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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)

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning MAY 1, 2011 and ending APR 30, 2012

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
CALCPA INSTITUTE

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) 1800 GATEWAY DRIVE

Room/suite 200

City or town, state or country, and ZIP + 4 SAN MATEO, CA 94404

F Name and address of principal officer. LORETTA DOON
SAME AS C ABOVE

D Employer identification number
20-0978565

E Telephone number
650-522-3050

G Gross receipts $ 1,070,412.

H(a) Is this a group return for 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) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2004 **M** State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: ADVANCE FINANCIAL EDUCATION AND IMPROVE FINANCIAL LITERACY OF THE PUBLIC.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	149
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

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		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	734,015.	686,088.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	142,001.	77,740.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,980.	2,781.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	878,996.	766,609.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	314,350.	291,960.
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)	46,723.	110,505.
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-24e)	95,702.	193,508.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	456,775.	595,973.
19	Revenue less expenses. Subtract line 18 from line 12	422,221.	170,636.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,633,885.	2,708,037.
21	Total liabilities (Part X, line 26)	206,297.	206,917.
22	Net assets or fund balances. Subtract line 21 from line 20	2,427,588.	2,501,120.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date: 2-25-2013

▶ LORETTA DOON, CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
JAN A. ROSATI	JAN A. ROSATI	02/22/13	☐	P00047985

Firm's name ▶ MACIAS GINI & O'CONNELL LLP — Firm's EIN ▶ 68-0300457

Firm's address ▶ 3000 S STREET, SUITE 300
SACRAMENTO, CA 95816

Phone no. 916-779-3544

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
PROVIDES SUPPORT TO THE PUBLIC AND CPA PROFESSION BY ADVANCING FINANCIAL EDUCATION AND IMPROVING THE FINANCIAL LITERACY OF THE PUBLIC.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ 554,593. including grants of $ 291,960.) (Revenue $ 2,781.)
THE INSTITUTE AWARDED SCHOLARSHIPS TO COLLEGE AND UNIVERSITY STUDENTS WITHIN CALIFORNIA PURSUING CPA CAREERS, AND PROVIDED EDUCATION, RESOURCES, AND INFORMATION TO CONSUMERS ON FINANCIAL LITERACY TOPICS. IT AWARDED SCHOLARSHIP GRANTS TO ALMOST 200 STUDENTS ALL OVER CALIFORNIA. THE INSTITUTE ALSO HELD OVER 80 FINANCIAL LITERACY WORKSHOPS AND EVENTS WHICH WERE ATTENDED BY OVER 4,000 CALIFORNIANS, INCLUDING MORE THAN 175 CALIFORNIA K-12 EDUCATORS WHO ATTENDED THE 2012 CALIFORNIA FINANCIAL LITERACY CONFERENCE FOR EDUCATORS HELD IN APRIL 2012.

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

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

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

4e **Total program service expenses** ▶ 554,593.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		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? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
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? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		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).			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	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? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36	X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . .	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .		1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .		2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? .		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* .		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .		4a		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? .		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible? .		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? .		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
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?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966? . .		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? . . .		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . .	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders . . .	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . .	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . .		13a		
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	13b			
c	Enter the amount of reserves on hand . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . .		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* .		14b		

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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	15		
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	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses 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	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request

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

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

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(1) EDUARDO JORDAN CHAIR	0.50	X		X				0.	0.	0.
(2) JOHANNA SWEANEY SALT FIRST VICE CHAIR	0.50	X		X				0.	0.	0.
(3) RICHARD SIMITIAN TREASURER	0.50	X		X				0.	0.	0.
(4) CONRAD M. DAVIS PAST CHAIR	0.50	X						0.	0.	0.
(5) ELAINE REULE VICE CHAIR	0.50	X		X				0.	0.	0.
(6) JENNIFER ZIEGLER VICE CHAIR	0.50	X		X				0.	0.	0.
(7) DAVID CIESLAK VICE CHAIR	0.50	X		X				0.	0.	0.
(8) MARK LUTTRELL VICE CHAIR	0.50	X		X				0.	0.	0.
(9) MARYELLEN SEBOLD EDUCATION FOUNDATION PRESIDENT	0.50	X						0.	0.	0.
(10) KATHRYN JOHNSON APPOINTED MEMBER	0.50	X						0.	0.	0.
(11) ARIEL CRETU APPOINTED MEMBER	0.50	X						0.	0.	0.
(12) VIOLETA CRISTOBAL COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
(13) JAMSHED GANDI COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
(14) JOSEPH FORLENZA COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
(15) SHARON LIGHTNER COUNCIL REPRESENTATIVE	0.50	X						0.	0.	0.
(16) JOHN ANGELO EXECUTIVE DIRECTOR	6.00				X			30,921.	175,219.	25,610.

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
1b Sub-total ▶								30,921.	175,219.	25,610.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								30,921.	175,219.	25,610.

