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Form 990

## Return of Organization Exempt From Income Tax

2013

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

► Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

► Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 05-01-2013, 2013, and ending 04-30-2014

B Check if applicable	C Name of organization CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS		D Employer identification number 94-1056137
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) 1800 GATEWAY DRIVE NO 200	Room/suite	E Telephone number (650) 522-3051
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or province, country, and ZIP or foreign postal code SAN MATEO, CA 94404		
<input type="checkbox"/> Application pending			G Gross receipts \$ 24,074,757
F Name and address of principal officer LORETTA DOON 1800 GATEWAY DRIVE NO 200 SAN MATEO, CA 94404		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all subordinates included? If "No," attach a list (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 6 ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ►	
J Website: ► WWW.CALCPA.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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 97
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 97
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) . . . . .	5 69
6 Total number of volunteers (estimate if necessary) . . . . .	6 772
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 716,345
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b 57,550

Revenue	8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 292,665	Current Year 386,357
	9 Program service revenue (Part VIII, line 2g) . . . . .	12,645,486	11,995,651
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	1,344,420	654,252
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	901,261	863,790
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	15,183,832	13,900,050

Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	408,752	385,075
	14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,408,848	6,277,884
	16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ► 0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	6,279,826	5,938,039
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	13,097,426	12,600,998
	19 Revenue less expenses Subtract line 18 from line 12 . . . . .	2,086,406	1,299,052

Net Assets or Fund Balances	20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 31,171,545	End of Year 32,778,547
	21 Total liabilities (Part X, line 26) . . . . .	11,048,498	11,036,267
	22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	20,123,047	21,742,280

## 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 ANNA DILIG CFO Type or print name and title	2015-02-16 Date

Paid Preparer Use Only	Print/Type preparer's name MAGA E KISRIEV	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01008919
	Firm's name ► HOOD & STRONG LLP			Firm's EIN ► 94-1254756	
	Firm's address ► 60 SO MARKET STREET STE 200 SAN JOSE, CA 95113			Phone no (408) 998-8400	

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III **1 Briefly describe the organization's mission**

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

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

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

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code  ) (Expenses \$  ) 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

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**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 RELATIONSEFFORTS PROMOTE THE INTEGRITY OF THE CPA PROFESSION AND POSITION OUR MEMBERS AS EXPERTS IN A DIVERSITY OF SUBJECT AREAS

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**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

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

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**4e** Total program service expenses

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**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?  . . . . .

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

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  . . . . .

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  . . . . .

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  . . . . .

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  . . . . .

9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV  . . . . .

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  . . . . .

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  . . . . .

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  . . . . .

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  . . . . .

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  . . . . .

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI  . . . . .

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  . . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  . . . . .

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

14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .

	Yes	No
1		No
2	Yes	
3		No
4		
5	Yes	
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b		No
11c		No
11d	Yes	
11e	Yes	
11f	Yes	
12a		No
12b	Yes	
13		No
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		

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

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	<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? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	No	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	No	
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	No	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	No	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No	
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	

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

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

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	<b>1a</b>	53	
<b>1b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	<b>1b</b>	0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	<b>1c</b>		
<b>2a</b> 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 . . .	<b>2a</b>	69	
<b>b</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)	<b>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	<b>3a</b>	Yes	
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . .	<b>3b</b>	Yes	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	<b>4a</b>		No
<b>b</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			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	<b>5a</b>		No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	<b>5b</b>		No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	<b>5c</b>		
<b>6a</b> 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 as charitable contributions? . . .	<b>6a</b>	Yes	
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	<b>6b</b>	Yes	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b>		
<b>a</b> 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>7b</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	<b>7c</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	<b>7d</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . .	<b>7e</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	<b>7f</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	<b>7g</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	<b>7h</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	<b>8</b>		
<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>9a</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	<b>9b</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966? . . .			
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . .			
<b>10 Section 501(c)(7) organizations.</b> Enter	<b>10a</b>		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . .	<b>10b</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
<b>11 Section 501(c)(12) organizations.</b> Enter	<b>11a</b>		
<b>a</b> Gross income from members or shareholders . . .	<b>11b</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . .	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>13a</b>		
<b>a</b> 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>13b</b>		
<b>b</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 . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . .	<b>14a</b>		No
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	<b>14b</b>		

