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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2010Open to Public
Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning **MAY 1, 2010** and ending **APR 30, 2011****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
1800 GATEWAY DRIVE 200City or town, state or country, and ZIP + 4
SAN MATEO, CA 94404**F** Name and address of principal officer: **MARIA YARMOLINSKY
SAME AS C ABOVE****D** Employer identification number**94-1056137****E** Telephone number**650-522-3050****G** Gross receipts \$ **23,867,397.****H(a)** Is this a group returnfor affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

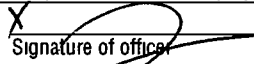
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (**6**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.CALCPA.ORG****K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation **1909** **M** State of legal domicile **CA****Part I** Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (CONTINUED IN SCHEDULE O)		
	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)	98
	4	Number of independent voting members of the governing body (Part VI, line 1b)	98
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	67
	6	Total number of volunteers (estimate if necessary)	655
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	735,786.
7b	Net unrelated business taxable income from Form 990-T, line 34	5,906.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 357,899. Current Year 270,412.
	9	Program service revenue (Part VIII, line 2g)	12,141,561. 12,263,984.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<37,816.> 1,413,910.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	797,266. 904,712.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,258,910. 14,853,018.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	71,100. 5,000.
	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)	6,065,816. 6,197,999.
	16a	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-24f)	5,766,722. 6,366,868.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,903,638. 12,569,867.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	1,355,272. 2,283,151.
	20	Total assets (Part X, line 16)	Beginning of Current Year 23,098,007. End of Year 27,733,470.
	21	Total liabilities (Part X, line 26)	9,106,425. 10,866,181.
	22	Net assets or fund balances. Subtract line 21 from line 20	13,991,582. 16,867,289.

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 ▶  **MARIA YARMOLINSKY, CHIEF FINANCIAL OFFICER** **Date** **10/28/11**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name **GARY BONG** Preparer's signature **GARY BONG** Date **10/19/11** Check if self-employed ☐ PTIN

Firm's name ▶ **MACIAS GINI & O'CONNELL LLP** Firm's EIN ▶

Firm's address ▶ **3000 S STREET, SUITE 300
SACRAMENTO, CA 95816** Phone no **916-418-2670**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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PUBLIC ACCOUNTANTS

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒ X

1 Briefly describe the organization's mission:

TO INCREASE THE VALUE AND PROMOTE THE INTEGRITY OF THE CPA PROFESSION,
CONTRIBUTE TO THE SUCCESS OF OUR MEMBERS, AND STRENGTHEN CLIENT,
EMPLOYER, PUBLIC AND GOVERNMENT TRUST IN CALCPA MEMBER ADVICE, WORK
PRODUCTS AND OPINIONS.

