933,565	\$ 806,051	\$ 127,514	15.8%



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TO CLIENT NEEDS.**

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PAYDEN.COM

U.S. DOMICILED MUTUAL FUNDS

CASH BALANCE

Managed Income Fund

EQUITY

Equity Income Fund

GLOBAL FIXED INCOME

Emerging Markets Bond Fund

Emerging Markets Corporate Bond Fund

Emerging Markets Local Bond Fund

Global Fixed Income Fund

Global Low Duration Fund

TAX-EXEMPT INCOME

California Municipal Income Fund

U.S. FIXED INCOME

Absolute Return Bond Fund

Cash Reserves Money Market Fund

Core Bond Fund

Corporate Bond Fund

Floating Rate Fund

GNMA Fund

High Income Fund

Limited Maturity Fund

Low Duration Fund

Strategic Income Fund

U.S. Government Fund

LOS ANGELES

333 South Grand Avenue
Los Angeles, California

90071

213 625-1900

BOSTON

265 Franklin Street
Boston, Massachusetts

02110

617 807-1990

LONDON

1 Bartholomew Lane
London EC2N 2AX

United Kingdom

+ 44 (0) 20-7621-3000

MILAN

Corso Matteotti, 1
20121 Milan

Italy

+39 02 76067111

BUTTE COMMUNITY COLLEGE FOUNDATION 1st QUARTER 2026 PORTFOLIO DASHBOARD

Payden & Rygel

LOS ANGELES | BOSTON | LONDON | MILAN

PORTFOLIO CHARACTERISTICS - AS OF 3/31/2026

BUTTE COLLEGE FOUNDATION - ENDOWMENT

MARKET VALUE	PORTFOLIO YIELD
\$9.0 MILLION	2.4%

STOCKS

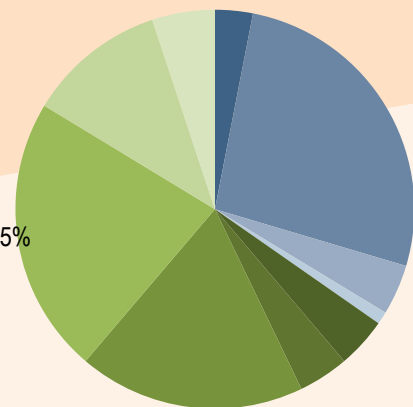
P/E RATIO	26.3x
AVG. MARKET CAP	\$670.6 BN
DIVIDEND YIELD	1.5%

BONDS

AVG. CREDIT QUALITY	A
AVG. DURATION	6.4 YRS
SEC YIELD	4.3%

STOCKS 66%

- INVESCO NASDAQ 100 ETF 4%
- ISHARES CORE S&P MID-CAP ETF 4%
- ISHARES S&P 500 GROWTH ETF 18%
- PAYDEN EQUITY INCOME 22%
- SCHWAB S&P 500 INDEX 11%
- VANGUARD TOTAL INTERNATIONAL STOCK 5%



BONDS 34%

- ISHARES 10-20 YEAR TREASURY BOND ETF 3%
- PAYDEN CORE BOND 26%
- PAYDEN STRATEGIC INCOME INVESTOR 4%
- SCHWAB US TREASURY MONEY INVESTOR 1%

PERFORMANCE

	1ST QUARTER	TRAILING 1 YEAR	TRAILING 3 YEARS	TRAILING 5 YEARS
Portfolio Total Return	-2.3%	13.2%	11.6%	6.2%
<i>Benchmark</i>	<i>-2.6%</i>	<i>12.3%</i>	<i>12.3%</i>	<i>7.4%</i>

Returns for periods over one year are annualized

Benchmark: 60% S&P 500 Index, 40% Bloomberg U.S. Aggregate Bond Index

MARKET OVERVIEW

- » The U.S. economy continued to expand at a moderate pace in the first quarter of 2026, with growth supported by resilient consumer spending and continued investment in technology despite ongoing policy and geopolitical headwinds.
- » Labor market conditions remained weak with limited job growth and a gradual rise in unemployment, reinforcing expectations for further softening over the course of the year.
- » While inflation showed signs of moderation, it remained somewhat elevated due to tariff-related pressures and higher energy prices in connection with the Middle East conflict.
- » The Federal Reserve held rates steady during the quarter as policymakers balanced persistent but moderating inflation with growing downside risks to the labor market. Meanwhile, markets experienced periods of volatility driven by geopolitical developments and commodity price movements.

PORTFOLIO REVIEW

- » Fixed income markets faced a challenging quarter amid increased volatility. After declining in the first two months of the quarter, interest rates rose significantly in March due to inflation fears linked to the Middle East conflict. With the exception of the very front end most bonds, especially those with longer duration, posted negative returns for the quarter.
- » Macro headwinds created a challenging quarter for equities, with performance broadly negative aside from a few pockets of resilience. Growth stocks experienced a meaningful drawdown, while value stocks delivered moderately positive returns.

ASSET CLASS RETURNS FOR Q1 2026 AND TRAILING 1 YEAR



Source: Bloomberg

BUTTE COMMUNITY COLLEGE FOUNDATION

1st QUARTER 2026 PORTFOLIO DASHBOARD

PORTFOLIO CHARACTERISTICS - AS OF 3/31/2026

BUTTE COLLEGE FOUNDATION - GENERAL

MARKET VALUE	PORTFOLIO YIELD
\$1.3 MILLION	3.4%

STOCKS

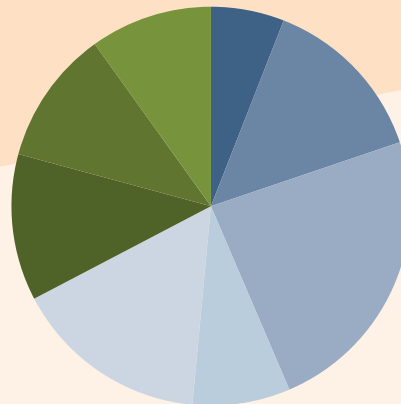
P/E RATIO	28.0x
AVG. MARKET CAP	\$754.7 BN
DIVIDEND YIELD	1.3%

BONDS

AVG. CREDIT QUALITY	A
AVG. DURATION	3.1 YRS
SEC YIELD	4.3%

STOCKS 32%

- ISHARES S&P 500 GROWTH ETF 12%
- PAYDEN EQUITY INCOME 11%
- SCHWAB S&P 500 INDEX 10%



BONDS 68%

- ISHARES 1-5 YEAR INVESTMENT GRADE 6%
- PAYDEN CORE BOND 14%
- PAYDEN LIMITED MATURITY 24%
- PAYDEN LOW DURATION FUND 8%
- PAYDEN STRATEGIC INCOME INVESTOR 16%

PERFORMANCE

	1ST QUARTER	TRAILING 1 YEAR	TRAILING 3 YEARS	TRAILING 5 YEARS
Portfolio Total Return	-1.3%	8.2%	8.1%	4.2%
Benchmark	-0.4%	7.6%	8.3%	5.8%

Returns for periods over one year are annualized

Benchmark: 25% S&P 500 Index, 75% FTSE 3-Month Treasury Index

2024 TAX RETURN

GOVERNMENT COPY

Client: 1010

Prepared for: BUTTE COMMUNITY COLLEGE FOUNDATION
3536 BUTTE CAMPUS DRIVE
OROVILLE, CA 95965
530-895-2359

Prepared by: JOHN DOMINGUEZ, CPA
CWDL CPAS
3131 CAMINO DEL RIO N STE 820
SAN DIEGO, CA 92108
858-565-2700

Date: MAY 13, 2026

Comments:

Route to: _____

**CWDL CPAS
3131 CAMINO DEL RIO N STE 820
SAN DIEGO, CA 92108
858-565-2700**

May 13, 2026

BUTTE COMMUNITY COLLEGE FOUNDATION
3536 BUTTE CAMPUS DRIVE
OROVILLE, CA 95965

Dear Client:

Your 2024 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2024 California Exempt Organization Annual Information Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$200 payable by May 15, 2026. Make the check or money order payable to "Department of Justice" and mail your California report on or before May 15, 2026 to:

**REGISTRY OF CHARITIES AND FUNDRAISERS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470**

Please be sure to call us if you have any questions.

Sincerely,

JOHN DOMINGUEZ, CPA

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	BUTTE COMMUNITY COLLEGE FOUNDATION	94-3153995
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	
	3536 BUTTE CAMPUS DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	OROVILLE, CA 95965	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of THE DISTRICT 3536 BUTTE CAMPUS DRIVE OROVILLE CA 95965

Telephone No. 530-879-6154 Fax No. _____

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____.

If this is for the whole group, check this box.

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 2026, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

calendar year 20 ____ or
 tax year beginning 7/01, 20 24, and ending 6/30, 20 25.

2 If the tax year entered in line 1 is for less than 12 months, check reason:

Initial return Final return Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Return of Organization Exempt From Income Tax

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

2024

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **7/01**, **2024**, and ending **6/30**, **2025**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C BUTTE COMMUNITY COLLEGE FOUNDATION 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	D Employer identification number 94-3153995	E Telephone number 530-895-2359
F Name and address of principal officer: SUZANNE WATROBA SAME AS C ABOVE		G Gross receipts \$ 3,082,516.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
J Website: WWW BUTTE.EDU/FOUNDATION		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1992	M State of legal domicile: CA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: <u>THE BUTTE COLLEGE FOUNDATION SUPPORTS BUTTE COLLEGE THROUGH FUNDRAISING AND OTHER FORMS OF SUPPORT. ITS MOST SIGNIFICANT ACHIEVEMENT IS ITS SCHOLARSHIP PROGRAM THAT AWARDS APPROXIMATELY 250 INTERNAL SCHOLARSHIPS TO 170 STUDENTS AND ADMINISTERS 250 EXTERNAL SCHOLARSHIPS.</u>		
Activities & Governance	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	610,732.	850,442.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,343,165.	1,558,226.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	828,727.	541,759.
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,782,624.	2,950,427.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	458,331.
14		Benefits paid to or for members (Part IX, column (A), line 4)		
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25)		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,932,996.	1,522,593.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,391,327.	2,211,316.	
19	Revenue less expenses. Subtract line 18 from line 12	391,297.	739,111.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	9,332,688.	10,486,261.
	22	Net assets or fund balances. Subtract line 21 from line 20	791,236.	965,220.
			8,541,452.	9,521,041.