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

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

### 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	<b>1a</b>	97		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	97		
<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?	<b>2</b>		No	
<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?	<b>3</b>		No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		Yes	
<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?	<b>7a</b>		Yes	
<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?	<b>7b</b>		Yes	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>		Yes	
<b>a</b> The governing body?	<b>8b</b>		Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>		No	
<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				

### 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?	<b>10a</b>	Yes	
<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?	<b>10b</b>	Yes	
<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?	<b>11a</b>	Yes	
<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	<b>12a</b>	Yes	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes	
<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	<b>12c</b>	Yes	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes	
<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>15a</b>	Yes	
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	Yes	
<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)			
<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?	<b>16a</b>		No
<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?	<b>16b</b>		

### 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 Form 1023 (or 1024 if applicable), 990, and 990-T (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  Other (explain in Schedule O)
- 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  
**ANNA DILIG** 1800 GATEWAY DRIVE NO 200  
 SAN MATEO, CA 94404 (650) 522-3051

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII **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, or 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 (list any hours for related organizations below dotted line)	(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	Office	Key employee	Highest compensated	Former			
(1) RICHARD SIMITIAN CHAIR	1 00 1 10	X		X				0	0	0
(2) TIMOTHY GOOD FIRST VICE CHAIR	1 00 10	X		X				0	0	0
(3) JENNIFER ZIEGLER TREASURER	1 00 10	X		X				0	0	0
(4) JOHANNA SWEANEY SALT PAST CHAIR	1 00 1 10	X		X				0	0	0
(5) ARIEL CRETU VICE CHAIR	1 00 10	X		X				0	0	0
(6) ANDREW MINTZER VICE CHAIR	1 00 10	X		X				0	0	0
(7) JAMSHED GANDI VICE CHAIR	1 00 10	X		X				0	0	0
(8) KATHRYN JOHNSON VICE CHAIR	1 00 10	X		X				0	0	0
(9) BARBARA ROSENBAUM EDUCATION FOUNDATION PRESIDENT	1 00 1 10	X						0	0	0
(10) CAROL SURUKI APPOINTED MEMBER	1 00 10	X						0	0	0
(11) LEWIS SHARPSTONE APPOINTED MEMBER	1 00 10	X						0	0	0
(12) PERRY FORSCHINO COUNCIL REPRESENTATIVE	1 00 10	X						0	0	0
(13) DANIEL O'HARE COUNCIL REPRESENTATIVE	1 00 10	X						0	0	0
(14) CHRISLYNN FREED COUNCIL REPRESENTATIVE	1 00 10	X						0	0	0
(15) AMINTAS MAJOR COUNCIL REPRESENTATIVE	1 00 10	X						0	0	0
(16) EDUARDO JORDAN PAST CHAIR (TERM ENDED 6/20/2013)	1 00 10	X		X				0	0	0
(17) ELAINE REULE VICE CHAIR (TERM ENDED 6/20/2013)	1 00 10	X		X				0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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	Office key employee or director	Former highest compensated employee	Former highest compensated employee	Former highest compensated employee			
(18) THOMAS FIL ED FDN PRESIDENT (TERM ENDED 6/20/2013)	1 00 10	X						0	0	0
(19) VIOLETA CRISTOBAL COUNCIL REP (TERM ENDED 6/20/2013)	1 00 10	X						0	0	0
(20) ANNA DILIG CFO	18 50 18 50			X				78,201	78,201	11,112
(21) LORETTA DOON CEO	18 50 18 50			X				306,224	305,700	35,694
(22) MARIA YARMOLINKSY CFO (THRU 5/7/2013)	18 50 18 50			X				40,650	40,651	4,705
(23) BRUCE ALLEN DIV DIR OF GOV RELATIONS	37 50 0 00			X				331,563	0	34,857
(24) MOHAMMAD ASGHARNIA DIR OF INFORMATION SYSTEMS	37 50 0 00			X				158,992	0	8,468
(25) MATTHEW KOONTZ DIV DIR MEMBERSHIP MARKETING & COMM	37 50 0 00			X				167,624	0	11,749
(26) JOHN ANGELO DIV DIR OF STRATEGIC RELATIONS	31 50 6 00			X				184,100	32,488	23,842
(27) ARTHUR CHIN DIV DIR OF EDU FDN OPS, SUPPORT & DEV	9 40 28 10			X				34,688	104,062	11,651
(28) BARBARA PETROV DIR OF ADVERTISING	37 50 0 00			X				127,398	0	9,858
(29) LINDA MCCRONE DIR TECH SVCS AND PEER REVIEW	37 50 0 00			X				164,175	0	33,658
(30) MARIA NAZARIO DIR STRATEGIC RELATIONS	37 50 0 00			X				123,684	0	12,891
<b>1b Sub-Total . . . . .</b>										
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>										
<b>d Total (add lines 1b and 1c) . . . . .</b>								1,717,299	561,102	198,485

