



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

September 3, 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.
Virginia Guleff, BC Superintendent/President
Jessica Snelling, BC Vice President for Administration
Terry Allread
Farshad Azad
Rob Bishop, MSC Rep
Robin Cook
Margaret Hughes

Shawn James
Troy Kidd
Rick Krepelka, Trustee Representative
Annette Mariottini
Renée Michel
John Nock, Trustee Representative
Tom Snyder Lando
Stan Thompson
Renan Young, Classified Senate Rep
Maya Ruiz, Associated Student Representative

Staff and Guests

Suzanne Watroba, Executive Director
Tristan Bosch, Program Coordinator
Erika Lozano, Accountant – Fiscal Services
Robert Parker, Director - Fiscal Services
Megan Sheehan, Operations Manager
Tray Robinson, BC Vice President for Student Services

Welcome – Terry Allread & Shawn James

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 – June 4, 2026

4. Reports

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

- Commencement Video

4.2. Constituent Group Reports

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

4.3. Committee Reports

- Executive Board Report – Chair Julie Boss
- Alums & Friends – Chair Rob Bishop
- Board Development – Chair Stan Thompson
- Finance/Audit/Investment – Chair Patrick Christensen
 - 2025-2026 4th Quarter Budget Report – June 30, 2026
 - Payden & Rygel Quarterly Report – June 30, 2026
 - Action Item: Approval of 2024-2025 IRS Filed 990 Tax Return
- Fundraising – Chair Neil Yelland
- Special Events/Gala – Chair Julie Boss
- Scholarships and Grants – Chair Julie Boss

4.4. Executive Director Report – Suzanne Watroba

5. Business

5.1. Action Item: Authorization to Accept and Administer IRA Beneficiary Gifts

6. Future Foundation Board Meetings

Thursday, December 3, 2026

Thursday, March 4, 2027

Thursday, June 3, 2027

Upcoming Events

Butte College Hall of Fame – September 25, 2026

Butte College Homecoming – September 26, 2026

Butte College Crab Feed – January 16, 2027

Butte College Gala – April 24, 2027

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
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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.

MINUTES

The meeting was called to order at 7:30 a.m.

Board Members Present

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

Troy Kidd
Rick Krepelka, Trustee Representative
Annette Mariottini
John Nock, Trustee Representative
Stan Thompson
Renan Young, Classified Senate 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
Erika Lozano

Welcome - Shirley Hall, Events Specialist, Foundation

1. Agenda Approval

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

2. Communications from the Public

There were no public comments.

3. Approval of Minutes

Director Lando moved, seconded by Director Thompson, to approve the minutes. The motion passed unanimously.

4. Reports

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

Superintendent/President Virginia Guleff reported that 510 students participated in the commencement ceremony, with a total of 1,906 degrees awarded. The youngest graduate was 15, while the oldest was 66. Additionally, 66 graduates achieved a perfect 4.0 GPA. Butte College maintains an 80% transfer rate to CSU, Chico. Finally, Superintendent/President Guleff noted that the College's enrollment has rebounded to pre-Camp Fire and pre-COVID hold harmless levels.

4.2. Executive Director Report – Suzanne Watroba

Executive Director Suzanne Watroba reported that Foundation staff held a training session on Tuesday to develop an annual plan outlining a coordinated schedule of events and donor communications. The Foundation has also registered for an upcoming online CASE Conference, noting that board members have the opportunity to attend if interested. Director Watroba shared that the Foundation received a significant gift benefiting welding and advanced manufacturing students, and she expressed appreciation to Rick Krepelka and Jim Bond for their efforts in helping secure the contribution. She added that she has an upcoming meeting with the donors and is working to arrange a departmental tour for Jim Bond. Lastly, she shared that she joined Chair Boss and Events Specialist Shirley Hall in tabling at commencement to celebrate graduates and highlight the Alums and Friends program.

4.3. Constituent Group Reports

- **Academic Senate – Patrick Christensen, AS Rep, Sec/Treas.**

The Academic Senate reported that it is preparing for an upcoming accreditation initiative focused on regular and substantive interaction with students, including the development of a rubric to evaluate such engagement. In addition, the Academic Senate is participating in trainings and actively working to improve accessibility across all instructional platforms.

- **Classified Senate – Renan Young**

Renan Young reported that the Classified Senate facilitated a "Coffee & Scantrons" event for students during finals week. He also shared that the Senate will be focusing on strategic planning and a review of its bylaws in the coming months. Additionally, several classified staff members will be attending the Classified Senate Leadership Conference this month.

- **Associated Student – Maya Ruiz**

Maya Ruiz was absent. No report.

- **MSC – Rob Bishop**

Rob Bishop reported that MSC is providing recommendations and comments on several Administrative Procedures currently under review. He also shared that the District has implemented a Leadership Exchange, a monthly meeting designed to provide training for MSC staff and enhance the exchange of information across the organization.

4.4. Committee Reports

- **Executive Board Report – Chair Julie Boss**

Chair Boss noted that updates will be presented through the committee reports to follow.

- **Alums & Friends – Co- Chairs Margaret Hughes & Linda Zorn**

Executive Director Suzanne Watroba reported that Homecoming is scheduled for September 26, 2026. Rob Bishop added enthusiasm for the 22-member cheer squad that will be participating this year. Staff will coordinate with Student Services to obtain an opt-in list of graduating students interested in joining the Alums & Friends Association. Additionally, staff will begin utilizing the Live Alumni software to support alumni identification and engagement efforts.

- **Board Development – Chair Stan Thompson**

Director Lando moved, seconded by Director Christensen, to approve the nominations of Terry Allread and Shawn James as new board members. The motion passed unanimously.

Director Lando moved, seconded by Director Azad, to approve the 2026-27 slate of officers. The motion passed unanimously.

Trustee Krepelka moved, seconded by Director Kidd, to approve the term of board member Farshad Azad. The motion passed unanimously.

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

Chair Christensen reported that the committee met to review the third-quarter budget, highlighting a significant variance between estimated and actual figures due to a large gift received by the Foundation, as well as an increase in external scholarships. Investments with Payden & Rygel were down at the end of the third quarter but have since recovered. Chair Christensen added that the Foundation's IRS Form 990 for fiscal year 2024–2025 has been prepared by the external auditors. Staff will include it for action at future meetings.

- **Fundraising – Chair Neil Yelland**

Chair Yelland reported that the committee will meet to schedule additional fundraising events for the next fiscal year beyond the Gala and Giving Tuesday. Future fundraising efforts will leverage the donor management system to better target specific audiences and will include events, such as visits to the new planetarium, designed to engage alums and friends, and donors. Chair Yelland also noted that the Foundation has an opportunity to expand education and awareness about Butte College among financial advisors and certified public accountants. Chair Yelland encouraged board members to join the committee.

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

Chair Tray Robinson expressed appreciation to the Gala Committee and all who attended the event, noting that the highlight of the evening was the Outstanding Alums stories. During the post-event debrief, it was shared that the event was overall very successful; however, considerations for future improvements include evaluating the event schedule, adding additional monitors to enhance audience visibility of videos, and reviewing auction formats and platforms used.

Executive Director Suzanne Watroba reported that net proceeds were slightly lower than anticipated due to sponsorship levels and the number of auction items. The event generated approximately \$157,000 in net income, with \$11,350 designated for the Student Emergency Fund. The Foundation's share totaled approximately \$73,000, and the event partners are expected to net approximately \$12,000 each.

Superintendent/President Virginia Guleff added that it was exciting to see the level of student interaction with the community throughout the event.

