

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2022**

Open to Public Inspection

**A** For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>3251 BEACON BOULEVARD</b> City or town, state or province, country, and ZIP or foreign postal code <b>WEST SACRAMENTO, CA 95691-3531</b> <b>F</b> Name and address of principal officer: <b>VERNON M. BILLY</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>94-1510492</b> <b>E</b> Telephone number <b>916-371-4691</b> <b>G</b> Gross receipts \$ <b>22,920,372.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>4</b> ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>WWW.CSBA.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <b>L</b> Year of formation: <b>1952</b> <b>M</b> State of legal domicile: <b>CA</b>		

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>PROMOTING K-12 PUBLIC EDUCATION SUCCESS THROUGH AGGRESSIVE ADVOCACY AND EFFECTIVE SCHOOL BOARD</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>31</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>27</b>
<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>147</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>45</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>18,384.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>423,577.</b>	<b>661,466.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>19,013,918.</b>	<b>21,302,536.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>47,072.</b>	<b>238,966.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>0.</b>	<b>0.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>19,484,567.</b>	<b>22,202,968.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>11,873,813.</b>	<b>13,509,239.</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>6,700,602.</b>	<b>7,744,122.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18,574,415.</b>	<b>21,253,361.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>910,152.</b>	<b>949,607.</b>
<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>20,596,502.</b>	<b>22,606,366.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>3,017,309.</b>	<b>4,067,034.</b>
		<b>17,579,193.</b>	<b>18,539,332.</b>

**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.

<b>Sign Here</b>	Signature of officer <b>VERNON M. BILLY, CEO/EXECUTIVE DIRECTOR</b>	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JENNIFER Z IWATA</b>	Preparer's signature <b>JENNIFER Z IWATA</b>	Date <b>12/20/23</b>
	Firm's name <b>GILBERT CPAS</b>	Firm's EIN <b>68-0037990</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P01310188</b>
	Firm's address <b>2880 GATEWAY OAKS DR, STE 100 SACRAMENTO, CA 95833</b>	Phone no. <b>916-646-6464</b>	

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 [X]

1 Briefly describe the organization's mission:
BOARDS OF EDUCATION ARE ENTRUSTED BY THEIR DIVERSE COMMUNITIES TO ENSURE THAT A HIGH QUALITY EDUCATION IS PROVIDED TO EACH STUDENT. CSBA PROMOTES SUCCESS FOR ALL STUDENTS BY DEFINING AND DRIVING THE PUBLIC EDUCATION AGENDA AND STRENGTHENING SCHOOL BOARD GOVERNANCE AT THE

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 [X] 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 [X] 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 \$ 4,205,440. including grants of \$ ) (Revenue \$ 7,700,027.)
POLICY AND GOVERNANCE TECHNOLOGY SERVICES PROVIDE SUPPORT TO SCHOOL BOARDS AND ADMINISTRATORS BY ASSISTING THEM WITH DEVELOPMENT, MANAGEMENT, AND MAINTENANCE OF LOCAL POLICIES AND BOARD MEETING AGENDAS AND MATERIALS USING CSBA'S GAMUT SOFTWARE APPLICATION PLATFORM, PRIMARILY THROUGH THREE MODULES AND RELATED SERVICES.

THE GAMUT POLICY MODULE GIVES EASY ACCESS TO CSBA SAMPLE POLICIES, REGULATIONS AND BYLAWS, PERTINENT LAWS, AND OTHER RESOURCES THAT ARE UPDATED QUARTERLY. THE GAMUT POLICY PLUS MODULE PROVIDES AN ONLINE HOSTING PLATFORM FOR BOARD POLICIES WITH DIRECT UPDATING, EDITING, AND POSTING CAPABILITIES. THE GAMUT MEETINGS MODULE IS A PAPERLESS BOARD MEETING SERVICE WHICH ELIMINATES THE NEED FOR HARD COPIES OF AGENDAS

4b (Code: ) (Expenses \$ 4,867,775. including grants of \$ ) (Revenue \$ 2,645,463.)
ASSOCIATION EDUCATION: CSBA PROVIDES TRAINING, SUPPORT, AND RESOURCES TO GOVERNING BOARDS, INCLUDING SUPERINTENDENTS, TO MAXIMIZE THEIR EFFECTIVENESS IN CARRYING OUT THEIR CRITICAL LEADERSHIP FUNCTIONS. THE TRAINING OPPORTUNITIES PROVIDED TO CSBA MEMBERS INCLUDE THE FOLLOWING AREAS: TRAINING FOR NEW BOARD MEMBERS; EFFECTIVE GOVERNANCE AND LEADERSHIP; BOARD ROLES AND RESPONSIBILITIES; STUDENT BOARD MEMBER TRAINING; STATE AND NATIONAL TRENDS IN EDUCATION; AND EDUCATION POLICY AND RESEARCH REGARDING STUDENT ACHIEVEMENT. THESE TRAININGS ARE DELIVERED THROUGH CONFERENCES, CERTIFICATE PROGRAMS, WORKSHOPS, AND INSTITUTES, AND TARGET THE BOARD MEMBER, SUPERINTENDENT, AND EXECUTIVE ASSISTANT AUDIENCES. CSBA'S ANNUAL EDUCATION CONFERENCE DRAWS NEARLY 4,000 PARTICIPANTS, INCLUDING ATTENDEES, PRESENTERS, THOUGHT LEADERS,