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 ►13

	Yes	No
3 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	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

**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	ADVERTISING	350,000
AVECTRA 75 REMITTANCE DRIVE STE 6012 CHICAGO IL 606756012	DATABASE MANAGEMENT	169,882
COLGREN COMMUNICATIONS GROUP 340 EAST 23RD ST STE 5D NEW YORK NY 10010	PUBLIC RELATIONS	131,389
MARRIOTT BUSINESS SERVICES PO BOX 402642 ATLANTA GA 303842642	MEETING ROOMS & SERVICES	120,920
US POSTMASTER 715 NW HOYT STREET PORTLAND OR 97208	POSTAL SERVICE	112,611

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 ►7

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 259,901				
	<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> 126,456				
	<b>g</b> Noncash contributions included in lines 1a-1f \$		1,392			
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .		386,357			
<b>Program Service Revenue</b>		Business Code				
	<b>2a</b> MEMBERSHIP DUES	900099	9,402,745	9,402,745		
	<b>b</b> PEER REVIEW FEES	900099	1,324,501	1,324,501		
	<b>c</b> PUBLICATIONS	541800	700,341	1,880	698,461	
	<b>d</b> MEMBER MEETINGS	900099	438,142	438,142		
	<b>e</b> MISC INCOME & FEES	900099	129,922	129,922		
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		11,995,651			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		658,220		658,220	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties . . . . .		9,871		9,871	
		(I) Real	(II) Personal			
	<b>6a</b> Gross rents	414,547				
	<b>b</b> Less rental expenses	414,412				
	<b>c</b> Rental income or (loss)	135				
	<b>d</b> Net rental income or (loss) . . . . .		135	135		
	(I) Securities	(II) Other				
<b>7a</b> Gross amount from sales of assets other than inventory	9,255,200					
<b>b</b> Less cost or other basis and sales expenses	9,259,168					
<b>c</b> Gain or (loss)	-3,968					
<b>d</b> Net gain or (loss) . . . . .		-3,968	-3,968			
<b>8a</b> Gross income from fundraising events (not including \$ 259,901 of contributions reported on line 1c) See Part IV, line 18						
<b>b</b> Less direct expenses . . . . .	<b>a</b> 499,176					
<b>c</b> Net income or (loss) from fundraising events . . . . .	<b>b</b> 499,399		-223	-223		
<b>9a</b> Gross income from gaming activities See Part IV, line 19						
<b>b</b> Less direct expenses . . . . .	<b>a</b> 7,815					
<b>c</b> Net income or (loss) from gaming activities . . . . .	<b>b</b> 1,728		6,087	6,087		
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b> Less cost of goods sold . . . . .	<b>a</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .	<b>b</b>					
Miscellaneous Revenue	Business Code					
<b>11a</b> AFFILIATIONS FEES	900099	716,181		716,181		
<b>b</b> AFFINITY PROGRAM	900999	113,855		113,855		
<b>c</b> MAILING LISTS	900999	17,884		17,884		
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		847,920				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		13,900,050	11,297,325	716,345	1,500,023	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	385,075			
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	964,573			
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	4,006,169			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	241,825			
9 Other employee benefits	689,859			
10 Payroll taxes	375,458			
11 Fees for services (non-employees)				
a Management				
b Legal	97,894			
c Accounting	72,300			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	54,477			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	927,479			
12 Advertising and promotion	527,510			
13 Office expenses	725,520			
14 Information technology	224,557			
15 Royalties				
16 Occupancy	621,796			
17 Travel	228,959			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,494,969			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	327,693			
23 Insurance	110,477			
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a PRINTING/PUBLICATION	449,043			
b GIFTS TO VOL & SPEAKER	75,365			
c				
d				
e All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	12,600,998			
<b>26 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets			