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

Chair Boss reported that staff are concluding scholarship application reviews and transitioning into the verification and award phase. Chair Boss encouraged board members to participate in the review process in future cycles. The committee is scheduled to meet in late June to evaluate the scholarship process and assessment rubrics. Staff were commended for their outreach efforts, which resulted in the highest number of applications received to date. The Scholarship Awards Ceremony is scheduled for August 21, 2026, at 9:30 a.m.

5. Business

5.1. Approval of 2026-2027 Annual Budget

Finance Chair Christensen expressed appreciation to Fiscal Services for the significant time and effort invested in preparing the FY 2026–2027 Annual Budget. Robert Parker, Director of Fiscal Services, presented the proposed budget, highlighting key changes and structural updates. These include revisions to the fund structure, alignment of the chart of accounts to better reflect IRS Form 990 reporting, updates to endowment and return accounting, and the reallocation of certain income and expenses from department accounts to district accounts.

These revisions are intended to improve transparency and enhance the Foundation’s ability to accurately track donor contributions. Executive Director Suzanne Watroba added that these improvements also create greater clarity for donors and support more effective engagement and stewardship.

Jessica Snelling, Butte College Vice President for Administration, expressed appreciation to staff for their efforts to refine accounting processes and strengthen audit compliance. Trustee Krepelka noted his enthusiasm for the continued growth and positive direction of the Foundation’s financial operations.

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

Director Azad moved, seconded by Director Christensen, to adjourn the meeting at 8:54 a.m. The motion passed unanimously.

BUTTE COLLEGE FOUNDATION

Budget to Actual

All Funds

For the Twelve Months Ending June 30, 2026

	Unaudited ¹				
	FY2026 YTD Jun Actuals		FY2026 YTD Jun Budget		Variance
					% Variance
Beginning Fund Balance	\$ 10,427,145	\$	10,427,145	\$	-
Revenues					
Gifts, Grants, and Bequests	\$ 1,799,428	\$	850,415	\$ 949,013	111.6%
Event & Earned Income	548,029		393,328	154,702	39.3%
Endowment Income	-		195,000	(195,000)	-100.0%
Investments - Interest & Dividends	352,626		443,046	(90,420)	-20.4%
Investments - Gain/(Loss)	1,149,496		386,313	763,183	197.6%
Other Income	78,303		364,975	(286,672)	-78.5%
Total Revenues	\$ 3,927,882	\$	2,633,076	\$ 1,294,806	49.2%
Expenses					
Scholarships & Grants	\$ 923,021	\$	737,216	\$ (185,805)	-20.1%
Supplies and Materials	302,020		298,360	(3,660)	-1.2%
Purchased Services	105,250		76,240	(29,010)	-27.6%
Rents and Leases	30,599		37,525	6,926	22.6%
Repairs and Maintenance	2,984		-	(2,984)	-100.0%
Management Fees	50,678		162,849	112,171	221.3%
Other Operating Expenses	308,235		536,047	227,811	73.9%
Endowment Allocation	-		386,313	386,313	-
Other Outgo	70,360		14,562	(55,798)	-79.3%
Total Expenses	\$ 1,793,148	\$	2,249,111	\$ 455,964	25.4%

BUTTE COLLEGE FOUNDATION

Budget to Actual

All Funds

For the Twelve Months Ending June 30, 2026

	Unaudited ¹			
	FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Other Financing Sources (Uses)				
Transfer In	344,661	-		
Transfer Out	(344,661)	-		
Net Transfers	\$ -	\$ -		
Change in Net Position	\$ 2,134,734	\$ 383,964	\$ 1,750,770	456.0%
Reserve Funds	60,076	60,076		
Ending Fund Balance	\$ 12,501,802	\$ 10,751,032	\$ 1,750,770	16.3%

Notes to Financial Statements

¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected, including endowment interest allocations/transfers and other necessary adjustments. Final balances will be updated as the close process is completed.

² **Revenue Variance** - Total revenues exceeded budget primarily due to higher-than-anticipated gifts, grants, and bequests, including approximately \$630,000 contributed to the Warren Family Fund for the Manufacturing & Welding Program (\$500,000) and Nursing (\$130,000), as well as increased external scholarship funding. Revenues also benefited from stronger fundraising and event-related activity and favorable realized and unrealized investment gains.

³ **Expense Variance** - Total expenses were below budget overall, primarily due to budgeted endowment allocations, management fees, and certain development and operating activities not being fully expended or reflected in the preliminary actuals. These favorable variances were partially offset by higher scholarship expenditures, professional services, student support payments, and recognition and award expenditures.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

All Funds

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 10,427,145	\$ 10,427,145	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests ²	1,799,428	850,415	949,013	111.6%
Event & Earned Income	060 - Alcohol Sales	-	-	-	-
Event & Earned Income	070 - Auction Sales	78,945	21,011	57,935	275.7%
Event & Earned Income	073 - Live Auction Sales	-	35,000	(35,000)	-100.0%
Event & Earned Income	090 - Membership Dues	13,200	11,158	2,042	18.3%
Event & Earned Income	100 - Raffle	32,897	11,328	21,569	190.4%
Event & Earned Income	140 - Sales Income	29,416	21,787	7,629	35.0%
Event & Earned Income	110 - Sponsors/Advertising Income	188,157	138,296	49,862	36.1%
Event & Earned Income	080 - Tickets/Gate Sales	190,803	125,238	65,565	52.4%
Event & Earned Income	120 - T-Shirt & Water Sales	-	29,510	(29,510)	-100.0%
Event & Earned Income	130 - Vendor/Booth Fees	13,400	-	13,400	-
Event & Earned Income	170 - Fundraising Royalties	1,211	-	1,211	-
Endowment Income	165 - Endowment Income	-	195,000	(195,000)	-100.0%
Investments - Interest & Dividends	020 - Interest & Dividends	352,626	443,046	(90,420)	-20.4%
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	447,848	386,313	61,536	15.9%
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	701,647	-	701,647	-
Other Income	160 - Annual Mgmt Fee Income	-	154,525	(154,525)	-100.0%
Other Income	055 - Misc Income	-	2,067	(2,067)	-100.0%
Other Income	050 - Other Income & Fees	78,303	208,383	(130,080)	-62.4%
Total Revenues		\$ 3,927,882	\$ 2,633,076	\$ 1,294,806	49.2%
Expenses					
Other Outgo	267 - Gifts, Grants, & Donations Outgoing	27,520	-	(27,520)	-100.0%
Scholarships & Grants	395 - Scholarships	923,021	737,216	(185,805)	-20.1%
Supplies and Materials	240 - Copying & Printing	-	6,543	6,543	-
Supplies and Materials	260 - Materials & Supplies	283,631	291,817	8,186	2.9%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