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 SUZANNE WATROBA	Date		
	Type or print name and title EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Preparer's name JOHN DOMINGUEZ, CPA	Preparer's signature JOHN DOMINGUEZ, CPA	Date	Check <input type="checkbox"/> if self-employed
	Firm's name CWDL CPAS			PTIN P01955973
	Firm's address 3131 CAMINO DEL RIO N STE 820 SAN DIEGO, CA 92108			Firm's EIN 90-0916070
				Phone no. 858-565-2700

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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 \$ 2,060,884. including grants of \$) (Revenue \$)

THE FOUNDATION PROMOTED AND ASSISTED THE EDUCATIONAL SERVICES OF BUTTE COMMUNITY COLLEGE BY ADMINISTERING SCHOLARSHIP AND FUNDRAISING ACTIVITIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses 2,060,884.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
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.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	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 the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. SEE SCH. O		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done SEE SCHEDULE O	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official.		X
15b	b Other officers or key employees of the organization.		X
	If "Yes" to line 15a or 15b, describe the process on 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?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on 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. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 THE DISTRICT 3536 BUTTE CAMPUS DRIVE OROVILLE CA 95965 530-879-6154

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JULIE BOSS CHAIRMAN	1 0	X		X				0.	0.	0.
(2) DAN ALEXANDER PAST CHAIRMAN	1 0	X		X				0.	0.	0.
(3) NEIL YELLAND VICE CHAIRMAN	1 0	X		X				0.	0.	0.
(4) PATRICK CHRISTENSEN SEC/TREAS.	1 0	X		X				0.	0.	0.
(5) TOM SNYDER LANDO MEMBER AT LARGE	1 0	X						0.	0.	0.
(6) STAN THOMPSON MEMBER AT LARGE	1 0	X						0.	0.	0.
(7) RICK KREPRELKA TRUSTEE REP	1 0	X						0.	0.	0.
(8) JOHN NOCK TRUSTEE REP	1 0	X						0.	0.	0.
(9) FARSHAD AZAD DIRECTOR	1 0	X						0.	0.	0.
(10) ROBIN COOK DIRECTOR	1 0	X						0.	0.	0.
(11) MARGARET HUGHES DIRECTOR	1 0	X						0.	0.	0.
(12) TROY KIDD DIRECTOR	1 0	X						0.	0.	0.
(13) ANNETTE MARIOTTINI DIRECTOR	1 0	X						0.	0.	0.
(14) RENEE MICHEL DIRECTOR	1 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	20,817.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	829,625.				
	g Noncash contributions included in lines 1a-1f	1g					
	h Total. Add lines 1a-1f		850,442.				
	Program Service Revenue	2a Business Code					
b -----							
c -----							
d -----							
e -----							
f All other program service revenue							
g Total. Add lines 2a-2f							
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,558,226.	1,558,226.			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
Other Revenue	8a Gross income from fundraising events (not including \$ 20,817. of contributions reported on line 1c). See Part IV, line 18	8a	215,009.				
		b Less: direct expenses	8b	132,089.			
		c Net income or (loss) from fundraising events		82,920.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
		b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
		b Less: cost of goods sold.	10b				
		c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	11a TRANSFERS IN		900099	164,954.	164,954.	
b MANAGEMENT FEE INCOME		900099	155,262.	155,262.			
c OTHER INCOME		900099	138,623.	138,623.			
d All other revenue							
e Total. Add lines 11a-11d			458,839.				
12 Total revenue. See instructions			2,950,427.	2,017,065.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	688,723.	688,723.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,908.		8,908.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	633.	200.	433.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology	35,609.		35,609.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	251.		251.	
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>ENDOWMENT FEES</u>	837,537.	837,537.		
b <u>MANAGEMENT FEES</u>	201,734.	198,715.	3,019.	
c <u>GRANTS</u>	165,814.	165,814.		
d <u>TRANSFERS OUT</u>	90,249.	36,523.	53,726.	
e All other expenses	181,858.	133,372.	48,486.	
25 Total functional expenses. Add lines 1 through 24e.	2,211,316.	2,060,884.	150,432.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	282,266.	1	533,176.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	75,000.	4	84,416.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,408.	9	58,195.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments – publicly traded securities	8,914,113.	11	9,756,773.
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	49,901.	15	53,701.
16 Total assets. Add lines 1 through 15 (must equal line 33).	9,332,688.	16	10,486,261.	
Liabilities	17 Accounts payable and accrued expenses	23,133.	17	59,117.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	768,103.	25	906,103.
	26 Total liabilities. Add lines 17 through 25.	791,236.	26	965,220.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	815,197.	27	1,190,479.
	28 Net assets with donor restrictions	7,726,255.	28	8,330,562.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	8,541,452.	32	9,521,041.	
33 Total liabilities and net assets/fund balances	9,332,688.	33	10,486,261.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,950,427.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,211,316.
3	Revenue less expenses. Subtract line 2 from line 1	3	739,111.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,541,452.
5	Net unrealized gains (losses) on investments	5	240,478.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,521,041.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						3,491,197.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	1,651,209.	-492,148.	709,968.	1,343,165.	1,558,226.	4,770,420.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						8,261,617.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)).	14	42.26 %
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	49.68 %
16a 33-1/3% support test—2024. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test—2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test—2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

BAA

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	E TEAMS PONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization **BUTTE COMMUNITY COLLEGE FOUNDATION** Employer identification number **94-3153995**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
-----		-----	
-----		-----	
-----		-----	

SCHEDULE D (Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

BUTTE COMMUNITY COLLEGE FOUNDATION

94-3153995

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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).
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.

Table with 2 columns: Question number, Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included on line 2a, Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
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 FASB 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 FASB 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.
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 FASB ASC 958 relating to these items.

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 make 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 program
- 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term 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:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 0.

Part VII Investments – Other Securities N/A
 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) -----		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related N/A
 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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets N/A
 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)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	

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) AMOUNT HELD BY OTHERS	115,718.
(3) DEPOSITORY LIABILITY	790,385.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	906,103.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE 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.

1	Total revenue, gains, and other support per audited financial statements		1	2,818,338.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	2,818,338.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	132,089.	
	c Add lines 4a and 4b		4c	132,089.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,950,427.

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.

1	Total expenses and losses per audited financial statements		1	2,079,227.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	2,079,227.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	132,089.	
	c Add lines 4a and 4b		4c	132,089.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,211,316.

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.

PART X - FASB ASC 740 FOOTNOTE

THE FOUNDATION ACCOUNTS FOR INCOME TAXES IN ACCORDANCE WITH THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) 740, INCOME TAXES, WHICH CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND HOW AN UNCERTAIN TAX POSITION IS RECONGNIZED IN FINANCIAL STATEMENTS. THE FOUNDATION ANALYZES TAX POSITIONS TAKEN IN PREVIOUSLY FILED RETURNS AND TAX POSITIONS EXPECTED TO BE TAKEN IN FUTURE RETURNS. BASED ON THIS ANALYSIS, A LIABILITY IS RECORDED IF UNCERTAIN TAX BENEFITS HAVE BEEN RECEIVED. THE FOUNDATION'S PRACTICE IS TO RECOGNIZE INTEREST AND

Part XIII Supplemental Information (continued)

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

PENALTIES, IF ANY, RELATED TO UNCERTAIN TAX POSITIONS IN THE TAX EXPENSE. THERE WERE NO UNCERTAIN TAX POSITIONS IDENTIFIED OR RELATED INTEREST AND PENALTIES RECORDED AS OF JUNE 30, 2025, AND THE FOUNDATION DOES NOT EXPECT THIS TO CHANGE SIGNIFICANTLY OVER THE NEXT 12 MONTHS.

**SCHEDULE D, PART XI, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

DIRECT EXPENSES - SPECIAL EVENTS.....	\$ 132,089.
TOTAL	<u>\$ 132,089.</u>

**SCHEDULE D, PART XII, LINE 4B
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

DIRECT EXPENSES - SPECIAL EVENTS.....	\$ 132,089.
TOTAL	<u>\$ 132,089.</u>

**SCHEDULE G
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of nongovernment grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		SPRING GALA (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	235,826.		235,826.	
	2	Less: Contributions	20,817.		20,817.	
	3	Gross income (line 1 minus line 2)	215,009.		215,009.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	4,276.		4,276.	
	7	Food and beverages	23,002.		23,002.	
	8	Entertainment				
	9	Other direct expenses	104,811.		104,811.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				132,089.
	11	Net income summary. Subtract line 10 from line 3, column (d)				82,920.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name -----

Address -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I General Information on Grants and Assistance

- 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
- 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ----- -----							
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0

3 Enter total number of other organizations listed in the line 1 table 0

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 11/13/24

Schedule I (Form 990) (Rev. 12-2024)

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 SCHOLARSHIPS	882	688,723.			
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.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE BUTTE COLLEGE FOUNDATION SUPPORTS BUTTE COLLEGE THROUGH FUNDRAISING AND OTHER FORMS OF SUPPORT. ITS MOST SIGNIFICANT ACHIEVEMENT IS ITS SCHOLARSHIP PROGRAM THAT AWARDS APPROXIMATELY 250 INTERNAL SCHOLARSHIPS TO 170 STUDENTS AND ADMINISTERS 250 EXTERNAL SCHOLARSHIPS.

FORM 990, PART VI, LINE 1A - EXPLANATION OF DELEGATED BROAD AUTHORITY TO COMMITTEE

NO COMMITTEE HAS THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 WILL BE PRESENTED TO THE FOUNDATION BOARD OF DIRECTORS AT ITS NEXT MEETING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE EXECUTIVE DIRECTOR AND MANAGEMENT OF RELATED ENTITIES FILE FORM 700 OF CALIFORNIA FAIR POLITICAL PRACTICES COMMISSION, AND BOARD MEMBERS ARE REQUIRED TO REPORT ANY CONFLICT OF INTEREST.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

DOCUMENTS ARE AVAILABLE AT THE BUTTE COLLEGE FOUNDATION OFFICE BY APPOINTMENT.

