

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

**2008**

Open to Public Inspection

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

**A** For the **2008** calendar year, or tax year beginning **JUL 1, 2008** and ending **JUN 30, 2009**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type.  See Specific Instructions.	<b>C</b> Name of organization CALIFORNIA SCHOOL BOARDS ASSOCIATION DISTRICT SERVICES CORPORATION Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 1660 City or town, state or country, and ZIP + 4 WEST SACRAMENTO, CA 95691	<b>D</b> Employer identification number 68-0371170
		<b>E</b> Telephone number 916-371-4691	<b>G</b> Gross receipts \$ 1,628,921.
		<b>F</b> Name and address of principal officer: JEFFREY A. VACA SAME AS C ABOVE	<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates 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 checked="" type="checkbox"/> 501(c) ( 4 ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: ▶ WWW.CSBA.ORG/DS			
<b>K</b> Type 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: 1995	<b>M</b> State of legal domicile: CA

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>BOARDS OF EDUCATION ARE ENTRUSTED BY THEIR DIVERSE COMMUNITIES TO ENSURE THAT A HIGH QUALITY</u>		
<b>Activities &amp; Governance</b>	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	3	4
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	<b>5</b>	Total number of employees (Part V, line 2a)	5	0
	<b>6</b>	Total number of volunteers (estimate if necessary)	6	0
	<b>7a</b>	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)		
	<b>9</b>	Program service revenue (Part VIII, line 2g)	1,267,239.	1,602,821.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	41,700.	26,100.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,308,939.	1,628,921.
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)		
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	159,010.	168,612.
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e)		
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	730,233.	918,485.
<b>18</b>		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	889,243.	1,628,921.
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	419,696.	0.
	<b>20</b>	Total assets (Part X, line 16)	1,554,938.	1,728,980.
	<b>21</b>	Total liabilities (Part X, line 26)	598,181.	772,223.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	956,757.	956,757.

**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 _____ Type or print name and title _____	Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature <i>Jinda D. Lee, CPA</i>	Date 5/11/10	Preparer's identifying number (see instructions) P00364484
	Firm's name (or yours if self-employed), address, and ZIP + 4 GILBERT ASSOCIATES, INC. 2880 GATEWAY OAKS DR, STE 100 SACRAMENTO, CA 95833		EIN ▶ 68-0037990
			Phone no. ▶ 916-646-6464

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

**Part III Statement of Program Service Accomplishments** (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION  
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

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

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and  
allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code: ) (Expenses \$ 1,628,921. including grants of \$ 541,824.) (Revenue \$ 1,602,821.)  
THIS CORPORATION PROVIDES SERVICES THAT MAXIMIZE SCHOOL DISTRICT  
RESOURCES BY PROVIDING CONSULTING SERVICES THAT SAVE DISTRICTS TIME OR  
MONEY OR THAT HELP DISTRICTS COMPLY WITH VARIOUS REGULATIONS.

CSBA AND THE CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
(CASBO) PARTNER WITH U.S. COMMUNITIES TO OFFER THE GOVERNMENT  
PURCHASING ALLIANCE PROGRAM, WHICH PROVIDES VOLUME DISCOUNTS ON  
SELECTED PRODUCTS BASED ON THE PURCHASING POWER OF PUBLIC AGENCIES  
NATIONWIDE. THE GOVERNMENT PURCHASING ALLIANCE ALLOWS PUBLIC SCHOOL  
DISTRICTS AND COUNTY OFFICES OF EDUCATION IN CALIFORNIA TO PURCHASE  
OFFICE SUPPLIES AND EQUIPMENT AT DEEP DISCOUNTS BASED ON COMPETITIVELY  
BID CONTRACTS.

