

Women Lawyers Association of Michigan
Balance Sheet
As of March 31, 2015

	Mar 31, 15	Mar 31, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
110 PNC Operating Account	64,224.61	56,230.99	7,993.62
Total Checking/Savings	64,224.61	56,230.99	7,993.62
Other Current Assets			
190 Prepaid Expenses	0.00	100.70	-100.70
Undeposited Funds	0.00	-845.00	845.00
Total Other Current Assets	0.00	-744.30	744.30
Total Current Assets	64,224.61	55,486.69	8,737.92
TOTAL ASSETS	64,224.61	55,486.69	8,737.92
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
200 Accounts Payable	1,556.25	0.00	1,556.25
Total Accounts Payable	1,556.25	0.00	1,556.25
Other Current Liabilities			
250 Payable to Foundation	250.00	-285.73	535.73
280 Region Funds Held in Escrow			
280.90 WLAM Cooley Grand Rapids	451.18	451.18	0.00
Total 280 Region Funds Held in Escrow	451.18	451.18	0.00
Total Other Current Liabilities	701.18	165.45	535.73
Total Current Liabilities	2,257.43	165.45	2,091.98
Total Liabilities	2,257.43	165.45	2,091.98
Equity			
300 Opening Balance Equity	32,017.28	32,017.28	0.00
380 Unrestricted Net Assets	26,338.67	23,185.42	3,153.25
Net Income	3,611.23	118.54	3,492.69
Total Equity	61,967.18	55,321.24	6,645.94
TOTAL LIABILITIES & EQUITY	64,224.61	55,486.69	8,737.92

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Income						
640 Dues						
640.10 Sustaining Member						
640.11 Sustaining - State	1,462.50	1,462.50				
640.15 Sustaining - Region	487.50	487.50				
640.10 Sustaining Member - Other	0.00	0.00	2,437.50	-2,437.50	0.0%	9,750.00
Total 640.10 Sustaining Member	<u>1,950.00</u>	<u>1,950.00</u>	<u>2,437.50</u>	<u>-487.50</u>	<u>80.0%</u>	<u>9,750.00</u>
640.20 Attorney 5+ Years						
640.21 Attorney 5+ - State	3,450.00	3,450.00				
640.25 Attorney 5+ - Region	1,250.00	1,250.00				
640.20 Attorney 5+ Years - Other	0.00	0.00	6,249.99	-6,249.99	0.0%	25,000.00
Total 640.20 Attorney 5+ Years	<u>4,700.00</u>	<u>4,700.00</u>	<u>6,249.99</u>	<u>-1,549.99</u>	<u>75.2%</u>	<u>25,000.00</u>
640.30 Attorney 1-5 Years						
640.31 Attorney 1-5 - State	1,312.50	1,312.50				
640.35 Attorney 1-5 - Region	437.50	437.50				
640.30 Attorney 1-5 Years - Other	0.00	0.00	1,299.99	-1,299.99	0.0%	5,200.00
Total 640.30 Attorney 1-5 Years	<u>1,750.00</u>	<u>1,750.00</u>	<u>1,299.99</u>	<u>450.01</u>	<u>134.62%</u>	<u>5,200.00</u>
640.40 Law Student						
640.41 Law Student - State	75.00	75.00				
640.45 Law Student - Region	25.00	25.00				
640.40 Law Student - Other	0.00	0.00	750.00	-750.00	0.0%	3,000.00
Total 640.40 Law Student	<u>100.00</u>	<u>100.00</u>	<u>750.00</u>	<u>-650.00</u>	<u>13.33%</u>	<u>3,000.00</u>
640.50 Attorney Admittee						
640.51 Attorney Admittee -State	56.25	56.25				
640.55 Atty Admittee - Region	18.75	18.75				
640.50 Attorney Admittee - Other	0.00	0.00				
Total 640.50 Attorney Admittee	<u>75.00</u>	<u>75.00</u>				