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

		Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	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? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

			(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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	455,003.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	231,085.			
	g Noncash contributions included in lines 1a-1f $					
	h Total. Add lines 1a-1f		686,088.			
Program Service Revenue		Business Code				
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		62,550.			62,550.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6 a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7 a Gross amount from sales of assets other than inventory	318993.				
	b Less: cost or other basis and sales expenses	303803.				
	c Gain or (loss)	15,190.				
	d Net gain or (loss)		15,190.			15,190.
	8 a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 a					
	b Less. direct expenses b					
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19 a					
	b Less: direct expenses b					
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances a					
	b Less. cost of goods sold b					
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
	11 a SPECIAL PROJECT INCOME	900099	2,781.	2,781.		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		2,781.			
	12 Total revenue. See instructions.		766,609.	2,781.	0.	77,740.

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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	291,960.	291,960.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	23,323.		23,323.	
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	66,885.	59,836.	7,049.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	6,954.	6,954.		
9 Other employee benefits	6,779.	6,779.		
10 Payroll taxes	6,564.	6,564.		
11 Fees for services (non-employees).				
a Management				
b Legal	4,752.		4,752.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	5,236.		5,236.	
g Other	32,500.	32,500.		
12 Advertising and promotion				
13 Office expenses	23,502.	22,482.	1,020.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	9,948.	9,948.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	104,979.	104,979.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING	12,591.	12,591.		
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	595,973.	554,593.	41,380.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	1,110,137.	2	758,789.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	86,883.	4	116,759.
	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 10a			
	b	Less accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities	1,436,704.	11	1,831,805.
	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	161.	15	684.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	2,633,885.	16	2,708,037.
Liabilities	17	Accounts payable and accrued expenses	31,586.	17	23,922.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	174,711.	25	182,995.
	26	**Total liabilities.** Add lines 17 through 25	206,297.	26	206,917.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	421,630.	27	618,892.
	28	Temporarily restricted net assets	2,005,958.	28	1,882,228.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] 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	2,427,588.	33	2,501,120.
	34	Total liabilities and net assets/fund balances	2,633,885.	34	2,708,037.

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	766,609.
2	Total expenses (must equal Part IX, column (A), line 25)	2	595,973.
3	Revenue less expenses. Subtract line 2 from line 1	3	170,636.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,427,588.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	<97,104.>
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	2,501,120.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	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 ☒ 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?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
CALCPA INSTITUTE	20-0978565

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives. (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☒ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		X
(ii)	A family member of a person described in (i) above?		X
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?		X

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of support
CALIFORNIA SOCIETY OF C	94-1056137	12	X		X		X		0.
Total 1									0.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2010 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

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

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CALCPA INSTITUTE

Employer identification number
20-0978565

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (e g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included 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 ▶ $ _____

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

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.

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ 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 current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by.

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

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 property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land				
b	Buildings				
c	Leasehold improvements				
d	Equipment				
e	Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶					0.

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO AFFILIATE	182,995.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25.)* ▶	182,995.

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)

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	766,609.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	595,973.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	170,636.
4	Net unrealized gains (losses) on investments	4	<97,104.>
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	<97,104.>
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	73,532.

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	501,769.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	<97,104.>		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	<97,104.>
3	Subtract line 2e from line 1			3	598,873.
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	167,736.		
c	Add lines 4a and 4b			4c	167,736.
5	Total revenue Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12)*			5	766,609.

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

1	Total expenses and losses per audited financial statements			1	590,737.
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			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	590,737.
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	5,236.		
c	Add lines 4a and 4b			4c	5,236.
5	Total expenses Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	595,973.

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 AND RELATED INCOME TAX CONTINGENCIES. 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 XII, LINE 4B - OTHER ADJUSTMENTS:

Part XIV Supplemental Information *(continued)*

INVESTMENT MANAGEMENT FEES	5,236.
CONTRIBUTION FROM SOCIETY	162,500.
TOTAL TO SCHEDULE D, PART XII, LINE 4B	167,736.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES	5,236.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
CALCPA INSTITUTE

Employer identification number
20-0978565

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000 Part II can be duplicated if additional space is needed ▶ ☐

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

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

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

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SCHOLARSHIPS TO STUDENTS WITHIN CALIFORNIA WHO ARE PURSUING ACCOUNTING AS A CAREER AND ARE INTERESTED IN BECOMING A CPA. THE BENEFITS TYPICALLY RANGE FROM $250 TO $5,000 AND ARE CASH AWARDS. CALCPA	157	291,960.	0.	BOOK	N/A

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information

PART III, COLUMN (A):

(A) TYPE OF GRANT OR ASSISTANCE: SCHOLARSHIPS TO STUDENTS WITHIN CALIFORNIA WHO ARE PURSUING ACCOUNTING AS A CAREER AND ARE INTERESTED IN BECOMING A CPA. THE BENEFITS TYPICALLY RANGE FROM $250 TO $5,000 AND ARE CASH AWARDS. CALCPA INSTITUTE REQUIRES THAT INDIVIDUALS COMPLETE AN APPLICATION FOR THE SCHOLARSHIP, AND AWARDS ARE GRANTED TO THE STUDENTS WHO SHOW THE MOST PROMISE IN PURSUING ACCOUNTING AS A CAREER. THE AWARDS ARE NOT BASED ON FINANCIAL NEED. THE AWARD DECISION IS BASED UPON THE STUDENT'S GRADES, WORK EXPERIENCE, OUTSIDE ACTIVITIES AND OTHER FACTORS.

