

2010 California Exempt Organization Annual Information Return

199

Calendar Year 2010 or fiscal year beginning month day year, and ending month day year.

A First Return Filed? B Type of organization Exempt under Section 23701 e (insert letter) IRC Section 4947(a)(1) trust

Corporation/Organization Name CALIFORNIA ASSOCIATION OF WORKPLACE INVESTIGATORS, INC. CORP # FEIN

Address 770 L STREET, SUITE 950

City SACRAMENTO State CA ZIP Code 95814

C Amended Return? D Are you a subordinate/affiliate in a group exemption? E Final return? F Check the box if the organization filed the following federal forms or schedule: G If organization is exempt under R&TC Section 23701d and is exclusively religious, educational, or charitable, and is supported primarily (50% or more) by public contributions, check box. See General Instruction F. No filing fee is required. H Accounting method used (1) Cash (2) Accrual (3) Other I If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? J Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? K Is the organization exempt under R&TC Section 23701g? L Is the organization under audit by the IRS or has the IRS audited in a prior year? M Is the organization a Limited Liability Company? N Did the organization file Form 100 or Form 109 to report taxable income?

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Table with 15 rows for Receipts and Revenues, Expenses, and Filing Fee. Columns include line number, description, and amount.

Sign Here: 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 taxpayer) is based on all information of which preparer has any knowledge. Signature of officer: Executive Director, Date: 04/28/2011, Telephone: (916) 760-2442. Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Firm's name (or yours, if self-employed) and address, FEIN, Telephone.

May the FTB discuss this return with the preparer shown above? See instructions Yes No

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	●	1		00
	2 Interest	●	2		00
	3 Dividends	●	3		00
	4 Gross rents	●	4		00
	5 Gross royalties	●	5		00
	6 Gross amount received from sale of assets (See Instructions)	●	6		00
	7 Other income. Attach schedule	●	7		00
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8		
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9		00
	10 Disbursements to or for members	●	10		00
	11 Compensation of officers, directors, and trustees. Attach schedule	●	11		00
	12 Other salaries and wages	●	12		00
	13 Interest	●	13		00
	14 Taxes	●	14		00
	15 Rents	●	15		00
	16 Depreciation and depletion (See instructions)	●	16		00
	17 Other. Attach schedule	●	17		00
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18		

Schedule L Balance Sheets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		25,667	●	46,642
2 Net accounts receivable		0	●	0
3 Net notes receivable. Attach schedule		0	●	0
4 Inventories		0	●	0
5 Federal and state government obligations		0	●	0
6 Investments in other bonds. Attach schedule		0	●	0
7 Investments in stock. Attach schedule		0	●	0
8 Mortgage loans (number of loans <u>0</u>)		0	●	0
9 Other investments. Attach schedule		0	●	0
10 a Depreciable assets	0		0	
b Less accumulated depreciation	(0)	0	(0)	0
11 Land		0	●	0
12 Other assets. Attach schedule		0	●	0
13 Total assets		25,667		46,642
Liabilities and net worth				
14 Accounts payable		0	●	0
15 Contributions, gifts, or grants payable		0	●	0
16 Bonds and notes payable. Attach schedule		0	●	0
17 Mortgages payable		0	●	0
18 Other liabilities. Attach schedule		0		0
19 Capital stock or principle fund		0	●	0
20 Paid-in or capital surplus. Attach reconciliation		0	●	0
21 Retained earnings or income fund		0	●	0
22 Total liabilities and net worth		25,667		46,642

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1 Net income per books	●	21,075	7 Income recorded on books this year not included in this return. Attach schedule	●	0
2 Federal income tax	●	0	8 Deductions in this return not charged against book income this year. Attach schedule	●	0
3 Excess of capital losses over capital gains	●	0	9 Total. Add line 7 and line 8		0
4 Income not recorded on books this year. Attach schedule	●	0	10 Net income per return. Subtract line 9 from line 6		21,075
5 Expenses recorded on books this year not deducted in this return. Attach schedule	●	0			
6 Total. Add line 1 through line 5		21,075			