4c (Code: ) (Expenses \$ 4,770,465. including grants of \$ ) (Revenue \$ )
GOVERNMENTAL RELATIONS: ADVOCATES ON BEHALF OF PUBLIC ELEMENTARY AND SECONDARY EDUCATION BEFORE THE CALIFORNIA STATE LEGISLATURE AND U.S. CONGRESS AND OTHER STATE AND FEDERAL GOVERNMENTAL ENTITIES. THE DEPARTMENT PROVIDES STAFF SUPPORT TO CSBA'S LEGISLATIVE COMMITTEE TO TAKE ACTIVE POSITIONS ON PENDING LEGISLATION AND PROMOTE THE ENACTMENT OF LEGISLATION FAVORABLE TO THE INTERESTS OF STUDENTS, SCHOOL DISTRICTS AND COUNTY OFFICES OF EDUCATION. GOVERNMENTAL RELATIONS ENGAGES IN NEGOTIATIONS ON THE STATE BUDGET TO MAXIMIZE RESOURCES AVAILABLE FOR K-12 PUBLIC EDUCATION AND PRIORITIZE THE USE OF THOSE RESOURCES.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 4,574,365. including grants of \$ ) (Revenue \$ 10,938,662.)

4e Total program service expenses 18,418,045.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....		X
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		
<b>5</b> 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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	X	
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X

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

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

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

**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>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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 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 on Schedule O.		
	<b>1a</b> 31		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 27		
<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?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?	X	
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>10b</b>			
<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?	X	
<b>b</b>	Describe on 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	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on 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?		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
<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 Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on 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, address, and telephone number of the person who possesses the organization's books and records  
**STEPHEN W. POGEMILLER - 916-371-4691**  
**3251 BEACON BLVD., WEST SACRAMENTO, CA 95691**

**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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) VERNON M BILLY CEO/EXECUTIVE DIRECTOR	39.60 0.40			X				374,000.	0.	75,490.
(2) KEITH BRAY GENERAL COUNSEL AND CHIEF OF STAFF	40.00				X			276,925.	0.	27,973.
(3) BOB TUERCK LEGAL SERVICES CHIEF LEGAL COUNSEL	4.00 36.00				X			223,955.	0.	34,039.
(4) NAOMI EASON AED, MEMBER SERVICE TO 8/1/22, CHIEF R	31.00 9.00				X			211,314.	0.	31,892.
(5) STEPHEN POGEMILLER CHIEF FINANCIAL OFFICER	37.00 3.00			X				185,143.	0.	55,051.
(6) DENNIS MEYERS CHIEF, GOVERNMENTAL RELATIONS TO 10/	40.00				X			190,025.	0.	37,828.
(7) SCOTT HAMILTON CHIEF TECHNOLOGY OFFICER	40.00				X			186,252.	0.	37,888.
(8) KRISTIN LINDGREN DEPUTY GENERAL COUNSEL AS OF 3/8/21	40.00					X		186,010.	0.	17,712.
(9) TROY FLINT CHIEF, COMMUNICATIONS	40.00				X			160,143.	0.	43,318.
(10) ALEX WORTHY SENIOR LEGAL SERVICES ATTORNEY	40.00					X		169,950.	0.	21,541.
(11) CHRISTOPHER REEFE LEGISLATIVE DIRECTOR	40.00					X		156,750.	0.	20,647.
(12) JAMES COLLINS SENIOR DIRECTOR	20.00 20.00					X		156,750.	0.	11,614.
(13) ANDREW KELLER SENIOR DIRECTOR	40.00					X		148,063.	0.	17,027.
(14) SUSAN HEREDIA PRESIDENT, IMMEDIATE PAST PRESIDEN AS	5.00 1.40	X		X				29,682.	0.	0.
(15) SUSAN MARKARIAN PRESIDENT ELECT, PRESIDEN AS OF 12/	5.00 1.40	X		X				22,989.	0.	0.
(16) ALBERT GONZALEZ VP, PRESIDENT ELECT AS OF 12/3/22	5.00 1.40	X		X				13,495.	0.	0.
(17) XILONIN CRUZ-GONZALEZ IMMEDIATE PAST PRESIDENT TO 12/3/22	5.00 1.40	X		X				13,495.	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 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BETTYE LUSK DIRECTOR-AT-LARGE, VP AS OF 12/3/22	5.00 0.20	X		X				0.	0.	0.
(19) FRANK MAGARINO DIRECTOR REGION 1	1.00	X						0.	0.	0.
(20) SHERRY CRAWFORD DIRECTOR REGION 2	1.00	X						0.	0.	0.
(21) TONY UBALDE DIRECTOR REGION 3 TO 12/3/22	1.00	X						0.	0.	0.
(22) DAVID GRACIA DIRECTOR REGION 3 AS OF 12/3/22	1.00	X						0.	0.	0.
(23) RENEE NASH DIRECTOR REGION 4	1.00	X						0.	0.	0.
(24) ALISA MACAVOY DIRECTOR REGION 5	1.00	X						0.	0.	0.
(25) DARREL WOO DIRECTOR REGION 6 TO 12/3/22	1.00	X						0.	0.	0.
(26) JACKIE WONG DIRECTOR REGION 6 AS OF 12/3/22	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								2,704,941.	0.	432,020.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,704,941.	0.	432,020.