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ including grants of \$) (Revenue \$)
MEMBERSHIP SERVICES AND CHAPTER PROGRAMS - CALCPA REPRESENTS AND PROVIDES SERVICES TO CPA PROFESSIONALS IN CALIFORNIA. STATEWIDE COMMITTEES AND LEADERSHIP GROUPS COLLABORATE ON PROJECTS THAT INCREASE MEMBERS' TECHNICAL KNOWLEDGE, ENHANCE THE PROFESSION'S IMAGE, INFLUENCE REGULATION AND LEGISLATION, ATTRACT THE BEST AND THE BRIGHTEST TO THE PROFESSION, AND STUDY THE CPA'S ROLE IN LOCAL, NATIONAL, AND GLOBAL ECONOMIES. CALCPA HAS 14 CHAPTERS THROUGHOUT THE STATE, EACH OF WHICH HOSTS LOCAL AND CHAPTER-WIDE MEMBER GROUPS THAT MEET REGULARLY TO EXCHANGE PROFESSIONAL KNOWLEDGE, EARN LOW-COST CPE AND CONNECT WITH THEIR PEERS. THE CHAPTERS HOLD ANNUAL FUNDRAISING EVENTS AND TRANSFER NET PROCEEDS FROM SUCH EVENTS TO THE CALCPA INSTITUTE TO BENEFIT THE CHAPTERS' SCHOLARSHIP FUNDS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
COMMUNICATIONS - CALCPA COMMUNICATIONS INCLUDE PRINT AND ELECTRONIC PUBLICATIONS DESIGNED TO KEEP MEMBERS INFORMED. CALCPA'S WEBSITE IS A MEMBER-FOCUSED CLEARINGHOUSE FILLED WITH NEWS, INFORMATION, RESOURCES AND EVENT LISTINGS FOR CALIFORNIA CPAS. OUR MEDIA AND PUBLIC RELATIONS EFFORTS PROMOTE THE INTEGRITY OF THE CPA PROFESSION AND POSITION OUR MEMBERS AS EXPERTS IN A DIVERSITY OF SUBJECT AREAS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
GOVERNMENT RELATIONS - CALCPA'S GOVERNMENT RELATIONS TEAM INCLUDES MEMBERS AND STAFF WHO WORK WITH LEGISLATORS AND REGULATORS IN SACRAMENTO TO MAKE SURE THE INTERESTS OF THE PUBLIC, BUSINESS AND THE CPA PROFESSION ARE BEING SERVED. OUR GOVERNMENT RELATIONS TEAM ALSO KEEPS MEMBERS INFORMED OF BILLS AND REGULATIONS THAT COULD IMPACT THE WAY THEY PRACTICE

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

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

4e Total program service expenses

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States 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 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) 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>		
25b 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>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash 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, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
a 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>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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>		
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 in Schedule O for Part VI, lines 11 and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	41	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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	67	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
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)?		X
5a	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
5b	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5c	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		
6a	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	X	
6b	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?	X	
7a	Organizations that may receive deductible contributions under section 170(c). 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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13a	Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question 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	98	
1b Enter the number of voting members included in line 1a, above, who are independent	98	
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 or 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 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	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 in Schedule O	9	X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	X
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does 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 in 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," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken 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 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MARIA YARMOLINSKY - 650-522-3050**
1800 GATEWAY DRIVE, SUITE 200, SAN MATEO, CA 94404

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

Check if Schedule O contains a response to any question in this Part VII

☒ X

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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
ANDREA COPE PAST CHAIR	0.50	X						0.	0.	0.
JOHANNA SWEANEY SALT TREASURER	0.50	X		X				0.	0.	0.
CONRAD M. DAVIS CHAIR	0.50	X		X				0.	0.	0.
MICHELLE L. WALTERS EDUCATION FOUNDATION PRESI	0.50	X						0.	0.	0.
MARK LUTTRELL VICE CHAIR	0.50	X		X				0.	0.	0.
EDUARDO JORDAN FIRST VICE CHAIR	0.50	X		X				0.	0.	0.
RICHARD SIMITIAN VICE CHAIR	0.50	X		X				0.	0.	0.
DAVID M. CIESLAK VICE CHAIR	0.50	X		X				0.	0.	0.
TIMOTHY GOOD VICE CHAIR	0.50	X		X				0.	0.	0.
ARIEL CRETU APPOINTED MEMBER	0.50	X						0.	0.	0.
ANY AINSWORTH APPOINTED MEMBER	0.50	X						0.	0.	0.
JOSEPH FORLENZA COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
SHARON LIGHTNER COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
JED GREENE COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
GAYLE WHITTEMORE COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
LORETTA DOON CHIEF EXECUTIVE OFFICER	18.00				X			322,588.	372,588.	35,972.
MARIA YARMOLINSKY CHIEF FINANCIAL OFFICER	18.00				X			79,641.	79,641.	9,736.