1	Cash—non-interest-bearing	1	
2	Savings and temporary cash investments	6,185,490	2
3	Pledges and grants receivable, net	3	
4	Accounts receivable, net	209,027	4
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	6	
7	Notes and loans receivable, net	7	
8	Inventories for sale or use	8	
9	Prepaid expenses and deferred charges	751,918	9
10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	4,650,151
b	Less accumulated depreciation	10b	2,594,515
		10c	2,055,636
11	Investments—publicly traded securities	20,335,836	11
12	Investments—other securities See Part IV, line 11	12	
13	Investments—program-related See Part IV, line 11	13	
14	Intangible assets	14	
15	Other assets See Part IV, line 11	1,434,528	15
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	31,171,545	16
Liabilities			
17	Accounts payable and accrued expenses	1,181,130	17
18	Grants payable	18	
19	Deferred revenue	6,932,534	19
20	Tax-exempt bond liabilities	20	
21	Escrow or custodial account liability Complete Part IV of Schedule D	21	
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	22	
23	Secured mortgages and notes payable to unrelated third parties	23	
24	Unsecured notes and loans payable to unrelated third parties	24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	2,934,834	25
26	<b>Total liabilities.</b> Add lines 17 through 25	11,048,498	26
Net Assets or Fund Balances			
	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27	Unrestricted net assets	20,123,047	27
28	Temporarily restricted net assets	28	
29	Permanently restricted net assets	29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>		
30	Capital stock or trust principal, or current funds	30	
31	Paid-in or capital surplus, or land, building or equipment fund	31	
32	Retained earnings, endowment, accumulated income, or other funds	32	
33	Total net assets or fund balances	20,123,047	33
34	<b>Total liabilities and net assets/fund balances</b>	31,171,545	34
		32,778,547	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,900,050
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,600,998
3	Revenue less expenses Subtract line 2 from line 1	3	1,299,052
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,123,047
5	Net unrealized gains (losses) on investments	5	382,681
6	Donated services and use of facilities	6	-62,500
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	21,742,280

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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? 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	No
	3b	

**SCHEDULE C**  
(Form 990 or 990-EZ)**Political Campaign and Lobbying Activities****2013****For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
- See separate instructions. ► Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection****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 the 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-

**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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>
<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			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
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.)**

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	<b>(a) 2010</b>	<b>(b) 2011</b>	<b>(c) 2012</b>	<b>(d) 2013</b>	<b>(e) Total</b>
<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					

**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>1</b>	No
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	No
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	No

**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>	9,402,745
<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>2a</b>	701,399
<b>a</b> Current year	<b>2b</b>	
<b>b</b> Carryover from last year	<b>2c</b>	701,399
<b>c</b> Total	<b>3</b>	752,200
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>4</b>	
<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>5</b>	-50,801
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)		

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-B, line 2, and Part II-B, line 1. Also, complete this part for any additional information

