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# 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

**CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

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

**94-1056137**

**E** Telephone number

**650-522-3050**

**G** Gross receipts \$ **19,126,277.**

**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)( 6 ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: **WWW.CALCPA.ORG**

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

**L** Year of formation: **1909** **M** State of legal domicile: **CA**

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities **SUPPORT ITS MEMBERS AND PROMOTE THE INTEGRITY OF THE CPA PROFESSION.**

**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** **96**

**4** Number of independent voting members of the governing body (Part VI, line 1b)

**4** **96**

**5** Total number of individuals employed in calendar year 2011 (Part V, line 2a)

**5** **69**

**6** Total number of volunteers (estimate if necessary)

**6** **1778**

**7a** Total unrelated business revenue from Part VIII, column (C), line 12

**7a** **695,766.**

**b** Net unrelated business taxable income from Form 990-T, line 34

**7b** **89,214.**

**8** Contributions and grants (Part VIII, line 1h)

Prior Year	Current Year
<b>12,263,984.</b>	<b>12,529,464.</b>
<b>12,263,984.</b>	<b>12,529,464.</b>
<b>904,712.</b>	<b>918,294.</b>
<b>14,853,018.</b>	<b>14,603,885.</b>
<b>5,000.</b>	<b>435,003.</b>
<b>0.</b>	<b>0.</b>
<b>6,197,999.</b>	<b>6,416,828.</b>
<b>0.</b>	<b>0.</b>
<b>6,366,868.</b>	<b>6,095,914.</b>
<b>12,569,867.</b>	<b>12,947,745.</b>
<b>2,283,151.</b>	<b>1,656,140.</b>
<b>27,733,470.</b>	<b>28,731,340.</b>
<b>10,866,181.</b>	<b>10,942,583.</b>
<b>16,867,289.</b>	<b>17,788,757.</b>

**9** Program service revenue (Part VIII, line 2g)

**10** Investment income (Part VIII, column (A), lines 3, 4, and 7d)

**11** Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

**12** Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

**13** Grants and similar amounts paid (Part IX, column (A), lines 1-3)

**14** Benefits paid to or for members (Part IX, column (A), line 4)

**15** Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

**16a** Professional fundraising fees (Part IX, column (A), line 11e)

**b** Total fundraising expenses (Part IX, column (D), line 25)

**17** Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

**18** Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

**19** Revenue less expenses Subtract line 18 from line 12

**20** Total assets (Part X, line 16)

**21** Total liabilities (Part X, line 26)

**22** Net assets or fund balances Subtract line 21 from line 20

## 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 **LORETTA DOON, CEO** Date **02-25-2013**

**Paid Preparer Use Only** Print/Type preparer's name **JAN A. ROSATI** Preparer's signature **JAN A. ROSATI** Date **02/22/13** Check if self-employed ☐ PTIN **P00047985**  
Firm's name **MACIAS GINI & O'CONNELL LLP** Firm's EIN **68-0300457**  
Firm's address **3000 S STREET, SUITE 300** Phone no. **916-779-3544**  
**SACRAMENTO, CA 95816**

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

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**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the 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 \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

MEMBERSHIP SERVICES AND CHAPTER PROGRAMS - CALCPA REPRESENTS AND  
PROVIDES SERVICES TO CPA PROFESSIONALS IN CALIFORNIA. STATEWIDE  
COMMITTEES AND LEADERSHIP GROUPS COLLABORATE ON PROJECTS THAT INCREASE  
MEMBERS' TECHNICAL KNOWLEDGE, ENHANCE THE PROFESSION'S IMAGE, INFLUENCE  
REGULATION AND LEGISLATION, ATTRACT THE BEST AND THE BRIGHTEST TO THE  
PROFESSION, AND STUDY THE CPA'S ROLE IN LOCAL, NATIONAL, AND GLOBAL  
ECONOMIES. CALCPA HAS 14 CHAPTERS THROUGHOUT THE STATE, EACH OF WHICH  
HOSTS LOCAL AND CHAPTER-WIDE MEMBER GROUPS THAT MEET REGULARLY TO  
EXCHANGE PROFESSIONAL KNOWLEDGE, EARN LOW-COST CPE AND CONNECT WITH  
THEIR PEERS. THE CHAPTERS HOLD ANNUAL FUNDRAISING EVENTS AND TRANSFER  
NET PROCEEDS FROM SUCH EVENTS TO THE CALCPA INSTITUTE TO BENEFIT THE  
CHAPTERS' SCHOLARSHIP FUNDS.