All Funds

For the Twelve Months Ending June 30, 2026

		Unaudited ¹			
		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Supplies and Materials	290 - Merchandise	16,700	-	(16,700)	-100.0%
Supplies and Materials	310 - Prize Items/Materials	1,688	-	(1,688)	-100.0%
Purchased Services	411 - Accounting Software Expense	28,722	22,415	(6,307)	-22.0%
Purchased Services	412 - Award Management Software Expense	15,610	15,023	(587)	-3.8%
Purchased Services	280 - Legal & Accounting Fees	103	12,331	12,228	11826.7%
Purchased Services	330 - Professional Service ³	60,816	26,471	(34,345)	-56.5%
Rents and Leases	370 - Rental Equipment	2,021	3,133	1,112	55.0%
Rents and Leases	380 - Rental Facilities	28,578	34,392	5,814	20.3%
Repairs and Maintenance	390 - Repair & Maintenance	2,984	-	(2,984)	-100.0%
Management Fees	285 - Management Fees	50,678	162,849	112,171	221.3%
Other Operating Expenses	220 - Bank Charges	15,707	11,452	(4,256)	-27.1%
Other Operating Expenses	245 - CNA Scrubs, Livescans, Exams	27,611	13,578	(14,033)	-50.8%
Other Operating Expenses	351 - Stewardship & Donor Relations	90	-	(90)	-100.0%
Other Operating Expenses	950 - DEV-Alumni Outreach	-	23,000	23,000	-
Other Operating Expenses	935 - DEV-Donor Acquisition	501	5,500	4,999	998.5%
Other Operating Expenses	905 - DEV-Dues, Fees & Subscription	2,280	4,000	1,720	75.4%
Other Operating Expenses	915 - DEV-Event Coordination	-	5,000	5,000	-
Other Operating Expenses	955 - DEV-President's Circle	-	10,000	10,000	-
Other Operating Expenses	920 - DEV-Publicity & Promotion	-	2,500	2,500	-
Other Operating Expenses	930 - DEV-Social Media/Targeted Advertising	-	1,500	1,500	-
Other Operating Expenses	940 - DEV-Training & Development	421	30,000	29,579	7021.5%
Other Operating Expenses	945 - DEV-Travel & Entertainment	1,975	-	(1,975)	-100.0%
Other Operating Expenses	250 - Dues & Subscriptions	18,262	9,476	(8,786)	-48.1%
Other Operating Expenses	325 - Food/Refreshments ³	124,232	118,294	(5,938)	-4.8%
Other Operating Expenses	300 - Miscellaneous Expenses	18,643	139,129	120,487	646.3%
Other Operating Expenses	315 - Phone	79	-	(79)	-100.0%
Other Operating Expenses	320 - Postage & Delivery	122	575	453	371.6%
Other Operating Expenses	340 - Publicity & Promotion	708	2,500	1,792	253.1%
Other Operating Expenses	350 - Purchased Auction Items	5,373	2,500	(2,873)	-53.5%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

All Funds

For the Twelve Months Ending June 30, 2026

		Unaudited ¹			
		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Other Operating Expenses	360 - Recognitions & Awards	14,947	600	(14,347)	-96.0%
Other Operating Expenses	355 - Rebates	(138)	-	138	-100.0%
Other Operating Expenses	365 - Refunds	12,977	33,610	20,633	159.0%
Other Operating Expenses	410 - Taxes, Licenses & Permits	6,399	2,765	(3,634)	-56.8%
Other Operating Expenses	415 - Training & Development	3,027	-	(3,027)	-100.0%
Other Operating Expenses	420 - Travel & Entertainment	30,589	49,460	18,870	61.7%
Other Operating Expenses	430 - Wage & Tax Reimbursement	24,431	44,608	20,177	82.6%
Other Operating Expenses	xxx - Clothing & Attire	-	26,000	26,000	-
Endowment Allocation	205 - Endowment Allocation	-	386,313	386,313	-
Other Outgo	335 - Payments To/For Students	42,840	14,562	(28,278)	-66.0%
Total Expenses		\$ 1,793,148	\$ 2,249,111	\$ 455,964	25.4%
Other Financing Sources (Uses)					
Transfer In	199 - Transfers In	344,661	-		
Transfer Out	200 - Transfers Out	(344,661)	-		
Net Transfers		\$ -	\$ -		
Change in Net Position		\$ 2,134,734	\$ 383,964	\$ 1,750,770	456.0%
Reserve Funds		60,076	60,076		
Ending Fund Balance		\$ 12,501,802	\$ 10,751,032	\$ 1,750,770	16.3%

Notes to Financial Statements

¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected, including endowment interest allocations/transfers and other necessary adjustments. Final balances will be updated as the close process is completed.

²**Gifts, Grants & Bequests** - Favorable variance reflects higher-than-anticipated external scholarship funding in Fund 3, including CalKIDS awards, and approximately \$630,000 in contributions to the Warren Family Fund in Fund 4, including \$500,000 for the Manufacturing & Welding Program and \$130,000 for Nursing.

³**Professional Services / Food & Refreshments** - Catering expenditures were recorded as Professional Services rather than Food & Refreshments, resulting in Professional Services exceeding budget and Food & Refreshments remaining below budget.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

01 - General Fund

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 1,347,482	\$ 1,347,482	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	8,230	23,006	(14,776)	-64.2%
Event & Earned Income	070 - Auction Sales	58,307	10,000	48,307	483.1%
Event & Earned Income	073 - Live Auction Sales	-	35,000	(35,000)	-100.0%
Event & Earned Income	090 - Membership Dues	120	-	120	-
Event & Earned Income	100 - Raffle	9,400	10,000	(600)	-6.0%
Event & Earned Income	110 - Sponsors/Advertising Income	108,000	115,000	(7,000)	-6.1%
Event & Earned Income	080 - Tickets/Gate Sales	13,874	8,000	5,874	73.4%
Investments - Interest & Dividends	020 - Interest & Dividends	51,602	56,733	(5,131)	-9.0%
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	(948)	-	(948)	-
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	161,643	-	161,643	-
Other Income	160 - Annual Mgmt Fee Income	-	154,525	(154,525)	-100.0%
Other Income	050 - Other Income & Fees ²	24,237	2,028	22,209	1095.1%
Total Revenues		\$ 434,464	\$ 414,292	\$ 20,172	4.9%
Expenses					
Supplies and Materials	240 - Copying & Printing	-	4,000	4,000	-
Supplies and Materials	260 - Materials & Supplies	5,080	14,000	8,920	175.6%
Purchased Services	411 - Accounting Software Expense	28,722	22,415	(6,307)	-22.0%
Purchased Services	412 - Award Management Software Expense	15,610	15,023	(587)	-3.8%
Purchased Services	280 - Legal & Accounting Fees	103	12,331	12,228	11826.7%
Purchased Services	330 - Professional Service ³	39,316	15,000	(24,316)	-61.8%
Rents and Leases	370 - Rental Equipment	79	2,000	1,921	2442.6%
Rents and Leases	380 - Rental Facilities	4,315	10,000	5,685	131.7%
Management Fees	285 - Management Fees	3,276	2,956	(320)	-9.8%
Other Operating Expenses	220 - Bank Charges	8,400	6,641	(1,759)	-20.9%
Other Operating Expenses	351 - Stewardship & Donor Relations	90	-	(90)	-100.0%
Other Operating Expenses	950 - DEV-Alumni Outreach	-	23,000	23,000	-
Other Operating Expenses	935 - DEV-Donor Acquisition	501	5,500	4,999	998.5%
Other Operating Expenses	905 - DEV-Dues, Fees & Subscription	2,280	4,000	1,720	75.4%
Other Operating Expenses	915 - DEV-Event Coordination	-	5,000	5,000	-