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
640.60 Attorney Retiree						
640.61 Attorney Retiree - State	37.50	37.50				
640.65 Atty Retiree - Region	12.50	12.50				
640.60 Attorney Retiree - Other	0.00	0.00	50.01	-50.01	0.0%	200.00
Total 640.60 Attorney Retiree	<u>50.00</u>	<u>50.00</u>	<u>50.01</u>	<u>-0.01</u>	<u>99.98%</u>	<u>200.00</u>
640.70 New (Incentive)						
640.71 New (incentive)-State	0.00	0.00				
640.75 - New (Extra Region)	0.00	0.00				
640.70 New (Incentive) - Other	0.00	0.00	112.50	-112.50	0.0%	450.00
Total 640.70 New (Incentive)	<u>0.00</u>	<u>0.00</u>	<u>112.50</u>	<u>-112.50</u>	<u>0.0%</u>	<u>450.00</u>
640.80 Associate Member						
640.81 Associate Member - State	0.00	0.00				
640.85 Associate - Region	0.00	0.00				
640.80 Associate Member - Other	0.00	0.00				
Total 640.80 Associate Member	<u>0.00</u>	<u>0.00</u>				
640.90 Paralegal						
640.91 Paralegal - State	120.00	120.00				
640.95 Paralegal - Region	40.00	40.00				
640.90 Paralegal - Other	0.00	0.00	30.00	-30.00	0.0%	120.00
Total 640.90 Paralegal	<u>160.00</u>	<u>160.00</u>	<u>30.00</u>	<u>130.00</u>	<u>533.33%</u>	<u>120.00</u>
640.99 Attorneys In Transition						
640.99.01 Transition - State	0.00	0.00				
640.99.02 Transition - Region	0.00	0.00				
640.99 Attorneys In Transition - Other	50.00	50.00				
Total 640.99 Attorneys In Transition	<u>50.00</u>	<u>50.00</u>				
640 Dues - Other	<u>0.00</u>	<u>0.00</u>				

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Total 640 Dues	8,835.00	8,835.00	10,929.99	-2,094.99	80.83%	43,720.00
650 Advertising	0.00	0.00				
660 Interest Income	0.00	0.00				
680 Other Events/Activities						
680.10 Strategic Partnerships	0.00	0.00	249.99	-249.99	0.0%	1,000.00
680.20 Miss Rep. Film A2	0.00	0.00				
680.40 WLAM Apparel/Merchandise	10.00	10.00	24.99	-14.99	40.02%	100.00
680.50 State Event TBD	0.00	0.00	1,000.00	-1,000.00	0.0%	1,000.00
680 Other Events/Activities - Other	0.00	0.00				
Total 680 Other Events/Activities	<u>10.00</u>	<u>10.00</u>	<u>1,274.98</u>	<u>-1,264.98</u>	<u>0.78%</u>	<u>2,100.00</u>
690 Annual Meeting Revenue						
690.10 Registration - Members	0.00	0.00	0.00	0.00	0.0%	5,375.00
690.20 Registration - Non-Mbrs	0.00	0.00				
690.30 Sponsorships	7,625.00	7,625.00	0.00	7,625.00	100.0%	8,000.00
690.40 Registration - Students	0.00	0.00	0.00	0.00	0.0%	200.00
690.50 Luncheon	0.00	0.00	0.00	0.00	0.0%	150.00
690.60 Reception	0.00	0.00				
690 Annual Meeting Revenue - Other	0.00	0.00				
Total 690 Annual Meeting Revenue	<u>7,625.00</u>	<u>7,625.00</u>	<u>0.00</u>	<u>7,625.00</u>	<u>100.0%</u>	<u>13,725.00</u>
Total Income	16,470.00	16,470.00	12,204.97	4,265.03	134.95%	59,545.00
Cost of Goods Sold						
Cost of Goods Sold	0.00	0.00				
Total COGS	<u>0.00</u>	<u>0.00</u>				
Gross Profit	16,470.00	16,470.00	12,204.97	4,265.03	134.95%	59,545.00
Expense						
710 Board of Directors						