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

COMMUNICATIONS - CALCPA COMMUNICATIONS INCLUDE PRINT AND ELECTRONIC  
PUBLICATIONS DESIGNED TO KEEP MEMBERS INFORMED. CALCPA'S WEBSITE IS A  
MEMBER-FOCUSED CLEARINGHOUSE FILLED WITH NEWS, INFORMATION, RESOURCES  
AND EVENT LISTINGS FOR CALIFORNIA CPAS. OUR MEDIA AND PUBLIC RELATIONS  
EFFORTS PROMOTE THE INTEGRITY OF THE CPA PROFESSION AND POSITION OUR  
MEMBERS AS EXPERTS IN A DIVERSITY OF SUBJECT AREAS.

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

GOVERNMENT RELATIONS - CALCPA'S GOVERNMENT RELATIONS TEAM INCLUDES  
MEMBERS AND STAFF WHO WORK WITH LEGISLATORS AND REGULATORS IN  
SACRAMENTO TO MAKE SURE THE INTERESTS OF THE PUBLIC, BUSINESS AND THE  
CPA PROFESSION ARE BEING SERVED. OUR GOVERNMENT RELATIONS TEAM ALSO  
KEEPS MEMBERS INFORMED OF BILLS AND REGULATIONS THAT COULD IMPACT THE  
WAY THEY PRACTICE.

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

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

4e Total program service expenses 

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**Part IV Checklist of Required Schedules**

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

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**Part IV Checklist of Required Schedules** (continued)

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

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

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a 50		
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?			
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 69		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
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?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
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?		X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
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?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			
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?			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
a Did the organization make any taxable distributions under section 4966?			
b Did the organization make a distribution to a donor, donor advisor, or related person?			
<b>10 Section 501(c)(7) organizations.</b> 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		
<b>11 Section 501(c)(12) organizations.</b> 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		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
a Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> 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		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

☒ X

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year 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.	96	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	96	
<b>2</b> 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
<b>3</b> 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
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
<b>6</b> Did the organization have members or stockholders?	6	X
<b>7a</b> 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>b</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
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	8a	X
<b>b</b> Each committee with authority to act on behalf of the governing body?	8b	X
<b>9</b> 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
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	10a	X
<b>b</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	X
<b>11a</b> 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>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
<b>c</b> 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
<b>13</b> Did the organization have a written whistleblower policy?	13	X
<b>14</b> Did the organization have a written document retention and destruction policy?	14	X
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official	15a	X
<b>b</b> Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	15b	X
<b>16a</b> 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>b</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.  
☒ Own website    ☐ Another's website    ☒ 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**

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

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

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

☒ X

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (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) LORETTA DOON CHIEF EXECUTIVE OFFICER	18.00			X				323,037.	273,037.	31,774.
(17) MARIA YARMOLINSKY CHIEF FINANCIAL OFFICER	18.00			X				94,420.	94,420.	12,524.



**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Form 990 (2011)

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**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (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			
(18) BRUCE ALLEN DIV DIR, GOVERNMENT RELATIONS	37.50				X			322,656.	0.	33,479.
(19) CLARMARIE ROSSO CHIEF OPERATING OFFICER	18.00				X			122,633.	122,633.	39,898.
(20) MATTHEW KOONTZ DIV DIR, MEMBERSHIP MARKETING AND CO	37.50					X		243,955.	0.	17,134.
(21) JOHN ANGELO DIV DIR, STRATEGIC RELATIONS	37.50					X		175,219.	30,921.	25,610.
(22) JEANNIE TINDEL DIRECTOR, LEGISLATION	37.50					X		154,649.	0.	9,979.
(23) LINDA MCCRONE DIR OF PEER REVIEW AND TECH SVCS	37.50					X		150,483.	0.	21,077.
(24) CHARLES MULLINS IT MANAGER	37.50					X		148,319.	0.	24,391.
<b>1b Sub-total</b>								1,735,371.	521,011.	215,866.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,735,371.	521,011.	215,866.