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

01 - General Fund

For the Twelve Months Ending June 30, 2026

		Unaudited ¹			
		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Other Operating Expenses	955 - DEV-President's Circle	-	10,000	10,000	-
Other Operating Expenses	920 - DEV-Publicity & Promotion	-	2,500	2,500	-
Other Operating Expenses	930 - DEV-Social Media/Targeted Advertising	-	1,500	1,500	-
Other Operating Expenses	940 - DEV-Training & Development	421	30,000	29,579	7021.5%
Other Operating Expenses	945 - DEV-Travel & Entertainment	1,975	-	(1,975)	-100.0%
Other Operating Expenses	250 - Dues & Subscriptions	4,849	2,500	(2,349)	-48.4%
Other Operating Expenses	325 - Food/Refreshments ³	7,801	35,000	27,199	348.6%
Other Operating Expenses	300 - Miscellaneous Expenses	92	5,299	5,207	5652.9%
Other Operating Expenses	315 - Phone	79	-	(79)	-100.0%
Other Operating Expenses	320 - Postage & Delivery	122	500	378	310.1%
Other Operating Expenses	340 - Publicity & Promotion	-	2,500	2,500	-
Other Operating Expenses	350 - Purchased Auction Items	3,074	2,500	(574)	-18.7%
Other Operating Expenses	360 - Recognitions & Awards	324	600	276	85.4%
Other Operating Expenses	355 - Rebates	(138)	-	138	-100.0%
Other Operating Expenses	410 - Taxes, Licenses & Permits	3,163	1,400	(1,763)	-55.7%
Other Operating Expenses	415 - Training & Development	3,027	-	(3,027)	-100.0%
Other Operating Expenses	420 - Travel & Entertainment	672	2,891	2,219	330.5%
Other Operating Expenses	430 - Wage & Tax Reimbursement	3,071	250	(2,821)	-91.9%
Other Operating Expenses	xxx - Clothing & Attire	-	1,000	1,000	-
Other Outgo	335 - Payments To/For Students ⁴	2,575	-	(2,575)	-100.0%
Other Outgo	267 - Other Outgoing ⁵	11,872	-	(11,872)	-100.0%
Total Expenses		\$ 150,748	\$ 240,306	\$ 89,558	59.4%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	71,930	-	71,930	-
Transfer Out	200 - Transfers Out	(144,118)	-	(144,118)	-
Net Transfers		\$ (72,188)	\$ -	\$ (72,188)	100.0%
Change in Net Position		\$ 211,528	\$ 173,986	\$ 37,542	21.6%
Reserve Funds		60,076	60,076	-	-
Ending Fund Balance		\$ 1,498,933	\$ 1,461,391	\$ 37,542	2.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

01 - General Fund

For the Twelve Months Ending June 30, 2026

Unaudited ¹			
FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance

Fund 1 - Notes to Financial Statements:

¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected. Final balances will be updated as the close process is completed.

²**Other Income & Fees** - Variance is primarily due to reimbursements from the District for Blackbaud consultant.

³**Professional Services / Food & Refreshments** - Catering expenditures were recorded as Professional Services rather than Food & Refreshments, resulting in Professional Services exceeding budget and Food & Refreshments remaining below budget.

⁴**Payments To/For Students** - Unbudgeted expenditures primarily consist of gift cards and bookstore-related support provided to students through CAS.

⁵**Other Outgoing** - Unbudgeted activity primarily reflects Gala-related proceeds administered in coordination with AG Leadership.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

02 - Temporarily Restricted

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 803,854	\$ 803,854	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	71,050	91,832	(20,782)	-22.6%
Investments - Interest & Dividends	020 - Interest & Dividends	301,024	386,313	(85,289)	-22.1%
Total Revenues		\$ 372,074	\$ 478,145	\$ (106,071)	-22.2%
Expenses					
Scholarships & Grants	395 - Scholarships	20,474	159,719	139,245	680.1%
Supplies and Materials	240 - Copying & Printing	-	111	111	-
Supplies and Materials	260 - Materials & Supplies	5,565	17,412	11,847	212.9%
Management Fees	285 - Management Fees	47,402	154,525	107,123	226.0%
Other Operating Expenses	220 - Bank Charges	293	666	373	127.2%
Other Operating Expenses	245 - CNA Scrubs, Livescans, Exams ²	27,611	13,578	(14,033)	-50.8%
Other Operating Expenses	325 - Food/Refreshments	-	245	245	-
Other Operating Expenses	300 - Miscellaneous Expenses	6,000	46,490	40,490	674.8%
Other Operating Expenses	360 - Recognitions & Awards	5,151	-	(5,151)	-100.0%
Other Operating Expenses	430 - Wage & Tax Reimbursement	1,315	24,985	23,670	1800.0%
Endowment Allocation	205 - Endowment Allocation	-	386,313	386,313	-
Other Outgo	335 - Payments To/For Students	4,130	-	(4,130)	-100.0%
Total Expenses		\$ 117,941	\$ 804,044	\$ 686,103	581.7%
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		\$ 118,017	\$ (325,899)	\$ 443,917	-136.2%
Ending Fund Balance		\$ 921,872	\$ 477,955	\$ 443,917	92.9%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

02 - Temporarily Restricted

For the Twelve Months Ending June 30, 2026

Unaudited ¹			
FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance

Fund 2 - Notes to Financial Statements:

¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected. Final balances will be updated as the close process is completed.

²**CNA Scrubs, Livescans, Exams** - Variance is due to an increase in the number of CNA program cohorts offered in FY25-26.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

03 - Student Scholarships

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 115,719	\$ 115,719	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests ²	795,556	441,787	353,769	80.1%
Endowment Income	165 - Endowment Income	-	195,000	(195,000)	-100.0%
Other Income	050 - Other Income & Fees	36,238	911	35,327	3878.8%
Total Revenues		\$ 831,793	\$ 637,698	\$ 194,095	30.4%
Expenses					
Scholarships & Grants	395 - Scholarships	901,497	572,236	(329,261)	-36.5%
Other Operating Expenses	220 - Bank Charges	335	17	(319)	-95.0%
Other Operating Expenses	300 - Miscellaneous Expenses ³	11,625	9,211	(2,413)	-20.8%
Other Operating Expenses	365 - Refunds	11,635	33,360	21,725	186.7%
Other Outgo	335 - Payments To/For Students ⁴	17,473	-	(17,473)	-100.0%
Total Expenses		\$ 942,565	\$ 614,824	\$ (327,740)	-34.8%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	8,740	-	8,740	-
Transfer Out	200 - Transfers Out	(700)	-	(700)	-
Net Transfers		\$ 8,039.62	\$ -	\$ (8,040)	-100.0%
Change in Net Position		\$ (102,732)	\$ 22,873	\$ (125,605)	-549.1%
Ending Fund Balance		\$ 12,987	\$ 138,592	\$ (125,605)	-90.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

03 - Student Scholarships

For the Twelve Months Ending June 30, 2026

Unaudited¹

FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
---------------------------	--------------------------	----------	------------

Fund 3 - Notes to Financial Statements:

- ¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected. Final balances will be updated as the close process is completed.
- ²**Gifts, Grants & Bequests** - Favorable variance due to higher-than-anticipated external scholarship funding, including CalKIDS awards.
- ³**Miscellaneous Expenses** - Variance primarily reflects international wires for student tuition and fee payments not included in the original budget.
- ⁴**Payments To/For Students** - Unbudgeted expenditures primarily include College Corps payments, student gift cards, and emergency student assistance.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

04 - Endowments

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 7,369,702	\$ 7,369,702	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	692,955	136,615	556,340	407.2%
Event & Earned Income	060 - Alcohol Sales	-	-	-	-
Event & Earned Income	070 - Auction Sales	-	-	-	-
Event & Earned Income	075 - Book Sales	-	-	-	-
Event & Earned Income	073 - Live Auction Sales	-	-	-	-
Event & Earned Income	090 - Membership Dues	-	-	-	-
Event & Earned Income	100 - Raffle	-	-	-	-
Event & Earned Income	140 - Sales Income	-	-	-	-
Event & Earned Income	110 - Sponsors/Advertising Income	-	-	-	-
Event & Earned Income	080 - Tickets/Gate Sales	-	-	-	-
Event & Earned Income	120 - T-Shirt & Water Sales	-	-	-	-
Event & Earned Income	130 - Vendor/Booth Fees	-	-	-	-
Event & Earned Income	170 - Fundraising Royalties	-	-	-	-
Endowment Income	165 - Endowment Income	-	-	-	-
Investments - Interest & Dividends	020 - Interest & Dividends	-	-	-	-
Investments - Gain/(Loss)	030 - Realized Gain/(Loss)	448,797	386,313	62,484	16.2%
Investments - Gain/(Loss)	040 - Unrealized Gain/(Loss)	540,005	-	540,005	-
Other Income	160 - Annual Mgmt Fee Income	-	-	-	-
Other Income	055 - Misc Income	-	-	-	-
Other Income	050 - Other Income & Fees	-	-	-	-
Other Income	150 - Service Fee Income	-	-	-	-
Total Revenues		\$ 1,681,757	\$ 522,928	\$ 1,158,829	221.6%