**SCHEDULE R
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) BUTTE-GLENN COMMUNITY COLLEGE DIST 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965 94-1637174	EDUCATION	CA	115 (1)		NA		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

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	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

California Exempt Organization Annual Information Return

Calendar Year 2024 or fiscal year beginning (mm/dd/yyyy) 7/01/2024, and ending (mm/dd/yyyy) 6/30/2025. Corporation/Organization name BUTTE COMMUNITY COLLEGE FOUNDATION. California corporation number 1815122. FEIN 94-3153995. Street address (suite or room) 3536 BUTTE CAMPUS DRIVE. City OROVILLE. State CA. ZIP code 95965.

A First return. B Amended return. C IRC Section 4947(a)(1) trust. D Final information return? E Check accounting method: 1 Cash 2 Accrual 3 Other. F Federal return filed? G Is this a group filing? H Is this organization in a group exemption. I Did the organization have any changes to its guidelines not reported to the FTB? J If exempt under R&TC Section 23701d, has the organization engaged in political activities? K Is the organization exempt under R&TC Section 23701g? L Is the organization a limited liability company? M Did the organization file Form 100 or Form 109 to report taxable income? N Is the organization under audit by the IRS or has the IRS audited in a prior year? O Is federal Form 1023/1024 pending?

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

Table with 2 columns: Description and Amount. Rows include Receipts and Revenues (1-8), Expenses (9-10), and Payments (11-16). Total gross income is 3,082,516. Total expenses and disbursements is 2,343,405. Excess of receipts over expenses and disbursements is 739,111. Balance due is 0.

Sign Here: Under penalties of perjury, I declare that I have examined this return... Signature of officer: EXECUTIVE DIRECTOR. Title: EXECUTIVE DIRECTOR. Date: [blank]. Telephone: 530-895-2359. Preparer's Use Only: Preparer's signature: JOHN DOMINGUEZ, CPA. Date: [blank]. Check if self-employed: [blank]. Firm's name: CWDL CPAS. Firm's address: 3131 CAMINO DEL RIO N STE 820, SAN DIEGO, CA 92108. Firm's FEIN: P01955973. Telephone: 90-0916070. 858-565-2700. May the FTB discuss this return with the preparer shown above? [X] Yes [] 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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	
	3	Dividends	●	3	1,558,226.
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	673,848.
Expenses and Disbursements	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	●	8	2,232,074.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule. SEE STATEMENT 2	●	9	688,723.
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 3	●	11	0.
	12	Other salaries and wages	●	12	
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions)	●	16	
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 4	●	17	1,654,682.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	●	18	2,343,405.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		282,266.	●	533,176.
2	Net accounts receivable		75,000.	●	84,416.
3	Net notes receivable			●	
4	Inventories			●	
5	Federal and state government obligations			●	
6	Investments in other bonds			●	
7	Investments in stock STMT 5		8,914,113.	●	9,756,773.
8	Mortgage loans			●	
9	Other investments. Attach schedule			●	
10 a	Depreciable assets				
b	Less accumulated depreciation				
11	Land			●	
12	Other assets. Attach schedule. STM 6		61,309.	●	111,896.
13	Total assets		9,332,688.		10,486,261.
Liabilities and net worth					
14	Accounts payable		23,133.	●	59,117.
15	Contributions, gifts, or grants payable			●	
16	Bonds and notes payable			●	
17	Mortgages payable			●	
18	Other liabilities. Attach schedule. STM 7		768,103.		906,103.
19	Capital stock or principal fund		8,541,452.	●	9,521,041.
20	Paid-in or capital surplus. Attach reconciliation			●	
21	Retained earnings or income fund			●	
22	Total liabilities and net worth		9,332,688.		10,486,261.

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	●	739,111.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year. Attach schedule	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6		739,111.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	Total. Add line 1 through line 5		739,111.				

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

CALIFORNIA COPY
Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	E TEAMS PONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	CHICO FIREFIGHTERS ASSOCIATION 842 SALEM ST CHICO, CA 95928	\$ 10,327.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	GENERAL MOTORS 100 RENAISSANCE CTR DETROIT, MI 48243-1114	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	THE DISCOVERY SHOPPE LEAGUE, INC 315 FLUME ST CHICO, CA 95928-5428	\$ 9,993.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	BENTZ, MATTHEW R 60590 WOODSIDE RD BEND, OR 97702	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	NORCAL CRAWLERS 4 WHEEL DRIVE PO BOX 6271 CHICO, CA 95927-6271	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	HILL PROPERTIES 426 BROADWAY ST, STE. 308 CHICO, CA 95928-5334	\$ 5,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 6,354.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	CHICO YOUTH SOCCER LEAGUE PO BOX 1537 CHICO, CA 95927-1537	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	MAINS'L SERVICES 40 LANDING CIR, STE 1 CHICO, CA 95973	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	VULCAN MATERIALS COMPANY 9800 DEL RD ROSEVILLE, CA 95747-9109	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	ALBERT COVELL 5650 CHERRY LN PARADISE, CA 95969-5527	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
---	---

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

Name of organization **BUTTE COMMUNITY COLLEGE FOUNDATION** Employer identification number **94-3153995**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
N/A			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

BUTTE COMMUNITY COLLEGE FOUNDATION

94-3153995

**STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME**

INCOME FROM SPECIAL EVENTS.....	\$	215,009.
MANAGEMENT FEE INCOME.....		155,262.
OTHER INCOME.....		138,623.
TRANSFERS IN.....		164,954.
	TOTAL \$	<u>673,848.</u>

**STATEMENT 2
FORM 199, PART II, LINE 9
CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS PAID**

TOTAL \$ 0.

**STATEMENT 3
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES**

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JULIE BOSS 3536 BUTTE CAMPUS DRIVE ,	CHAIRMAN 1.00	\$ 0.	\$ 0.	\$ 0.
DAN ALEXANDER 3536 BUTTE CAMPUS DRIVE ,	PAST CHAIRMAN 1.00	0.	0.	0.
NEIL YELLAND 3536 BUTTE CAMPUS DRIVE ,	VICE CHAIRMAN 1.00	0.	0.	0.
PATRICK CHRISTENSEN 3536 BUTTE CAMPUS DRIVE ,	SEC/TREAS. 1.00	0.	0.	0.
TOM SNYDER LANDO 3536 BUTTE CAMPUS DRIVE ,	MEMBER AT LARGE 1.00	0.	0.	0.
STAN THOMPSON 3536 BUTTE CAMPUS DRIVE ,	MEMBER AT LARGE 1.00	0.	0.	0.
RICK KREPRELKA 3536 BUTTE CAMPUS DRIVE ,	TRUSTEE REP 1.00	0.	0.	0.

STATEMENT 3 (CONTINUED)
FORM 199, PART II, LINE 11
COMPENSATION OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

CURRENT OFFICERS:

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	TOTAL COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
JOHN NOCK 3536 BUTTE CAMPUS DRIVE ,	TRUSTEE REP 1.00	\$ 0.	\$ 0.	\$ 0.
FARSHAD AZAD 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
ROBIN COOK 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
MARGARET HUGHES 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
TROY KIDD 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
ANNETTE MARIOTTINI 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
RENEE MICHEL 3536 BUTTE CAMPUS DRIVE ,	DIRECTOR 1.00	0.	0.	0.
		TOTAL \$ 0.	\$ 0.	\$ 0.

STATEMENT 4
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 8,908.
ALUMNI OUTREACH.....	6,860.
BANK CHARGES.....	4,117.
CNA SCRUBS, LIVESCAPS AND EXAM.....	31,152.
COPYING AND PRINTING.....	334.
DONOR ACQUISITION.....	1,562.
DUES, FEES AND SUBSCRIPTION.....	4,605.
ENDOWMENT FEES.....	837,537.
EVENT COORDINATION.....	144.
FOOD/REFRESHMENTS.....	4,121.
GRANTS.....	165,814.
INFORMATION TECHNOLOGY.....	35,609.
MANAGEMENT FEES.....	201,734.
MATERIALS AND SUPPLIES.....	28,134.
MISCELLANEOUS.....	40,105.

STATEMENT 4 (CONTINUED)
FORM 199, PART II, LINE 17
OTHER EXPENSES

OTHER FEES.....	\$ 633.
RECOGNITION AND AWARDS.....	90.
REFUND.....	19,998.
SPECIAL EVENT EXPENSES.....	132,089.
TAXES AND LICENSES.....	230.
TRAINING AND DEVELOPMENT.....	20,950.
TRANSFERS OUT.....	90,249.
TRAVEL OR ENTERTAINMENT FOR PUBLIC OFFICIALS.....	251.
WAGES AND TAX REIMBURSEMENT.....	19,456.
TOTAL	<u>\$ 1,654,682.</u>

STATEMENT 5
FORM 199, SCHEDULE L, LINE 7
INVESTMENTS IN STOCKS

INVESTMENTS.....	\$ 9,756,773.
TOTAL	<u>\$ 9,756,773.</u>

STATEMENT 6
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

ASSETS HELD BY OTHERS.....	53,701.
PREPAID EXPENSES AND DEFERRED CHARGES.....	58,195.
TOTAL	<u>\$ 111,896.</u>

STATEMENT 7
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

AMOUNT HELD BY OTHERS.....	115,718.
DEPOSITORY LIABILITY.....	790,385.
TOTAL	<u>\$ 906,103.</u>



MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

(For Registry Use Only)

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

**Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

WEBSITE ADDRESS:
www.oag.ca.gov/charities

BUTTE COMMUNITY COLLEGE FOUNDATION <small>Name of Organization</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report <input type="checkbox"/> Organization requests email notifications
List all DBAs and names the organization uses or has used 3536 BUTTE CAMPUS DRIVE <small>Address (Number and Street)</small>	State Charity Registration Number <u>84817</u>
OROVILLE, CA 95965 <small>City or Town, State, and ZIP Code</small>	Corporation or Organization No. <u>1815122</u>
530-895-2359 <small>Telephone Number</small>	Federal Employer ID No. <u>94-3153995</u>

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice**

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/24 ending 6/30/25) list:

Total Revenue \$ (including noncash contributions) 2,950,427. **Noncash Contributions \$** 0. **Total Assets \$** 10,486,261.