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

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

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

4e Total program service expenses ► \$ 1,628,921. (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? .....		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> .....		
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> .....		X
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> .....	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> .....		X
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.? .....		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i> .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> .....		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> .....		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i> .....	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i> .....		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> .....		X

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

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> .....	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X

Form 990 (2008)

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable ..... <b>1a</b> 2		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable ..... <b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ..... <b>1c</b> X	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... <b>2a</b> 0		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? ..... <b>2b</b>		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? ..... <b>3a</b>		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O ..... <b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? ..... <b>4a</b>		X
<b>b</b>	If "Yes," enter the name of the foreign country: <b>▶</b> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? ..... <b>5a</b>		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? ..... <b>5b</b>		X
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? ..... <b>5c</b>		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? ..... <b>6a</b>		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? ..... <b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? ..... <b>7a</b>		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? ..... <b>7b</b>		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? ..... <b>7c</b>		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year ..... <b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ..... <b>7e</b>		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ..... <b>7f</b>		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? ..... <b>7g</b>		X
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? ..... <b>7h</b>		X
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? ..... <b>8</b>		
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? ..... <b>9a</b>		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? ..... <b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter: N/A		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 ..... <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter: N/A		
<b>a</b>	Gross income from members or shareholders ..... <b>11a</b>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? ..... <b>12a</b>		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... N/A ..... <b>12b</b>		

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body .....		
<b>1b</b> Enter the number of voting members that are independent .....		
<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 or trustees, or key employees to a management company or other person? .....	X	
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? .....		X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? .....		X
<b>6</b> Does the organization have members or stockholders? .....		X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? .....	X	
<b>7b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? .....		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>9a</b> Does the organization have local chapters, branches, or affiliates? .....		X
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? .....		
<b>10</b> Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 .....	X	
<b>11</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O .....		X

**Section B. Policies**

	Yes	No
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 .....	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....		X
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done .....		X
<b>13</b> Does the organization have a written whistleblower policy? .....	X	
<b>14</b> Does 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
Describe the process in Schedule O. (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....	X	
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? .....	X	

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►  
 SONJA SPOWART AND DEANNA DONOGHUE - 916-371-4691  
 3100 BEACON BLVD, WEST SACRAMENTO, CA 95691

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

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

Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(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			
PAULA S. CAMPBELL PRESIDENT	5.00	X		X			0.	22,688.	0.	
FRANK PUGH VICE PRESIDENT	5.00	X		X			0.	13,238.	0.	
PAUL H. CHATMAN ASSISTANT VICE PRESIDENT	5.00	X		X			0.	29,250.	0.	
SCOTT P. PLOTKIN BOARD MEMBER	5.00	X					0.	516,518.	45,815.	
JEFFREY A. VACA EXECUTIVE DIRECTOR	5.00	X					0.	148,656.	32,120.	
SUSAN C. RADER SECRETARY/TREASURER	1.00	X					0.	90,074.	19,984.	
LUDVINA GUZMAN ASSISTANT SECRETARY	1.00	X					0.	43,586.	13,197.	
DALE TOM ASSISTANT TREASURER	1.00	X					0.	150,364.	28,215.	



CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION

Form 990 (2008)

68-0371170 Page 9

Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns ..... 1a					
	b Membership dues ..... 1b					
	c Fundraising events ..... 1c					
	d Related organizations ..... 1d					
	e Government grants (contributions) ..... 1e					
	f All other contributions, gifts, grants, and similar amounts not included above ..... 1f					
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f					
Program Service Revenue	2 a DISTRICT SERVICES	Business Code				
		900099	1,602,821.	1,602,821.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		1,602,821.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		26,100.		26,100.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses	b			
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a	a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			1,628,921.	1,602,821.	0. 26,100.	

**CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION**

**Part IX Statement of Functional Expenses**

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	541,824.	541,824.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	89,327.	89,327.		
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	55,380.	55,380.		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	7,659.	7,659.		
9 Other employee benefits	6,874.	6,874.		
10 Payroll taxes	9,372.	9,372.		
11 Fees for services (non-employees):				
a Management				
b Legal	20,816.	20,816.		
c Accounting	4,200.	4,200.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	703,880.	703,880.		
12 Advertising and promotion	21,300.	21,300.		
13 Office expenses	8,442.	8,442.		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	7,348.	7,348.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,003.	6,003.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	8,800.	8,800.		
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a OVERHEAD APPLIED	77,921.	77,921.		
b MISCELLANEOUS	59,775.	59,775.		
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	1,628,921.	1,628,921.	0.	0.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	76,053.	1	183,567.
	2	Savings and temporary cash investments	4,509.	2	4,527.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	319,849.	4	454,724.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	520.	9	1,082.
	10a	Land, buildings, and equipment: cost basis		10a	
	b	Less: accumulated depreciation. Complete Part VI of Schedule D		10b	
	10c			10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	1,812.	13	1,812.
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	1,152,195.	15	1,083,268.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,554,938.	16	1,728,980.	
Liabilities	17	Accounts payable and accrued expenses	85,274.	17	145,621.
	18	Grants payable		18	
	19	Deferred revenue	10,225.	19	9,965.
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	502,682.	25	616,637.
	26	<b>Total liabilities.</b> Add lines 17 through 25	598,181.	26	772,223.
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets	956,757.	27	956,757.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances</b>	956,757.	33	956,757.
	34	<b>Total liabilities and net assets/fund balances</b>	1,554,938.	34	1,728,980.

**Part XI Financial Statements and Reporting**

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?		X
c If "Yes" to lines 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?		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits?		

**Schedule D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

**2008**

Open to Public Inspection

Name of the organization **CALIFORNIA SCHOOL BOARDS ASSOCIATION DISTRICT SERVICES CORPORATION**

Employer identification number  
**68-0371170**

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

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

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

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

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

Protection of natural habitat       Preservation of certified historic structure

Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06 .....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? .....

Yes  No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

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

a Revenues included in Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_







**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the U.S.**

OMB No. 1545-0047

2008

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.**

**Open to Public  
Inspection**

Name of the organization **CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION**

Employer identification number  
**68-0371170**

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

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

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

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ...

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CSBA FOUNDATION PO BOX 1660 SACRAMENTO, CA 95691	94-1623582	501(C)(3)	541,824.	0.			PROVIDE ADDITIONAL FUNDS FOR PROGRAM SERVICES

**2** Enter total number of section 501(c)(3) and government organizations ..... **1.**

**3** Enter total number of other organizations ..... **1.**

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) 2008**

CALIFORNIA SCHOOL BOARDS ASSOCIATION  
 DISTRICT SERVICES CORPORATION

**Part II** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
COPY					

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

SCHEDULE I, PART I, LINE 2: RECIPIENT IS A RELATED ORGANIZATION WITH A COMMON BOARD.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

**2008**

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization **CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION**

Employer identification number  
**68-0371170**

**Part I Questions Regarding Compensation**

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

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

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

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

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

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

**Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.**

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

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X



**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**

Open to Public Inspection

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION

Employer identification number  
68-0371170

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

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 DISTRICT AND COUNTY LEVELS. TO ACHIEVE THE MISSION, CSBA WILL BE THE LEADER IN PROVIDING 1) POLICY AND POLITICAL LEADERSHIP ON BEHALF OF CHILDREN AND STUDENTS; 2) COMPREHENSIVE SUPPORT FOR GOVERNANCE TEAMS, 3) DIRECT SERVICES TO DISTRICTS AND COUNTY OFFICES OF EDUCATION; AND 4) EDUCATION TO OUR COMMUNITIES ABOUT PUBLIC SCHOOLS AND SCHOOL BOARD LEADERSHIP (ADOPTED JUNE 29, 2008 BY THE BOARD OF DIRECTORS).

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

THE DISTRICT AND COUNTY LEVELS. TO ACHIEVE THE MISSION, CSBA WILL BE THE LEADER IN PROVIDING 1) POLICY AND POLITICAL LEADERSHIP ON BEHALF OF CHILDREN AND STUDENTS; 2) COMPREHENSIVE SUPPORT FOR GOVERNANCE TEAMS, 3) DIRECT SERVICES TO DISTRICTS AND COUNTY OFFICES OF EDUCATION; AND 4) EDUCATION TO OUR COMMUNITIES ABOUT PUBLIC SCHOOLS AND SCHOOL BOARD LEADERSHIP (ADOPTED JUNE 29, 2008 BY THE BOARD OF DIRECTORS).