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

04 - Endowments

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
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		\$ 1,694,257	\$ 522,928	\$ 1,171,329	224.0%
Ending Fund Balance		\$ 9,063,958	\$ 7,892,630	\$ 1,171,329	14.8%

Fund 4 - Notes to Financial Statements:

¹The FY2025-26 close process is still in progress, and the amounts presented in this Q4 Budget-to-Actual report are preliminary and subject to change. Additional year-end closing entries are expected. Final balances will be updated as the close process is completed.

²**Gifts, Grants & Bequests** - Favorable variance is primarily due to approximately \$630,000 in contributions to the Warren Family Fund, including \$500,000 for the Manufacturing & Welding Program and \$130,000 for Nursing.

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

05 - Agency Funds

For the Twelve Months Ending June 30, 2026

Unaudited¹

		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Beginning Fund Balance		\$ 790,388	\$ 790,388	\$ -	-
Revenues					
Gifts, Grants, and Bequests	010 - Gifts, Grants, and Bequests	231,637	157,174	74,463	47.4%
Event & Earned Income	070 - Auction Sales	20,639	11,011	9,628	87.4%
Event & Earned Income	090 - Membership Dues	13,080	11,158	1,922	17.2%
Event & Earned Income	100 - Raffle	23,497	1,328	22,169	1668.9%
Event & Earned Income	140 - Sales Income	29,416	21,787	7,629	35.0%
Event & Earned Income	110 - Sponsors/Advertising Income	80,157	23,296	56,862	244.1%
Event & Earned Income	080 - Tickets/Gate Sales	176,929	117,238	59,691	50.9%
Event & Earned Income	120 - T-Shirt & Water Sales	-	29,510	(29,510)	-100.0%
Event & Earned Income	130 - Vendor/Booth Fees	13,400	-	13,400	-
Event & Earned Income	170 - Fundraising Royalties	1,211	-	1,211	-
Other Income	055 - Misc Income	-	2,067	(2,067)	-100.0%
Other Income	050 - Other Income & Fees	17,828	205,444	(187,616)	-91.3%
Total Revenues		\$ 607,794	\$ 580,013	\$ 27,781	4.8%
Expenses					
Other Outgo	267 - Gifts, Grants, & Donations Outgoing	15,648	-	(15,648)	-100.0%
Scholarships & Grants	395 - Scholarships	1,050	5,261	4,211	401.0%
Supplies and Materials	240 - Copying & Printing	-	2,432	2,432	-
Supplies and Materials	260 - Materials & Supplies	272,986	260,405	(12,581)	-4.6%
Supplies and Materials	290 - Merchandise	16,700	-	(16,700)	-100.0%
Supplies and Materials	310 - Prize Items/Materials	1,688	-	(1,688)	-100.0%
Purchased Services	330 - Professional Service	21,500	11,471	(10,029)	-46.6%
Rents and Leases	370 - Rental Equipment	1,942	1,133	(809)	-41.7%
Rents and Leases	380 - Rental Facilities	24,263	24,392	129	0.5%
Repairs and Maintenance	390 - Repair & Maintenance	2,984	-	(2,984)	-100.0%
Management Fees	285 - Management Fees	-	5,368	5,368	-

BUTTE COLLEGE FOUNDATION

Budget to Actual Detail

05 - Agency Funds

For the Twelve Months Ending June 30, 2026

		Unaudited ¹			
		FY2026 YTD Jun Actuals	FY2026 YTD Jun Budget	Variance	% Variance
Other Operating Expenses	220 - Bank Charges	6,679	4,128	(2,551)	-38.2%
Other Operating Expenses	250 - Dues & Subscriptions	13,413	6,976	(6,437)	-48.0%
Other Operating Expenses	325 - Food/Refreshments	116,431	83,049	(33,382)	-28.7%
Other Operating Expenses	300 - Miscellaneous Expenses	926	78,129	77,203	8337.5%
Other Operating Expenses	320 - Postage & Delivery	-	75	75	-
Other Operating Expenses	340 - Publicity & Promotion	708	-	(708)	-100.0%
Other Operating Expenses	350 - Purchased Auction Items	2,299	-	(2,299)	-100.0%
Other Operating Expenses	360 - Rebates	9,472	-	(9,472)	-100.0%
Other Operating Expenses	365 - Refunds	1,342	250	(1,092)	-81.4%
Other Operating Expenses	410 - Taxes, Licenses & Permits	3,236	1,365	(1,871)	-57.8%
Other Operating Expenses	420 - Travel & Entertainment	29,918	46,569	16,651	55.7%
Other Operating Expenses	430 - Wage & Tax Reimbursement	20,045	19,373	(671)	-3.3%
Other Operating Expenses	xxx - Clothing & Attire	-	25,000	25,000	-
Other Outgo	335 - Payments To/For Students	18,663	14,562	(4,101)	-22.0%
Total Expenses		\$ 581,894	\$ 589,937	\$ 8,043	1.4%
Other Financing Sources (Uses)					
Transfer In	199 - Transfer In	220,618	-	220,618	-
Transfer Out	200 - Transfers Out	(32,854)	-	(32,854)	-
Net Transfers		\$ 187,763.93	\$ -	\$ (187,764)	-100.0%
Change in Net Position		\$ 213,665	\$ (9,924)	\$ 223,589	-2253.0%
Ending Fund Balance		\$ 1,004,052	\$ 780,464	\$ 223,589	28.6%



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OUR STRATEGIES

MULTI-SECTOR

- Short Maturity Bonds
- U.S. Core Bond
- Absolute Return Fixed Income
- Strategic Income
- Global Fixed Income
- Liability Driven Investing
- Multi-Asset Credit

SECTOR SPECIFIC

- Emerging Markets Debt
- Government/Sovereign
- High Yield Bonds & Loans
- Inflation-Linked/TIPS
- Investment Grade Corporate Bonds
- Municipal Bonds (U.S.)
- Securitized Bonds