Program Expenses \$ 2,060,884. **Total Expenses \$** 2,343,405.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, did the organization receive any governmental funding?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization hold a raffle for charitable purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Does the organization conduct a vehicle donation program?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

	SUZANNE WATROBA	EXECUTIVE DIRECTOR	
<small>Signature of Authorized Agent</small>	<small>Printed Name</small>	<small>Title</small>	<small>Date</small>

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

**File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I – Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	BUTTE COMMUNITY COLLEGE FOUNDATION	94-3153995
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	
	3536 BUTTE CAMPUS DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	OROVILLE, CA 95965	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II – Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of THE DISTRICT 3536 BUTTE CAMPUS DRIVE OROVILLE CA 95965

Telephone No. 530-879-6154 Fax No. _____

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____.

If this is for the whole group, check this box.

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 2026, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

calendar year 20 ____ or
 tax year beginning 7/01, 20 24, and ending 6/30, 20 25.

2 If the tax year entered in line 1 is for less than 12 months, check reason:

Initial return Final return Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 7/01, 2024, and ending 6/30, 2025

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C BUTTE COMMUNITY COLLEGE FOUNDATION, 3536 BUTTE CAMPUS DRIVE, OROVILLE, CA 95965. D Employer identification number 94-3153995. E Telephone number 530-895-2359. G Gross receipts \$ 3,082,516.

F Name and address of principal officer: SUZANNE WATROBA, SAME AS C ABOVE. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

I Tax-exempt status: X 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527

J Website: WWW BUTTE.EDU/FOUNDATION. H(c) Group exemption number

K Form of organization: X Corporation, Trust, Association, Other. L Year of formation: 1992. M State of legal domicile: CA

Part I Summary

Table with 2 columns: Description and Amount. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid to or for members... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances...

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 SUZANNE WATROBA, Date, EXECUTIVE DIRECTOR

Paid Preparer Use Only: Preparer's name JOHN DOMINGUEZ, CPA, Preparer's signature JOHN DOMINGUEZ, CPA, Date, Check self-employed, PTIN P01955973, Firm's name CWDL CPAS, Firm's address 3131 CAMINO DEL RIO N STE 820, SAN DIEGO, CA 92108, Firm's EIN 90-0916070, Phone no. 858-565-2700

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

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 \$ 2,060,884. including grants of \$) (Revenue \$)

THE FOUNDATION PROMOTED AND ASSISTED THE EDUCATIONAL SERVICES OF BUTTE COMMUNITY COLLEGE BY ADMINISTERING SCHOLARSHIP AND FUNDRAISING ACTIVITIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses 2,060,884.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
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).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
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.	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	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 the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. SEE SCH. O		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done SEE SCHEDULE O	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official.		X
15b	b Other officers or key employees of the organization.		X
	If "Yes" to line 15a or 15b, describe the process on 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?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on 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. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 THE DISTRICT 3536 BUTTE CAMPUS DRIVE OROVILLE CA 95965 530-879-6154

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JULIE BOSS CHAIRMAN	1 0	X		X				0.	0.	0.
(2) DAN ALEXANDER PAST CHAIRMAN	1 0	X		X				0.	0.	0.
(3) NEIL YELLAND VICE CHAIRMAN	1 0	X		X				0.	0.	0.
(4) PATRICK CHRISTENSEN SEC/TREAS.	1 0	X		X				0.	0.	0.
(5) TOM SNYDER LANDO MEMBER AT LARGE	1 0	X						0.	0.	0.
(6) STAN THOMPSON MEMBER AT LARGE	1 0	X						0.	0.	0.
(7) RICK KREPRELKA TRUSTEE REP	1 0	X						0.	0.	0.
(8) JOHN NOCK TRUSTEE REP	1 0	X						0.	0.	0.
(9) FARSHAD AZAD DIRECTOR	1 0	X						0.	0.	0.
(10) ROBIN COOK DIRECTOR	1 0	X						0.	0.	0.
(11) MARGARET HUGHES DIRECTOR	1 0	X						0.	0.	0.
(12) TROY KIDD DIRECTOR	1 0	X						0.	0.	0.
(13) ANNETTE MARIOTTINI DIRECTOR	1 0	X						0.	0.	0.
(14) RENEE MICHEL DIRECTOR	1 0	X						0.	0.	0.

BAA

TEEA0107L 09/05/24

Form 990 (2024)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	20,817.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	829,625.				
	g Noncash contributions included in lines 1a-1f	1g					
	h Total. Add lines 1a-1f		850,442.				
	Program Service Revenue	2a _____ Business Code					
b _____							
c _____							
d _____							
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f							
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,558,226.	1,558,226.			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
		b Less: rental expenses	6b				
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
		b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	Other Revenue	8a Gross income from fundraising events (not including \$ 20,817. of contributions reported on line 1c). See Part IV, line 18	8a	215,009.			
			b Less: direct expenses	8b	132,089.		
c Net income or (loss) from fundraising events		82,920.					
9a Gross income from gaming activities. See Part IV, line 19		9a					
		b Less: direct expenses	9b				
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances		10a					
		b Less: cost of goods sold	10b				
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		11a TRANSFERS IN		900099	164,954.	164,954.	
	b MANAGEMENT FEE INCOME		900099	155,262.	155,262.		
	c OTHER INCOME		900099	138,623.	138,623.		
	d All other revenue						
	e Total. Add lines 11a-11d			458,839.			
12 Total revenue. See instructions			2,950,427.	2,017,065.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	688,723.	688,723.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	8,908.		8,908.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	633.	200.	433.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology	35,609.		35,609.	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	251.		251.	
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>ENDOWMENT FEES</u>	837,537.	837,537.		
b <u>MANAGEMENT FEES</u>	201,734.	198,715.	3,019.	
c <u>GRANTS</u>	165,814.	165,814.		
d <u>TRANSFERS OUT</u>	90,249.	36,523.	53,726.	
e All other expenses	181,858.	133,372.	48,486.	
25 Total functional expenses. Add lines 1 through 24e.	2,211,316.	2,060,884.	150,432.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	282,266.	1	533,176.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	75,000.	4	84,416.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,408.	9	58,195.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments – publicly traded securities	8,914,113.	11	9,756,773.
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	49,901.	15	53,701.
16 Total assets. Add lines 1 through 15 (must equal line 33)	9,332,688.	16	10,486,261.	
Liabilities	17 Accounts payable and accrued expenses	23,133.	17	59,117.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	768,103.	25	906,103.
	26 Total liabilities. Add lines 17 through 25	791,236.	26	965,220.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	815,197.	27	1,190,479.
	28 Net assets with donor restrictions	7,726,255.	28	8,330,562.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	8,541,452.	32	9,521,041.	
33 Total liabilities and net assets/fund balances	9,332,688.	33	10,486,261.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,950,427.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,211,316.
3	Revenue less expenses. Subtract line 2 from line 1	3	739,111.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,541,452.
5	Net unrealized gains (losses) on investments	5	240,478.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,521,041.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
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 on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
---	---

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						3,491,197.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	588,723.	671,899.	790,218.	610,732.	829,625.	3,491,197.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	1,651,209.	-492,148.	709,968.	1,343,165.	1,558,226.	4,770,420.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						8,261,617.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)).	14	42.26 %
15 Public support percentage from 2023 Schedule A, Part II, line 14.	15	49.68 %

16a **33-1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2024. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>			
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

BAA

Schedule A (Form 990) 2024

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	E TEAMS PONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BUTTE COMMUNITY COLLEGE FOUNDATION	Employer identification number 94-3153995
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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

SCHEDULE D (Form 990)

(Rev. December 2024)

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

BUTTE COMMUNITY COLLEGE FOUNDATION

94-3153995

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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).
2a Preservation of land for public use (for example, recreation or education)
2b Protection of natural habitat
2c Preservation of open space
2d Preservation of a historically important land area
2e Preservation of a certified historic structure

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.

Table with 2 columns: Question number, Held at the End of the Tax Year. Rows 2a-2d: Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure included on line 2a, Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
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 FASB 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.
1b If the organization elected, as permitted under FASB 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.
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 FASB ASC 958 relating to these items.

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 make 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 program
- 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term 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:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 0.

Part VII Investments – Other Securities N/A
 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) -----		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B))		

Part VIII Investments – Program Related N/A
 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)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B))		

Part IX Other Assets N/A
 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)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B))	

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) AMOUNT HELD BY OTHERS	115,718.
(3) DEPOSITORY LIABILITY	790,385.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B))	906,103.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE 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.

1	Total revenue, gains, and other support per audited financial statements		1	2,818,338.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	2,818,338.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	132,089.	
	c Add lines 4a and 4b		4c	132,089.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,950,427.

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.

1	Total expenses and losses per audited financial statements		1	2,079,227.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	2,079,227.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	132,089.	
	c Add lines 4a and 4b		4c	132,089.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,211,316.

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.

PART X - FASB ASC 740 FOOTNOTE

THE FOUNDATION ACCOUNTS FOR INCOME TAXES IN ACCORDANCE WITH THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC) 740, INCOME TAXES, WHICH CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND HOW AN UNCERTAIN TAX POSITION IS RECONGNIZED IN FINANCIAL STATEMENTS. THE FOUNDATION ANALYZES TAX POSITIONS TAKEN IN PREVIOUSLY FILED RETURNS AND TAX POSITIONS EXPECTED TO BE TAKEN IN FUTURE RETURNS. BASED ON THIS ANALYSIS, A LIABILITY IS RECORDED IF UNCERTAIN TAX BENEFITS HAVE BEEN RECEIVED. THE FOUNDATION'S PRACTICE IS TO RECOGNIZE INTEREST AND

Part XIII Supplemental Information (continued)

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

PENALTIES, IF ANY, RELATED TO UNCERTAIN TAX POSITIONS IN THE TAX EXPENSE. THERE WERE NO UNCERTAIN TAX POSITIONS IDENTIFIED OR RELATED INTEREST AND PENALTIES RECORDED AS OF JUNE 30, 2025, AND THE FOUNDATION DOES NOT EXPECT THIS TO CHANGE SIGNIFICANTLY OVER THE NEXT 12 MONTHS.