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 26

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
EBOARD SOLUTIONS, INC., 5120 SUGARLOAF PARKWAY, LAWRENCEVILLE, GA 30043	POLICY SERVICES	507,864.
SHOW IMAGING 1125 JOSHUA WAY, VISTA, CA 92081	AEC AUDIO VISUAL	427,099.
LUCAS PUBLIC AFFAIRS, INC., 1215 K STREET, SUITE 1010, SACRAMENTO, CA 95814	PUBLIC RELATIONS	225,000.
EPISERVER (NOW KNOWN AS OPTIMIZEZY NORTH AM PO BOX 200631, PITTSBURGH, PA 15251	TECHNOLOGY AND SOFTWARE SERVICES	202,134.
PAUL BAKER PRINTING INC., 4251 GATEWAY PARK BOULEVARD, SACRAMENTO, CA 95834	PRINTING	200,986.

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 11

SEE PART VII, SECTION A CONTINUATION SHEETS



**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 line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) JAMES AGUILAR DIRECTOR REGION 7	1.00	X						0.	0.	0.
(28) STEPHEN SCHLUER DIRECTOR REGION 8 TO 3/29/22	1.00	X						0.	0.	0.
(29) PAUL WALLACE DIRECTOR REGION 8 AS OF 5/20/22 TO 1	1.00	X						0.	0.	0.
(30) CHRISTOPHER OASE DIRECTOR REGION 8 AS OF 12/3/22	1.00	X						0.	0.	0.
(31) TAMI GUNTHER DIRECTOR REGION 9 TO 12/3/22	1.00	X						0.	0.	0.
(32) ROGER SNYDER DIRECTOR REGION 9 AS OF 12/3/22	1.00	X						0.	0.	0.
(33) KATHY SPATE DIRECTOR REGION 10	1.00	X						0.	0.	0.
(34) SABRENA RODRIGUEZ DIRECTOR REGION 11	1.00	X						0.	0.	0.
(35) WILLIAM FARRIS DIRECTOR REGION 12	1.00	X						0.	0.	0.
(36) SUSAN HENRY DIRECTOR REGION 15	1.00	X						0.	0.	0.
(37) KAREN GRAY DIRECTOR REGION 16	1.00	X						0.	0.	0.
(38) DEBRA SCHADE DIRECTOR REGION 17	1.00	X						0.	0.	0.
(39) WENDY JONATHAN DIRECTOR REGION 18 TO 8/20/22	1.00	X						0.	0.	0.
(40) ELIZABETH MARROQUIN DIRECTOR REGION 18 AS OF 9/24/22 TO	1.00	X						0.	0.	0.
(41) BRUCE DENNIS DIRECTOR REGION 18 AS OF 12/3/22	1.00	X						0.	0.	0.
(42) DEVON CONLEY DIRECTOR REGION 20 AS OF 1/27/22	1.00	X						0.	0.	0.
(43) TANYA ORTIZ FRANKLIN DIRECTOR REGION 21	1.00	X						0.	0.	0.
(44) NANCY SMITH DIRECTOR REGION 22	1.00	X						0.	0.	0.
(45) HELEN HALL DIRECTOR REGION 23	1.00	X						0.	0.	0.
(46) LEIGHTON ANDERSON DIRECTOR REGION 24 TO 12/3/22	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										



**Part VIII Statement of Revenue**

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<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>	661,466.					
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$					
	<b>h Total.</b> Add lines 1a-1f			661,466.				
<b>Program Service Revenue</b>	<b>2 a</b> MEMBERSHIP DUES	<b>Business Code</b>	900099	8,839,196.	8,839,196.			
	<b>b</b> POLICY SERVICES		900099	7,700,027.	7,700,027.			
	<b>c</b> CONTINUING EDUCATION		900099	2,645,463.	2,645,463.			
	<b>d</b> EDUCATION LEGAL ALLIANCE		900099	1,714,696.	1,714,696.			
	<b>e</b> CCBE PROGRAMS		900099	221,196.	221,196.			
	<b>f</b> All other program service revenue		900099	181,958.	163,574.	18,384.		
	<b>g Total.</b> Add lines 2a-2f			21,302,536.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			238,966.			238,966.	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real					
			(ii) Personal					
	<b>b</b> Less: rental expenses	<b>6b</b>						
	<b>c</b> Rental income or (loss)	<b>6c</b>						
	<b>d</b> Net rental income or (loss)							
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	717,404.				
			(ii) Other					
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>		717,404.				
	<b>c</b> Gain or (loss)	<b>7c</b>		0.				
<b>d</b> Net gain or (loss)								
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>							
<b>b</b> Less: direct expenses	<b>8b</b>							
<b>c</b> Net income or (loss) from fundraising events								
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>							
<b>b</b> Less: direct expenses	<b>9b</b>							
<b>c</b> Net income or (loss) from gaming activities								
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>							
<b>b</b> Less: cost of goods sold	<b>10b</b>							
<b>c</b> Net income or (loss) from sales of inventory								
<b>Miscellaneous Revenue</b>	<b>11 a</b> _____	<b>Business Code</b>						
	<b>b</b> _____							
	<b>c</b> _____							
	<b>d</b> All other revenue							
	<b>e Total.</b> Add lines 11a-11d							
<b>12 Total revenue.</b> See instructions				22,202,968.	21,284,152.	18,384.	238,966.	