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2010)

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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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
CLARMARIE ROSSO CHIEF OPERATING OFFICER	18.00				X			107,921.	107,921.	33,296.
BRUCE ALLEN DIV DIR GOVT RELATIONS	37.50				X			288,722.	0.	30,750.
JOHN ANGELO DIV DIR STRATEGIC RELATION	37.50				X			180,931.	0.	19,992.
JEANNIE TINDEL DIRECTOR, LEGISLATION	37.50				X			130,908.	0.	10,542.
LINDA MCCRONE DIR OF TECH MEMBER SVCS/PE	37.50				X			145,990.	0.	17,262.
CHARLES MULLINS IT MANAGER	37.50				X			134,621.	0.	21,537.
1b Sub-total								1,391,322.	560,150.	179,087.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,391,322.	560,150.	179,087.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **15**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
FOX WANG & MORGAN, 160 W SANTA CLARA ST, SUITE 700, SAN JOSE, CA 95113	LEGAL SERVICES	126,921.
PORTOLA SKY 242-B HARBOR BLVD., BELMONT, CA 94002	PRINTING SERVICES	107,082.

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

Form **990** (2010)

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2010)

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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	145,796.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	124,616.				
	g Noncash contributions included in lines 1a-1f \$		36,654.				
	h Total. Add lines 1a-1f			270,412.			
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	900099	9916615.	9916615.		
	b PEER REVIEW FEES		900099	1148100.	1148100.		
	c ADVERTISING		541800	726,550.		726,550.	
	d MEMBER MEETINGS AND EV		900099	388,295.	388,295.		
	e MISC INCOME & FEES		900099	63,413.	63,413.		
	f All other program service revenue		541800	21,011.	11,775.	9,236.	
	g Total. Add lines 2a-2f			12,263,984.			
	3 Investment income (including dividends, interest, and other similar amounts)			582,221.			582,221.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
Other Revenue	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						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ 145,796. of contributions reported on line 1c). See Part IV, line 18	a		433681.			
	b Less: direct expenses	b		350311.			
	c Net income or (loss) from fundraising events			83,370.			83,370.
	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 AFFILIATION FEES		900099	727,417.			727,417.	
b ROYALTY INCOME		900099	93,925.			93,925.	
c							
d All other revenue							
e Total. Add lines 11a-11d			821,342.				
12 Total revenue. See instructions			14,853,018.	11,528,198.	735,786.	2,318,622.	

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2010)

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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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21	5,000.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	507,364.			
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	4,474,589.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	309,291.			
9 Other employee benefits	550,877.			
10 Payroll taxes	355,878.			
11 Fees for services (non-employees):				
a Management				
b Legal	75,602.			
c Accounting	71,101.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	757,214.			
12 Advertising and promotion	474,147.			
13 Office expenses	1,339,661.			
14 Information technology				
15 Royalties				
16 Occupancy	887,058.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,231,374.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	291,684.			
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a PRINTING AND PUBLICATION	455,653.			
b TRANSFER TO INSTITUTE	391,666.			
c OTHER PAYROLL EXPENSE	351,852.			
d INVESTMENT MGMT FEES	49,810.			
e UBI TAXES	<9,954.>			
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	12,569,867.			
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2010)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	6,715,393.	2	5,133,461.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	232,665.	4	292,080.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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 instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,907,404.		
	10b Less: accumulated depreciation	1,253,617.		
		319,860.	10c	2,653,787.
	11 Investments - publicly traded securities	14,030,581.	11	17,927,774.
	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	1,799,508.	15	1,726,368.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	23,098,007.	16	27,733,470.	
Liabilities	17 Accounts payable and accrued expenses	937,831.	17	1,264,653.
	18 Grants payable		18	
	19 Deferred revenue	7,544,461.	19	6,957,818.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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. Complete Part X of Schedule D	624,133.	25	2,643,710.
	26 Total liabilities. Add lines 17 through 25	9,106,425.	26	10,866,181.
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		13,991,582.	27	16,867,289.
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117, 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		13,991,582.	33	16,867,289.
34 Total liabilities and net assets/fund balances		23,098,007.	34	27,733,470.