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

THE MEDI-CAL SERVICES PROGRAM WAS INTRODUCED IN JUNE 1995 TO HELP DISTRICTS RECEIVE REIMBURSEMENT FOR MANY OF THE HEALTH SERVICES THAT THEY PROVIDE IN THE SCHOOL SETTING. THE MEDI-CAL SERVICES PROGRAM BECAME THE PRACTI-CAL PROGRAM ON FEBRUARY 5, 2004. THIS EXPANDED PARTNERSHIP (WHICH INCLUDES CSMG CONSULTING, SCHOOL BUSINESS SERVICES

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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OMB No. 1545-0047

**2008**

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Inspection

Name of the organization

CALIFORNIA SCHOOL BOARDS ASSOCIATION  
DISTRICT SERVICES CORPORATION

Employer identification number  
68-0371170

OF CALIFORNIA, AND LOU BARBER AND ASSOCIATES) ADDS MEDICAID ADMINISTRATIVE ACTIVITIES (MAA) SERVICES TO THE PROGRAM. MAA ALLOWS DISTRICTS TO OBTAIN REIMBURSEMENT FOR CERTAIN OUTREACH AND MEDICAL ADMINISTRATIVE ACTIVITIES.

THE TAX DEFERRED RETIREMENT SAVINGS PROGRAM IS A COMPREHENSIVE RETIREMENT PLANNING PROGRAM DESIGNED TO PROVIDE SCHOOL DISTRICT EMPLOYEES WITH SAFE AND SIMPLE OPTIONS.

MANDATE PREP PROVIDES COMPREHENSIVE AND PERSONALIZED SERVICE TO ENSURE MANDATE REIMBURSEMENT CLAIMS ARE FULLY COMPLIANT AND FILED ON TIME FOR RIGHTFUL REIMBURSEMENT. ALSO AVAILABLE IS SITESERV, A MANDATE PROGRAM THAT DIRECTLY ASSISTS LOCAL SCHOOL SITES. THE MANDATE PREP AND SITESERV PROGRAMS FEATURE A STRONG TEAM APPROACH INCLUDING HANDS-ON CLIENT SERVICE, TRAINING AND PLANNING, DATA TRACKING AND REPORTING, QUALITY ASSURANCE AND COMPLIANCE CHECKS, TEST CLAIM MONITORING, LIAISON WITH THE STATE CONTROLLER'S OFFICE AND THE COMMISSION ON STATE MANDATES, AN AUDIT SUPPORT SYSTEM AND A LIVE HELP DESK.

SPECIAL EDUCATION REVIEW DETERMINES WAYS TO REALLOCATE EXISTING RESOURCES WHILE MAINTAINING PROGRAM INTEGRITY. PROGRAM CONSULTANTS WORK DIRECTLY WITH SPECIAL EDUCATION PERSONNEL TO GATHER DOCUMENTATION, CONDUCT A THOROUGH OPERATIONS ANALYSIS, AND PROVIDE RESULTS AND RECOMMENDATIONS ALIGNED WITH EACH SCHOOL DISTRICT'S CORE VALUES.

THE GASB 45 SOLUTIONS PROGRAM SERVES AS A ONE-STOP SOLUTION FOR

**SCHEDULE O**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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OMB No. 1545-0047

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CALIFORNIA SCHOOL BOARDS ASSOCIATION  
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Employer identification number  
68-0371170

DISTRICTS TO COMPLY WITH GOVERNMENT ACCOUNTING STANDARD BOARD STATEMENT NO. 45. THIS ACCOUNTING STANDARD ISSUED IN JUNE 2004 REQUIRES DISTRICTS AND COUNTY OFFICES OF EDUCATION TO RECORD ITS OTHER POST-EMPLOYMENT BENEFITS AS AN EXPENSE AND OBLIGATION ON THEIR FINANCIAL STATEMENTS FOR THE FIRST TIME.

TELECOM AND UTILITY COST RECOVERY PROGRAM ANALYZES UTILITY AND TELECOM BILLS FOR OVER BILLING OF SERVICES. CSBA'S PROGRAM PARTNER SPECIALIZES IN RECOVERING OVERCHARGES FOR CLIENTS IN THE AREAS OF TELECOMMUNICATIONS, ELECTRICITY, NATURAL GAS, GARBAGE AND WATER/SEWER/STORM.