**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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,988,761.	1,283,254.	705,507.	
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	8,155,508.	5,287,419.	2,868,089.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,330,107.	853,605.	476,502.	
9 Other employee benefits	1,291,467.	803,820.	487,647.	
10 Payroll taxes	743,396.	472,700.	270,696.	
11 Fees for services (nonemployees):				
a Management				
b Legal	494,419.	342,106.	152,313.	
c Accounting				
d Lobbying	225,000.	225,000.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,305.		11,305.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,261,568.	1,151,368.	110,200.	
12 Advertising and promotion	346,802.	338,078.	8,724.	
13 Office expenses	1,136,167.	618,898.	517,269.	
14 Information technology	321,672.	164,095.	157,577.	
15 Royalties				
16 Occupancy	409,703.	11,024.	398,679.	
17 Travel	795,572.	601,999.	193,573.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,138,073.	1,646,684.	491,389.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	435,980.		435,980.	
23 Insurance	338,773.	65,475.	273,298.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>STAFF DEVELOPMENT</b>	108,569.		108,569.	
b <b>DUES AND SUBSCRIPTIONS</b>	76,182.	64,247.	11,935.	
c <b>CSBA PAC EXPENSES</b>	19,137.		19,137.	
d <b>OVERHEAD APPLIED</b>	-595,630.	4,443,736.	-5,039,366.	
e All other expenses	220,830.	44,537.	176,293.	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	21,253,361.	18,418,045.	2,835,316.	0.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,623,675.	<b>1</b>	1,648,795.
	<b>2</b> Savings and temporary cash investments .....	10,464,675.	<b>2</b>	10,190,016.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	456,520.	<b>4</b>	422,250.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....	56,854.	<b>8</b>	41,691.
	<b>9</b> Prepaid expenses and deferred charges .....	456,360.	<b>9</b>	1,134,235.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 8,888,817.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 3,949,980.	5,257,346.	<b>10c</b> 4,938,837.
	<b>11</b> Investments - publicly traded securities .....	1,149,267.	<b>11</b>	1,072,636.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	316,350.	<b>12</b>	316,350.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	815,455.	<b>15</b>	2,841,556.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	20,596,502.	<b>16</b>	22,606,366.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	764,747.	<b>17</b>	485,459.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	1,572,541.	<b>19</b>	2,323,803.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	680,021.	<b>25</b>	1,257,772.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	3,017,309.	<b>26</b>	4,067,034.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	17,579,193.	<b>27</b>	18,539,332.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	17,579,193.	<b>32</b>	18,539,332.
<b>33</b> Total liabilities and net assets/fund balances .....	20,596,502.	<b>33</b>	22,606,366.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	22,202,968.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	21,253,361.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	949,607.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	17,579,193.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	10,532.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	18,539,332.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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 on Schedule O.		
<b>2a</b>	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		X
<b>b</b>	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	X	
<b>c</b>	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 on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION

Employer identification number

94-1510492

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 4 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A _____ _____ _____	\$ 15,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A _____ _____ _____	\$ 10,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A _____ _____ _____	\$ 18,088.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A _____ _____ _____	\$ 10,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A _____ _____ _____	\$ 10,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A _____ _____ _____	\$ 10,588.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	N/A <hr/> <hr/> <hr/>	\$ 5,821.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	N/A <hr/> <hr/> <hr/>	\$ 10,431.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	N/A <hr/> <hr/> <hr/>	\$ 6,114.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	N/A <hr/> <hr/> <hr/>	\$ 12,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	N/A <hr/> <hr/> <hr/>	\$ 5,821.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	N/A <hr/> <hr/> <hr/>	\$ 10,481.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	N/A <hr/> <hr/> <hr/>	\$ 10,621.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	N/A <hr/> <hr/> <hr/>	\$ 8,421.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	N/A <hr/> <hr/> <hr/>	\$ 10,481.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	N/A <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	N/A <hr/> <hr/> <hr/>	\$ 7,610.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	N/A <hr/> <hr/> <hr/>	\$ 3,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	N/A _____ _____ _____	\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	N/A _____ _____ _____	\$ 7,110.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	N/A _____ _____ _____	\$ 7,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	N/A _____ _____ _____	\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	N/A _____ _____ _____	\$ 7,105.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	N/A _____ _____ _____	\$ 7,610.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	N/A _____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	N/A _____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	N/A _____ _____ _____	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization  <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number  <b>94-1510492</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2022**

Department of the Treasury  
Internal Revenue Service

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.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public  
Inspection

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

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

Name of organization <b>CALIFORNIA SCHOOL BOARDS ASSOCIATION</b>	Employer identification number <b>94-1510492</b>
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**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 campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**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.

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

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					



**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 on 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? .....	X	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....		X
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? .....		X

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) 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>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	<b>3</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 expenditures next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions .....	<b>5</b>	

**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-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization CALIFORNIA SCHOOL BOARDS ASSOCIATION Employer identification number 94-1510492

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, acreage, modified easements, states, monitoring policy, staff hours, expenses, and requirements for section 170(h)(4)(B)(i).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts for revenue and assets.