Short Form Return of Organization Exempt From Income Tax

2010

Department of the Treasury
Internal Revenue Service

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

- ▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning 01/01, 2010, and ending 12/31, 2010

<p>B Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p>C Name of organization CALIFORNIA ASSOCIATION OF WORKPLACE INVESTIGATORS INC</p> <p>Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 770 L Street Suite 950</p> <p>City or town, state or country, and ZIP + 4 Sacramento, CA 95814</p>	<p>D Employer identification number 27-0870964</p> <p>E Telephone number 916-760-2442</p> <p>F Group Exemption Number ▶</p>
<p>G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____</p>		<p>H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</p>
<p>I Website: ▶ <u>www.caowi.org</u></p>		
<p>J Tax-exempt status (check only one) – <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>6</u>) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **129,623**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	0
	2 Program service revenue including government fees and contracts	2	78,123
	3 Membership dues and assessments	3	51,500
	4 Investment income	4	0
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
	b Gross income from fundraising events (not including \$ <u>0</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0
c Less: direct expenses from gaming and fundraising events	6c	0	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a	0	
b Less: cost of goods sold	7b	0	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	129,623	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	0
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	32,797
	13 Professional fees and other payments to independent contractors	13	3,600
	14 Occupancy, rent, utilities, and maintenance	14	998
	15 Printing, publications, postage, and shipping	15	9,275
	16 Other expenses (describe in Schedule O)	16	61,878
17 Total expenses. Add lines 10 through 16 ▶	17	108,548	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	21,075
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	25,567
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	46,642

Part II Balance Sheets. (see the instructions for Part II.)
 Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	25,567	22 46,642
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	25,567	25 46,642
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	25,567	27 46,642

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)
 Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Promote and enhance workplace investigations in California
 Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
 (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 <u>Membership. Conducted outreach to constituent groups to obtain members, and found ways for members to integrate into and work with the organization. Developed a plan to obtain and maintain members, including</u> (Continued on Schedule O, Statement 1) (Grants \$ _____) <input type="checkbox"/> If this amount includes foreign grants, check here	28a	10,000
29 <u>Education. Conducted education and training programs, including two regional training programs in June 2010 and large annual conference in November 2010. Investigated other forms of training including webinars,</u> (Continued on Schedule O, Statement 2) (Grants \$ _____) <input type="checkbox"/> If this amount includes foreign grants, check here	29a	33,200
30 <u>Communications. Coordinated publicity to public, communicated with members, maintained and updated website, printed advertising materials. Produced announcements about the organization, provided copy for</u> (Continued on Schedule O, Statement 3) (Grants \$ _____) <input type="checkbox"/> If this amount includes foreign grants, check here	30a	11,335
31 <u>Other program services (describe in Schedule O)</u> (Grants \$ _____) <input type="checkbox"/> If this amount includes foreign grants, check here	31a	3,988
32 Total program service expenses (add lines 28a through 31a)	32	58,523

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)
 Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Amy Oppenheimer 770 L Street Suite 950, Sacramento, CA 95814	President, 20	0	0	0
Cynthia Remmers 770 L Street Suite 950, Sacramento, CA 95814	Vice President, 5	0	0	0
Sue Ann Van Dermeyden 770 L Street Suite 950, Sacramento, CA 95814	Secretary, 5	0	0	0
Walter Cochran-Bond 770 L Street Suite 950, Sacramento, CA 95814	Treasurer, 5	0	0	0
Barry Chersky 770 L Street Suite 950, Sacramento, CA 95814	Assistant Secretary, 3	0	0	0
Marilou F Mirkovich 770 L Street Suite 950, Sacramento, CA 95814	Assistant Treasurer, 3	0	0	0
Vida L Thomas 770 L Street Suite 950, Sacramento, CA 95814	Director, 2	0	0	0
Nancy Bornn 770 L Street Suite 950, Sacramento, CA 95814	Director, 2	0	0	0
John Lohse 770 L Street Suite 950, Sacramento, CA 95814	Director, 2	0	0	0
Mary Egan PO Box 561, Wilton, CA 95693	Director, 2	0	0	0
Pamela L Hemminger 770 L Street Suite 950, Sacramento, CA 95814	Director, 2	0	0	0
James Cawood 770 L Street Suite 950, Sacramento, CA 95814	Director, 2	0	0	0
(Continued on Schedule O, Statement 5)				