Return Reference	Explanation

**Part IV Supplemental Information (continued)**

**Schedule D (Form 990) 2013**

2013

Open to Public  
Inspection**SCHEDULE D**  
(Form 990)**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. ► Information about Schedule D (Form 990)  
and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue Service**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?  Yes  No

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

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

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

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
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 XIII, 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 XIII, the text of the footnote to its financial statements that describes these items

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

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_

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

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

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

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<b>a</b> <input type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input type="checkbox"/> 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 XIII

**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 XIII and complete the following table

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<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 XIII. Check here if the explanation has been provided in Part XIII

**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 . . . . .

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

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

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

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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 . . . . .		2,065,326	718,626	1,346,700	
<b>d</b> Equipment . . . . .		2,584,825	1,875,889	708,936	
<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).) . . . . .					2,055,636

**Part VII Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

<b>(a) Description of security or category (including name of security)</b>	<b>(b) Book value</b>	<b>(c) Method of valuation Cost or end-of-year market value</b>
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
		</td

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 12.)

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

**Total** (Column (b) must equal Form 990, Part X, col (B), line 13.)

**Part IX** **Other Assets** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11.d. See Form 990, Part X, line 15.

**Total.** (Column (b) must equal Form 990, Part X, col.(B) line 15.)

1,786,375

**Part X Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

**total. (Column (b) must equal Form 990, Part X, col (B) line 25 )** **2,963,800**

2,963,800

**2. Liability for uncertain tax positions** In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	14,642,666
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	382,681
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	414,412
e	Add lines 2a through 2d . . . . .	2e	797,093
3	Subtract line 2e from line 1 . . . . .	3	13,845,573
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	54,477
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	54,477
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	13,900,050

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	13,023,433
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	62,500
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII) . . . . .	2d	414,412
e	Add lines 2a through 2d . . . . .	2e	476,912
3	Subtract line 2e from line 1 . . . . .	3	12,546,521
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	54,477
b	Other (Describe in Part XIII) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	54,477
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	12,600,998

**Part XIII Supplemental Information**

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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation
PART X, LINE 2	THE SOCIETY IS EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(C)(6) AND RELATED CALIFORNIA CODE SECTIONS. THE CALCPA INSTITUTE AND THE FOUNDATION ARE BOTH EXEMPT FROM INCOME TAXES UNDER IRC SECTION 501(C)(3) AND RELATED CALIFORNIA CODE SECTIONS. HOWEVER, THE ORGANIZATIONS ARE SUBJECT TO INCOME TAXES FROM ACTIVITIES UNRELATED TO THEIR TAX-EXEMPT PURPOSES. THE FOUNDATION AND THE INSTITUTE ARE CONSIDERED PUBLICLY SUPPORTED ORGANIZATIONS. MANAGEMENT OF THE SOCIETY AND THE FOUNDATION HAS EVALUATED THEIR TAX POSITIONS AND RELATED INCOME TAX CONTINGENCIES. MANAGEMENT DOES NOT BELIEVE THAT ANY MATERIAL UNCERTAIN TAX POSITIONS EXIST. WITH FEW EXCEPTIONS, THE SOCIETY AND FOUNDATION ARE NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY FEDERAL AUTHORITIES FOR YEARS ENDING APRIL 30, 2010 AND BEFORE AND BY STATE AUTHORITIES FOR YEARS ENDING APRIL 30, 2009 AND BEFORE.
PART XI, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED WITH REVENUE 414,412
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED WITH REVENUE 414,412

**Part XIII      Supplemental Information (continued)**

Return Reference	Explanation

2013

Open to Public  
InspectionSCHEDULE G  
(Form 990 or 990-EZ)Supplemental Information Regarding  
Fundraising or Gaming Activities

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.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number