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
710.10 Board Meetings	0.00	0.00	12.51	-12.51	0.0%	50.00
710.20 Conference Calling	170.40	170.40	75.00	95.40	227.2%	300.00
710.30 President/Officers	0.00	0.00				
710.40 Directors/Officers Ins.	984.00	984.00	984.00	0.00	100.0%	984.00
710 Board of Directors - Other	0.00	0.00				
Total 710 Board of Directors	<u>1,154.40</u>	<u>1,154.40</u>	<u>1,071.51</u>	<u>82.89</u>	<u>107.74%</u>	<u>1,334.00</u>
720 Committee Expenses						
720.10 CREC	0.00	0.00				
720.20 Membership Committee						
720.20.3 Membership Mailings	0.00	0.00	75.00	-75.00	0.0%	300.00
720.20.5 Postage	0.00	0.00	50.01	-50.01	0.0%	200.00
720.20 Membership Committee - Other	0.00	0.00				
Total 720.20 Membership Committee	<u>0.00</u>	<u>0.00</u>	<u>125.01</u>	<u>-125.01</u>	<u>0.0%</u>	<u>500.00</u>
720 Committee Expenses - Other	50.00	50.00				
Total 720 Committee Expenses	<u>50.00</u>	<u>50.00</u>	<u>125.01</u>	<u>-75.01</u>	<u>40.0%</u>	<u>500.00</u>
730 Licenses and Fees	0.00	0.00	0.00	0.00	0.0%	20.00
740 Regions						
740.10 Region Dues	1,550.00	1,550.00	2,750.01	-1,200.01	56.36%	11,000.00
740.20 Special Project Funding	0.00	0.00	375.00	-375.00	0.0%	1,500.00
740.30 New Region Development	0.00	0.00	100.00	-100.00	0.0%	100.00
740 Regions - Other	0.00	0.00				
Total 740 Regions	<u>1,550.00</u>	<u>1,550.00</u>	<u>3,225.01</u>	<u>-1,675.01</u>	<u>48.06%</u>	<u>12,600.00</u>
750 Communications/Marketing						
750.10 Newsletter	0.00	0.00				
750.30 Services (Const.Contact)	0.00	0.00				
750.40 Print/Promotion Material	633.41	633.41	788.00	-154.59	80.38%	788.00
750.50 WLAM Logo Merchandise	0.00	0.00				
750 Communications/Marketing - Other	0.00	0.00				

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Total 750 Communications/Marketing	633.41	633.41	788.00	-154.59	80.38%	788.00
760 President Expenses	0.00	0.00	174.99	-174.99	0.0%	700.00
770 Member Benefits	0.00	0.00	75.00	-75.00	0.0%	300.00
780 Other Events/Activities						
780.20 MissRepresentation A2	0.00	0.00				
780.50 State Event TBD	1,088.05	1,088.05	1,000.00	88.05	108.81%	1,000.00
780 Other Events/Activities - Other	0.00	0.00				
Total 780 Other Events/Activities	1,088.05	1,088.05	1,000.00	88.05	108.81%	1,000.00
790 Annual Meeting						
790.01 Speakers	0.00	0.00	0.00	0.00	0.0%	1,500.00
790.10 Facility						
790.11 Audio/Visual	0.00	0.00	0.00	0.00	0.0%	700.00
790.12 Food & Beverage	0.00	0.00	0.00	0.00	0.0%	3,000.00
790.13 Room Rental	0.00	0.00	0.00	0.00	0.0%	2,050.00
790.14 Reception	0.00	0.00	0.00	0.00	0.0%	500.00
790.10 Facility - Other	0.00	0.00				
Total 790.10 Facility	0.00	0.00	0.00	0.00	0.0%	6,250.00
790.20 Awards						
790.20.1 President	0.00	0.00				
790.20.2 JLK	0.00	0.00	0.00	0.00	0.0%	300.00
790.20.3 Judge	0.00	0.00	0.00	0.00	0.0%	250.00
790.20.4 Region Member	0.00	0.00	0.00	0.00	0.0%	20.00
790.20 Awards - Other	0.00	0.00				
Total 790.20 Awards	0.00	0.00	0.00	0.00	0.0%	570.00
790.30 Leadership Training	0.00	0.00				
790.40 Conference Calls	0.00	0.00				
790.50 Meeting Materials/Signs						
790.50.01 Signs	0.00	0.00	0.00	0.00	0.0%	100.00