**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 17

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
<b>4</b> 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	4	X
<b>5</b> 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	5	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
	MCNALLY TEMPLE ASSOCIATES INC, 1817 CAPITOL AVE STE A, SACRAMENTO, CA 95811	PUBLIC RELATIOS SERVICES (RADIO BUYS	320,182.
	SINGER LEWAK GREENBAUM & GOLDSTEIN LLP, 10960 WILSHIRE BLVD 11 FL, LOS ANGELES, CA	PROFESSIONAL CIO SERVICES	159,934.
	COLGREN COMMUNICATIONS GROUP 340 EAST 23RD ST STE 5D, NEW YORK, NY 10010	MEDIA RELATIONS, COMMUNICATIONS AND M	126,000.
	FOX WANG & MORGAN PC, 160 W SANTA CLARA ST #700, SAN JOSE, CA 95113	LEGAL SERVICES	118,588.
	CUSTOM DATA SYSTEMS 4309 COX RD, GLEN ALLEN, VA 23060	DATABASE MANAGEMENT	112,715.
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		5

Form 990 (2011)

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

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**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	184,210.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	129,408.				
	<b>g</b> Noncash contributions included in lines 1a-1f \$						
	<b>h Total.</b> Add lines 1a-1f			313,618.			
	<b>Program Service Revenue</b>		<b>Business Code</b>				
<b>2 a</b> MEMBERSHIP DUES		900099	9910941.	9910941.			
<b>b</b> PEER REVIEW FEES		900099	1301572.	1301572.			
<b>c</b> ADVERTISING		541800	689,051.		689,051.		
<b>d</b> MEMBER MEETINGS AND EV		900099	537,785.	537,785.			
<b>e</b> MISC INCOME & FEES		900099	69,063.	69,063.			
<b>f</b> All other program service revenue		541800	21,052.	14,337.	6,715.		
<b>g Total.</b> Add lines 2a-2f			12,529,464.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		681,136.			681,136.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
		(i) Real	(ii) Personal				
	<b>6 a</b> Gross rents						
	<b>b</b> Less: rental expenses						
	<b>c</b> Rental income or (loss)						
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		4,232,072.					
	<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)						
	<b>d</b> Net gain or (loss)			161,373.		161,373.	
	<b>8 a</b> Gross income from fundraising events (not including \$ 184,210. of contributions reported on line 1c). See Part IV, line 18	<b>a</b>	530965.				
	<b>b</b> Less: direct expenses	<b>b</b>	451693.				
	<b>c</b> Net income or (loss) from fundraising events			79,272.		79,272.	
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities						
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
<b>b</b> Less: cost of goods sold	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11 a</b> AFFILIATION FEES	900099	743,580.			743,580.		
<b>b</b> AFFINITY PROGRAM INCOM	900099	95,442.			95,442.		
<b>c</b>							
<b>d</b> All other revenue							
<b>e Total.</b> Add lines 11a-11d			839,022.				
<b>12 Total revenue.</b> See instructions.			14,603,885.	11,833,698.	695,766.	1,760,803.	

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Form 990 (2011)

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

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	435,003.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
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	848,133.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,278,167.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	256,842.			
9 Other employee benefits	667,710.			
10 Payroll taxes	365,976.			
11 Fees for services (non-employees):				
a Management				
b Legal	96,696.			
c Accounting	62,461.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	798,036.			
12 Advertising and promotion	554,346.			
13 Office expenses	1,183,270.			
14 Information technology				
15 Royalties				
16 Occupancy	658,872.			
17 Travel	249,968.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,516,244.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	392,262.			
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 <b>PRINTING AND PUBLICATION</b>	419,954.			
b <b>TEMPORARY HELP</b>	119,512.			
c <b>INVESTMENT MGMT FEES</b>	54,793.			
d <b>UBI TAXES</b>	<10,500.>			
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	12,947,745.			
26 <b>Joint costs.</b> 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)