Form 990 (2010)

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2010)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒ **X**

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,853,018.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,569,867.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,283,151.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,991,582.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	592,556.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	16,867,289.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☒ **X**

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ **X** Accrual ☐ 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?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ **X** Consolidated basis ☐ Both consolidated and separate basis
- 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?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2010)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No 1545-0047

2010

**Open to Public
Inspection**

▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations. Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization **CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Employer identification number
94-1056137

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

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

Schedule C (Form 990 or 990-EZ) 2010

LHA

CALIFORNIA SOCIETY OF CERTIFIED

Schedule C (Form 990 or 990-EZ) 2010 **PUBLIC ACCOUNTANTS**

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Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group.
B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2010

CALIFORNIA SOCIETY OF CERTIFIED

Schedule C (Form 990 or 990-EZ) 2010

PUBLIC ACCOUNTANTS

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Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If "Yes," describe in Part IV			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1	9,916,615.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	587,756.
b Carryover from last year	2b	5,730.
c Total	2c	593,486.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	892,495.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	<299,009.>

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Schedule C (Form 990 or 990-EZ) 2010

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, 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, and enforcing conservation easements during the year ▶

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (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) Revenues included in 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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Schedule D (Form 990) 2010

94-1056137 Page 2

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 are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange programs
b ☐ Scholarly research e ☐ Other _____
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

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" to 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 XIV 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? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 year end balance held as:

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

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

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

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

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(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		1,971,468.	141,593.	1,829,875.
d Equipment		1,935,936.	1,112,024.	823,912.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 2,653,787.

Schedule D (Form 990) 2010

CALIFORNIA SOCIETY OF CERTIFIED

Schedule D (Form 990) 2010

PUBLIC ACCOUNTANTS

94-1056137 Page **3**

Part VII Investments - Other Securities. 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)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	506,199.
(2) DEFERRED COMPENSATION	715,770.
(3) PREPAIDS/DEPOSITS	504,399.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ►	1,726,368.

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
1. (1) Federal income taxes	
(2) DEFERRED LEASE COSTS	1,927,940.
(3) DEFERRED COMPENSATION LIABILITY	715,770.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ►	2,643,710.

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

032053
12-20-10

Schedule D (Form 990) 2010

**CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Schedule D (Form 990) 2010

94-1056137 Page 4

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,853,018.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	12,569,867.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	2,283,151.
4	Net unrealized gains (losses) on investments	4	592,556.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	592,556.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,875,707.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	16,020,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	592,556.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	852,698.
e	Add lines 2a through 2d	2e	1,445,254.
3	Subtract line 2e from line 1	3	14,574,746.
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 XIV.)	4b	278,272.
c	Add lines 4a and 4b	4c	278,272.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	14,853,018.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	12,682,000.
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 XIV.)	2d	553,996.
e	Add lines 2a through 2d	2e	553,996.
3	Subtract line 2e from line 1	3	12,128,004.
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 XIV.)	4b	441,863.
c	Add lines 4a and 4b	4c	441,863.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,569,867.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2: MANAGEMENT OF THE SOCIETY AND FOUNDATION HAS EVALUATED

ITS UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN.

MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS

EXIST. THE ORGANIZATIONS' TAX RETURNS ARE SUBJECT TO EXAMINATION BY

FEDERAL TAXING AUTHORITIES FOR A PERIOD OF THREE YEARS FROM THE DATE THEY

ARE FILED AND A PERIOD OF FOUR YEARS FOR CALIFORNIA TAXING AUTHORITIES.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

Schedule D (Form 990) 2010

Part XIV Supplemental Information (continued)

ROUNDING

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CALCPA INSTITUTE	852,698.
------------------	----------

PART XII, LINE 4B - OTHER ADJUSTMENTS:

TRANSFER TO CALCPA INSTITUTE	229,166.
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INVESTMENT MANAGEMENT FEES	49,810.
----------------------------	---------

LOSS ON DISPOSAL OF ASSET	-1,257.
---------------------------	---------

ROUNDING	553.
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TOTAL TO SCHEDULE D, PART XII, LINE 4B	278,272.
--	----------