**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 make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 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" on 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:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations  | 3a(i)  |    |
| (ii) Related organizations   | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 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" on 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
1a Land		712,336.		712,336.
b Buildings		5,142,320.	1,503,913.	3,638,407.
c Leasehold improvements		5,973.	5,973.	0.
d Equipment		1,481,852.	1,132,283.	349,569.
e Other		1,546,336.	1,307,811.	238,525.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>4,938,837.</b>

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLES	2,354,245.
(2) LEASE	487,311.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	2,841,556.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) COMPENSATED ABSENCES	762,401.
(3) LEASE	495,371.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,257,772.

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 FASB 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" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>

**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.

PART X, LINE 2:

THE ASSOCIATION HAS APPLIED THE ACCOUNTING PRINCIPLES RELATED TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AND HAS DETERMINED THAT THERE IS NO MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**CALIFORNIA SCHOOL BOARDS ASSOCIATION**

Employer identification number

**94-1510492**

**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 on 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 type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

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

**3** Indicate which, if any, of the following the 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 on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on 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" on line 5a or 5b, describe in Part III.

**6** For persons listed on 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" on line 6a or 6b, describe in Part III.

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

**8** Were any amounts reported on 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" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

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

Schedule J (Form 990) 2022

**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 on 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 aren't 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 and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) VERNON M BILLY CEO/EXECUTIVE DIRECTOR	(i)	340,000.	34,000.	0.	33,269.	42,221.	449,490.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KEITH BRAY GENERAL COUNSEL AND CHIEF OF STAFF	(i)	268,975.	7,950.	0.	26,236.	1,737.	304,898.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BOB TUERCK LEGAL SERVICES CHIEF LEGAL COUNSEL	(i)	217,985.	5,970.	0.	10,444.	23,595.	257,994.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) NAOMI EASON AED, MEMBER SERVICE TO 8/1/22, CHIEF R	(i)	205,477.	5,837.	0.	10,445.	21,447.	243,206.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) STEPHEN POGEMILLER CHIEF FINANCIAL OFFICER	(i)	179,828.	5,315.	0.	10,447.	44,604.	240,194.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DENNIS MEYERS CHIEF, GOVERNMENTAL RELATIONS TO 10/	(i)	184,707.	5,318.	0.	17,605.	20,223.	227,853.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) SCOTT HAMILTON CHIEF TECHNOLOGY OFFICER	(i)	180,905.	5,347.	0.	10,447.	27,441.	224,140.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) KRISTIN LINDGREN DEPUTY GENERAL COUNSEL AS OF 3/8/21	(i)	180,670.	5,340.	0.	10,447.	7,265.	203,722.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) TROY FLINT CHIEF, COMMUNICATIONS	(i)	155,546.	4,597.	0.	15,220.	28,098.	203,461.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) ALEX WORTHY SENIOR LEGAL SERVICES ATTORNEY	(i)	165,000.	4,950.	0.	10,449.	11,092.	191,491.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) CHRISTOPHER REEFE LEGISLATIVE DIRECTOR	(i)	152,250.	4,500.	0.	14,897.	5,750.	177,397.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) JAMES COLLINS SENIOR DIRECTOR	(i)	152,250.	4,500.	0.	10,451.	1,163.	168,364.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) ANDREW KELLER SENIOR DIRECTOR	(i)	143,750.	4,313.	0.	10,452.	6,575.	165,090.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION

Employer identification number  
94-1510492

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

GOVERNANCE.

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

DISTRICT AND COUNTY LEVELS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AND RELATED BACKGROUND MATERIAL. THIS SERVICE SAVES THE DISTRICT STAFF  
TIME AND REDUCES COSTS.

POLICY DEVELOPMENT WORKSHOPS ARE DESIGNED TO BRING TOGETHER THE

EXPERTISE AND EXPERIENCE OF A CSBA CONSULTANT WITH DISTRICT

ADMINISTRATORS AND/OR BOARD MEMBERS TO PRODUCE AN UPDATED DISTRICT

POLICY MANUAL THAT COMPLIES WITH STATE AND FEDERAL LAW, AND MEETS LOCAL

NEEDS.

POLICY MANUAL REVIEWS PROVIDE SCHOOL DISTRICTS WITH A REPORT COMPARING

THEIR ADOPTED POLICIES WITH THE CURRENT CSBA SAMPLE POLICIES. THE

REPORT SUMMARIZES REVISIONS TO THE CSBA SAMPLE POLICIES THAT MAY HAVE

NOT BEEN UPDATED IN THE DISTRICT'S POLICY MANUAL.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

BUSINESS PARTNERS, AND EXHIBITORS. GOVERNANCE CONSULTING SERVICES

PROVIDES DIRECT SUPPORT TO GOVERNANCE TEAMS BY OFFERING CUSTOMIZED

WORKSHOPS ON EFFECTIVE GOVERNANCE, BOARD SELF-EVALUATION, AND

SUPERINTENDENT EVALUATION. SINCE THE PANDEMIC HAS LIMITED FACE-TO-FACE

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

Schedule O (Form 990) 2022

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION

Employer identification number

94-1510492

INTERACTIONS, TRAINING SERVICES HAVE EVOLVED TO INCLUDE VIRTUAL  
OPTIONS.