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		<input checked="" type="checkbox"/>
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		<input checked="" type="checkbox"/>
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		<input checked="" type="checkbox"/>
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		<input checked="" type="checkbox"/>
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	<input checked="" type="checkbox"/>
41	List the states with which a copy of this return is filed. ▶ <u>CA</u>		
42a	The organization's books are in care of ▶ <u>Stephen P Angelides</u> Telephone no. ▶ <u>916-760-2442</u> Located at ▶ <u>770 L Street Suite 950, Sacramento, CA 95814</u> ZIP + 4 ▶ <u>95814</u>		
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)?	42b	<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	<input checked="" type="checkbox"/>
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	<input checked="" type="checkbox"/>
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	<input checked="" type="checkbox"/>
c	Did the organization receive any payments for indoor tanning services during the year?	44c	<input checked="" type="checkbox"/>
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		✓
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		✓

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a Did the organization make any transfers to an exempt non-charitable related organization?		
b If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

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

Sign Here

Signature of officer _____ Date _____

Stephen Angelides, Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name _____ Firm's EIN _____

Firm's address _____ Phone no. _____

May the IRS discuss this return with the preparer shown above? See instructions Yes No

First Program Service Accomplishments Description

Description

providing information for the website on member benefits. Implemented and operated local circle of colleagues program. Attended two trade shows to promote organization and membership and obtain contact information of potential members. Advertised extensively to potential members.

Second Program Service Accomplishments Description

Description

intensives on how to do investigations and other topics. Planned annual conference and training seminars and webinars for 2011

Third Program Service Accomplishments Description

Description

website, and produced a postcard to be distributed to the public, along with a distribution plan. Worked closely with Membership Committee and Executive Committee to develop communications and respond to inquiries about the organization.

Other Program Service Accomplishments

Description	Grants And Allocations	Includes Foreign Grants	Program Service Expenses
Best Practices. Planned and conducted a series of regional Best Practices workshops in February and March 2010.	0		1,988
Publications. Wrote, edited, and prepared to publish the CAOWI Quarterly newsletter in January 2010 related to the work workplace investigators do. Produced electronic updates about the organization's work.	0		2,000
Legislation. Reviewed legislation relevant to workplace investigators. Educated members about the impacts of legislation on the work that workplace investigators do. Determined whether changes in legislation were desirable.	0		0
Certification. Conducted initial research regarding a possible certification program for workplace investigators and made an initial report back to the Board of Directors on the feasibility and desirability of such a program.	0		0
Ethics. Established Ethics Committee to research and analyze ethical issues facing workplace investigators. Developed training program on ethical issues for attorneys performing workplace investigations which was presented at November 2010 annual conference.	0		0
Total:			3,988

Officers, Directors, Trustees and Key Employees Compensation

		Title and Hours	Compensation	Benefits	Expense
Name	Debra L Reilly	Director 2	0	0	0
Address	770 L Street Suite 950 Sacramento, CA 95814				
Name	Jody Shipper	Director 2	0	0	0
Address	770 L Street Suite 950 Sacramento, CA 95814				
Name	Martha Wood	Director 2	0	0	0
Address	770 L Street Suite 950 Sacramento, CA 95814				
Name	Stephen P Angelides	Executive Director 20	36,000	0	0
Address	770 L Street Suite 950 Sacramento, CA 95814				
Total:			36,000	0	0