94-1056137

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

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

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> In-person solicitations	

**2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
<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

**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.

		<b>(a) Event #1</b>  <b>ABC NETWORKING EVENT (FALL)</b> (event type)	<b>(b) Event #2</b>  <b>SAN DIEGO TAX &amp; ACCT INSTITUTE</b> (event type)	<b>(c) Other events</b>  <b>37</b> (total number)	<b>(d) Total events</b> (add col (a) through col (c))
1	Gross receipts . . .	36,175	39,020	683,882	759,077
2	Less Contributions . . .	16,575	10,412	232,914	259,901
3	Gross income (line 1 minus line 2) . . .	19,600	28,608	450,968	499,176
4	Cash prizes . . .				
5	Noncash prizes . . .			9,239	9,239
6	Rent/facility costs . . .	1,952	2,972	151,881	156,805
7	Food and beverages . . .	15,432	19,474	241,938	276,844
8	Entertainment . . .			400	400
9	Other direct expenses . . .	2,216	5,663	48,232	56,111
10	Direct expense summary Add lines 4 through 9 in column (d) . . . . .				(499,399)
11	Net income summary Subtract line 10 from line 3, column (d) . . . . .				-223

**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.

		<b>(a) Bingo</b>	<b>(b) Pull tabs/Instant bingo/progressive bingo</b>	<b>(c) Other gaming</b>	<b>(d) Total gaming</b> (add col (a) through col (c))
1	Gross revenue . . . . .				
2	Cash prizes . . . . .				
3	Non-cash 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 Subtract line 7 from line 1, column (d) . . . . .				

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 \_\_\_\_\_  
\_\_\_\_\_

Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in

a The organization's facility	<b>13a</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 distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

**Part IV Supplemental Information.** 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).

Return Reference

Explanation

## Schedule I (Form 990)

## **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

► **Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)**

2013

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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. Part II can be duplicated if additional space is needed.

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
(1) CALCPA INSTITUTE 1800 GATEWAY DR SUITE 200 SAN MATEO, CA 94404	20-0978565	501(C)(3)	381,825				SUPPORT FOR CALCPA INSTITUTE INCLUDES TRANSFERS OF NET PROCEEDS FROM FUNDRAISING EVENTS HELD BY CALCPA CHAPTERS TO BENEFIT THE SCHOLARSHIP FUNDS, AS WELL AS MONETARY CONTRIBUTION TO SUPPORT THE ADMINISTRATION OF CALCPA INSTITUTE

**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.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	VARIOUS CHAPTERS HAVE DIFFERENT ELIGIBILITY CRITERIA. HOWEVER, MOST SCHOLARSHIP APPLICATION REQUIREMENTS ARE THE SAME. APPLICANTS MUST BE ENROLLED IN AN ACCOUNTING PROGRAM OR BUSINESS PROGRAM WITH EMPHASIS IN ACCOUNTING, DISCLOSE THEIR CUMULATIVE GPA, SUBMIT OFFICIAL TRANSCRIPTS FROM ALL COLLEGES OR UNIVERSITIES ATTENDED, AND SUBMIT AT LEAST ONE LETTER OF RECOMMENDATION FROM A PROFESSOR OR INSTRUCTOR.

**Schedule J  
(Form 990)****Compensation Information**

OMB No 1545-0047

**2013****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue ServiceFor 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.

► Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).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 type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in 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 directors, trustees, officers, including 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, but explain in Part III

<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" 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 501(c)(3) and 501(c)(4) organizations only 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>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		
<b>5b</b>		
<b>6a</b>		
<b>6b</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		

