

Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2016**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.**A** For the 2016 calendar year, or tax year beginning **09/01/16**, and ending **08/31/17****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**COLORADO SCHOOL & PUBLIC EMPLOYEES
RETIREMENT ASSOCIATION**

Number and street (or P O box, if mail is not delivered to street address)

1085 PEORIA STREET SUITE 219

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Aurora CO 80011**D** Employer identification number**74-2122589****E** Telephone number**303-326-1808****F** Group ExemptionNumber **04****G** Accounting Method ☒ Cash ☐ Accrual Other (specify) **04****H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**I** Website: **N/A****J** Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Form of organization ☐ Corporation ☐ Trust ☒ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 148,749**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	12,660
	2	Program service revenue including government fees and contracts	2	134,747
	3	Membership dues and assessments	3	
	4	Investment income	4	1,342
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	6b	Gross income from fundraising events (not including of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
6c	Less direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
Expenses	7a	Gross sales of inventory, less returns and allowances	7a	
	7b	Less cost of goods sold	7b	
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	148,749
	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	62,253
Net Assets	13	Professional fees and other payments to independent contractors	13	6,881
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	9,512
	16	Other expenses (describe in Schedule O)	16	81,797
	17	Total expenses. Add lines 10 through 16	17	160,443
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-11,694
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	129,317
20	Other changes in net assets or fund balances (explain in Schedule O)	20		
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	117,623	

For Paperwork Reduction Act Notice, see the separate instructions.

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Check if the organization used Schedule O to respond to any question in this Part II

Check if the organization used Schedule O to respond to any question in this Part III

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV) 14
 Check if the organization used Schedule O to respond to any question in this Part IV

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Part V**Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40b , section 4955 40c		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed None		
42a The organization's books are in care of 42a Telephone no 42b		
Located at 42c ZIP + 4 42d		
b 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)? If "Yes," enter the name of the foreign country 42b	Yes	No
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country 42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b		X
c Did the organization receive any payments for indoor tanning services during the year? 44c		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b		X

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46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 **▶** _____

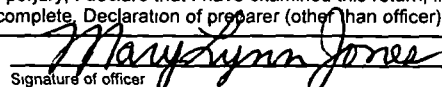
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

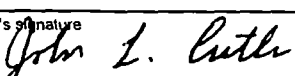
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 **▶** _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A **▶** ☐ Yes ☐ No

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  **MARY LYNN JONES** **PRESIDENT** **12/18/17**
Signature of officer Date

Paid Preparer Use Only Print/Type preparer's name **John Cutler** Preparer's signature  Date **12/15/17** Check ☐ if self-employed PTIN **200879543**
Firm's name **John L. Cutler & Associates** Firm's EIN **20-2011689**
Firm's address **600 17th St S Ste 2800 Denver, CO 80202-5428** Phone no **303-634-2259**

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

Form **990-EZ** (2016)

SCHEDULE O
(Form 990 or 990-EZ)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 990-EZ.

Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2016**Open to Public Inspection**Name of the organization **COLORADO SCHOOL & PUBLIC EMPLOYEES
RETIREMENT ASSOCIATION**Employer identification number
74-2122589**Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Expenses	
	\$ 3,631
	\$ 13,632
	\$ 1,360
Other	\$ 2,260
Equipment	\$ 988
APS Foundation Contrib	\$ 250
Exec Board & Committee	\$ 18,196
Board of Director Expense	\$ 7,223
Annual Meeting Expense	\$ 16,985
Commitee Expenses	\$ 3,918
CO Coalition Contribution	\$ 5,000
Legislative Forum	\$ 8,129
President's Expenses	\$ 225
Total	\$ 81,797

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 6,992	\$ 16,476
Total	\$ 6,992	\$ 16,476

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
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Schedule O (Form 990 or 990-EZ) (2016)

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Name of the organization

Employer identification number

COLORADO SCHOOL & PUBLIC EMPLOYEES

74-2122589

Accounts Payable and Accrued Expenses	\$	1,727	\$	1,631
Deferred Revenue	\$	27,840	\$	38,261

Form 990-EZ, Part III - Primary Exempt Purpose

CSPERA DEVELOPS A LEGISLATIVE PROGRAM WHICH MONITORS AND INFORMS MEMBERS ABOUT LEGISLATION THAT IS OF CONCERN TO RETIRED SCHOOL AND PUBLIC EMPLOYEES. CSPERA HOLDS LEADERSHIP WORKSHOPS TO TRAIN UNIT LEADERS IN ORGANIZATIONAL AND LEADERSHIP SKILLS. ANNUAL DIVISION MEETINGS ARE HELD TO KEEP MEMBERS INFORMED OF THE ACTIVITIES OF THE ASSOCIATION. CSPERA HOLDS PRE-RETIREMENT WORKSHOPS FOR ACTIVE SCHOOL & PUBLIC EMPLOYEES WHO ARE WITHIN FIVE YEARS OF RETIREMENT. OUR NEWSLETTER, WHICH HIGHLIGHTS ACTIVITIES AND PARTICIPATION OF OUR MEMBERSHIP, IS PUBLISHED THREE TIMES EACH YEAR. THE NEWSLETTER IS ALSO USED TO INFORM MEMBERS OF EVENTS OF THE ASSOCIATION. THE ONLY MEASURABLE ACHIEVEMENT IS THE MEMBERSHIP LEVEL, WHICH FLUCTUATES FROM YEAR TO YEAR. CURRENTLY THERE ARE 6,200 MEMBERS.

Form 990-EZ, Part III, Line 31 - All Other Accomplishment

The Colorado School and Public Employees Retirement Association (CSPERA) is the State organization that has as its sole purpose the improvement of the welfare of retired school and public employees in Colorado.