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Form 990 (2011)

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing		<b>1</b>	
	<b>2</b> Savings and temporary cash investments	5,133,461.	<b>2</b>	5,483,712.
	<b>3</b> Pledges and grants receivable, net		<b>3</b>	
	<b>4</b> Accounts receivable, net	292,080.	<b>4</b>	248,368.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		<b>5</b>	
	<b>6</b> 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)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	4,303,923.		
	<b>b</b> Less accumulated depreciation	1,687,248.		
		2,653,787.	<b>10c</b>	2,616,675.
	<b>11</b> Investments - publicly traded securities	17,927,774.	<b>11</b>	18,757,324.
	<b>12</b> Investments - other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11	1,726,368.	<b>15</b>	1,625,261.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	27,733,470.	<b>16</b>	28,731,340.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	1,264,653.	<b>17</b>	1,668,874.
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue	6,957,818.	<b>19</b>	6,637,267.
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,643,710.	<b>25</b>	2,636,442.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	10,866,181.	<b>26</b>	10,942,583.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	16,867,289.	<b>27</b>	17,788,757.
	<b>28</b> Temporarily restricted net assets		<b>28</b>	
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b>	16,867,289.	<b>33</b>	17,788,757.
<b>34</b> <b>Total liabilities and net assets/fund balances</b>	27,733,470.	<b>34</b>	28,731,340.	

Form 990 (2011)

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Form 990 (2011)

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**Part XI Reconciliation of Net Assets**

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

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,603,885.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,947,745.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,656,140.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	16,867,289.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	<734,672.>
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	17,788,757.

**Part XII Financial Statements and Reporting**

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

☒

- 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?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:  
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

Form **990** (2011)

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

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

OMB No 1545-0047

**2011**

Open to Public  
Inspection

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2011

LHA

132041  
01-27-12

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule C (Form 990 or 990-EZ) 2011 **PUBLIC ACCOUNTANTS**

94-1056137 Page 2

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

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

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

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2011

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule C (Form 990 or 990-EZ) 2011 **PUBLIC ACCOUNTANTS**

94-1056137 Page 3

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

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

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

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

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

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	9,910,941.
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	691,777.
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	691,777.
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	693,766.
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	<1,989.>

**Part IV Supplemental Information**

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

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**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 **CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Employer identification number  
**94-1056137**

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Schedule D (Form 990) 2011

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).
- a ☐ Public exhibition      d ☐ Loan or exchange programs
- b ☐ Scholarly research      e ☐ Other \_\_\_\_\_
- c ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIV and complete the following table
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements		1,971,469.	333,282.	1,638,187.
<b>d</b> Equipment		2,332,454.	1,353,966.	978,488.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,616,675.

Schedule D (Form 990) 2011

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Schedule D (Form 990) 2011

94-1056137 Page **3**

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (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)		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

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

(a) Description	(b) Book value
(1) DUE FROM AFFILIATES	396,283.
(2) DEFERRED COMPENSATION	786,470.
(3) PREPAIDS/DEPOSITS	442,000.
(4) OTHER ADJUSTMENT	508.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	1,625,261.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED LEASE COSTS	1,849,972.
(3) DEFERRED COMPENSATION LIABILITY	786,470.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	2,636,442.

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)

132053  
01-23-12

Schedule D (Form 990) 2011

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule D (Form 990) 2011

**PUBLIC ACCOUNTANTS**

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	14,603,885.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	12,947,745.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,656,140.
4	Net unrealized gains (losses) on investments	4	<733,358.>
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	<1,314.>
9	Total adjustments (net). Add lines 4 through 8	9	<734,672.>
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	921,468.

**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	14,055,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	<733,358.>
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	501,769.
e	Add lines 2a through 2d	2e	<231,589.>
3	Subtract line 2e from line 1	3	14,286,589.
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	317,296.
c	Add lines 4a and 4b	4c	317,296.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	14,603,885.