**SCHEDULE D, PART XI, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

DIRECT EXPENSES - SPECIAL EVENTS.....	\$ 132,089.
TOTAL	<u>\$ 132,089.</u>

**SCHEDULE D, PART XII, LINE 4B
OTHER EXPENSES INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

DIRECT EXPENSES - SPECIAL EVENTS.....	\$ 132,089.
TOTAL	<u>\$ 132,089.</u>

**SCHEDULE G
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of nongovernment grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		SPRING GALA (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	235,826.		235,826.	
	2	Less: Contributions	20,817.		20,817.	
	3	Gross income (line 1 minus line 2)	215,009.		215,009.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	4,276.		4,276.	
	7	Food and beverages	23,002.		23,002.	
	8	Entertainment				
	9	Other direct expenses	104,811.		104,811.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				132,089.
	11	Net income summary. Subtract line 10 from line 3, column (d)				82,920.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
		(add col. (a) through col. (c))	(add col. (a) through col. (c))	(add col. (a) through col. (c))	(add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name -----

Address -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter the name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

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 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I General Information on Grants and Assistance

- 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
- 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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) ----- -----							
(2) ----- -----							
(3) ----- -----							
(4) ----- -----							
(5) ----- -----							
(6) ----- -----							
(7) ----- -----							
(8) ----- -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0

3 Enter total number of other organizations listed in the line 1 table 0

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 SCHOLARSHIPS	882	688,723.			
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.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE BUTTE COLLEGE FOUNDATION SUPPORTS BUTTE COLLEGE THROUGH FUNDRAISING AND OTHER FORMS OF SUPPORT. ITS MOST SIGNIFICANT ACHIEVEMENT IS ITS SCHOLARSHIP PROGRAM THAT AWARDS APPROXIMATELY 250 INTERNAL SCHOLARSHIPS TO 170 STUDENTS AND ADMINISTERS 250 EXTERNAL SCHOLARSHIPS.

FORM 990, PART VI, LINE 1A - EXPLANATION OF DELEGATED BROAD AUTHORITY TO COMMITTEE

NO COMMITTEE HAS THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 WILL BE PRESENTED TO THE FOUNDATION BOARD OF DIRECTORS AT ITS NEXT MEETING.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE EXECUTIVE DIRECTOR AND MANAGEMENT OF RELATED ENTITIES FILE FORM 700 OF CALIFORNIA FAIR POLITICAL PRACTICES COMMISSION, AND BOARD MEMBERS ARE REQUIRED TO REPORT ANY CONFLICT OF INTEREST.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

DOCUMENTS ARE AVAILABLE AT THE BUTTE COLLEGE FOUNDATION OFFICE BY APPOINTMENT.

**SCHEDULE R
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

BUTTE COMMUNITY COLLEGE FOUNDATION

Employer identification number

94-3153995

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

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) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) BUTTE-GLENN COMMUNITY COLLEGE DIST 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965 94-1637174	EDUCATION	CA	115 (1)		NA		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

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	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.



**Meeting of the Butte College Foundation
Board of Directors
June 4, 2026, at 7:30 a.m.**

ACTION ITEM

Subject: Approval of 2026-2027 Annual Budget

Attachment: Yes

Type: Action

Status

The FY2026-27 budget represents a significant transition in the financial reporting structure of the Butte College Foundation. In coordination with the Foundation and its external auditors, Fiscal Services completed a review of the Foundation's fund structure, chart of accounts, and operational activity classifications. As a result, the Foundation is implementing a revised fund structure and redesigned chart of accounts intended to improve financial reporting transparency, strengthen consistency, simplify revenue and expense classifications, and better align reporting with nonprofit accounting standards and Form 990 classifications. The revised structure will also transition certain District operational revenue historically deposited through the Foundation back to District accounting where the underlying activity is operational in nature.

These changes are intended to:

- Improve transparency, consistency, and visibility within Foundation financial operations and fundraising activities
- Provide clearer separation and tracking of unrestricted, restricted, endowment, and fundraising resources, including endowment corpus and expendable balances
- Simplify revenue and expense classifications and better align financial reporting with nonprofit Form 990 classifications and accounting standards
- Clarify the operational roles and financial responsibilities of the District and the Foundation
- Improve donor stewardship, fundraising oversight, and visibility into Foundation-supported activities and resources

The FY2026-27 budget projections were developed using historical financial activity, identified fundraising events, anticipated donor support, projected investment balances, and estimated operational and programmatic expenditures. Investment income projections were generally developed using conservative estimated yield assumptions applied to projected investment balances, while fundraising and program support activity estimates were based on prior year trends and identified upcoming events.

Because the Foundation is continuing to implement the revised structure and evaluate historical activity classifications, certain balances and projections remain preliminary estimates. Fund 2 and Fund 4 estimates continue to be refined as endowment corpus, expendable earnings, and related endowment activity are reviewed under the revised structure. Fund 5 estimates also remain preliminary while



BUTTE COLLEGE FOUNDATION

certain operational activities previously recorded within the Foundation are evaluated for transition to District accounting.

Recommendation

The Finance Committee recommends approval of 2026-2027 Annual Budget.

BUTTE COLLEGE FOUNDATION

2026-27 PROPOSED BUDGET

Presented for Adoption June 4, 2026

Executive Board

Julie Boss, Chair
Daniel H. Alexander, Past Chair
Neil Yelland, Vice Chair
Patrick Christensen, Secretary/Treasurer, Academic Senate
Tom Snyder Lando, Member at Large
Stan Thompson, Member at Large
Virginia Guleff, Butte College Superintendent/President
Rick Krepelka, Butte College Trustee Representative
John Nock, Butte College Trustee Representative

Board of Directors

Jessica Snelling, Butte College VP For Admin Services
Rob Bishop, MSC Rep
Renan Young, Classified Senate Rep
Maya Ruiz, Associated Student Rep
Annette Mariottini
Farshad Azad
Margaret Hughes
Renée Michel
Robin Cook
Troy Kidd

Report Prepared By:
Robert Parker, Director of Fiscal Services

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EXECUTIVE SUMMARY

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Because the Foundation is continuing to implement the revised structure and evaluate historical activity classifications, certain balances and projections remain preliminary estimates. Fund 2 and Fund 4 estimates continue to be refined as endowment corpus, expendable earnings, and related endowment activity are reviewed under the revised structure. Fund 5 estimates also remain preliminary while certain operational activities previously recorded within the Foundation are evaluated for transition to District accounting.

The following sections provide additional detail regarding the revised fund structure, chart of accounts changes, operational classification guidance, and fund-specific budget assumptions supporting the FY2026-27 budget.

FINANCIAL STRUCTURE & REPORTING CHANGES

Revised Fund Structure

Historically, the Foundation's fund structure grouped several different types of activity within broader categories that no longer clearly reflected the distinction between unrestricted operations, endowment activity, scholarships, fundraising activity, and agency-type transactions. As Foundation activity evolved over time, the prior structure became increasingly difficult to interpret and reconcile for internal reporting, audit support, and external financial reporting purposes.

The revised structure separates activity based on donor restrictions, the purpose of the funds, and the intended use of the resources. The updated structure is also intended to improve visibility into endowment activity, restricted resources, and Foundation-administered fundraising activity.

Fund 1 - Unrestricted General Operating

Accounts for net assets without donor restrictions that support the Foundation's general operations, administration, fundraising activities, and strategic priorities. Resources in this fund may be used at the discretion of Foundation leadership and the Board in support of the Foundation's mission.

Fund 2 - Endowment Earnings & Distributions

Accounts for expendable donor-restricted resources related to endowment activity, including appropriated investment earnings, scholarship awards, and programmatic expenditures supported by endowment funds. This fund reflects activity associated with the spending and administration of donor-restricted endowment resources.

Fund 3 - Restricted Grants & Scholarships

Accounts for donor-restricted and externally funded resources intended for scholarships, grants, and other restricted disbursement purposes that are not associated with endowment funds. Resources are administered and expended in accordance with donor, grantor, or contractual restrictions.

Fund 4 - Endowment Principal

Accounts for donor-restricted endowment corpus in which the principal is required to be maintained in perpetuity in accordance with donor intent and applicable laws, including the California Uniform Prudent Management of Institutional Funds Act (UPMIFA). Investment earnings are managed and appropriated in accordance with Foundation spending policies and donor restrictions, with expendable earnings activity recorded in Fund 2.

Fund 5 - Program Support & Fundraising

Accounts for donor-restricted and Foundation-administered fundraising resources raised to support specific campus programs, departments, student activities, fundraising initiatives, and department-supported scholarships and aid to students. Activities within this fund must be

charitable, philanthropic, or fundraising-related in nature and conducted under the oversight and approval of the Foundation in accordance with Foundation fundraising policies, donor intent, and applicable Foundation procedures.

Overall, the revised structure is intended to provide clearer separation between unrestricted operations, endowment principal, expendable endowment resources, restricted scholarships, and Foundation-administered fundraising activity.

Revised Chart of Accounts

In conjunction with the revised fund structure, the Foundation is also implementing a redesigned chart of accounts and updated financial statement categories for FY27. The updated chart of accounts consolidates and standardizes revenue and expense classifications to simplify reporting, improve consistency across reporting periods, and support financial statement preparation.

Several legacy accounts with overlapping or inconsistent purposes were consolidated into broader standardized categories. This included the elimination of development-related accounts that duplicated existing classifications and were historically used to separately identify Foundation administrative budget and expenditures. Under the revised structure, Foundation administrative activity can instead be monitored through project-level reporting rather than separate account classifications. Account classifications and reporting categories will continue to be refined, as needed, to support financial reporting and operational needs.

Fund Transition & Reclassification Considerations

The FY27 budget reflects the implementation of the revised financial structure; however, certain balances and activity classifications remain estimates pending ongoing reconciliation and review efforts.