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

CALCPA INSTITUTE	552,739.
------------------	----------

LOSS ON DISPOSAL OF ASSET	1,257.
---------------------------	--------

TOTAL TO SCHEDULE D, PART XIII, LINE 2D	553,996.
---	----------

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES	49,810.
----------------------------	---------

TRANSFER TO CALCPA INSTITUTE	391,666.
------------------------------	----------

ROUNDING	387.
----------	------

TOTAL TO SCHEDULE D, PART XIII, LINE 4B	441,863.
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Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2010

Open To Public Inspection

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 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. ▶ See separate instructions.**

Name of the organization **CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Employer identification number
94-1056137

Part I

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

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

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

2 a 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 ten 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			
Total						

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.

CALIFORNIA SOCIETY OF CERTIFIED

Schedule G (Form 990 or 990-EZ) 2010

PUBLIC ACCOUNTANTS

94-1056137 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to 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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col. (c))	
		OC/LB CHAPTER FALL	SD CHAPTER TAX & ACCT I	26		
		(event type)	(event type)	(total number)		
1	Gross receipts	44,447.	42,470.	466,063.	552,980.	
2	Less: Charitable contributions	6,500.	5,000.	133,880.	145,380.	
3	Gross income (line 1 minus line 2)	37,947.	37,470.	332,183.	407,600.	
Direct Expenses	4	Cash prizes		300.	300.	
	5	Noncash prizes		6,662.	6,662.	
	6	Rent/facility costs	10,624.	3,093.	95,232.	108,949.
	7	Food and beverages	10,887.	16,667.	136,014.	163,568.
	8	Entertainment				
	9	Other direct expenses	5,414.	7,534.	49,656.	62,604.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				(342,083)
	11	Net income summary. Combine line 3, column (d), and line 10				65,517.

Part III Gaming. Complete if the organization answered "Yes" to 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	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			()
	8	Net gaming income summary. Combine line 1, column d, and line 7			

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

Schedule G (Form 990 or 990-EZ) 2010 PUBLIC ACCOUNTANTS

11 Does the organization operate 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 operated 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 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.** Complete this part to 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 complete this part to provide any additional information (see instructions).

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

► **Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.**

► **Attach to Form 990.** ► **See separate instructions.**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS** Employer identification number
94-1056137

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☒ Travel for companions

☐ Tax indemnification and gross-up payments

☒ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☒ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,
trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's
CEO/Executive Director. Check all that apply.

☒ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☐ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing
organization or a related organization:

a Receive a severance payment or change-of-control payment from the organization or a related organization?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments
not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the
initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in
Regulations section 53.4958-6(c)?

Yes No

1b X

2 X

4a X

4b X

4c X

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2010

CALIFORNIA SOCIETY OF CERTIFIED

PUBLIC ACCOUNTANTS

94-1056137

Schedule J (Form 990) 2010

Part I Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 LORETTA DOON	(i)	166,876.	5,712.	17,306.	680.	340,574.	0.
	(ii)	166,876.	5,712.	17,306.	680.	390,574.	0.
2 MARIA YARMOLINSKY	(i)	79,641.	0.	4,779.	89.	84,509.	0.
	(ii)	79,641.	0.	4,779.	89.	84,509.	0.
3 CLARMARIE ROSSO	(i)	104,921.	3,000.	8,466.	8,182.	124,569.	0.
	(ii)	104,921.	3,000.	8,466.	8,182.	124,569.	0.
4 BRUCE ALLEN	(i)	288,722.	0.	21,980.	8,770.	319,472.	0.
	(ii)	0.	0.	0.	0.	0.	0.
5 JOHN ANGELO	(i)	180,931.	0.	13,112.	6,880.	200,923.	0.
	(ii)	0.	0.	0.	0.	0.	0.
6 LINDA MCCRONE	(i)	145,990.	0.	6,012.	11,250.	163,252.	0.
	(ii)	0.	0.	0.	0.	0.	0.
7 CHARLES MULLINS	(i)	134,621.	0.	9,877.	11,660.	156,158.	0.
	(ii)	0.	0.	0.	0.	0.	0.
8	(i)						
(ii)							
9	(i)						
(ii)							
10	(i)						
(ii)							
11	(i)						
(ii)							
12	(i)						
(ii)							
13	(i)						
(ii)							
14	(i)						
(ii)							
15	(i)						
(ii)							
16	(i)						
(ii)							

CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

PART I, LINE 1A: ALL RELATED EXPENSES WERE INCLUDED IN EMPLOYEE'S W2.