SEE PART IV FOR COLUMN (A) DESCRIPTIONS

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.**

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2011

Open to Public Inspection

Name of the organization

CALCPA INSTITUTE

Employer identification number

20-0978565

Part I Questions Regarding Compensation

			Yes	No
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	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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	1b		
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?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☐ 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?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	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?	5a		X
b	Any related organization?	5b		X
	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?	6a		X
b	Any related organization?	6b		X
	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	7		X
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	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(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 as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JOHN ANGELO	(i)	30,921.	0.	0.	2,231.	1,610.	34,762.	0.
	(ii)	175,219.	0.	0.	12,645.	9,124.	196,988.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
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)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information

THE EXECUTIVE DIRECTOR IS ALSO A DIVISION DIRECTOR OF THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS ("CALCPA"); MAJORITY OF HIS TIME IS ALLOCATED TO CALCPA. HE REPORTS TO CALCPA'S CEO WHO DETERMINES HIS SALARY BASED ON HIS ANNUAL PERFORMANCE REVIEW MEASURED AGAINST GOALS PRESET BY THE CEO.

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.

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FORM 990, PART I, LINE 6

THE ORGANIZATION HAD 149 VOLUNTEERS THAT ACTIVELY GAVE PRESENTATIONS. THE PRESENTATIONS RANGED FROM 1-4 HOURS EACH WITH SOME VOLUNTEERS GIVING MULTIPLE PRESENTATIONS. THE TYPES OF PRESENTATIONS INCLUDED (1) FINANCIAL LITERACY FOR STUDENTS - ASSISTING WITH FINANCIAL PLANNING BASICS; (2) CAREERS IN ACCOUNTING FOR STUDENTS; (3) FINANCIAL LITERACY FOR ADULTS - "DOLLARS AND SENSE" WORKSHOPS; (4) FINANCIAL SMARTS FOR TEACHERS - LESSONS ON FINANCIAL PLANNING TOPICS FOR TEACHERS; (5) TAX EVENTS AND WORKSHOPS FOR ADULTS; (6) FINANCIAL LITERACY CONFERENCE FOR EDUCATORS.

FORM 990, PART V, LINE 2A

CALCPA INSTITUTE DID NOT ISSUE A W-2. THE COMPENSATION PROVIDED ON PART IX IS FOR THE EMPLOYEES THAT ARE ON THE CALCPA PAYROLL. CALCPA ISSUED THE W-2 FOR THESE EMPLOYEES.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PREPARED BY OUR INDEPENDENT ACCOUNTANTS. IT IS REVIEWED IN DETAIL BY THE CONTROLLER, AND A SECONDARY, HIGH-LEVEL REVIEW IS CONDUCTED BY THE CFO. A DRAFT COPY OF THE FORM 990 IS THEN FORWARDED TO THE AUDIT COMMITTEE FOR A FINAL REVIEW PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE BOARD OF DIRECTORS FOR THE CALCPA INSTITUTE IS THE SAME AS THAT OF CALCPA'S. CALCPA ANNUALLY REQUIRES THAT ALL MEMBERS OF THE BOARD OF DIRECTORS READ THE CALCPA CONFLICT OF INTEREST POLICY AND SUBMIT A CONFLICT OF INTEREST DISCLOSURE STATEMENT.

Name of the organization: CALCPA INSTITUTE

Employer identification number: 20-0978565

THE DISCLOSURE STATEMENTS ARE REVIEWED UPON RECEIPT. IF CONFLICTS ARE IDENTIFIED, THE CEO OR COO REVIEWS THE STATEMENT AND WILL REFER TO LEGAL COUNSEL IF NECESSARY.

FORM 990, PART VI, SECTION B, LINE 15A: CALCPA INSTITUTE IS ORGANIZED AND IS OPERATED TO PERFORM THE FUNCTIONS, OR TO CARRY OUT THE PURPOSE OF THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS ("CALCPA"). CALCPA INSTITUTE IS UNDER THE SAME MANAGEMENT AS CALCPA'S. THE COMPENSATION OF THE EXECUTIVE DIRECTOR IS REPORTED ON CALCPA'S 990. THE EXECUTIVE DIRECTOR IS ALSO A DIVISION DIRECTOR OF CALCPA; MAJORITY OF HIS TIME IS ALLOCATED TO CALCPA. HE REPORTS TO CALCPA'S CEO WHO DETERMINES HIS SALARY BASED ON HIS ANNUAL PERFORMANCE REVIEW MEASURED AGAINST GOALS PRESET BY THE CEO.