**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 and Title	(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) ANNA DILIG CFO	(i) 78,201 (ii) 78,201	0	0	5,510 5,510	46 46	83,757 83,757	0 0
(2) LORETTA DOON CEO	(i) 200,000 (ii) 200,000	100,000 100,000	6,224 5,700	17,839 17,839	8 8	324,071 323,547	0 0
(3) BRUCE ALLEN DIV DIR OF GOV RELATIONS	(i) 331,563 (ii) 0	0 0	0 0	23,704 0	11,153 0	366,420 0	0 0
(4) MOHAMMAD ASGHARNIA DIR OF INFORMATION SYSTEMS	(i) 158,992 (ii) 0	0 0	0 0	8,453 0	15 0	167,460 0	0 0
(5) MATTHEW KOONTZ DIV DIR MEMBERSHIP MARKETING & COMM	(i) 167,624 (ii) 0	0 0	0 0	11,734 0	15 0	179,373 0	0 0
(6) JOHN ANGELO DIV DIR OF STRATEGIC RELATIONS	(i) 184,100 (ii) 32,488	0 0	0 0	13,223 2,333	7,043 1,243	204,366 36,064	0 0
(7) ARTHUR CHIN DIV DIR OF EDU FDN OPS, SUPPORT & DEV	(i) 34,688 (ii) 104,062	0 0	0 0	0 0	2,913 8,738	37,601 112,800	0 0
(8) LINDA MCCRONE DIR TECH SVCS AND PEER REVIEW	(i) 164,175 (ii) 0	0 0	0 0	11,798 0	21,860 0	197,833 0	0 0

**Part III Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 1A	HEALTH CLUB MEMBERSHIP \$5,014.05 AND \$2,200 FOR TAX RETURN PREPARATION FEE PAID AS PART OF CEO CONTRACT

**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 to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

**2013****Open to Public  
Inspection**

Name of the organization

CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Employer identification number

94-1056137

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	CALCPA HAD 42,403 MEMBERS AS OF APRIL 30, 2014. MEMBERSHIP IN CALCPA CONSISTS OF FOUR CLASSES, NAMELY, CPA MEMBERS, STUDENT MEMBERS, CANDIDATE MEMBERS, AND ASSOCIATE MEMBERS

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE CALCPA COUNCIL (COUNCIL) IS THE GOVERNING BODY OF CALCPA. THE 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, (D) ALL VOTING MEMBERS OF THE CALCPA BOARD OF DIRECTORS FOR 2013-2014, THERE WERE 97 VOTING MEMBERS. THE COUNCIL'S RESPONSIBILITIES FOCUS ON STRATEGIC PLANNING, POLICY MAKING, AND THE ADOPTION OF A BUDGET ON BEHALF OF MEMBERSHIP

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE CALCPA COUNCIL (COUNCIL) IS THE GOVERNING BODY OF CALCPA. THE CALCPA BOARD OF DIRECTORS (BOARD) IS THE EXECUTIVE COMMITTEE OF COUNCIL AND IS COMPRISED OF 15 MEMBERS ELECTED BY COUNCIL. THE BOARD REPRESENTS THE COUNCIL IN CARRYING OUT THE STRATEGIES AND POLICIES SET BY THE COUNCIL AND MEMBERSHIP. THE COUNCIL DELEGATED THE OPERATING AUTHORITY TO THE BOARD.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS PREPARED BY INDEPENDENT ACCOUNTANTS. IT IS REVIEWED IN DETAIL BY THE CONTROLLER AND A SECONDARY HIGH LEVEL REVIEW IS CONDUCTED BY THE CFO. THE REVIEWED DRAFT IS CIRCULATED TO MEMBERS OF THE AUDIT COMMITTEE REQUESTING FOR THEIR REVIEW, COMMENTS, AND QUESTIONS. ALL THE QUESTIONS AND CONCERN ARE ADDRESSED AND RESULTING NOTIFICATIONS ARE MADE AS APPROPRIATE. ONCE THE REVIEW PROCESS HAS BEEN COMPLETED, THE FORM 990 IS PROVIDED TO ALL COUNCIL AND BOARD MEMBERS, AND IS FILED WITH THE IRS ON OR BEFORE THE DUE DATE.