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

1	Total expenses and losses per audited financial statements	1	13,060,000.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	592,051.
e	Add lines 2a through 2d	2e	592,051.
3	Subtract line 2e from line 1	3	12,467,949.
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	479,796.
c	Add lines 4a and 4b	4c	479,796.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,947,745.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

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

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

**MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS**

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

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

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

**PART XI, LINE 8 - OTHER ADJUSTMENTS:**

Schedule D (Form 990) 2011

CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

Schedule D (Form 990) 2011

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**Part XIV** Supplemental Information (continued)

OTHER ADJUSTMENTS -1,314.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CALCPA INSTITUTE 501,769.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

TRANSFER TO CALCPA INSTITUTE 262,503.

INVESTMENT MANAGEMENT FEES 54,793.

TOTAL TO SCHEDULE D, PART XII, LINE 4B 317,296.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

CALCPA INSTITUTE 590,737.

OTHER ADJUSTMENTS 1,314.

TOTAL TO SCHEDULE D, PART XIII, LINE 2D 592,051.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES 54,793.

TRANSFER TO CALCPA INSTITUTE 425,003.

TOTAL TO SCHEDULE D, PART XIII, LINE 4B 479,796.

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**  
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

# 2011

### Open To Public Inspection

Employer identification number  
94-1056137

## Part I

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

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

- ☐
- Yes
- ☐
- No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule G (Form 990 or 990-EZ) 2011 **PUBLIC ACCOUNTANTS**

94-1056137 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col. (c))
		SC ABC MIXER	SD CHAPTER TAX & ACCT I	31	
		(event type)	(event type)	(total number)	
1	Gross receipts .. . . .	46,435.	57,710.	577,667.	681,812.
	2 Less: Charitable contributions	16,150.	5,590.	157,670.	179,410.
	3 Gross income (line 1 minus line 2)	30,285.	52,120.	419,997.	502,402.
Direct Expenses	4 Cash prizes .. . . .				
	5 Noncash prizes .. .	200.		5,652.	5,852.
	6 Rent/facility costs . . .		3,348.	91,327.	94,675.
	7 Food and beverages . . .	21,233.	22,864.	213,015.	257,112.
	8 Entertainment			450.	450.
	9 Other direct expenses	4,923.	5,227.	57,273.	67,423.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				( 425,512 )
	11 Net income summary Combine line 3, column (d), and line 10				76,890.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No _____ %
	7	Direct expense summary. Add lines 2 through 5 in column (d)			( )
	8	Net gaming income summary. Combine line 1, column d, and line 7			

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No  
b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No  
b If "Yes," explain: \_\_\_\_\_

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule G (Form 990 or 990-EZ) 2011 **PUBLIC ACCOUNTANTS**

**94-1056137** Page **3**

- 11** Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity operated in.
- |                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

**b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

**16** Gaming manager information:

Name ► \_\_\_\_\_

Gaming manager compensation ► \$ \_\_\_\_\_

Description of services provided ► \_\_\_\_\_

☐ Director/officer      ☐ Employee      ☐ Independent contractor

**17** Mandatory distributions.

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

**b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).



**SCHEDULE 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 **CALIFORNIA SOCIETY OF CERTIFIED**

**PUBLIC ACCOUNTANTS**

Employer identification number  
**94-1056137**

**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
CALCPA INSTITUTE 1800 GATEWAY DRIVE SAN MATEO, CA 94404	20-0978565	501(C)(3)	425,003	0	N/A	N/A	SUPPORT FOR INSTITUTE
AICPA FOUNDATION P.O. BOX 52443 DURNHAM, NC 27717-2443	13-0432265	501(C)(3)	5,000	0	N/A	N/A	DONATION TO AICPA, AICPA STATE SOCIETY AFFAIRS TEAM SPONSOR FULL PAGE AD THAT WILL LIST ALL STATE
ACCOUNTING CAREER AWARENESS PROGRAM - 505 14TH STREET #950 - OAKLAND, CA 94612	20-8655260	501(C)(3)	5,000	0	N/A	N/A	2012 ACAP SUMMER RESIDENCY PROGRAM