FORM 990, PART VI, SECTION C, LINE 19: AVAILABLE ON ORGANIZATION'S WEBSITE AND UPON REQUEST.

FORM 990, PART VII

ALLOCATION OF HOURS: 32 HOURS ARE ALLOCATED TO RELATED ENTITY AS DIVISION DIRECTOR FOR STRATEGIC RELATIONS (CALCPA).

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

NET UNREALIZED LOSSES ON INVESTMENTS: -97,104.

FORM 990, PART XII, LINE 2B

THE ORGANIZATION WAS INCLUDED IN THE COMBINED FINANCIAL STATEMENTS FOR THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS AND RELATED ENTITIES. THEREFORE, INDIVIDUAL FINANCIAL STATEMENTS ARE NOT ISSUED. THE FINANCIAL STATEMENTS ARE PRESENTED TO THE AUDIT COMMITTEE AND

Name of the organization: CALCPA INSTITUTE

Employer identification number: 20-0978565

GOVERNING BOARD FOR REVIEW AND APPROVAL.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION'S PROCESS HAS NOT CHANGED DURING THE 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.

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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	(g) Section 512(b)(13) controlled entity? No
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS - 94-1056137, 1800 GATEWAY DRIVE, SUITE 200, SAN MATEO, CA 94404	ADVANCE THE PROFESSION OF ACCOUNTANCY IN CALIFORNIA	CALIFORNIA	501(C)(6)	N/A	N/A		X
CALCPA EDUCATION FOUNDATION - 94-6130841 1800 GATEWAY DRIVE, SUITE 200 SAN MATEO, CA 94404	PROVIDE CONTINUING EDUCATION TO CPAS	CALIFORNIA	501(C)(3)	LINE 9	N/A		X

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)

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

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.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

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		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e	X	
f Sale of assets to related organization(s)	1f		X
g Purchase of assets from related organization(s)	1g		X
h Exchange of assets with related organization(s)	1h		X
i Lease of facilities, equipment, or other assets to related organization(s)	1i		X
j Lease of facilities, equipment, or other assets from related organization(s)	1j		X
k Performance of services or membership or fundraising solicitations for related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations by related organization(s)	1l	X	
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m	X	
n Sharing of paid employees with related organization(s)	1n	X	
o Reimbursement paid to related organization(s) for expenses	1o		X
p Reimbursement paid by related organization(s) for expenses	1p		X
q Other transfer of cash or property to related organization(s)	1q		X
r Other transfer of cash or property from related organization(s)	1r		X

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

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)	CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	E	182,995.	COST OF TRANSACTION
(2)	CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	L	262,503.	COST OF TRANSACTION
(3)	CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	M	100,000.	COST OF TRANSACTION
(4)	CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	C	62,500.	COST OF TRANSACTION
(5)				
(6)				

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

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

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

Part VII Supplemental Information

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

CalCPA Institute
Scholarship Grants
For the period 5/1/11 - 4/30/12

CalCPAInstitute provides scholarships to students within California who are pursuing accounting as a career and are interested in becoming a CPA The benefits typically range from $225 to $5,000 and are cash awards CalCPA Institute requires that individuals complete an application for the scholarship, and awards are granted to the students who show the most promise in pursuing accounting as a career The awards are not based on financial need The award decision is based upon the student's grades, work experience, outside activities and other factors