Historically, some activity was recorded in funds that do not fully align with the revised definitions and intended usage of the new structure. Fiscal Services and Foundation leadership will continue reviewing endowment balances, restricted activity, and program-related transactions to ensure activity is properly aligned with the updated fund classifications.

Additionally, some activity previously recorded within Fund 5 will transition to District accounting beginning in FY27 as part of the revised operational guidance discussed below in the *District & Foundation Activity Classification* section. As a result, certain Fund 5 revenues and expenditures should be viewed as estimates while historical activity and future operational treatment continue to be evaluated and refined.

DISTRICT & FOUNDATION ACTIVITY CLASSIFICATION

Background & Review

Fiscal Services, in coordination with the Foundation’s external auditors, reviewed how program activities and related revenue were being recorded between the District and the Butte College Foundation. Through this review, transactions were identified where revenue associated with District operational activities had historically been deposited through the Foundation even though the underlying activity was operational in nature and should have been recorded by the District.

Historically, many of these activities were recorded within Fund 5 and treated as agency/depository activity because departments maintained operational control over the funds and related spending activity. As a result, these amounts were generally not recognized as Foundation revenue and expense within the Foundation’s audited financial statements, but instead recorded as liabilities due to the custodial nature of the activity.

Beginning in FY27, Fund 5 will transition away from the historical agency/depository model and will instead primarily represent Foundation-administered philanthropic, charitable, fundraising, and program support activity. Because the Foundation will maintain oversight and involvement in these activities, the related revenues and expenses will generally be recognized within the Foundation’s financial statements going forward.

Updated guidance is being established to ensure activity is recorded consistently going forward and aligned with accounting standards, audit expectations, and the intended roles of both the District and the Foundation.

Determining Proper Classification

Foundation Activities

The Butte College Foundation is an auxiliary organization and separate legal entity established to support District programs through fundraising and donor-supported activity. The Foundation is not intended to process or hold operational revenue generated from District activities.

Fund 5 activity may include:

- Donations and donor-restricted gifts
- Foundation-organized fundraising events
- Charitable fundraising efforts benefiting District programs
- Foundation-supported grants and scholarships
- Program support activity administered under Foundation oversight

All activity recorded within Fund 5 must be charitable, philanthropic, fundraising, or program-support related in nature and aligned with Foundation policies and donor intent.

District Activities

Activities that are operational, instructional, or program-related must be recorded by the District. Payments received in connection with these activities should be deposited directly with and recorded by the District.

Examples include:

- Admission or ticket sales for District events
- Participation or entry fees for District-hosted activities
- Payments received in exchange for goods, services, admission, participation, or other operational activities
- Sales connected to instructional programs or student activities

Operational activities will no longer be accepted for deposit through the Foundation beginning in FY27.

Fiscal Services and Foundation leadership will continue reviewing activities and working with departments to ensure consistency in how transactions are recorded going forward.

BUTTE COLLEGE FOUNDATION

Proposed 2026-27 Budget

All Funds

			Unaudited	Proposed
	FY23-24	FY24-25	FY25-26	FY26-27
	Actuals	Actuals	Projected	Budget
Beginning Fund Balance	\$ 8,062,662	\$ 9,309,555	\$ 10,427,145	\$ 11,908,803
Revenues				
Gifts, Grants, and Bequests	\$ 759,103	\$ 1,038,780	\$ 1,536,823	\$ 1,046,366
Event & Earned Income	422,532	480,254	389,249	285,500
Investments - Interest & Dividends	1,227,299	1,244,552	340,382	330,051
Investments - Gain/(Loss)	901,360	554,151	859,127	522,677
Other Income	472,757	458,072	244,989	-
Total Revenues	\$ 3,783,052	\$ 3,775,808	\$ 3,370,569	\$ 2,184,595
Expenses				
Scholarships & Grants	\$ 542,882	\$ 864,237	\$ 927,872	\$ 958,846
Payments to Students	11,284	23,255	32,817	57,200
Supplies & Materials	289,590	292,997	291,936	189,000
Purchased Services	54,433	79,979	129,177	159,170
Rents & Leases	24,490	34,266	16,776	22,000
Repairs & Maintenance	-	-	2,468	-
Management Fees	182,223	203,150	208,678	51,500
Communications & Outreach	132,810	115,434	96,453	80,500
Travel & Professional Development	59,812	36,171	26,996	55,500
Administrative & Operating	126,711	82,621	77,208	59,425
Other Expenses	1,111,924	926,109	18,454	500
Total Expenses	\$ 2,536,158	\$ 2,658,219	\$ 1,828,834	\$ 1,633,641
Other Financing Sources (Uses)				
Transfer In	489,772	372,089	1,863,268	160,000
Transfer Out	(489,772)	(372,089)	(1,863,268)	(160,000)
Net Transfers	\$ -	\$ -	\$ -	\$ -
Change in Net Position	\$ 1,246,894	\$ 1,117,589	\$ 1,541,735	\$ 550,954
Reserve Funds	-	-	60,076	59,275
Ending Fund Balance	\$ 9,309,555	\$ 10,427,145	\$ 11,908,803	\$ 12,400,482

BUTTE COLLEGE FOUNDATION

Proposed Budget by Fund

All Funds

	Fund 1 Unrestricted General	Fund 2 Endowment Disbursements	Fund 3 Scholarships & Grants	Fund 4 Endowment Principle	Fund 5 Program Support & Fundraising	FY26-27 Proposed Budget
Beginning Fund Balance	\$ 1,646,891	\$ 2,775,141	\$ 110,692	\$ 6,441,952	\$ 934,127	\$ 11,908,803
Revenues						
Gifts, Grants, and Bequests	\$ 20,000	\$ -	\$ 746,366	\$ 100,000	\$ 180,000	\$ 1,046,366
Event & Earned Income	163,000	-	-	-	122,500	285,500
Investments - Interest & Dividends	42,915	287,136	-	-	-	330,051
Investments - Gain/(Loss)	66,486	456,191	-	-	-	522,677
Other Income	-	-	-	-	-	-
Total Revenues	\$ 292,402	\$ 743,327	\$ 746,366	\$ 100,000	\$ 302,500	\$ 2,184,595
Expenses						
Scholarships & Grants	\$ -	\$ 212,480	\$ 746,366	\$ -	\$ -	\$ 958,846
Payments to Students	-	-	37,200	-	20,000	57,200
Supplies & Materials	19,000	-	10,000	-	160,000	189,000
Purchased Services	133,000	-	16,170	-	10,000	159,170
Rents & Leases	12,000	-	-	-	10,000	22,000
Repairs & Maintenance	-	-	-	-	-	-
Management Fees	3,500	48,000	-	-	-	51,500
Communications & Outreach	20,000	-	-	-	60,500	80,500
Travel & Professional Development	30,500	-	-	-	25,000	55,500
Administrative & Operating	18,600	300	25	-	40,500	59,425
Other Expenses	500	-	-	-	-	500
Total Expenses	\$ 237,100	\$ 260,780	\$ 809,761	\$ -	\$ 326,000	\$ 1,633,641
Reserve Funds	59,275	-	-	-	-	59,275
Ending Fund Balance	\$ 1,802,917	\$ 3,097,688	\$ 47,297	\$ 6,541,952	\$ 910,627	\$ 12,400,482

BUTTE COLLEGE FOUNDATION
Statement of Activity & Budget Projection
Fund 1 - Unrestricted General Operating

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Beginning Fund Balance		\$ 622,275	\$ 965,594	\$ 1,347,482	\$ 1,646,891
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	\$ 27,907	\$ 44,235	\$ 7,750	\$ 20,000
Event & Earned Income	070 - Auction Sales	84,586	70,417	-	35,000
Event & Earned Income	080 - Tickets & Event Sales	12,120	23,259	12,974	8,000
Event & Earned Income	100 - Opportunity Drawing	9,873	10,100	1,300	10,000
Event & Earned Income	110 - Sponsors/Advertising Income	130,825	108,508	106,500	110,000
Investments - Interest & Dividends	020 - Interest & Dividends	42,917	63,340	44,018	42,915
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	3,405	(5,878)	107	49
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	66,301	51,245	143,316	66,437
Other Income	050 - Other Income & Fees	7,666	12,663	18,862	-
Other Income	055 - Misc Income	1,193	688	120	-
Other Income	160 - Annual Mgmt Fee Income	136,548	155,262	158,000	-
Total Revenues		\$ 523,341	\$ 533,838	\$ 492,947	\$ 292,402
Expenses					
Scholarships & Grants	395 - Scholarships & Student Aid	2,000	-	-	-
Payments to Students	335 - Payments To/For Students	-	-	2,525	-
Supplies & Materials	240 - Printing, Copying & Postage	88	112	122	6,500
Supplies & Materials	260 - Supplies & Materials	3,198	8,533	4,431	10,000
Supplies & Materials	350 - Merchandise / Auction Items	3,233	3,295	3,074	2,500
Purchased Services	280 - Legal & Accounting Services	8,485	8,908	103	12,000
Purchased Services	330 - Professional Services	5,249	11,915	39,128	75,000
Purchased Services	411 - Information Technology & Software	30,052	35,610	37,746	46,000
Rents & Leases	370 - Equipment & Facility Rentals	-	4,276	4,394	12,000
Management Fees	285 - Management Fees	2,721	3,019	3,276	3,500
Communications & Outreach	325 - Food/Refreshments	6,304	26,687	7,113	15,000

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 1 - Unrestricted General Operating

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Communications & Outreach	340 - Advertising & Promotion	21,274	-	-	5,000
Communications & Outreach	351 - Stewardship & Donor Relations	26,163	8,566	501	-
Travel & Professional Development	415 - Conferences, Conventions, & Meetings	-	-	-	5,500
Travel & Professional Development	420 - Travel & Education	1,161	21,518	2,586	25,000
Administrative & Operating	220 - Bank & Merchant Fees	5,431	6,671	5,289	6,600
Administrative & Operating	250 - Dues & Memberships	4,404	4,605	7,148	7,000
Administrative & Operating	315 - Telecommunications	-	-	20	-
Administrative & Operating	360 - Awards & Recognition	-	414	324	600
Administrative & Operating	365 - Refunds & Adjustments	333	-	(138)	-
Administrative & Operating	410 - Taxes, Licenses & Permits	1,471	898	858	1,400
Administrative & Operating	430 - Wage & Tax Reimbursement	-	144	3,071	3,000
Other Expenses	300 - Miscellaneous Operating Expense	3,293	2,773	92	500
Total Expenses		\$ 124,860	\$ 147,942	\$ 121,661	\$ 237,100
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	238,519	211,422	700	160,000
Transfer Out	200 - Transfers Out	(293,680)	(215,430)	(12,500)	-
Net Transfers		\$ (55,161)	\$ (4,008)	\$ (11,800)	\$ 160,000
Change in Net Position		\$ 343,319	\$ 381,888	\$ 359,486	\$ 215,302
Reserve Funds		-	-	60,076	59,275
Ending Fund Balance		\$ 965,594	\$ 1,347,482	\$ 1,646,891	\$ 1,802,917

Budget Assumptions:

Fund 1 represents the Foundation's primary operating and fundraising activities. Beginning balances were projected based on prior year activity unless specific, identifiable events were known at the time of budget development. Operational revenues and expenditures were estimated using historical trends, planned fundraising activities, identified operational needs, and anticipated administrative support requirements.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 1 - Unrestricted General Operating

Revenue

Gifts, Grants, & Bequests - Includes projected unrestricted donor support and “Raise Your Paddle” contributions designated to support Foundation operations and initiatives.