**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

▶ **3.**  
▶ **3.**

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

**SEE PART IV FOR COLUMN (H) DESCRIPTIONS**

Schedule I (Form 990) (2011)

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule I (Form 990) (2011)

94-1056137

Page 2

**PUBLIC ACCOUNTANTS**

**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

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

**PART II, LINE 1, COLUMN (H):**

**NAME OF ORGANIZATION OR GOVERNMENT: AICPA FOUNDATION**

**(H) PURPOSE OF GRANT OR ASSISTANCE: DONATION TO AICPA. AICPA STATE**

**SOCIETY AFFAIRS TEAM SPONSOR FULL PAGE AD THAT WILL LIST ALL STATE**

**SOCIETIES FOR THE AICPA 125 ANNIVERSARY.**

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No 1545-0047

**2011**

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Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Employer identification number

**94-1056137**

**Part I Questions Regarding Compensation**

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

- |   |   |
|---|---|
| <input type="checkbox"/> First-class or charter travel                        | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input checked="" type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence          |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)          |

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

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

**3** Indicate which, if any, of the following the 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.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

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

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

- a** The organization?
- b** Any related organization?

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

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

- a** The organization?
- b** Any related organization?

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

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

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

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

	Yes	No
<b>1b</b>		<b>X</b>
<b>2</b>	<b>X</b>	
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

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

Schedule J (Form 990) 2011

**CALIFORNIA SOCIETY OF CERTIFIED**

Schedule J (Form 990) 2011

**PUBLIC ACCOUNTANTS**

**94-1056137**

Page 2

**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 LORETTA DOON	(i)	191,667.	125,000.	6,370.	15,232.	338,924.	0.
	(ii)	191,667.	75,000.	6,370.	15,232.	288,924.	0.
2 MARIA YARMOLINSKY	(i)	85,787.	8,633.	0.	6,189.	100,682.	0.
	(ii)	85,787.	8,633.	0.	6,189.	100,682.	0.
3 BRUCE ALLEN	(i)	322,656.	0.	0.	22,648.	356,135.	0.
	(ii)	0.	0.	0.	0.	0.	0.
4 CLARMARIE ROSSO	(i)	119,633.	0.	3,000.	8,709.	142,582.	0.
	(ii)	119,633.	0.	3,000.	8,709.	142,582.	0.
5 MATTHEW KOONTZ	(i)	120,958.	0.	122,997.	17,077.	261,089.	0.
	(ii)	0.	0.	0.	0.	0.	0.
6 JOHN ANGELO	(i)	175,219.	0.	0.	12,645.	196,988.	0.
	(ii)	30,921.	0.	0.	2,231.	34,762.	0.
7 JEANNIE TINDEL	(i)	154,649.	0.	0.	8,771.	164,628.	0.
	(ii)	0.	0.	0.	0.	0.	0.
8 LINDA MCCRONE	(i)	150,483.	0.	0.	10,862.	171,560.	0.
	(ii)	0.	0.	0.	0.	0.	0.
9 CHARLES MULLINS	(i)	148,319.	0.	0.	10,857.	172,710.	0.
	(ii)	0.	0.	0.	0.	0.	0.
10	(i)						
(ii)							
11	(i)						
(ii)							
12	(i)						
(ii)							
13	(i)						
(ii)							
14	(i)						
(ii)							
15	(i)						
(ii)							
16	(i)						
(ii)							

Schedule J (Form 990) 2011

CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

Schedule J (Form 990) 2011

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Page 3

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

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

TRAVEL FOR COMPANION - SPOUSAL TRAVEL

DISCRETIONARY SPENDING ACCOUNT - CAR ALLOWANCE - NON ACCOUNTABLE EXPENSE

REIMBURSEMENT PLAN

MATTHEW KOONTZ'S OTHER REPORTABLE COMPENSATION IS FOR HIS MOVING EXPENSES

AND THE TAX GROSS UP PAID ON THE MOVING EXPENSES.