TRAVEL FOR COMPANION - SPOUSAL TRAVEL

DISCRETIONARY SPENDING ACCOUNT - CAR ALLOWANCE - NON ACCOUNTABLE EXPENSE

REIMBURSEMENT PLAN

PART I, LINE 1B: REIMBURSEMENT FOR SUCH EXPENSES ARE EXPLICITLY INCLUDED ON THE CEO'S EMPLOYMENT CONTRACT SIGNED BY THE CALCPA CHAIR AT THE TIME. THE CONTRACT WAS RENEWED IN 2010 FOR ANOTHER FIVE YEARS.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization **CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Employer identification number
94-1056137

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>MEDIA ADS</u>)	X	4	25,140.	COST OF DONATED PROP
26 Other ► (<u>GOLF TOURNAME</u>)	X	45	11,514.	COST OF DONATED PROP
27 Other ► (_____)				
28 Other ► (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) (2010)

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.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

(CALCPA) IS THE LARGEST STATE ACCOUNTING ORGANIZATION IN THE NATION WITH
OVER 37,000 MEMBERS. IT WAS INCORPORATED IN 1909 FOR THE FOLLOWING
PURPOSES: TO ADVANCE THE SCIENCE OF ACCOUNTANCY; TO ENCOURAGE THE
MAINTENANCE OF HIGH PROFESSIONAL STANDARDS FOR THE CERTIFIED PUBLIC
ACCOUNTANT; TO CULTIVATE A CORDIAL RELATIONSHIP AMONG PRACTICING
ACCOUNTANTS; TO PROMOTE A BETTER LAY UNDERSTANDING OF THE SERVICES
RENDERED BY CERTIFIED PUBLIC ACCOUNTANTS; AND TO ACT IN A
REPRESENTATIVE CAPACITY FOR THE PROFESSION.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PEER REVIEW PROGRAM - CALCPA ADMINISTERS THE AICPA PEER REVIEW PROGRAM
FOR ENROLLED FIRMS WITH THEIR MAIN OFFICE IN CALIFORNIA, ARIZONA AND
ALASKA. THE AICPA ADMINISTERS THE PROGRAM THROUGH THE NATIONAL PEER
REVIEW COMMITTEE (NPRC) FOR FIRMS REQUIRED TO BE REGISTERED WITH AND
INSPECTED BY THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB). A
PEER REVIEW IS A PERIODIC OUTSIDE REVIEW OF A FIRM'S ACCOUNTING AND
AUDITING PRACTICE AIMED AT HELPING THE FIRM MAINTAIN AND IMPROVE THE
QUALITY OF THE SERVICES.

FORM 990, PART VI, SECTION A, LINE 6: CALCPA HAS OVER 37,000 MEMBERS AS
OF APRIL 2011. MEMBERSHIP IN CALCPA CONSISTS OF FOUR CLASSES, NAMELY CPA
MEMBERS, STUDENT MEMBERS, CANDIDATE MEMBERS, AND ASSOCIATE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: THE CALCPA COUNCIL IS THE GOVERNING

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

Schedule O (Form 990 or 990-EZ) (2010)

032211
01-24-11

Name of the organization **CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Employer identification number
94-1056137

