

A For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

| | | |
|--|---|---|
| B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending | C Name of organization UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 18111 NORDHOFF STREET City or town, state or province, country, and ZIP or foreign postal code NORTHRIDGE, CA 91330-8272 F Name and address of principal officer: DEBRA L. HAMMOND SAME AS C ABOVE | D Employer identification number 23-7321859 E Telephone number 818-677-2491 G Gross receipts \$ 16,703,094. H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or 527 | | |
| J Website: ▶ WWW.CSUN.EDU/USU | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶ | | L Year of formation: 1973 |
| M State of legal domicile: CA | | |

Part I Summary

| | | |
|-----------------------------|--|---|
| | 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | |
| Activities & Governance | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 20 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 0 |
| | 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 5 677 |
| | 6 Total number of volunteers (estimate if necessary) | 6 0 |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a 269,323. |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 7b -62,855. |
| Revenue | | |
| | 8 Contributions and grants (Part VIII, line 1h) | Prior Year 0. Current Year 36,210. |
| | 9 Program service revenue (Part VIII, line 2g) | 14,939,499. 16,354,442. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 37,642. 61,632. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 497,955. 244,097. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 15,475,096. 16,696,381. |
| Expenses | | |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 54,988. 64,554. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 8,699,179. 9,571,702. |
| | 16 a Professional fundraising fees (Part IX, column (A), line 11e) | 0. 0. |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ | 0. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 5,899,145. 6,369,392. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 14,653,312. 16,005,648. |
| | 19 Revenue less expenses. Subtract line 18 from line 12 | 821,784. 690,733. |
| Net Assets or Fund Balances | | |
| | 20 Total assets (Part X, line 16) | Beginning of Current Year 5,686,322. End of Year 6,840,807. |
| | 21 Total liabilities (Part X, line 26) | 3,793,665. 4,819,053. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 1,892,657. 2,021,754. |

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 DEBRA L. HAMMOND, EXECUTIVE DIRECTOR Type or print name and title | Date |
| Paid Preparer Use Only | Print/Type preparer's name LISA M. CUMMINGS, CPA | Preparer's signature LISA M. CUMMINGS, CP |
| | Date 03/14/19 | Check if self-employed <input type="checkbox"/> PTIN P00043433 |
| | Firm's name ▶ COHNREZNICK LLP | Firm's EIN ▶ 22-1478099 |
| | Firm's address ▶ 400 CAPITOL MALL, SUITE 1200 SACRAMENTO, CA 95814 | Phone no. 916-442-9100 |

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 14,570,854. including grants of \$ 64,554.) (Revenue \$ 16,329,216.)
THE FOLLOWING ARE THE ORGANIZATION'S MAJOR PROGRAMS: STUDENT EMPLOYMENT OPPORTUNITIES; STUDENT RECREATION AND WELLNESS; STUDENT PROGRAMS (LECTURES, EDUCATIONAL AND ENTERTAINMENT EVENTS); MEETING AND STUDY ROOMS; COMPUTER LAB; A VETERANS AND PRIDE RESOURCE CENTERS. THE GOAL OF THE ORGANIZATION'S PROGRAMS AND SERVICES IS TO FOSTER THE ACHIEVEMENT OF STUDENTS' EDUCATIONAL GOALS BY DEVELOPING A STRONG CONNECTION BETWEEN THE STUDENTS AND THEIR CAMPUS.

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

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

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

4e Total program service expenses **▶ 14,570,854.**

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | |
|--|--|--|----------------------|---|---|--|---------|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | | | | | |
| | d Related organizations | 1d | 36,210. | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | | | | | |
| | h Total. Add lines 1a-1f | | 36,210. | | | | |
| Program Service Revenue | 2 a STUDENT ACTIVITY FEES | Business Code 900099 | 14,332,669. | 14,332,669. | | | |
| | b RENTAL INCOME | 900099 | 753,222. | 753,222. | | | |
| | c RECREATION CENTER INCOME | 900099 | 699,323. | 433,413. | 265,910. | | |
| | d PROGRAM REVENUE | 900099 | 489,325. | 489,325. | | | |
| | e COMMISSION REVENUE | 900099 | 79,903. | 79,903. | | | |
| | f All other program service revenue | | | | | | |
| | g Total. Add lines 2a-2f | | 16,354,442. | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 68,345. | | | 68,345. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | (i) Real | (ii) Personal | | | | |
| | | b Less: rental expenses | | | | | |
| | | c Rental income or (loss) | | | | | |
| | | d Net rental income or (loss) | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | b Less: cost or other basis and sales expenses | | 6,713. | | | |
| | | c Gain or (loss) | | -6,713. | | | |
| | | d Net gain or (loss) | | -6,713. | | | -6,713. |
| | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | | | | | |
| | | b Less: direct expenses | b | | | | |
| | | c Net income or (loss) from fundraising events | | | | | |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | a | | | | | |
| b Less: direct expenses | | b | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | | |
| | b Less: cost of goods sold | b | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | |
| Miscellaneous Revenue | | Business Code | | | | | |
| 11 a OTHER INCOME | 900099 | 240,684. | 240,684. | | | | |
| | b CATERING REVENUE | 721000 | 3,413. | 3,413. | | | |
| | c _____ | | | | | | |
| | d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | 244,097. | | | | | |
| 12 Total revenue. See instructions. | | 16,696,381. | 16,329,216. | 269,323. | 61,632. | | |