Return Reference	Explanation
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 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.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>THE BOARD OF DIRECTORS OF THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (CALCPA) DELEGATED RESPONSIBILITY TO REVIEW THE CEO'S GOALS, PERFORMANCE, AND COMPENSATION TO THE CEO GOALS AND OBJECTIVE COMMITTEE (COMMITTEE) THE COMMITTEE IS COMPRISED OF THE CHAIR, PAST CHAIR, FIRST VICE CHAIR, AND TREASURER ALL MEMBERS OF THE COMMITTEE DO NOT HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE DETERMINATION OF THE CEO'S COMPENSATION IN ADDITION, AND DUE TO THE FACT THAT THE CURRENT CEO OVERSEES BOTH CALCPA AND THE EDUCATION FOUNDATION (FOUNDATION), THE PRESIDENT OF THE FOUNDATION IS INCLUDED AS A MEMBER OF THE CALCPA'S CEO GOALS AND OBJECTIVE COMMITTEE THIS COMMITTEE MEETS AND SETS OUT GOALS FOR THE CEO TO ACCOMPLISH THROUGHOUT THE YEAR AFTER THE END OF THE FISCAL YEAR, THE COMMITTEE PERFORMS THEIR DUE DILIGENCE REVIEW OF THE CEO'S GOALS AND PERFORMANCE, AS WELL AS THE COMPARABLE DATA, AND MAKES THE FINAL RECOMMENDATION TO THE BOARD OF DIRECTORS, WHICH HAS THE FINAL APPROVAL COMPARABLE DATA INCLUDED FORM 990 OF OTHER STATE CPA SOCIETIES SIMILAR IN SIZE, AND COMPENSATION SURVEY CONDUCTED BY THE AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES (ASAE) IN ADDITION, THIS YEAR, THE COMPENSATION COMMITTEE ENGAGED AN INDEPENDENT CONSULTANT TO REVIEW AND ANALYZE THE TOTAL COMPENSATION OF THE CEO THE OUTSIDE CONSULTING FIRM PROVIDED A REPORT WHICH CONSIDERED A NUMBER OF DIFFERENT VARIABLES IN ASSESSING COMPARABILITY, INCLUDING THE SIZE OF THE ORGANIZATIONS, THEIR GEOGRAPHIC LOCATIONS, NATURE OF SERVICES PROVIDED, AND LEVEL OF EXPERIENCE AND SPECIFIC RESPONSIBILITIES OF THE CEO IN ASSESSING THE REASONABILITY OF THE CEO'S COMPENSATION, THE COMMITTEE TOOK INTO ACCOUNT SALARY AND ANY BONUS OR INCENTIVE PAYMENTS</p>

Return Reference	Explanation
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)

Return Reference	Explanation
FORM 990 PART VII SECTION A	ALLOCATION OF HOURS LORETTA DOON 18 5 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) JOHN ANGELO 6 HOURS ARE ALLOCATED TO RELATED ENTITY AS EXECUTIVE DIRECTOR (CALCPA INSTITUTE) ANNA DILIG 18 5 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) ARTHUR CHIN 28 10 HOURS ARE ALLOCATED TO RELATED ENTITY (CA CPA EDUCATION FOUNDATION) THE EXECUTIVE DIRECTOR OF CALCPA INSTITUTE IS AN EMPLOYEE OF THE RELATED ENTITY, CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS ("CALCPA") WHICH REPORTS HIS W-2 31 50 HOURS ARE ALLOCATED TO CALCPA FOR HIS POSITION AS A DIVISION DIRECTOR

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## **SCHEDULE R** **(Form 990)**

## Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2013

## Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
  - Attach to Form 990.      ► See separate instructions.
- Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Employer identification number**

Name of the organization  
CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

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

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

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, 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** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
  
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
  
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
  
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c		No
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o	Yes	
1p		No
1q	Yes	
1r		No
1s	Yes	

**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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

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

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

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Schedule R (Form 990) 2013

**Additional Data****Software ID:****Software Version:****EIN:** 94-1056137**Name:** CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**Form 990, Schedule R, Part V - Transactions With Related Organizations**

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
CALCPA INSTITUTE	B	381,825	COST OF TRANSACTIONS
CALCPA INSTITUTE	D	241,151	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	D	459,370	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	N	260,174	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	O	1,537,128	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	Q	777,297	COST OF TRANSACTIONS
CALIFORNIA CERTIFIED PUBLIC ACCOUNTANTS EDUCATION FOUNDATION	S	159,274	COST OF TRANSACTIONS