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
790.50.02 Program	0.00	0.00	0.00	0.00	0.0%	350.00
790.50.03 Materials	0.00	0.00	0.00	0.00	0.0%	428.00
790.50 Meeting Materials/Signs - Other	0.00	0.00				
Total 790.50 Meeting Materials/Signs	0.00	0.00	0.00	0.00	0.0%	878.00
790.60 Mail Services, Postage	0.00	0.00	350.00	-350.00	0.0%	350.00
790.80 Give-Aways/Gifts	0.00	0.00	0.00	0.00	0.0%	800.00
790.90 Promotion/Marketing	0.00	0.00	500.00	-500.00	0.0%	500.00
790 Annual Meeting - Other	0.00	0.00				
Total 790 Annual Meeting	0.00	0.00	850.00	-850.00	0.0%	10,848.00
800 Professional Fees						
800.10 Accounting Services	0.00	0.00	0.00	0.00	0.0%	800.00
800.20 Administrative Services	6,000.00	6,000.00	6,000.00	0.00	100.0%	24,000.00
800.30 Admin/Staff Travel	0.00	0.00	0.00	0.00	0.0%	100.00
800.40 Eval/Search Admin	0.00	0.00				
800.50 Other Administrative Exp	0.00	0.00				
800 Professional Fees - Other	0.00	0.00				
Total 800 Professional Fees	6,000.00	6,000.00	6,000.00	0.00	100.0%	24,900.00
810 Dues & Subscriptions						
810.10 NCWBA	300.00	300.00	175.00	125.00	171.43%	175.00
810.20 NAWL	0.00	0.00	125.00	-125.00	0.0%	125.00
810 Dues & Subscriptions - Other	0.00	0.00				
Total 810 Dues & Subscriptions	300.00	300.00	300.00	0.00	100.0%	300.00
820 Bank Fees	696.79	696.79	440.01	256.78	158.36%	1,760.00
830 Web Resources						
830.10 Website Hosting/Domain	44.85	44.85	58.74	-13.89	76.35%	235.00
830.20 Website Development	700.00	700.00	1,000.00	-300.00	70.0%	1,000.00
830.30 Salesforce	0.00	0.00	0.00	0.00	0.0%	1,100.00
830.40 Technical Support Svcs	550.00	550.00				

Women Lawyers Association of Michigan
Statement of Operations - Budget v. Actual
January through March 2015

	<u>Jan - Mar 15</u>	<u>Jan - Mar 15</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
830 Web Resources - Other	0.00	0.00	219.99	-219.99	0.0%	880.00
Total 830 Web Resources	1,294.85	1,294.85	1,278.73	16.12	101.26%	3,215.00
840 Office Supplies						
840.10 Copies	13.40	13.40	12.51	0.89	107.11%	50.00
840.20 Stationery/Envelopes	0.00	0.00				
840.30 Labels	0.20	0.20				
840 Office Supplies - Other	0.00	0.00	75.00	-75.00	0.0%	300.00
Total 840 Office Supplies	13.60	13.60	87.51	-73.91	15.54%	350.00
850 Postage	19.68	19.68	37.50	-17.82	52.48%	150.00
860 Telephone	57.99	57.99	182.49	-124.50	31.78%	730.00
870 Printing	0.00	0.00	12.51	-12.51	0.0%	50.00
890 Charitable Contributions	0.00	0.00				
900 Prior Year Expenses (2011)	0.00	0.00				
Total Expense	12,858.77	12,858.77	15,648.27	-2,789.50	82.17%	59,545.00
Net Income	<u>3,611.23</u>	<u>3,611.23</u>	<u>-3,443.30</u>	<u>7,054.53</u>	<u>-104.88%</u>	<u>0.00</u>

6:01 PM

06/18/15

Women Lawyers Association of Michigan
A/R Aging Summary
As of March 31, 2015

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

6:02 PM

06/18/15

Women Lawyers Association of Michigan
A/P Aging Summary
As of March 31, 2015

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
WLAM Cooley Law Lansing Region	0.00	0.00	0.00	0.00	6.25	6.25
WLAM Great Lakes Bay Area Region	0.00	125.00	0.00	0.00	0.00	125.00
WLAM Macomb Region	0.00	93.75	0.00	0.00	0.00	93.75
WLAM Mid-Michigan Region	0.00	112.50	0.00	0.00	0.00	112.50
WLAM Oakland Region	0.00	462.50	0.00	0.00	0.00	462.50
WLAM Washtenaw Region	0.00	200.00	0.00	0.00	0.00	200.00
WLAM Wayne Region	0.00	406.25	0.00	0.00	0.00	406.25
WLAM Western Region	0.00	150.00	0.00	0.00	0.00	150.00
TOTAL	<u>0.00</u>	<u>1,550.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6.25</u>	<u>1,556.25</u>