PART I, LINE 1B: REIMBURSEMENT FOR SUCH EXPENSES ARE EXPLICITLY

INCLUDED ON THE CEO'S EMPLOYMENT CONTRACT SIGNED BY THE CALCPA CHAIR AT THE

TIME. THE CONTRACT WAS RENEWED IN 2010 FOR ANOTHER FIVE YEARS.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

Employer identification number  
94-1056137

FORM 990, PART VI, SECTION A, LINE 6: CALCPA HAD 40,000 MEMBERS AS OF  
APRIL 2012. MEMBERSHIP IN CALCPA CONSISTS OF FOUR CLASSES, NAMELY, CPA  
MEMBERS, STUDENT MEMBERS, CANDIDATE MEMBERS, AND ASSOCIATE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: THE CALCPA COUNCIL IS THE GOVERNING  
BODY OF CALCPA. THE CALCPA COUNCIL IS COMPRISED OF: (A) CHAPTER  
REPRESENTATIVES TO COUNCIL CONSISTING OF TWO MEMBERS PER CHAPTER PLUS ONE  
MEMBER FOR EVERY 1,000 ADDITIONAL MEMBERS AS OF THE MEMBERSHIP COUNT ON MAY  
1 OF THE PRECEDING YEAR, ELECTED BY MEMBERS OF THE 14 CHAPTERS; (B)  
COUNCIL-AT-LARGE MEMBERS, OFFICERS, AND VICE CHAIRS ARE ELECTED BY THE  
MEMBERSHIP AS A WHOLE; (C) AND STATE COMMITTEE CHAIRS, SECTION CHAIRS, THE  
PRESIDENT OF THE BOARD OF TRUSTEES OF THE CALCPA EDUCATION FOUNDATION, THE  
IMMEDIATE PAST CHAIR, AND THE PRIOR TEN CHAIRS ARE VOTING COUNCIL MEMBERS  
BY VIRTUE OF THEIR POSITION. FOR 2011-2012, THERE WERE 96 VOTING MEMBERS.  
THE COUNCIL'S RESPONSIBILITIES FOCUS ON STRATEGIC PLANNING, POLICY MAKING,  
AND THE ADOPTION OF A BUDGET ON BEHALF OF MEMBERSHIP.

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

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PREPARED BY OUR  
INDEPENDENT ACCOUNTANTS. IT IS REVIEWED IN DETAIL BY THE CONTROLLER, AND A

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

Schedule O (Form 990 or 990-EZ) (2011)

132211  
01-23-12

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

Employer identification number  
**94-1056137**

**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: 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. 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. IN ITS ANNUAL TRAINING OF INCOMING COUNCIL AND BOARD MEMBERS, CALCPA DISCUSSES WITH ITS LEADERS THAT THE ORGANIZATION IS GOVERNED BY CALIFORNIA CORPORATIONS CODE, AND THAT THEY HAVE A FIDUCIARY DUTY AS DIRECTORS OF CALCPA.**

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

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

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

Employer identification number  
**94-1056137**

**FORM 990, PART VII**

**ALLOCATION OF HOURS**

**LORETTA DOON: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA  
EDUCATION FOUNDATION)**

**CLARMARIE ROSSO: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA  
EDUCATION FOUNDATION)**

**MARIA YARMOLINSKY: 18 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA  
EDUCATION FOUNDATION)**

**JOHN ANGELO: 6 HOURS ARE ALLOCATED TO RELATED ENTITY AS EXECUTIVE  
DIRECTOR (CALCPA INSTITUTE)**

**FORM 990, PART VIII, LINE 11A**

**AFFILIATION FEES ARE DERIVED FROM CALCPA'S RELATIONSHIP WITH THE GROUP  
INSURANCE TRUST (GIT) AND CAMICO MUTUAL INSURANCE COMPANY (CAMICO).**

**THE FEES ARE BASED ON GIT'S AND CAMICO'S TOTAL ANNUAL WRITTEN PREMIUMS.**

**AFFINITY PROGRAM INCOME IS DERIVED FROM CALCPA'S AFFINITY PROGRAM WHICH  
ADD VALUE TO CALCPA MEMBERSHIP BY PROVIDING ATTRACTIVE PRODUCTS AND  
SERVICES SELECTED SPECIFICALLY FOR CPAS.**