BODY OF CALCPA. THE CALCPA COUNCIL IS COMPRISED OF: (A) CHAPTER REPRESENTATIVES TO COUNCIL CONSISTING OF TWO MEMBERS PER CHAPTER PLUS ONE MEMBER FOR EVERY 1,000 ADDITIONAL MEMBERS AS OF THE MEMBERSHIP COUNT ON MAY 1 OF THE PRECEDING YEAR, ELECTED BY MEMBERS OF THE 14 CHAPTERS; (B) COUNCIL AT LARGE MEMBERS, OFFICERS AND VICE CHAIRS ARE ELECTED BY THE MEMBERSHIP AS A WHOLE; (C) AND STATE COMMITTEE CHAIRS, SECTION CHAIRS, THE PRESIDENT OF THE BOARD OF TRUSTEES OF THE CALCPA EDUCATION FOUNDATION, THE IMMEDIATE PAST CHAIR, AND THE PRIOR TEN CHAIRS ARE VOTING COUNCIL MEMBERS BY VIRTUE OF THEIR POSITION. FOR 2010 THERE WERE 98 VOTING MEMBERS. THE COUNCIL'S RESPONSIBILITIES FOCUS ON STRATEGIC PLANNING, POLICY MAKING, AND THE ADOPTION OF A BUDGET ON BEHALF OF MEMBERSHIP.

FORM 990, PART VI, SECTION A, LINE 7B: A VOTE IS TAKEN ON EACH MOTION OR RESOLUTION SUBMITTED AT ANY MEETING OF THE CALCPA COUNCIL. AN AFFIRMATIVE MAJORITY OF THE VOTES CAST IS SUFFICIENT FOR THE ADOPTION OF ANY MOTION OR RESOLUTION, EXCEPT AS OTHERWISE PROVIDED IN THE CALCPA BYLAWS OR IN COMPLIANCE WITH CALIFORNIA CORPORATIONS CODE WHERE ENTIRE MEMBERSHIP VOTE IS TAKEN.

FORM 990, PART VI, SECTION B, LINE 11: IN COMPLIANCE WITH THE 990 REVIEW REQUIREMENT, IT IS OUR CONTENTION THAT FIDUCIARY DUTIES WOULD BE BEST MET IF A NON-PROFIT BOARD OF DIRECTORS, AUDIT COMMITTEE OR OTHER APPROPRIATE COMMITTEE RECEIVED CONFIRMATION FROM THE PARTY OR PARTIES RESPONSIBLE FOR FILING THE TAX RETURN THAT IT HAD BEEN PREPARED BY A QUALIFIED PERSON(S) OR FIRM AND HAD BEEN FILED IN A TIMELY MANNER, RATHER THAN REVIEWING THE FORM IN LINE-BY LINE DETAIL WITH MANAGEMENT. WE HAVE ENGAGED OUR INDEPENDENT CPA FIRM TO PREPARE OUR 990 AND BOARD MEMBERS GENERALLY FEEL THIS IS THE APPROPRIATE FIDUCIARY PROCESS. THE BOARD OR AUDIT COMMITTEE'S ROLE THEN IS

Name of the organization CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

TO REVIEW THE FIRM, OR PERSONS ENGAGED TO PREPARE THE RETURN AND TO
DETERMINE THAT IT IS APPROPRIATELY FILED. WE HAVE TAKEN THOSE STEPS WITH
OUR AUDIT COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 12C: ALL CALCPA EMPLOYEES AGREE TO
ABIDE BY THE POLICIES STATED IN THE EMPLOYEE HANDBOOK, WHICH INCLUDES THE
CONFLICT OF INTEREST POLICY, AND ARE REQUIRED TO SIGN AN ACKNOWLEDGEMENT
FORM. ALL CALCPA MEMBERS AGREE TO ABIDE BY CALCPA'S CODE OF PROFESSIONAL
CONDUCT BY AFFIRMLY CONSENTING ON MEMBERSHIP APPLICATION. IN ITS ANNUAL
TRAINING OF INCOMING COUNCIL AND BOARD MEMBERS, CALCPA DISCUSSES WITH ITS
LEADERS THAT THE ORGANIZATION IS GOVERNED BY CALIFORNIA CORPORATIONS CODE,
AND THAT THEY HAVE A FIDUCIARY DUTY AS DIRECTORS OF CALCPA.