INCOME-FOCUSED EQUITIES

- Equity Income

BUTTE COMMUNITY COLLEGE FOUNDATION
2nd QUARTER 2026 PORTFOLIO DASHBOARD

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

Payden & Rygel

PORTFOLIO CHARACTERISTICS - AS OF 6/30/2026

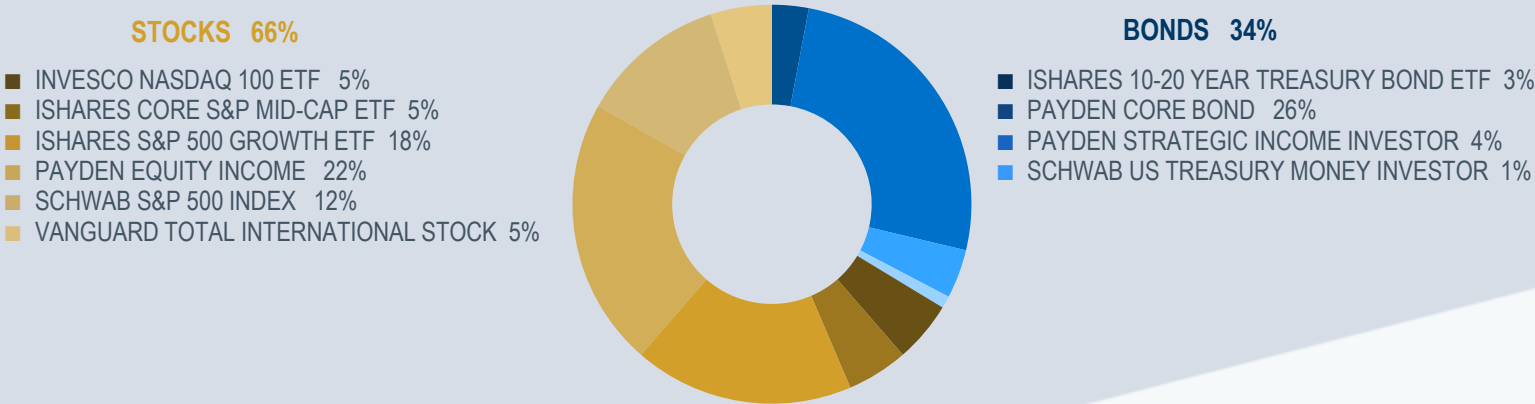
MARKET VALUE	PORTFOLIO YIELD
\$9.9 MILLION	2.5%

STOCKS

P/E RATIO	29.0x
AVG. MARKET CAP	\$797.0 BN
DIVIDEND YIELD	1.3%

BONDS

AVG. CREDIT QUALITY	A
AVG. DURATION	6.3 YRS
SEC YIELD	4.9%



PERFORMANCE

	2ND QUARTER	TRAILING 1 YEAR	TRAILING 3 YEARS	TRAILING 5 YEARS
Portfolio Total Return	10.0%	15.7%	13.7%	7.1%
Benchmark	9.3%	14.7%	13.9%	8.1%

Returns for periods over one year are annualized
Benchmark: 60% S&P 500 Index, 40% Bloomberg U.S. Aggregate Bond Index

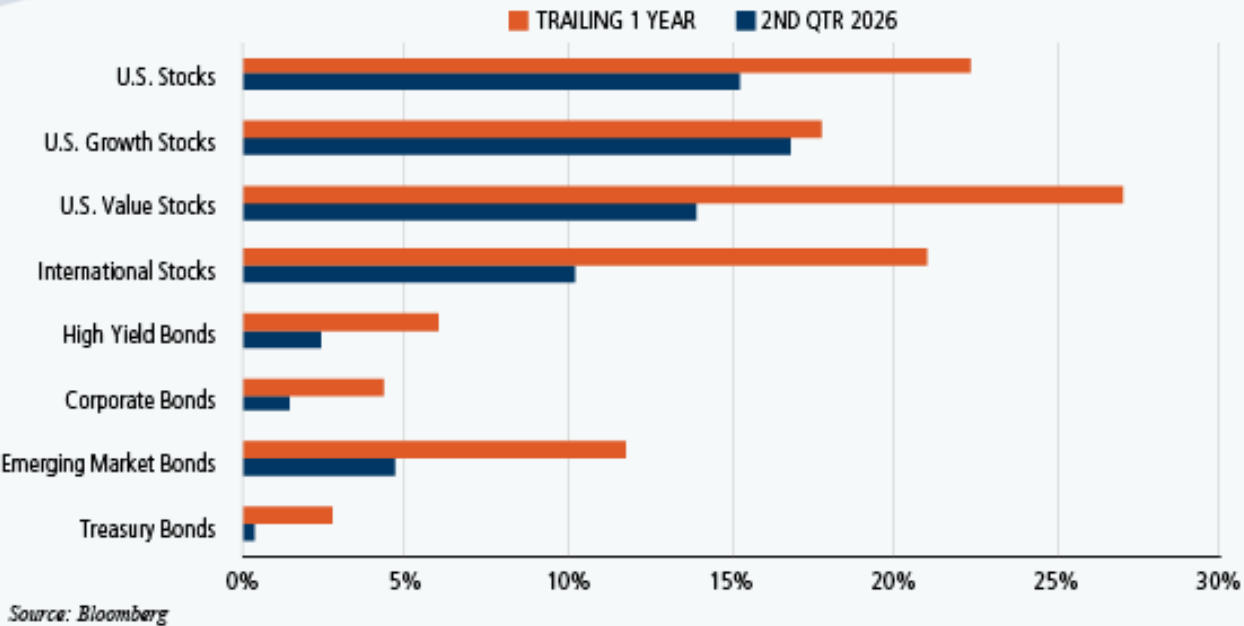
THE ECONOMY

- » The U.S. economy was growing by a healthy 2.7% year-over-year as of Q1 2026, with AI investments now accounting for more than half of that growth. To the surprise of many, higher oil prices have so far had little impact on U.S. growth.
- » The labor market stabilized in the second quarter. Non-farm payroll job growth recovered to a solid 111,000 jobs per month on a rolling 3-month basis, and the unemployment rate dropped slightly to 4.2%.
- » Inflation remained sticky in Q2. The Core Personal Consumption Expenditures (PCE) price index increased to 3.4% year-over-year in May - the highest in nearly three years. This was mainly due to the impact of the AI boom on prices of computer-related products.
- » The Federal Reserve kept the federal funds rate stable at 3.75% in their most recent meeting, and we expect them to remain on hold over the next 12 months. However, increasing inflation concerns from higher oil prices drove rates higher across the curve over the course of the quarter.

MARKETS & PORTFOLIO

- » Initial fears over oil prices, inflation, and geopolitical tensions early in the quarter faded to the back of investors' minds, and most stock indices rallied above their pre-Iran war highs. Bond markets posted positive returns despite interest rates' steady march higher, as higher coupons offset negative price movement. While all holdings added positive return, portfolios benefited most from their overweight to equities.
- » Within equities, growth outperformed value as market sentiment shifted back to "risk on." Large-cap technology led the way, but the overall "broadening out" theme extended to value, international, and mid-cap stocks, all of which posted strong returns.
- » Within bonds, attractive starting yields translated into positive returns across the board despite rates moving even higher in Q2. Credit outperformed similar-maturity Treasuries, and areas like High Yield and Emerging Markets did particularly well.

ASSET CLASS RETURNS FOR Q2 2026 AND TRAILING 1 YEAR



GENERAL PORTFOLIO

PORTFOLIO CHARACTERISTICS - AS OF 6/30/2026

MARKET VALUE	PORTFOLIO YIELD
\$1.4 MILLION	3.4%

STOCKS

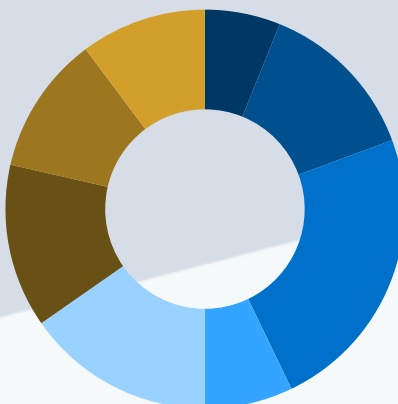
P/E RATIO	31.0x
AVG. MARKET CAP	\$914.7 BN
DIVIDEND YIELD	1.2%

BONDS

AVG. CREDIT QUALITY	A
AVG. DURATION	3.0 YRS
SEC YIELD	4.6%

STOCKS 35%

ISHARES S&P 500 GROWTH ETF	13%
PAYDEN EQUITY INCOME	11%
SCHWAB S&P 500 INDEX	10%



BONDS 65%

ISHARES 1-5 YEAR INVESTMENT GRADE	6%
PAYDEN CORE BOND	13%
PAYDEN LIMITED MATURITY	23%
PAYDEN LOW DURATION FUND	7%
PAYDEN STRATEGIC INCOME INVESTOR	15%

PERFORMANCE

	2ND QUARTER	TRAILING 1 YEAR	TRAILING 3 YEARS	TRAILING 5 YEARS
Portfolio Total Return	5.6%	9.5%	9.4%	4.7%
Benchmark	4.4%	8.5%	8.8%	6.3%

Returns for periods over one year are annualized
Benchmark: 25% S&P 500, 75% 3 Month T-bill.