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

THE EDUCATION LEGAL ALLIANCE (ELA) TAKES ON ISSUES OF STATEWIDE IMPACT  
ON BEHALF OF ITS MEMBERS, SUPPORTS MEMBERS IN LEGAL CHALLENGES, AND  
TRACKS CASE LAW PERTINENT TO EDUCATION IN CALIFORNIA. IT FILES AMICUS  
BRIEFS AND LAWSUITS THAT SUPPORT SCHOOL DISTRICTS ON MATTERS OF  
STATEWIDE IMPORTANCE. DISTRICTS AND COUNTY OFFICES OF EDUCATION, ON A  
VOLUNTARY BASIS, CONTRIBUTE ANNUALLY AN AMOUNT THAT IS BASED ON A  
PERCENTAGE OF THEIR CSBA DUES. AN ADVISORY COMMITTEE OF NOTED SCHOOL  
LAW ATTORNEYS REVIEWS CASES AND LEGAL ISSUES AND, ALONG WITH THE  
GENERAL COUNSEL, ADVISES A STEERING COMMITTEE ON THE POTENTIAL  
STATEWIDE IMPACT OF A CASE, AS WELL AS THE LIKELIHOOD OF SUCCESS IN THE  
COURTS. THE STEERING COMMITTEE, COMPRISED OF PROMINENT SCHOOL OR COUNTY  
BOARD MEMBERS, SUPERINTENDENTS, AND EDUCATION AND POLITICAL EXPERTS,  
MAKES THE FINAL DECISION ABOUT FUNDING VARIOUS LEGAL PROJECTS AND  
CASES, UNLESS THE DECISION HAS SIGNIFICANT IMPLICATIONS FOR THE  
ORGANIZATION AND IS THEREFORE SENT TO THE CSBA BOARD FOR APPROVAL.

THE COMMUNICATIONS DEPARTMENT SUPPORTS THE REALIZATION OF CSBA'S VISION  
AND MISSION BY INCREASING UNDERSTANDING OF AND SUPPORT FOR THE SCHOOL  
BOARD ROLE IN STRENGTHENING PUBLIC SCHOOLS AND IMPROVING STUDENT  
OUTCOMES. THE DEPARTMENT ENGAGES MEMBERS, THE PUBLIC, POLICYMAKERS, KEY  
INFLUENCERS, AND THE MEDIA THROUGH A RANGE OF COMMUNICATION CHANNELS.  
THESE CHANNELS INCLUDE BUT ARE NOT LIMITED TO: DAILY AND WEEKLY DIGESTS  
OF EDUCATION NEWS STORIES; WEEKLY E-NEWSLETTERS; REGULAR BLOG POSTS;  
THE MONTHLY CALIFORNIA SCHOOL NEWSLETTER; THE QUARTERLY CALIFORNIA

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION

Employer identification number

94-1510492

SCHOOL MAGAZINE; REGULAR UPDATES TO MULTIPLE WEBSITES INCLUDING CSBA.ORG AND AEC.CSBA.ORG; NEWS ADVISORIES AND PRESS RELEASES, MARKETING COLLATERAL, SPECIAL PUBLICATIONS, THE CSBA YEAR-IN-REVIEW, AND REGULAR COMMUNICATION THROUGH SOCIAL MEDIA PLATFORMS SUCH AS FACEBOOK, TWITTER, AND YOUTUBE. THE DEPARTMENT ALSO ARRANGES PRESS EVENTS, FIELDS MEDIA INQUIRIES AND OTHER PUBLIC QUESTIONS, AND PROVIDES EXECUTIVE SUPPORT IN THE FORM OF SPEECHWRITING AND MESSAGING. THROUGH ITS MEMBER COMMUNICATIONS, CSBA REACHES MORE THAN 5,000 SCHOOL BOARD TRUSTEES AND THEIR SUPERINTENDENTS IN MORE THAN 1,000 SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND REGIONAL OCCUPATIONAL CENTERS/PROGRAMS. EXTERNALLY, CSBA'S STATEMENTS AND POSITIONS REGULARLY APPEAR IN MAINSTREAM NEWS PUBLICATIONS ACROSS THE STATE OF CALIFORNIA, AND FREQUENTLY IN THE NATIONAL MEDIA.

RESEARCH AND EDUCATION POLICY DEVELOPMENT: PROVIDES ANALYSIS OF MAJOR EDUCATION ISSUES AND PROVIDES INFORMATION ON THOSE ISSUES TO CSBA'S LEADERSHIP AND MEMBERSHIP. THE DEPARTMENT ALSO RESPONDS TO REQUESTS FROM BOARD MEMBERS AND OTHER EDUCATIONAL ORGANIZATIONS FOR STATISTICS AND OTHER INFORMATION ABOUT PK-12 EDUCATION POLICY IN CALIFORNIA.