Name	Address2	Amount	Relationship with Organization
CARLEEN ABARRO	514 OAK AVE,SAN BRUNO,CA, 94066	1,500 00	none
MAX ADAMS	4212 48TH STREET, UNIT 6,SAN DIEGO,CA, 92115	5,000 00	none
DANIKA ALLMON	6 STRATFORD,MANHATTTAN BEACH,CA, 90266	2,500 00	none
INA ANDRONOVA	11333 AVENIDA DE LAS LOBOS #D,SAN DIEGO,CA, 92127	400 00	none
NICOLE ANDERSON	9733 SAN REMO CT,SANTEE,CA, 92071	3,500 00	none
GABRIELLE BENAVIDEZ	17 MIDLOTHIAN,DOVE CANYON,CA, 92679	2,500 00	none
CHRISTINE BENNETT	2660 29TH ST,HIGHLAND,CA, 92346	2,500 00	none
JESSICA L BERRY	32320 NAVAJO SPRINGS RD,WILDOMAR,CA, 92595	2,500 00	none
ANTHONY BERNARD	635 W SIERRA AVE,COTATI,CA, 94931	250 00	none
ERIC BERQUIST	721 ALVARADO ROW,STANFORD,CA, 94305	1,500 00	none
FAUZMEEN FARHANA BIBI	541 PIERCE RD, APT 4,MENLO PARK,CA, 94025	250 00	none
ASHLEY BIELEFELD	329 MEADOWLARK WAY,LODI,CA, 95240	850 00	none
BIANCA BONUS	701 N JUANITA ST,LA HABRA,CA, 90631	2,500 00	none
BRITA BOUDREAU	17541 MATINAL DR,SAN DIEGO,CA, 92127	2,250 00	none
CABRILLO COLLEGE FOUNDAT	6500 SOQUEL DRIVE,APTOS,CA, 95003	2,771 55	none
CABRILLO COLLEGE FOUNDAT	6500 SOQUEL DRIVE,APTOS,CA, 95003	4,113 74	none
CAL POLY, ORFALEA COLLEGE OF BUINSESS/ACCOUNTING AREA	1 GRAND AVE,SAN LUIS OBISPO,CA, 93407	2,500 00	none
CAL POLY, ORFALEA COLLEGE OF BUINSESS/ACCOUNTING AREA	1 GRAND AVE,SAN LUIS OBISPO,CA, 93407	1,000 00	none
CAL POLY, ORFALEA COLLEGE OF BUINSESS/ACCOUNTING AREA	1 GRAND AVE,SAN LUIS OBISPO,CA, 93407	2,500 00	none
COLIN CAMISASCA	8 SUNPEAK,IRVINE,CA, 92603	2,500 00	none
KYLE CASEMENT	1943 COURAGE ST,VISTA,CA, 92081	2,250 00	none
DAISY CASTANEDA	3013 COLETTE DR,RICHMOND,CA, 94806	2,000 00	none
RICKY CAVAZOS	44330 LOS SERRANOS BLVD,CHINO HILLS,CA, 91709	500 00	none
ALEXANDRA CHAN	27349 CHESTERFIELD DR,VALENCIA,CA, 91354	3,000 00	none
AKASH ERIC CHAUHAN	2017 DELAWARE ST #G,BERKELEY,CA, 94709	3,000 00	none
DANIELLE CHANDLER	7907 DUNBARON AVE,LOS ANGELES,CA, 90045	2,500 00	none
DANIELLE MARIE CHAVEZ	1709 FORANE ST,BARSTOW,CA, 92311	1,500 00	none
JOSEPH CHUA	2562 S KING RD #106,SAN JOSE,CA, 95122	3,500 00	none
CHRISTOPHER CONDRON	6531 DEL PLAYA DR, APT 5,GOLETA,CA, 93117	2,000 00	none
MARCO A CRUZ	1721 JUNIPER LANE,WASCO,CA, 93280	1,200 00	none
CSU, FRESNO FOUNDATION	ATTN CRAIG SCHOOL OF BUSINESS,5245 N BACKER M/S PB7,FRESNO,CA, 93740-8001	5,000 00	none
CSU, FRESNO FOUNDATION	ATTN CRAIG SCHOOL OF BUSINESS,5245 N BACKER M/S PB7,FRESNO,CA, 93740-8001	10,000 00	none
CSU EAST BAY EDUCATIONAL	25800 CARLOS BEE BLVD,HAYWARD,CA, 94542	2,000 00	none
JESSICA D'AMICO	131 N KINGSTON ST,SAN MATEO,CA, 94401	250 00	none
TRAM DAO	3689 IVY CANYON CT,SAN JOSE,CA, 95121	1,500 00	none
GREGORY DAVIS	1212 GLORIA WAY,MODESTO,CA, 95350	225 00	none
CODY deDIANOUS	6750 EL COLEGIO RD, APT 102,GOLETA,CA, 93117	1,000 00	none
PAUL DENNING	1425 ALVARADO AVE,BURLINGAME,CA, 94010	250 00	none
ALLISON DEVINCENZI	1621 KENTUCKY ST,REDWOOD CITY,CA, 94061	250 00	none
PETE DICOCHEA	450 WILLMOTT RD,LOS BANOS,CA, 93635	225 00	none
ANNA DIZON	128 EAST MARKET ST,LONG BEACH,CA, 90805	2,500 00	none
OLGA DUBINSKAYA	75 PARKGROVE DR,SOUTH SAN FRANCISCO,CA, 94080	3,500 00	none
TIMOTHY SEAN DUNCAN	8131 CAMINITO MALLORICA,LA JOLLA,CA, 92137	400 00	none
JENNA FEAGIN	325 DOVER AVE,BREA,CA, 92821	2,500 00	none
MELANIE FELLHAUER	45637 LAURI LANE,OAKHURST,CA, 93644	2,500 00	none
STEPHANIE S FENG	772 ARGUELLO BLVD,SAN FRANCISCO,CA, 94118	2,000 00	none
FRESNO PACIFIC UNIVERSIT	1717 S CHESTNUT AVE,FRESNO,CA, 93702-4709	1,500 00	none