BUTTE COLLEGE FOUNDATION

Meeting of the Butte College Foundation Board of Directors September 3, 2026, 7:30 a.m.

ACTION ITEM

Subject: 2024-2025 IRS Filed 990 Tax Return
Attachment: Yes
Type: Action

Background

The 2024-2025 IRS Filed 990 Tax Return was presented to the Board of Directors at the June 4, 2026, meeting as informational only.

Status

The Foundation's Form 990 was filed on a timely basis for the fiscal year ending June 30, 2025.

Recommendation

Staff recommends approval of the 2024-2025 IRS-Filed 990 Tax Return.

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 File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	BUTTE COMMUNITY COLLEGE FOUNDATION	94-3153995
	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, 20 26, 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 ServiceDo 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
	F Name and address of principal officer: SUZANNE WATROBA SAME AS C ABOVE		G Gross receipts \$ 3,082,516.
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
J Website: WWW BUTTE.EDU/FOUNDATION		H(c) Group exemption number	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1992	M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: 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.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	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.
b 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.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	458,331.	688,723.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
Expenses	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
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 EXECUTIVE DIRECTOR	
	Type or print name and title			
Paid Preparer Use Only	Preparer's name JOHN DOMINGUEZ, CPA	Preparer's signature JOHN DOMINGUEZ, CPA	Date	Check ☐ if 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 ☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

TEEA0101L 12/12/24

Form 990 (2024)

Part III Statement of Program Service AccomplishmentsCheck 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>	1	X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	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>	4	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>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>	7	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>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>	9	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>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	11a	X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	11b	X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>	11d	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>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	11f	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>	12a	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>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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>	21	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>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a 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>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	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>	26	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>	27	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>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	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>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	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>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	
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>	36	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>	37	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.	38 X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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.	1a 14	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c 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? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
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? 17		
If "Yes," complete Form 6069.		

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. 1a 22 If there are material differences in voting rights among members SEE SCH. O of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. 9		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? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe 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 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. SEE SCHEDULE O 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. 15a		X
b Other officers or key employees of the organization. 15b		X
If "Yes" to line 15a or 15b, describe the process 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? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

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 ContractorsCheck 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	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

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual.*

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual.*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person.*

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 RevenueCheck 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	Business Code					
	2a	-----				
	b	-----				
	c	-----				
	d	-----				
	e	-----				
	f	All other program service revenue				
	g Total. Add lines 2a-2f					
Other 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	(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	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 20,817. of contributions reported on line 1c). See Part IV, line 18				
			8a	215,009.		
			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				
		9b				
c Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances.					
		10a				
		10b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	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 ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck 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. ☒			
	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. ☐			
	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.

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Part XI Reconciliation of Net AssetsCheck 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 ReportingCheck 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: ☐ Cash ☒ Accrual ☐ 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?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	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	3b	

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Form 990 (2024)

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						

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

Schedule A (Form 990) 2024

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						☐

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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

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? 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.		
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? 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.		

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)? 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).		

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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ 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.

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? 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.

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? 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.

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? If "Yes" or "No," provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
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).		

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Schedule A (Form 990) 2024

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		

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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	Employer identification number
BUTTE COMMUNITY COLLEGE FOUNDATION	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	ETEAMSPONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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	

(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.

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under 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.

(i) Revenue included on Form 990, Part VIII, line 1. \$ _____

(ii) Assets included in Form 990, Part X. \$ _____

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

a Revenue included on Form 990, Part VIII, line 1. \$ _____

b Assets included in Form 990, Part X. \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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.

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
1f	

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

(i) Unrelated organizations?

(ii) Related organizations?

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

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

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

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 RECOGNIZED 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

e ☐ Solicitation of nongovernment grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations

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 SPRING GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (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			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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 | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a 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

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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**

Employer identification number

BUTTE COMMUNITY COLLEGE FOUNDATION

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) Dispropor- tionate 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.**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?

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

2024

California Exempt Organization
Annual Information Return

199

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
Additional information. See instructions.		FEIN 94-3153995
Street address (suite or room) 3536 BUTTE CAMPUS DRIVE		PMB no.
City OROVILLE	State CA	ZIP code 95965
Foreign country name	Foreign province/state/county	Foreign postal code

A First return. ☐ Yes ☒ No	I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No
B Amended return. ☐ Yes ☒ No	J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
C IRC Section 4947(a)(1) trust. ☐ Yes ☒ No	K Is the organization exempt under R&TC Section 23701g? If "Yes," enter the gross receipts from nonmember sources. ☐ Yes ☒ No \$
D Final information return? ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized	L Is the organization a limited liability company? ☐ Yes ☒ No
Enter date: (mm/dd/yyyy) ☐	M Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
E Check accounting method: 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other	N Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
F Federal return filed? 1 ☐ 990T 2 ☐ 990-PF 3 ☐ Sch H (990) 4 ☐ Other 990 series	O Is federal Form 1023/1024 pending? ☐ Yes ☐ No Date filed with IRS
G Is this a group filing? See instructions. ☐ Yes ☒ No	
H Is this organization in a group exemption? If "Yes," what is the parent's name? ☐ Yes ☒ No	

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	2,232,074.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B.	3	850,442.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	3,082,516.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	3,082,516.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	2,343,405.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	739,111.
Payments	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Penalties and interest. See General Information J.	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result.	16	0.
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title EXECUTIVE DIRECTOR	Date	Telephone 530-895-2359
Paid Preparer's Use Only	Preparer's signature	JOHN DOMINGUEZ, CPA	Date	Check if self-employed ☐
	Firm's name (or yours, if self-employed) and address	PTIN P01955973		
	Firm's FEIN 90-0916070			
	Telephone 858-565-2700			
May the FTB discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No				

CACA1112L 01/14/25

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.
	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	
Expenses and Disbursements	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
---	---

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	ETEAMSPONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	CHICO FIREFIGHTERS ASSOCIATION 842 SALEM ST CHICO, CA 95928	\$ 10,327.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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
7	GENERAL MOTORS 100 RENAISSANCE CTR DETROIT, MI 48243-1114	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	THE DISCOVERY SHOPPE LEAGUE, INC 315 FLUME ST CHICO, CA 95928-5428	\$ 9,993.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	BENTZ, MATTHEW R 60590 WOODSIDE RD BEND, OR 97702	\$ 7,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11	NORCAL CRAWLERS 4 WHEEL DRIVE PO BOX 6271 CHICO, CA 95927-6271	\$ 7,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12	HILL PROPERTIES 426 BROADWAY ST, STE. 308 CHICO, CA 95928-5334	\$ 5,800.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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
13	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 6,354.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14	CHICO YOUTH SOCCER LEAGUE PO BOX 1537 CHICO, CA 95927-1537	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15	MAINS'L SERVICES 40 LANDING CIR, STE 1 CHICO, CA 95973	\$ 6,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16	VULCAN MATERIALS COMPANY 9800 DEL RD ROSEVILLE, CA 95747-9109	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
17	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
18	ALBERT COVELL 5650 CHERRY LN PARADISE, CA 95969-5527	\$ 5,500.	Person ☒ Payroll ☐ Noncash ☐ (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		
-----	-----		
	-----	\$-----	-----

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

-----	-----		
	-----	\$-----	-----

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

-----	-----		
	-----	\$-----	-----

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

-----	-----		
	-----	\$-----	-----

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

-----	-----		
	-----	\$-----	-----

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

-----	-----		
	-----	\$-----	-----

BAA

TEEA0703L 01/02/25

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

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	

(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	

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.