THE HAZMAT COMMUNICATIONS PROGRAM RELIEVES SCHOOL DISTRICTS OF THE BURDEN OF MAINTAINING THE TIME-CONSUMING AND OFTEN FRUSTRATING MATERIAL SAFETY DATA SHEETS THAT ARE REQUIRED BY THE ENVIRONMENTAL PROTECTION AGENCY.

IN THE CALIFORNIA PLAYGROUND SURFACING PROGRAM, CSBA HAS PARTNERED WITH THE NATIONAL SAFE SURFACING INITIATIVE TO PROVIDE QUALITY RUBBER SAFETY SURFACING FOR SCHOOL DISTRICT'S PLAYGROUNDS.

THE SARC SELECT PROGRAM PROVIDES DISTRICTS WITH AN OUTSIDE CONSULTANT FOR SCHOOL ACCOUNTABILITY REPORT CARD (SARC) PREPARATION. CSBA PARTNERS WITH AXIOM TO PROVIDE DISTRICTS WITH A VARIETY OF OPTIONS TO BEST MEET THEIR NEEDS FOR A SUCCESSFUL, COST EFFECTIVE SARC THAT COMPLIES WITH ALL STATE REQUIREMENTS.

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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DISTRICT SERVICES CORPORATION

Employer identification number  
68-0371170

THE PROPOSITION 39 BOND PERFORMANCE PROGRAM OFFERS A TEAM OF EXPERIENCED AND CERTIFIED ACCOUNTANTS, SCHOOL BUSINESS OFFICIALS, FACILITIES PLANNERS, AND CONSTRUCTION AND PROJECT MANAGERS TO ASSIST DISTRICTS IN PREPARING PROPOSITION 39 BOND PERFORMANCE AUDITS.

RECOVERYMAX HELPS DISTRICTS AND COUNTY OFFICES IDENTIFY SIGNIFICANT SAVINGS IN BENEFIT PLANS SUCH AS MEDICAL, DENTAL, VISION, LIFE AND DISABILITY INSURANCE.

FORM 990, PART VI, SECTION A, LINE 3: YES. CSBA MAINTAINS A CONTRACT WITH JKR, CONSULTING INC. (MARTIN TOKUNAGA, PRESIDENT) TO CO-ADMINISTER AND MAINTAIN PROGRAMS WITHIN THE CSBA DISTRICT SERVICES CORPORATION, AND MARKET AND ASSIST CSBA IN MARKETING SAID PROGRAMS. JKR CONSULTING, INC. ALSO SOLICITS NEW BUSINESS AGREEMENTS WITH ENTITIES SEEKING AFFILIATION WITH CSBA'S DISTRICT SERVICES CORPORATION AND ASSISTS CSBA IN DEVELOPING ITS RELATIONSHIPS WITH BUSINESS AFFILIATES AND MAINTAINING ITS BUSINESS AGREEMENTS WITH ITS CORPORATE PARTNERS.

FORM 990, PART VI, SECTION A, LINE 7A: CSBA DSC OFFICERS ROTATE BASED ON THE POSITION THEY ARE ELECTED TO BY CSBA AT THE DELEGATE ASSEMBLY. BOARD MEMBERS THROUGHOUT THE STATE WHOSE DISTRICTS AND/OR COUNTY OFFICES OF EDUCATION ARE MEMBERS OF CSBA, ELECT BOARD MEMBERS TO SERVE AS DELEGATES TO CSBA'S DELEGATE ASSEMBLY. THE DELEGATES THEN ELECT THE MEMBERS OF THE BOARD OF DIRECTORS AS WELL AS THE OFFICERS OF THE ASSOCIATION.

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**

Open to Public  
Inspection

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CALIFORNIA SCHOOL BOARDS ASSOCIATION  
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FORM 990, PART VI, SECTION A, LINE 8B: NO COMMITTEES

FORM 990, PART VI, SECTION A, LINE 10: THE 990 WILL BE REVIEWED PRIOR TO FILING. THE APPROPRIATE ASSOCIATION STAFF WILL REVIEW ALL DOCUMENTS PRIOR TO DISCUSSION AND REVIEW WITH THE AUDIT COMMITTEE, COMPENSATION REVIEW COMMITTEE, AND THE EXECUTIVE COMMITTEE MEMBERS.