CalCPA Institute
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Name	Address2	Amount	Relationship with Organization
FRESNO PACIFIC UNIVERSIT	1717 S. CHESTNUT AVE,FRESNO,CA, 93702-4709	2,000 00	none
MORGAN GAGEL	12936 RIOS RD,POWAY,CA, 92064	2,000 00	none
XU GAOFENG	101 MEMORIAL PARKWAY, #1988,THOUSAND OAKS,CA, 91360	1,000 00	none
RUIPING GAO	1485 SHAFFER DR,SAN JOSE,CA, 95132	3,500 00	none
ROXANA GARCIA-CEJIA	6689 EL COLEGIO RD, APT 29,GOLETA,CA, 93117	1,000 00	none
CARMEN GARCIA	9250 WREN AVE #134,GILROY,CA, 95020	1,500 00	none
METASEBIA GETAHUN	875 CINNABAR ST , #1407,SAN JOSE,CA, 95126	1,500 00	none
ANA GINES	269 RESERVATION RD , #118,MARINA,CA, 93933	1,500 00	none
LORRIN GOLEMBIESKI	2247 EDINBURG AVE,CARDIFF,CA, 92007	2,000 00	none
JEFFREY GRABY	101 MAPLE ST APT #2101,REDWOOD CITY,CA, 94063	750 00	none
ELVIGIA D HABANA	1878 TALBOT CT,CHULA VISTA,CA, 91913	2,500 00	none
ROBBIN L HANDLEY	5300 FAIRFAX RD APT 5,BAKERSFIELD,CA, 93306	3,000 00	none
TERRENCE HEAPS	7 SKANDER CT,PLEASANT HILL,CA, 94523	4,000 00	none
TRENT HENWOOD	5548 34TH AVE,SACRAMENTO,CA, 95824	1,000 00	none
JOSE MASAYOSHI HERNANDEZ	1000 ACERO ST,CHULA VISTA,CA, 91910	500 00	none
DIEM HUONG HOANG	114 S QUEENSBURY,ANAHEIM,CA, 92806	1,500 00	none
HUBERT HUYNH	7878 FLANDERS DR,SAN DIEGO,CA, 92126	3,500 00	none
SIDRA IQBAL	308 ALTA LOMA DR,SOUTH SAN FRANCISCO,CA, 94080	750 00	none
MAHASTI JAMSHIDIAN	1347 LEXINGTON DR , UNIT 1,SAN JOSE,CA, 95117	1,500 00	none
WEIRAN JIANG	11105 LOWER AZUSA RD, #H,EL MONTE,CA, 91731	2,500 00	none
DAISY DONELLA MELGAR JUA	24010 JUNIPER FLATS RD,HOMELAND,CA, 92548	500 00	none
IMRAN KAKAR	1745 REDONDO RD,WEST SACRAMENTO,CA, 95691	2,000 00	none
ELECTRA KARAMARGIN	310 MOUNTAIN VIEW AVE, UNIT B,SANTA CRUZ,CA, 95062	500 00	none
SANDEEP KAUR	6926 FOX CLIFF WAY,ELK GROVE,CA, 95758	500 00	none
CALEB KENNEY	800 BELMONT AVE,BELMONT,CA, 94002	500 00	none
ABEL KIFLE	805 MOONEY AVE,SAN LORENZO,CA, 94580	3,000 00	none
JACQUIE KINIMAKA	4177 IVORY LANE,TURLOCK,CA, 95382	650 00	none
CRYSTAL KLINGELE	461 LANCASTER AVE,MOSS BEACH,CA, 94038	250 00	none
KELSEY KNUDSEN	21362 VISTA ESTATE DR,LAKE FOREST,CA, 92630	1,500 00	none
SAMANTHA KRIEGBAUM	277 ROBINWOOD CR,REEDLEY,CA, 93654	1,200 00	none
RACHELLE KRULETZ	1578 VIOLET WAY,PLEASANT HILL,CA, 94523	3,000 00	none
LARKIN STREET YOUTH SERV	701 SUTTER ST STE 2,SAN FRANCISCO,CA, 94109	1,000 00	none
LARKIN STREET YOUTH SERV	701 SUTTER ST STE 2,SAN FRANCISCO,CA, 94109	1,000 00	none
LARKIN STREET YOUTH SERV	701 SUTTER ST STE 2,SAN FRANCISCO,CA, 94109	1,000 00	none
MELISSA LAU	25 CASCATA CT,LIVERMORE,CA, 94550	3,000 00	none
GRACIELA LAZO-BAUTISTA	1420 CABRILLO PARK DR UNIT A,SANTA ANA,CA, 92701	1,500 00	none
KAREN LEE	74 EDGEWOOD PLACE,BELMONT,CA, 94002	500 00	none
KRISTINA LEE	2400 DURANT AVE BC 426,BERKELEY,CA, 94720	3,000 00	none
ADRIANNE L LENTZ	1040 BAKER ST, APT 1,SAN FRANCISCO,CA, 94115	4,000 00	none
DOREEN LI	149 UNIVERSITY ST,SAN FRANCISCO,CA, 94134	4,000 00	none
JIANPING LIANG	784 SANTA MARIA LN,FOSTER CITY,CA, 94404	500 00	none
PAUL LOCKER	9538 NW FLEISCHNER ST,PORTLAND ,OR, 97229	2,250 00	none
THANH LU	2560 WALNUT BLVD #20,WALNUT CREEK,CA, 94598	3,000 00	none
ANH LUONG	6271 MADELINE ST APT #140,SAN DIEGO,CA, 92115	750 00	none
ERIC LYO	2386 28TH AVE,SAN FRANCISCO,CA, 94116	2,000 00	none
JOEL MANN	3 SOMER RIDGE DRIVE APT 136,ROSEVILLE,CA, 95661	3,500 00	none