THE BUSINESS AFFILIATES PROGRAM: CSBA'S CONSOLIDATED MARKETING EFFORTS STRENGTHEN OUR RELATIONSHIPS WITH THE PRIVATE SECTOR AND GENERATE ADDITIONAL REVENUES FOR THE ASSOCIATION. THE "PACKAGE" CONCEPT OF BENEFITS, DISCOUNTS, AND RECOGNITION OFFERS SUBSTANTIAL APPEAL FOR POTENTIAL CSBA SPONSORS, DONORS, EXHIBITORS, AND ADVERTISERS.

CCBE PROGRAMS: THE CALIFORNIA COUNTY BOARDS OF EDUCATION (CCBE) IS A SECTION OF CSBA AND HAS HISTORICALLY REPRESENTED COUNTY MEMBER BOARDS.

Name of the organization CALIFORNIA SCHOOL BOARDS ASSOCIATION	Employer identification number 94-1510492
--	--

THROUGH ADVOCACY, TRAINING OPPORTUNITIES, AND COMMUNICATIONS, CCBE SERVES AND REPRESENTS COUNTY BOARDS OF EDUCATION, STRENGTHENING AND PROMOTING LOCAL GOVERNANCE, AND ENABLING COUNTY BOARDS TO HELP EVERY COUNTY-CONTROLLED STUDENT SUCCEED.

TOTAL FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES EXPENSES \$ 4,574,365. INCLUDING GRANTS OF \$ 0. REVENUE \$ 10,938,662.

FORM 990, PART VI, SECTION A, LINE 1A:

ACCORDING TO THE BYLAWS AND STANDING RULES OF THE ASSOCIATION, THE BOARD OF DIRECTORS AND THE EXECUTIVE COMMITTEE HAVE BEEN DELEGATED AUTHORITY TO TAKE ACTION ON BEHALF OF THE ASSOCIATION. THE EXECUTIVE COMMITTEE IS COMPRISED OF FOUR OFFICERS: PRESIDENT, PRESIDENT-ELECT, VICE PRESIDENT AND IMMEDIATE PAST PRESIDENT. THE BOARD OF DIRECTORS IS COMPRISED OF 27 DIRECTORS PLUS THE EXECUTIVE COMMITTEE AND IT TOO MAY ACT BETWEEN MEETINGS OF THE DELEGATE ASSEMBLY.

FORM 990, PART VI, SECTION A, LINE 6:

BOARD MEMBERS THROUGHOUT THE STATE WHOSE DISTRICTS AND/OR COUNTY OFFICES OF EDUCATION ARE MEMBERS OF CSBA ELECT SCHOOL OR COUNTY OFFICE BOARD MEMBERS TO SERVE AS DELEGATES TO CSBA'S DELEGATE ASSEMBLY. THE DELEGATES THEN ELECT THE MEMBERS OF THE BOARD OF DIRECTORS AND THE OFFICERS OF THE ASSOCIATION.

FORM 990, PART VI, SECTION A, LINE 7A:

SEE EXPLANATION TO PART VI, LINE 6.

FORM 990, PART VI, SECTION A, LINE 7B:

Name of the organization CALIFORNIA SCHOOL BOARDS ASSOCIATION	Employer identification number 94-1510492
--	--

THE PRESIDENT RECOMMENDS COMMITTEE APPOINTMENTS, THE EXECUTIVE COMMITTEE REVIEWS THE PRESIDENT'S RECOMMENDED APPOINTMENTS, AND THE BOARD OF DIRECTORS CONSIDERS AND APPROVES COMMITTEE APPOINTMENTS. DECISIONS BY THE OFFICERS ARE REPORTED TO THE BOARD. THE MAJORITY OF DECISIONS ARE MADE BY THE BOARD OF DIRECTORS, INCLUDING THE ADOPTION OF THE ASSOCIATION'S ANNUAL BUDGET. THE BOARD ALSO DELEGATES DECISIONS TO THE CEO AND EXECUTIVE DIRECTOR, AS APPROPRIATE. THE DELEGATE ASSEMBLY ALSO MAKES DECISIONS SURROUNDING SUCH ISSUES AS BALLOT MEASURES AND POLICY POSITIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 WILL BE REVIEWED PRIOR TO FILING. THE APPROPRIATE ASSOCIATION STAFF WILL REVIEW ALL DOCUMENTS PRIOR TO DISCUSSION AND REVIEW WITH THE CSBA AUDIT COMMITTEE AND APPROVAL BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY APPLIES TO ALL CSBA OFFICERS, DIRECTORS, KEY EMPLOYEES, CERTAIN FORMER EMPLOYEES, AND SPECIFIED INDEPENDENT CONTRACTORS, AS WELL AS THE OFFICERS, DIRECTORS, KEY EMPLOYEES, CERTAIN FORMER EMPLOYEES, AND SPECIFIED INDEPENDENT CONTRACTORS OF RELATED ENTITIES SUCH AS CSBADSC, CSBAFC, AND CSB FOUNDATION. ALL OFFICERS, DIRECTORS, KEY EMPLOYEES, CERTAIN FORMER EMPLOYEES, AND SPECIFIED INDEPENDENT CONTRACTORS ARE REQUIRED TO SUBMIT ANNUALLY A DISCLOSURE STATEMENT TO THE CSBA GENERAL COUNSEL. THE GENERAL COUNSEL, CSBA CHIEF FINANCIAL OFFICER, CSBA CEO/EXECUTIVE, CSBA PRESIDENT, AND THE PRESIDENT OF THE BOARD OF DIRECTORS OF EACH RELATED ENTITY REVIEW THE STATEMENTS FOR ANY FACTS OR CIRCUMSTANCES THAT MAY REFLECT AN ACTUAL, POTENTIAL OR APPARENT CONFLICT OF INTEREST. UPON REVIEW OF EACH DISCLOSURE STATEMENT, THE CSBA PRESIDENT AND CSBA GENERAL COUNSEL WILL DISCLOSE ANY IDENTIFIED ACTUAL, POTENTIAL OR APPARENT