Event & Earned Income - Represents anticipated revenue from the annual Gala and other fundraising activities, including auction proceeds, ticket sales, opportunity drawings, and sponsorships.

Interest & Dividends - Income is projected using a 3.5% annual yield rate applied to investment balances, excluding unrealized gain, to provide a stable and conservative estimate of recurring earnings.

Realized & Unrealized Gains were estimated using a 5% yield as a conservative assumption and may vary due to market volatility and uncertainty.

Transfer In - Represents the Foundation’s estimated 2% administrative fee allocation calculated on projected average endowment balances. Funds support Foundation administrative and operational activities related to endowment management.

Expenditure

Supplies & Materials - Includes operational and event-related supplies, printing, postage, and auction materials necessary to support fundraising activities and Foundation operations.

Purchased Services - Includes Gala catering, President’s Circle activities, consulting services, Blackbaud software licensing and database management tools, and audit costs supporting Foundation fundraising and operations.

Rents & Leases - Includes facility and equipment rental costs associated with the annual Gala.

Communications & Outreach - Supports donor engagement, event marketing, fundraising promotions, stewardship activities, sponsorship outreach, advertising, and food and refreshments associated with Foundation events and donor engagement activities.

Travel & Professional Development - Budgeted to support conferences, training opportunities, fundraising events, and professional development activities intended to improve Foundation operations and donor engagement.

Administrative & Operating - Includes merchant and banking fees, memberships, taxes, and other general administrative costs necessary to support ongoing Foundation operations.

Reserve Funds

Reserve funds are considered operating reserves and are maintained at a target level equal to 25% of annual budgeted operating expenses.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 1 - Unrestricted General Operating less 2027 Gala

		FY26-27 Budget	2027 Gala Allocation	Fund 1 Less Gala
Revenues				
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	20,000	-	20,000
Event & Earned Income	070 - Auction Sales	35,000	35,000	-
Event & Earned Income	080 - Tickets & Event Sales	8,000	8,000	-
Event & Earned Income	100 - Opportunity Drawing	10,000	10,000	-
Event & Earned Income	110 - Sponsors/Advertising Income	110,000	110,000	-
Investments - Interest & Dividends	020 - Interest & Dividends	42,915	-	42,915
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	49	-	49
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	66,437	-	66,437
Total Revenues		\$ 292,402	\$ 163,000	\$ 129,402
Expenses				
Supplies & Materials	240 - Printing, Copying & Postage	6,500	2,050	4,450
Supplies & Materials	260 - Supplies & Materials	10,000	5,000	5,000
Supplies & Materials	350 - Merchandise / Auction Items	2,500	2,500	-
Purchased Services	280 - Legal & Accounting Services	12,000	-	12,000
Purchased Services	330 - Professional Services	75,000	40,000	35,000
Purchased Services	411 - Information Technology & Software	46,000	-	46,000
Rents & Leases	370 - Equipment & Facility Rentals	12,000	6,000	6,000
Management Fees	285 - Management Fees	3,500	-	3,500
Communications & Outreach	325 - Food/Refreshments	15,000	2,000	13,000
Communications & Outreach	340 - Advertising & Promotion	5,000	-	5,000
Travel & Professional Development	415 - Conferences, Conventions, & Meetings	5,500	-	5,500
Travel & Professional Development	420 - Travel & Education	25,000	150	24,850
Administrative & Operating	220 - Bank & Merchant Fees	6,600	5,000	1,600
Administrative & Operating	250 - Dues & Memberships	7,000	-	7,000
Administrative & Operating	360 - Awards & Recognition	600	500	100

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 1 - Unrestricted General Operating less 2027 Gala

		FY26-27 Budget	2027 Gala Allocation	Fund 1 Less Gala
Administrative & Operating	410 - Taxes, Licenses & Permits	1,400	1,000	400
Administrative & Operating	430 - Wage & Tax Reimbursement	3,000	500	2,500
Other Expenses	300 - Miscellaneous Operating Expense	500	-	500
Total Expenses		\$ 237,100	\$ 64,700	\$ 172,400
Other Financing Sources (Uses)				
Transfer In	199 - Transfer In	160,000	-	160,000
Transfer Out	200 - Transfers Out	-		
Net Transfers		\$ 160,000	\$ -	\$ 160,000
Net Operating Result		\$ 215,302	\$ 98,300	\$ 117,002

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 2 - Endowment Earnings & Distributions

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Beginning Fund Balance		\$ 852,657	\$ 646,825	\$ 803,854	\$ 2,775,141
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	\$ 66,050	\$ 110,027	\$ 63,945	-
Investments - Interest & Dividends	020 - Interest & Dividends	1,184,383	1,181,212	296,364	287,136
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	112,460	319,552	391,410	222,352
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	719,194	189,233	324,295	233,839
Total Revenues		\$ 2,082,087	\$ 1,800,023	\$ 1,076,014	\$ 743,327
Expenses					
Scholarships & Grants	395 - Scholarships & Student Aid	82,555	165,814	47,752	212,480
Supplies & Materials	240 - Printing, Copying & Postage	-	334	-	-
Supplies & Materials	260 - Supplies & Materials	22,321	54,800	35,145	-
Purchased Services	330 - Professional Services	-	200	16,170	-
Management Fees	285 - Management Fees	172,854	43,453	205,402	48,000
Communications & Outreach	325 - Food/Refreshments	629	436	-	-
Administrative & Operating	220 - Bank & Merchant Fees	370	415	293	300
Administrative & Operating	360 - Awards & Recognition	-	-	4,951	-
Administrative & Operating	430 - Wage & Tax Reimbursement	32,147	19,456	-	-
Other Expenses	300 - Miscellaneous Operating Expense	34,535	25,141	6,000	-
Other Expenses	205 - Endowment Allocation	1,010,453	837,537	-	-
Total Expenses		\$ 1,355,864	\$ 1,147,586	\$ 315,713	\$ 260,780
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	35,799	16,876	1,502,996	-
Transfer Out	200 - Transfers Out	(136,200)	(3,500)	(292,010)	(160,000)
Net Transfers		\$ (100,401)	\$ 13,376	\$ 1,210,986	\$ (160,000)
Change in Net Position		\$ 625,822	\$ 665,814	\$ 1,971,287	\$ 322,547
Ending Fund Balance		\$ 1,478,480	\$ 1,312,639	\$ 2,775,141	\$ 3,097,688

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

Fund 2 - Endowment Earnings & Distributions

Budget Assumptions:

Fund 2 represents expendable donor-restricted endowment resources used for scholarships, programmatic support, and other expenditures in accordance with donor intent and Foundation spending policies. Beginning balances were projected based on prior year endowment activity and existing expendable balances. FY 2026-27 reflects the revised fund structure where Fund 2 is intended to capture only endowment earnings, distributions, and related administrative activity.

Revenue

Interest & Dividends - Income was projected using a 3% annual rate based on a two-year historical average applied to the estimated fair market value (FMV) of endowment investments to provide a conservative estimate of recurring expendable earnings.

Realized & Unrealized Gains were estimated using a 5% yield as a conservative assumption and may vary due to market volatility and uncertainty.

Expenditure

Scholarships & Student Aid - Represents anticipated scholarship awards and student support funded through donor-restricted endowment earnings

Management Fees - Includes projected investment-related management fees.

Transfer Out - Includes the Foundation's estimated 2% administrative fee assessed on endowment balances. Funds are used to support Foundation administrative and operational activities associated with managing endowment resources.