UNIVERSITY STUDENT UNION

CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

Form 990 (2017)

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 | 64,554. | 64,554. | | |
| 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 | 165,378. | 150,509. | 14,869. | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 7,430,802. | 6,798,178. | 632,624. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 610,125. | 526,160. | 83,965. | |
| 9 Other employee benefits | 938,912. | 809,699. | 129,213. | |
| 10 Payroll taxes | 426,485. | 367,792. | 58,693. | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 8,991. | 8,252. | 739. | |
| c Accounting | 29,145. | 26,750. | 2,395. | |
| 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 Sch O.) | 684,575. | 628,329. | 56,246. | |
| 12 Advertising and promotion | 160,605. | 147,409. | 13,196. | |
| 13 Office expenses | 129,376. | 118,746. | 10,630. | |
| 14 Information technology | 317,183. | 291,123. | 26,060. | |
| 15 Royalties | | | | |
| 16 Occupancy | 864,655. | 793,613. | 71,042. | |
| 17 Travel | 129,793. | 119,129. | 10,664. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 70,543. | 64,747. | 5,796. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 177,768. | 171,056. | 6,712. | |
| 23 Insurance | 133,973. | 122,965. | 11,008. | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a REPAIRS & MAINTENANCE | 2,037,792. | 1,870,363. | 167,429. | |
| b EVENT COSTS | 816,987. | 749,862. | 67,125. | |
| c EQUIPMENT PURCHASES | 427,132. | 392,038. | 35,094. | |
| d ADMINISTRATIVE SUPPLIES | 154,058. | 141,400. | 12,658. | |
| e All other expenses | 226,816. | 208,180. | 18,636. | |
| 25 Total functional expenses. Add lines 1 through 24e | 16,005,648. | 14,570,854. | 1,434,794. | 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)

**UNIVERSITY STUDENT UNION
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE**

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Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|---|---|--------------------------|------------|--------------------|------------|
| Assets | 1 Cash - non-interest-bearing | 177,480. | 1 | 226,483. | |
| | 2 Savings and temporary cash investments | 4,782,760. | 2 | 5,802,931. | |
| | 3 Pledges and grants receivable, net | | 3 | | |
| | 4 Accounts receivable, net | 28,665. | 4 | 22,763. | |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 | | |
| | 7 Notes and loans receivable, net | | 7 | | |
| | 8 Inventories for sale or use | 11,963. | 8 | 12,427. | |
| | 9 Prepaid expenses and deferred charges | 10,962. | 9 | 92,531. | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 2,284,398. | | | |
| | b Less: accumulated depreciation | 10b 1,600,726. | 674,492. | 10c | 683,672. |
| | 11 Investments - publicly traded securities | | 11 | | |
| | 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 | | 15 | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | | 5,686,322. | 16 | 6,840,807. | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,060,459. | 17 | 1,163,237. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | 293,055. | 19 | 316,303. | |
| | 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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 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 | 2,440,151. | 25 | 3,339,513. | |
| | 26 Total liabilities. Add lines 17 through 25 | | 3,793,665. | 26 | 4,819,053. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | |
| | 27 Unrestricted net assets | 1,892,657. | 27 | 2,021,754. | |
| | 28 Temporarily restricted net assets | | 28 | | |
| | 29 Permanently restricted net assets | | 29 | | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | | |
| | 30 Capital stock or trust principal, or current funds | | 30 | | |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | | 31 | | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | | |
| 33 Total net assets or fund balances | | 1,892,657. | 33 | 2,021,754. | |
| 34 Total liabilities and net assets/fund balances | | 5,686,322. | 34 | 6,840,807. | |

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Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 16,696,381. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 16,005,648. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 690,733. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 1,892,657. |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 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 in Schedule O) | 9 | -561,636. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 2,021,754. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|---|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other | | |
| If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 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: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | | |
| 2b | Were the organization's financial statements audited by an independent accountant? | 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: | | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis | | | |
| 2c | 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? | X | |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | X |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

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