Name of the organization CALIFORNIA SCHOOL BOARDS ASSOCIATION	Employer identification number 94-1510492
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CONFLICTS OF INTEREST TO THE CSBA BOARD OF DIRECTORS OR TO THE DIRECTORS OF THE BOARD OF ANY RELATED ENTITY, WITH A RECOMMENDATION AS TO POSSIBLE ACTION. THE BOARD(S) WILL THEN DETERMINE APPROPRIATE ACTION.

FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION REVIEW COMMITTEE IS COMPOSED OF THE CHAIR OF THE AUDIT COMMITTEE, THE CHAIR OF THE FINANCE COMMITTEE, TWO MEMBERS FROM THE BOARD OF DIRECTORS APPOINTED BY THE CSBA PRESIDENT, AND THE IMMEDIATE PAST PRESIDENT OF THE BOARD OF DIRECTORS. THE CHAIR OF THE COMMITTEE IS APPOINTED BY THE PRESIDENT AND APPROVED BY THE BOARD OF DIRECTORS. THE VICE CHAIR IS SELECTED BY THE COMMITTEE. THE COMMITTEE REVIEWS THE COMPENSATION FOR THE EXECUTIVE DIRECTOR OF CSBA. THE COMMITTEE MEETS TO REVIEW THEIR PROTOCOL AND DATA ASSEMBLED FROM COMPARABLE ASSOCIATIONS WITH SIMILAR REVENUE AND EMPLOYEE BASE, AND GENERAL DATA FROM COMPARABLE NOT-FOR-PROFIT AND FOR-PROFIT BASED ORGANIZATIONS. IN THE EVENT OF A SALARY ADJUSTMENT FOR THE CEO/EXECUTIVE DIRECTOR, THE COMMITTEE FORWARDS A WRITTEN RECOMMENDATION TO THE EXECUTIVE COMMITTEE FOR REVIEW. THE EXECUTIVE COMMITTEE THEN PREPARES ITS RECOMMENDATION AND MEETS IN EXECUTIVE SESSION WITH THE BOARD OF DIRECTORS. A FINAL DECISION IS RENDERED BY MAJORITY VOTE OF THE BOARD. ANY RECOMMENDATION BY THE COMPENSATION COMMITTEE ON COMPENSATION IS SHARED WITH THE FULL BOARD AS WELL.

FORM 990, PART VI, SECTION C, LINE 19:

FORM 990S ARE POSTED ON THE CSBA WEBSITE, AS WELL AS CERTAIN OTHER DOCUMENTS, AND ALL ARE ALSO AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**  
Open to Public  
Inspection

Name of the organization **CALIFORNIA SCHOOL BOARDS ASSOCIATION** Employer identification number **94-1510492**

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
CALIFORNIA SCHOOL BOARDS FOUNDATION - 94-1623582, 3251 BEACON BLVD., WEST SACRAMENTO, CA 95691	PROVIDE TRAINING AND SUPPORT TO SCHOOL BOARD MEMBERS	CALIFORNIA	501(C)(3)	LINE 7	CALIFORNIA SCHOOL BOARDS ASSOCIATION		X
CALIFORNIA SCHOOL BOARDS FINANCE CORPORATION - 68-0138865, 3251 BEACON BLVD., WEST SACRAMENTO, CA 95691	FINANCIAL ASSISTANCE TO EDUCATIONAL BODIES	CALIFORNIA	501(C)(4)		CALIFORNIA SCHOOL BOARDS ASSOCIATION		X
CALIFORNIA SCHOOL BOARDS ASSOCIATION DISTRICT SERVICES CORP - 68-0371170, 3251 BEACON BLVD., WEST SACRAMENTO, CA 95691	PROVIDE SUPPORT TO SCHOOL DISTRICTS	CALIFORNIA	501(C)(4)		CALIFORNIA SCHOOL BOARDS ASSOCIATION		X
FULL AND FAIR FUNDING - 84-2052805 555 CAPITOL MALL, SUITE 400 SACRAMENTO, CA 95814	ENGAGE IN RESEARCH, PUBLIC EDUCATION, ADVOCACY FOR CA PUBLIC SCHOOL FUNDING	CALIFORNIA	501(C)(4)		N/A		X

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

Schedule R (Form 990) 2022



**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.

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

**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.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CALIFORNIA SCHOOL BOARDS ASSOCIATION DISTRICT SERVICES CORP	N	443,126.	ACTUAL COST
(2) CALIFORNIA SCHOOL BOARDS ASSOCIATION FINANCE CORPORATION	N	71,180.	ACTUAL COST
(3) CALIFORNIA SCHOOL BOARDS FOUNDATION	N	81,321.	ACTUAL COST
(4)			
(5)			
(6)			

**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.

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