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Name	Address2	Amount	Relationship with Organization
GRACIA MANOPO	7992 BEACON ST,CHINO,CA, 91708	2,500 00	none
MYRA MARCIEL	1336 YALE AVE,MERCED,CA, 95341	425 00	none
FERUZA MATYAKUBOVA	2323 VAN NESS AVE, APT 403,SAN FRANCISCO,CA, 94109	2,000 00	none
LUCILLE MCELROY	300 N PARK VIEW ST, #201,LOS ANGELES,CA, 90026	2,500 00	none
WES McMONAGLE	3639 NICOLE CT,TURLOCK,CA, 95382	850 00	none
ALEXANDRA MENDOZA	21450 STEELE PEAK DR,PERRIS,CA, 92570-8233	1,500 00	none
BASIR MOHAMMAD	7245 FARGATE TERRACE,SAN DIEGO,CA, 92126	2,250 00	none
YESSENIA MONTES	1761 W CASTLE AVE,PORTERVILLE,CA, 93257	3,000 00	none
MICHELLE MURRAY	10490 WISE RD,AUBURN,CA, 95603	2,500 00	none
CHRISTOPHER MYRDAL	1000 EL CAMINO REAL,ATHERTON,CA, 94027	1,000 00	none
NATHAN HOANG NGUYEN	22211 46TH ST S,KENT,WA, 98032	2,500 00	none
KEVIN NGUYEN	1500 RALSTON AVE,BELMONT,CA, 94002	750 00	none
IRYNA NYTOCHKA	1234 EL CAMINO REAL, #201,BURLINGAME,CA, 94010	250 00	none
JANETTE OCHOA	756 CHARTER ST,REDWOOD CITY,CA, 94063	250 00	none
THEODORE OCKELS	4357 CLEVELAND AVE UNIT 102,SAN DIEGO,CA, 92103	2,500 00	none
ZHANNA OLESHKO	231 WINSLOW ST,REDWOOD CITY,CA, 94063	250 00	none
BENJAMIN OPPONG-BIO	3239 GETTYSBURG CT,MARINA,CA, 93933	2,500 00	none
JUAN A ORTIZ	189 CRESSWOOD DR, APT 26,DALY CITY,CA, 94015	1,000 00	none
MIHIR PATEL	2055 FREMONT ST,MONTEREY,CA, 93940	3,500 00	none
ELIZABETH PEREZ	4680 HAMILTON AVE, #301,SAN JOSE,CA, 95130	1,500 00	none
SHAYNA PLATT	6647 SABADO TARDE RD,THOUSAND OAKS,CA, 91360	1,000 00	none
KAYLA PREDKI	914 KNOLL VISTA DR,SAN MARCOS,CA, 92078	2,500 00	none
JULIE RAD	7091 BRIZA LOOP,SAN RAMON,CA, 94582	1,000 00	none
ALEX RICHTER	24342 BERRENDO, #5,LAGUNA HILLS,CA, 92656	1,500 00	none
ILICIA ROWE	2835 WHIPPLE AVE,REDWOOD CITY,CA, 94062	250 00	none
NANCY M RUIZ	26 HAYWARD AVE,SAN MATEO,CA, 94401	500 00	none
BRITTANY RUIZ	101 MEMORIAL PARKWAY, #153,THOUSAND OAKS,CA, 91360	2,500 00	none
JOSEPH SALDANA	1722 FOOTHILL DR,VISTA,CA, 92084	2,250 00	none
BRITNEY SALAZAR	9801 SCANLAN CT,FOUNTAIN VALLEY,CA, 92708	1,500 00	none
TANIA SANDOVAL	743 PINE AVE,SAN JOSE,CA, 95125	500 00	none
SHIRIN SEDAGHAT	2185 GODDARD PLACE,BOULDER,CO, 80305	1,500 00	none
SEREIMINEA SENG	3525 W BENJAMIN HOLD DR #303,STOCKTON,CA, 95219	650 00	none
JORDAN SHIFFLER	1000 EL CAMINO REAL BOX 9499,ATHERTON,CA, 94027	500 00	none
KANG MING SI	21736 COLLINGSWORTH ST,CUPERTINO,CA, 95014	2,500 00	none
CHRYSTAL M SILVA	339 SOUTH SUMTER COURT,VISALIA,CA, 93292	800 00	none
WILEY SNEDEKER	22324 BLUE LUPINE CIRCLE,GRAND TERRACE,CA, 92313	1,500 00	none
HYUNJUNG SON	2525 FIEDLER WAY,MODESTO,CA, 95355	225 00	none
ALEX SPAETE	216 4TH AVE, #12,SAN FRANCISCO,CA, 94118	2,000 00	none
HEATHER STONE	PO BOX 4450,CAMP CONNELL,CA, 95223	1,750 00	none
RITA D STRICKLAND	6505 LAKEWOOD DR,FRAZIER PARK,CA, 93225	800 00	none
LAURA STUMP	13 BERGENIA,RANCHO SANTA MARGARITA,CA, 92688	1,500 00	none
TISHIE E SUTTON	1227 WOODROW AVE,BAKERSFIELD,CA, 93308	800 00	none
KATHERINE TAYLOR	81 VICTORIA CIRCLE,PLEASANT HILL,CA, 94523	3,000 00	none
SCOTT EVERETT THOMPSON	31415 CALA CARRASCO,TEMECULA,CA, 92592	400 00	none
TOWER FOUNDATION OF SJSU	ONE WASHINGTON SQUARE,SAN JOSE,CA, 95192-0183	5,000 00	none
DUONG SY HONG TRAN	1049 CAMINO CIEGO,VISTA,CA, 92084	2,250 00	none