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

**NET UNREALIZED LOSSES ON INVESTMENTS: -733,358.**

**OTHER ADJUSTMENTS -1,314.**

**TOTAL TO FORM 990, PART XI, LINE 5 -734,672.**



Name of the organization CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

Employer identification number  
94-1056137

FORM 990, PART XII, LINE 2B

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

FORM 990, PART XII, LINE 2C

CALCPA COUNCIL ANNUALLY APPOINTS MEMBERS TO THE AUDIT COMMITTEE AT THE  
FIRST MEETING OF THE COUNCIL YEAR. UNDER THE DIRECTION OF CALCPA BOARD  
OF DIRECTORS, THE AUDIT COMMITTEE IS RESPONSIBLE FOR (1) MAKING  
RECOMMENDATIONS TO THE COUNCIL ON THE APPOINTMENT OF THE INDEPENDENT  
EXTERNAL AUDITOR, (2) ENSURING THAT THE AUDIT IS CONDUCTED IN A  
COST-EFFECTIVE AND TIMELY MANNER, (3) APPROVING THE OVERALL SCOPE OF  
THE AUDIT TO BE CONDUCTED BY THE EXTERNAL AUDITOR, (4) REVIEWING THE  
AUDITED FINANCIAL STATEMENTS AND RECOMMENDING TO THE COUNCIL THE  
APPROVAL OF THOSE FINANCIAL STATEMENTS, (5) REVIEWING MANAGEMENT  
COMMENTARY LETTERS ISSUED BY THE EXTERNAL AUDITOR AND OVERSEEING  
MANAGEMENT'S IMPLEMENTATION OF RECOMMENDATIONS, (6) REVIEWING ANY  
NON-AUDIT SERVICES PROVIDED BY THE EXTERNAL AUDITOR TO ENSURE THAT  
THESE SERVICES WOULD NOT IMPAIR THE EXTERNAL AUDITOR'S INDEPENDENCE.  
THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



**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

**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)

32182 01-23-12					Schedule R (Form 990) 2011
					38

# CALIFORNIA SOCIETY OF CERTIFIED

94-1056137 Page 3

Schedule R (Form 990) 2011

## PUBLIC ACCOUNTANTS

### Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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

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

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

e Loans or loan guarantees by related organization(s)

f Sale of assets to related organization(s)

g Purchase of assets from related organization(s)

h Exchange of assets with related organization(s)

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

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

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

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

m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n Sharing of paid employees with related organization(s)

o Reimbursement paid to related organization(s) for expenses

p Reimbursement paid by related organization(s) for expenses

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

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

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

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) CALCPA INSTITUTE	D	182,995.	COST OF TRANSACTIONS
(2) CALCPA INSTITUTE	K	262,503.	COST OF TRANSACTIONS
(3) CALCPA INSTITUTE	M	100,000.	COST OF TRANSACTIONS
(4) CALCPA INSTITUTE	B	62,500.	COST OF TRANSACTIONS
(5) CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	D	209,507.	COST OF TRANSACTIONS
(6) CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	M	239,794.	COST OF TRANSACTIONS

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**CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS**

Schedule R (Form 990)

94-1056137

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

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS	N	1,665,813.	COST OF TRANSACTIONS
(7) EDUCATION FOUNDATION			
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS	P	990,993.	COST OF TRANSACTIONS
(8) EDUCATION FOUNDATION			
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS	R	165,700.	COST OF TRANSACTIONS
(9) EDUCATION FOUNDATION			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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

[illegible]

CALIFORNIA SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

Schedule R (Form 990) 2011

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**Part VII** Supplemental Information

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

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on **e-file for Charities & Nonprofits**

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <b>94-1056137</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1800 GATEWAY DRIVE, NO. 200</b>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SAN MATEO, CA 94404</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

**01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
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

**MARIA YARMOLINSKY**

- The books are in the care of ► **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.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **DECEMBER 15, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☐ calendar year \_\_\_\_\_ or
- ☒ tax year beginning **MAY 1, 2011**, and ending **APR 30, 2012**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for 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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

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