Endowment Allocation Methodology

In prior years, the Foundation allocated endowment investment earnings from the general Fund 2 project to individual endowment projects within Fund 2 in order to reflect spendable balances available for scholarships and programmatic expenditures by endowment. Because the Foundation utilizes project accounting, these allocations were recorded as Interest & Dividends revenue within the individual endowment projects and offset through Endowment Allocation expense entries within the originating project. This treatment overstated both revenue and expense activity within Fund 2 because the transactions represented internal reallocations of existing endowment earnings rather than new operating revenue or expenditures. Under the revised FY 2026-27 structure, these reallocations are intended to be reflected as transfers between projects rather than as revenue and expense activity.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

03 - Restricted Grants & Scholarships

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Beginning Fund Balance		\$ 151,191	\$ 97,085	\$ 115,719	\$ 110,692
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	386,530	603,217	726,171	746,366
Other Income	050 - Other Income & Fees	336	2,356	36,238	-
Other Income	165 - Endowment Income	65,200	146,455	-	-
Total Revenues		\$ 452,066	\$ 752,028	\$ 762,409	\$ 746,366
Expenses					
Scholarships & Grants	395 - Scholarships & Student Aid	458,327	688,723	879,070	746,366
Payments to Students	335 - Payments To/For Students	-	-	12,156	37,200
Supplies & Materials	260 - Supplies & Materials	-	-	-	10,000
Purchased Services	330 - Professional Services	-	-	16,170	16,170
Administrative & Operating	220 - Bank & Merchant Fees	-	31	23	25
Administrative & Operating	365 - Refunds & Adjustments	49,282	19,998	8,301	-
Other Expenses	300 - Miscellaneous Operating Expense	9,715	12,761	11,625	-
Total Expenses		\$ 517,325	\$ 721,512	\$ 927,344	\$ 809,761
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	14,955	2,508	160,609	-
Transfer Out	200 - Transfers Out	(3,803)	(14,390)	(700)	-
Net Transfers		\$ 11,152	\$ (11,882)	\$ 159,909	\$ -
Change in Net Position		\$ (54,106)	\$ 18,634	\$ (5,027)	\$ (63,395)
Ending Fund Balance		\$ 97,085	\$ 115,719	\$ 110,692	\$ 47,297

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

03 - Restricted Grants & Scholarships

Budget Assumptions:

Fund 3 represents donor-restricted and externally funded resources intended for scholarships, grants, and other restricted disbursement purposes that are not associated with endowment funds. Resources are administered and expended in accordance with donor, grantor, or contractual restrictions. Beginning balances were projected based on prior year activity and identified restricted funding commitments.

Revenue

Gifts, Grants, & Bequests - Represents projected restricted scholarship contributions, pass-through scholarship funding, and externally funded grant activity. FY 2026-27 assumes an approximate 3% increase in activity based on historical trends and identified funding expectations, including the Rupe grant supporting the CNA program.

Expenditure

Scholarships & Student Aid - Represents anticipated pass-through scholarship distributions and restricted grant disbursements to students in accordance with donor and grant requirements.

Payments To/For Students - Includes projected Rupe grant stipends and expected gift card distributions supporting eligible student program participation and assistance activities.

Supplies & Materials - Includes projected expenditures for General Motors grant-funded student toolbox purchases.

Professional Services - Represents anticipated student support service costs associated with the Rupe grant program, including TB testing, physical examinations, and Live Scan services required for CNA program participation.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

04 - Endowment Principle

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Beginning Fund Balance		\$ 5,889,727	\$ 6,929,035	\$ 7,369,702	\$ 6,441,952
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	130,245	72,144	559,750	100,000
Other Income	050 - Other Income & Fees	6,143	-	-	-
Total Revenues		\$ 136,388	\$ 72,144	\$ 559,750	\$ 100,000
Expenses					
Management Fees	285 - Management Fees	-	155,262	-	-
Other Expenses	205 - Endowment Allocation	-	-	-	-
Total Expenses		\$ -	\$ 155,262	\$ -	\$ -
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	71,266	15,000	40,377	-
Transfer Out	200 - Transfers Out	-	-	(1,527,877)	-
Net Transfers		\$ 71,266	\$ 15,000	\$ (1,487,500)	\$ -
Change in Net Position		\$ 207,654	\$ (68,118)	\$ (927,750)	\$ 100,000
Ending Fund Balance		\$ 6,097,380	\$ 6,860,917	\$ 6,441,952	\$ 6,541,952

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

04 - Endowment Principle

Budget Assumptions:

Fund 4 historically included donor-restricted endowment corpus and related accumulated earnings activity. Under the revised FY 2026-27 structure, Fund 4 is intended to represent only donor-restricted endowment corpus required to be maintained in perpetuity in accordance with donor intent and UPMIFA requirements.

Revenue

Gifts, Grants, & Bequests - Represents projected additions to donor-restricted endowment corpus. FY 2026-27 assumes a conservative estimate of \$100,000 in new corpus contributions.

Accounting & Fund Structure Changes

In prior years, Fund 4 included both permanent endowment corpus and accumulated investment earnings associated with endowment activity. Under the revised FY 2026-27 structure, the Foundation intends to better distinguish non-expendable endowment corpus from expendable endowment earnings and distributions in order to improve financial reporting clarity and alignment with donor restrictions and UPMIFA requirements.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

05 - Restricted Program Support & Fundraising

			Unaudited	Proposed	
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Beginning Fund Balance		\$ 546,812	\$ 671,017	\$ 790,388	\$ 934,127
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	148,370	209,156	179,206	180,000
Event & Earned Income	070 - Auction Sales	7,345	7,575	19,884	10,000
Event & Earned Income	080 - Tickets & Event Sales	129,401	140,981	140,774	50,000
Event & Earned Income	100 - Opportunity Drawing	-	5,385	16,342	17,500
Event & Earned Income	110 - Sponsors/Advertising Income	10,900	31,190	59,540	30,000
Event & Earned Income	140 - Sales Income	37,483	82,839	31,935	15,000
Other Income	050 - Other Income & Fees	243,761	124,778	9,741	-
Other Income	055 - Misc Income	11,910	15,870	22,028	-
Total Revenues		\$ 589,170	\$ 617,775	\$ 479,449	\$ 302,500
Expenses					
Scholarships & Grants	395 - Scholarships & Student Aid	-	9,700	1,050	-
Payments to Students	335 - Payments To/For Students	11,284	23,255	18,136	20,000
Supplies & Materials	240 - Printing, Copying & Postage	2,487	954	-	-
Supplies & Materials	260 - Supplies & Materials	258,262	224,970	235,079	150,000
Supplies & Materials	350 - Merchandise / Auction Items	-	-	14,086	10,000
Purchased Services	330 - Professional Services	10,647	23,347	19,860	10,000
Rents & Leases	370 - Equipment & Facility Rentals	24,490	29,990	12,382	10,000
Repairs & Maintenance	390 - Repairs & Maintenance	-	-	2,468	-
Management Fees	285 - Management Fees	6,648	1,416	-	-
Communications & Outreach	325 - Food/Refreshments	78,439	79,333	88,431	60,000
Communications & Outreach	340 - Advertising & Promotion	-	412	408	500
Travel & Professional Development	420 - Travel & Education	58,651	14,653	24,410	25,000

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

05 - Restricted Program Support & Fundraising

				Unaudited	Proposed
		FY23-24	FY24-25	FY25-26	FY26-27
		Actuals	Actuals	Projected	Budget
Administrative & Operating	220 - Bank & Merchant Fees	5,114	4,302	3,673	2,500
Administrative & Operating	250 - Dues & Memberships	8,858	4,303	12,945	15,000
Administrative & Operating	360 - Awards & Recognition	-	1,993	8,723	5,000
Administrative & Operating	365 - Refunds & Adjustments	150	75	1,342	-
Administrative & Operating	410 - Taxes, Licenses & Permits	1,168	1,824	2,972	3,000
Administrative & Operating	430 - Wage & Tax Reimbursement	17,982	17,493	17,413	15,000
Other Expenses	300 - Miscellaneous Operating Expense	53,928	47,898	737	-
Total Expenses		\$ 538,110	\$ 485,917	\$ 464,116	\$ 326,000
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	129,233	126,283	158,587	-
Transfer Out	200 - Transfers Out	(56,089)	(138,770)	(30,181)	-
Net Transfers		\$ 73,144	\$ (12,487)	\$ 128,405	\$ -
Change in Net Position		\$ 124,204	\$ 119,371	\$ 143,739	\$ (23,500)
Ending Fund Balance		\$ 671,017	\$ 790,388	\$ 934,127	\$ 910,627

Budget Assumptions:

Fund 5 now only accounts for Foundation-administered fundraising and donor-restricted resources that support campus programs and fundraising initiatives. FY 2026-27 estimates were developed using historical activity, identified events, and anticipated donor support. Certain activities historically recorded within the Foundation that are operational in nature, such as ticket sales for athletic events, will transition to the District. Because the Foundation is continuing to evaluate historical activity and determine the appropriate classification of certain programs and events, all revenues and expenditures are considered preliminary estimates and may continue to be refined.

BUTTE COLLEGE FOUNDATION

Statement of Activity & Budget Projection

05 - Restricted Program Support & Fundraising

Revenue

Gifts, Grants, & Bequests - Represents estimated donor contributions and fundraising support based on prior year activity and anticipated philanthropic support for campus programs and initiatives.

Event & Earned Income - Represents estimated fundraising activity associated with events and program support initiatives, including auction sales, ticket and event sales, opportunity drawings, sponsorships, advertising revenue, merchandise sales, and activities such as the Crab Feed and other Foundation-supported fundraising events.

Expense

Expenses were estimated based on prior year activity and used as an estimated while Fund 5 reconciliation of historical activity occurs.

BUTTE COLLEGE FOUNDATION

Fund Descriptions

Fund	Description
Fund 1 - Unrestricted General Operating	Accounts for net assets without donor restrictions that support the Foundation’s general operations, administration, fundraising activities, and strategic priorities. Resources in this fund may be used at the discretion of Foundation leadership and the Board in support of the Foundation’s mission.
Fund 2 - Endowment Earnings & Distributions	Accounts for expendable donor-restricted resources related to endowment activity, including appropriated investment earnings, released earnings available for expenditure, scholarship awards, and programmatic expenditures supported by donor-restricted endowment funds. This fund reflects the expenditure and administration of endowment earnings in accordance with donor intent, Foundation spending policies, and applicable laws.
Fund 3 - Restricted Grants & Scholarships	Accounts for donor-restricted and externally funded resources intended for scholarships, grants, and other restricted disbursement purposes that are not associated with endowment funds. Resources are administered and expended in accordance with donor, grantor, or contractual restrictions.
Fund 4 - Endowment Principle	Accounts for donor-restricted endowment assets subject to perpetual restriction in which the original gift corpus is required to be maintained in perpetuity in accordance with donor intent and applicable laws, including the California Uniform Prudent Management of Institutional Funds Act (UPMIFA).
Fund 5 - Program Support & Fundraising	Accounts for donor-restricted and Foundation-administered fundraising resources raised to support specific campus programs, departments, student activities, fundraising initiatives, and department-supported scholarships and aid to students. Activities within this fund must be charitable, philanthropic, or fundraising-related in nature and conducted under the oversight and approval of the Foundation in accordance with Foundation fundraising policies, donor intent, and applicable Foundation procedures.