BUTTE COMMUNITY COLLEGE FOUNDATION

94-3153995

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 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814WEBSITE ADDRESS:
www.oag.ca.gov/charities

(For Registry Use Only)

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA****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.

BUTTE COMMUNITY COLLEGE FOUNDATION

Name of Organization

List all DBAs and names the organization uses or has used

3536 BUTTE CAMPUS DRIVE

Address (Number and Street)

OROVILLE, CA 95965

City or Town, State, and ZIP Code

530-895-2359

Telephone Number

Email Address

Check if:

☐ Change of address☐ Amended report☐ Organization requests email notificationsState Charity Registration Number **84817**Corporation or Organization No. **1815122**Federal Employer ID No. **94-3153995****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 – ACTIVITIESFor 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?	☐	☒
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	☐	☒
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	☐	☒
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	☐	☒
5 During this reporting period, did the organization receive any governmental funding?	☐	☒
6 During this reporting period, did the organization hold a raffle for charitable purposes?	☐	☒
7 Does the organization conduct a vehicle donation program?	☐	☒
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	☒	☐
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	☐	☒

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**

Signature of Authorized Agent

Printed Name

Title

Date

**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 File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	BUTTE COMMUNITY COLLEGE FOUNDATION	94-3153995
	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 95965Telephone 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, 20 26, 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 ServiceDo 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
	F Name and address of principal officer: SUZANNE WATROBA SAME AS C ABOVE		G Gross receipts \$ 3,082,516.
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
J Website: WWW BUTTE.EDU/FOUNDATION		H(c) Group exemption number	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1992	M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: 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.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	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.
b 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.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	458,331.	688,723.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
Expenses	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
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 EXECUTIVE DIRECTOR	
	Type or print name and title			
Paid Preparer Use Only	Preparer's name JOHN DOMINGUEZ, CPA	Preparer's signature JOHN DOMINGUEZ, CPA	Date	Check ☐ if 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 ☒ Yes ☐ No**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 12/12/24

Form 990 (2024)

Part III Statement of Program Service AccomplishmentsCheck 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)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 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? If "Yes," complete Schedule C, Part II	4	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? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? If "Yes," complete Schedule I, Parts I and II	21	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 ComplianceCheck 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.	14	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	0	
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? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
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? 17		
If "Yes," complete Form 6069.		

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.	1a 22		
If there are material differences in voting rights among members SEE SCH. O of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b		X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9		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?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a X	
b Describe 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	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. SEE SCHEDULE O	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official.	15a	X
b Other officers or key employees of the organization.	15b	X
If "Yes" to line 15a or 15b, describe the process 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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

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 ContractorsCheck 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	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

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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

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual.*

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual.*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person.*

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 RevenueCheck 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	Business Code				
2a		-----				
b		-----				
c		-----				
d		-----				
e		-----				
f		All other program service revenue				
g Total. Add lines 2a-2f						
Other 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	(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	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ 20,817. of contributions reported on line 1c). See Part IV, line 18				
			8a	215,009.		
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				
		9b				
c Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances.					
		10a				
		10b				
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	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 ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck 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. ☒			
	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. ☐			
	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.

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TEEA0111L 09/05/24

Form 990 (2024)

Part XI Reconciliation of Net AssetsCheck 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 ReportingCheck 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: ☐ Cash ☒ Accrual ☐ 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?	2a	X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	2b	X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	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	3b	

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TEEA0112L 09/05/24

Form 990 (2024)

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						

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

Schedule A (Form 990) 2024

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						☐

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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

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? 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.		
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? 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.		

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)? 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).		

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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ 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.

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? 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.

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? 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.

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? If "Yes" or "No," provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
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).		

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Schedule A (Form 990) 2024

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 – <i>provide details in Part VI</i>)	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 – <i>explain in Part VI</i>). 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, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . 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		

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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	ETEAMSPONSOR INC 1390 WILLOW PASS RD, STE 210 CONCORD, CA 94520-5248	\$ 68,406.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	ANONYMOUS 3536 BUTTE CAMPUS DRIVE OROVILLE, CA 95965	\$ 22,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	ARTHUR N. RUPE FOUNDATION 3700 STATE STREET SUITE 300 SANTA BARBARA, CA 93105-3128	\$ 60,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	FOUNDATION FOR CALIFORNIA COMMUNITY 1102 Q ST, STE 3500 SACRAMENTO, CA 95811-6565	\$ 30,950.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	NORTH VALLEY COMMUNITY FOUNDATION 240 MAIN STREET STE 260 CHICO, CA 95928-5374	\$ 23,227.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	SUSAN DONOHUE 1568 KAUNALA PL HILO, HI 96720-5524	\$ 21,733.	Person ☒ Payroll ☐ Noncash ☐ (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		
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

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TEEA0703L 01/02/25

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

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	

(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.

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under 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.

(i) Revenue included on Form 990, Part VIII, line 1. \$ _____

(ii) Assets included in Form 990, Part X. \$ _____

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

a Revenue included on Form 990, Part VIII, line 1. \$ _____

b Assets included in Form 990, Part X. \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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.

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
1f	

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

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

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.

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

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 RECOGNIZED 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

e ☐ Solicitation of nongovernment grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations

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 SPRING GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

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

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**

Name of the organization

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) Dispropor- tionate 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.**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?

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



BUTTE COLLEGE FOUNDATION

**Meeting of the Butte College Foundation
Board of Directors
September 3, 2026, 7:30 a.m.**

ACTION ITEM

Subject: Authorization to Accept and Administer IRA Beneficiary Gifts
Attachment: No
Type: Action

Status

The Butte College Foundation has been named as a beneficiary of a Roth IRA and Traditional IRA benefiting the existing Christian Woods Memorial Endowment. In administering these gifts, financial institutions require documentation identifying the individual authorized to execute beneficiary, transfer, account, distribution, and other documents on behalf of the Foundation. The Foundation may be named as the beneficiary of IRA and other retirement account assets in the future. Delegating this authority to the Executive Director will allow the Foundation to efficiently complete required financial institution documentation without seeking separate Board authorization for each beneficiary distribution.

This delegation is limited to the administrative actions necessary to receive retirement account beneficiary gifts and does not supersede Foundation gift acceptance policies, donor restrictions, Board oversight, or other applicable approval requirements.

Recommendation

Approve the following resolution:

Resolved, that the Board of Directors delegates authority to the Butte College Foundation's Executive Director, Suzanne Watroba, to act on behalf of the Butte College Foundation in connection with the acceptance and administration of IRA and other retirement account beneficiary gifts, including authority to execute and deliver beneficiary forms, account applications, transfer and distribution instructions, receipts, certifications, and other documents necessary to receive such assets on behalf of the Foundation, subject to Foundation policies, donor restrictions, and applicable laws and regulations.