FORM 990, PART VI, SECTION B, LINE 12C: THE PROCESS TO MONITOR AND ENFORCE COMPLIANCE WITH THIS POLICY HAS BEEN UNDER DISCUSSION. THIS PROCESS, WHEN FINALIZED, WILL COVER ALL CSBA STAFF, AND RELATED ENTITIES, AND MEMBERS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION REVIEW COMMITTEE IS COMPOSED OF THE CHAIR OF THE AUDIT COMMITTEE, A MEMBER OF THE AUDIT COMMITTEE, THE CHAIR OF THE BUDGET COMMITTEE, A MEMBER OF THE BUDGET COMMITTEE AND THE IMMEDIATE PAST PRESIDENT OF THE BOARD OF DIRECTORS. THEY REVIEW THE COMPENSATION FOR THE EXECUTIVE DIRECTOR OF CSBA. THE COMMITTEE MEETS TWICE A YEAR TO REVIEW THEIR PROTOCOL AND DATA ASSEMBLED THROUGH PURCHASED DATA (SALARY SOURCE, GUIDESTAR), VOLUNTARY DATA FROM LOCAL ASSOCIATIONS IN THE SACRAMENTO AREA WITH SIMILAR REVENUE AND EMPLOYEE BASE, DATA ASSEMBLED BY THE NATIONAL SCHOOL BOARDS ASSOCIATION, AND GENERAL DATA FROM FOR-PROFIT SACRAMENTO BASED ORGANIZATIONS. IN ADDITION, THE CHAIRS OF THIS COMMITTEE MEET WITH THE EXECUTIVE DIRECTOR TO DISCUSS COMPENSATION REQUESTS FOR THE NEXT YEAR AND CHANGES TO HIS CONTRACT. THE CHAIRS OF THIS COMMITTEE, ON BEHALF OF THE ENTIRE COMMITTEE, FORWARD A WRITTEN

RECOMMENDATION LETTER TO THE EXECUTIVE COMMITTEE FOR REVIEW. IN A CLOSED

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
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SESSION DURING THE SEPTEMBER BOARD OF DIRECTORS MEETING, THE RECOMMENDATION LETTER IS DISCUSSED WITH THE ENTIRE BOARD OF DIRECTORS AND A FINAL DECISION IS RENDERED. THIS PROCESS WAS LAST USED IN FISCAL YEAR 2008-09.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS ARE ON OUR ASSOCIATION WEBSITE. OTHER DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART IV, LINE 12 AND PART XI, LINE 2  
AUDITED FINANCIAL STATEMENTS

THE FINANCIAL STATEMENTS OF THE CALIFORNIA SCHOOL BOARDS DISTRICT SERVICES CORPORATION WERE AUDITED ON A CONSOLIDATED BASIS WITH CALIFORNIA SCHOOL BOARDS ASSOCIATION, CALIFORNIA SCHOOL BOARDS FINANCIAL CORPORATION AND CALIFORNIA SCHOOL BOARDS FOUNDATION IN ACCORDANCE WITH GAAP.





**Part V Transactions With Related Organizations**

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

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

	Yes	No
<b>a</b> Receipt of (i) interest (iii) royalties (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to other organization(s)	X	
<b>c</b> Gift, grant, or capital contribution from other organization(s)		X
<b>d</b> Loans or loan guarantees to or for other organization(s)		X
<b>e</b> Loans or loan guarantees by other organization(s)		X
<b>f</b> Sale of assets to other organization(s)		X
<b>g</b> Purchase of assets from other organization(s)		X
<b>h</b> Exchange of assets		X
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s)		X
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s)		X
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets	X	
<b>n</b> Sharing of paid employees	X	
<b>o</b> Reimbursement paid to other organization for expenses	X	
<b>p</b> Reimbursement paid by other organization for expenses		X
<b>q</b> Other transfer of cash or property to other organization(s)		X
<b>r</b> Other transfer of cash or property from other 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 other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