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Name	Address2	Amount	Relationship with Organization
UC IRVINE FOUNDATION	C/O UC IRVINE SHAPING THE CAMPAING, 100 THEORY STE 250,IRVINE,CA, 92617	10,000 00	none
ELIZABETH VARDAPETIAN	8858 W BARSTOW AVE,FRESNO,CA, 93723	1,500 00	none
NGAN VU	2533 BENVENUE AVE,BERKELEY,CA, 94704	3,000 00	none
JENNIFER WARNER	3137 SEACREST AVE., #26,MARINA,CA, 93933	2,500 00	none
ANDREW WATKINS	3444 REYMAN LANE,LOOMIS,CA, 95650	2,500 00	none
MITCHELL WHITE	6920 GREEN LEAF COURT,GRANITE BAY,CA, 95746	750 00	none
AMBER WOLVERTON	1582 N CALVERAS AVE,FRESNO,CA, 93728	800 00	none
JOEL WONG	732 ESTUDILLO AVE,SAN LEANDRO,CA, 94577	3,000 00	none
CHRISTINA WOO	2425 ANZA ST,SAN FRANCISCO,CA, 94118	2,000 00	none
LESLIE WRIGHT	6509 PICASSO RD,GOLETA,CA, 93117	2,500 00	none
ZHILAN WU	14485 CORTE LAMPARA,SAN DIEGO,CA, 92129	500 00	none
MEI XIE-MCGAR	2809 HABSBURG CIRCLE,MODESTO,CA, 95356	425 00	none
PATRICIA YEUNG	860 MERIDIAN BAY LN #130,FOSTER CITY,CA, 94404	500 00	none
KAILA YOUNG	431 DUANE ST,REDWOOD CITY,CA, 94062	250 00	none
JOYCE YU	1638 FERN PINE CT,SAN JOSE,CA, 95131	2,500 00	none
CAITLIN ZANK	750 LAKE SHERWOOD DR,LAKE SHERWOOD,CA, 91361	1,500 00	none
KOUROSH ZAVAR	3887 PELL PL #223,SAN DIEGO,CA, 92130	500 00	none
ANASTASIYA ZAVADA	5491 SANCHEZ DR,SAN JOSE,CA, 95123	2,500 00	none
		Total 291,960.29	

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box . ▶ [X]

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II **Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return See instructions	Name of exempt organization or other filer, see instructions	Employer identification number (EIN) or
	CALCPA INSTITUTE	[X] 20-0978565
	Number, street, and room or suite no. If a P O. box, see instructions 1800 GATEWAY DRIVE, NO. 200	Social security number (SSN) [ ]
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN MATEO, CA 94404	

Enter the Return code for the return that this application is for (file a separate application for each return) . . [0 1]

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ MARIA YARMOLINSKY 1800 GATEWAY DRIVE, SUITE 200 - SAN MATEO, CA 94404
  Telephone No. ▶ 650-522-3050 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box . ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until MARCH 15, 2013 .

5 For calendar year _____ , or other tax year beginning MAY 1, 2011 , and ending APR 30, 2012 .

6 If the tax year entered in line 5 is for less than 12 months, check reason. [ ] Initial return [ ] Final return
[ ] Change in accounting period

7 State in detail why you need the extension
ADDITIONAL TIME REQUESTED IN ORDER TO GATHER NEEDED INFORMATION NECESSARY TO FILE AN ACCURATE RETURN.

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	8a	$	0.
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	$	0.
c	**Balance due.** Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Title ▶ CEO Date ▶

Form **8868** (Rev. 1-2012)

123842
01-06-12