FORM 990, PART VI, SECTION B, LINE 15A: AN EXECUTIVE COMPENSATION COMMITTEE
IS FORMED BY THE ORGANIZATION- IT IS MAINLY MADE UP OF THE CURRENT AND PAST
CHAIR, FIRST VICE CHAIR, TREASURER OF CALCPA AND THE CURRENT PRESIDENT OF
THE CALIFORNIA CPA EDUCATION FOUNDATION. THIS COMMITTEE MEETS AND SETS OUT
GOALS FOR THE CEO TO ACCOMPLISH THROUGHOUT THE YEAR. AFTER THE END OF THE
FISCAL YEAR, THE CEO'S ANNUAL PERFORMANCE IS REVIEWED AND MEASURED AGAINST
THE PRESET GOALS. THE COMMITTEE THEN DISCUSSES AND DETERMINES THE
COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC BY POSTING ON ITS WEBSITE(CALCPA.ORG).

PART VII

ALLOCATION OF HOURS

032212
01-24-11

Name of the organization CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

LORETTA DOON: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CALCPA
EDUCATION FOUNDATION)

CLARMARIE ROSSO: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CALCPA
EDUCATION FOUNDATION)

MARIA YARMOLINSKY: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CALCPA
EDUCATION FOUNDATION)

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS: 592,556.

ROUNDING

PART XI LINE 2B

THE ORGANIZATION WAS INCLUDED IN THE COMBINED FINANCIAL STATEMENTS FOR
THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS AND THE
CALIFORNIA CPA EDUCATION FOUNDATION. THEREFORE, INDIVIDUAL FINANCIAL
STATEMENTS ARE NOT ISSUED. THE FINANCIAL STATEMENTS ARE PRESENTED TO
THE AUDIT COMMITTEE AND GOVERNING BODY FOR REVIEW AND APPROVAL.

FORM 990 PART XI LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
94-1056137

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

(a) Name, address, and EIN 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

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to 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) Section 512(b)(13) controlled entity?	
						Yes	No
CALCPA INSTITUTE - 20-0978565	PROVIDE SCHOLARSHIPS TO						
1800 GATEWAY DRIVE, SUITE 200	ACCOUNTING STUDENTS AND						
SAN MATEO, CA 94404	PROMOTE FINANCIAL LITERACY	CALIFORNIA	501(C)(3)	LINE 11A, I	CALIFORNIA SOCIETY OF CPAS		X
CALCPA EDUCATION FOUNDATION - 94-6130841	PROVIDES CONTINUING						
1800 GATEWAY DRIVE, SUITE 200	PROFESSIONAL EDUCATION TO						
SAN MATEO, CA 94404	CPA COMMUNITY	CALIFORNIA	501(C)(3)	LINE 9	N/A		X

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Schedule R (Form 990) 2010

Page 2

part III
Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

[illegible]

part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

[illegible]

CALIFORNIA SOCIETY OF CERTIFIED

94-1056137 Page 3

Schedule R (Form 990) 2010

PUBLIC ACCOUNTANTS

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, 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?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

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 other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved	Yes No	
					1a	1b
(1) CALCPA INSTITUTE		K	229,166.	COST OF TRANSACTIONS		X
(2) CALCPA INSTITUTE		D	174,711.	COST OF TRANSACTIONS		X
(3) CALCPA INSTITUTE		B	62,500.	COST OF TRANSACTIONS		X
(4) CALCPA INSTITUTE		M	100,000.	COST OF TRANSACTIONS		X
(5) CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION		D	331,488.	COST OF TRANSACTIONS		X
(6) CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION		M	221,792.	COST OF TRANSACTIONS		X

CALIFORNIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

94-1056137

Schedule R (Form 990)

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS			
(7) EDUCATION FOUNDATION	R	168,620.	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS			
(8) EDUCATION FOUNDATION	P	239,392.	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS			
(9) EDUCATION FOUNDATION	N	1,506,778.	COST OF TRANSACTIONS
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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.

[illegible]

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).