WLAM Regions
Balance Sheet
 As of March 31, 2015

	<u>Mar 31, 15</u>	<u>Mar 31, 14</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Cooley Auburn Hills	569.11	569.11	0.00
Cooley Grand Rapids	437.42	437.42	0.00
Cooley Lansing	826.27	755.77	70.50
Great Lakes Bay	789.07	835.13	-46.06
Macomb	3,102.28	4,358.68	-1,256.40
Mid Michigan	8,077.26	7,541.91	535.35
Oakland	5,121.51	7,393.42	-2,271.91
Washtenaw	3,354.98	2,346.09	1,008.89
Wayne	6,774.56	6,131.10	643.46
Western	5,538.62	5,538.32	0.30
Total Checking/Savings	<u>34,591.08</u>	<u>35,906.95</u>	<u>-1,315.87</u>
Total Current Assets	<u>34,591.08</u>	<u>35,906.95</u>	<u>-1,315.87</u>
TOTAL ASSETS	<u>34,591.08</u>	<u>35,906.95</u>	<u>-1,315.87</u>
LIABILITIES & EQUITY			
Equity			
Opening Balance Equity	32,464.61	32,464.61	0.00
Unrestricted Net Assets	6,081.82	2,753.49	3,328.33
Net Income	-3,955.35	688.85	-4,644.20
Total Equity	<u>34,591.08</u>	<u>35,906.95</u>	<u>-1,315.87</u>
TOTAL LIABILITIES & EQUITY	<u>34,591.08</u>	<u>35,906.95</u>	<u>-1,315.87</u>

WLAM Regions
Statement of Operations by Class
January through March 2015

	<u>Macomb</u>	<u>Mid Michigan</u>	<u>Oakland</u>	<u>Washtenaw</u>	<u>Wayne</u>	<u>Western</u>	<u>TOTAL</u>
Income							
Fundraising Activities	0.00	0.00	2,059.00	520.00	0.00	0.00	2,579.00
Investment Income - Interest	0.00	0.00	0.00	0.17	0.00	0.00	0.17
Membership Meeting Income	0.00	3,130.00	0.00	0.00	1,110.00	535.00	4,775.00
Other Income	0.00	0.00	680.00	5.00	100.00	50.00	835.00
Total Income	<u>0.00</u>	<u>3,130.00</u>	<u>2,739.00</u>	<u>525.17</u>	<u>1,210.00</u>	<u>585.00</u>	<u>8,189.17</u>
Expense							
Bank Charges	0.00	0.00	3.00	0.00	0.00	0.00	3.00
Board Meetings	0.00	0.00	0.00	0.00	95.42	0.00	95.42
Donate-Sponsor not charitable	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Donations - Charitable	0.00	0.00	0.00	0.00	0.00	300.00	300.00
Fundraising Expenses	0.00	0.00	1,159.88	0.00	0.00	0.00	1,159.88
Gifts & Contributions	0.00	0.00	0.00	126.09	0.00	0.00	126.09
Membership Meeting Expense	539.36	2,247.12	1,046.50	0.00	1,080.00	508.19	5,421.17
Office Supplies	0.00	83.95	0.00	0.00	0.00	0.00	83.95
Other Expense	0.00	0.00	1,735.01	0.00	100.00	0.00	1,835.01
Scholarship	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Website	0.00	0.00	120.00	0.00	0.00	0.00	120.00
Total Expense	<u>539.36</u>	<u>3,331.07</u>	<u>6,064.39</u>	<u>126.09</u>	<u>1,275.42</u>	<u>808.19</u>	<u>12,144.52</u>
Net Income	<u><u>-539.36</u></u>	<u><u>-201.07</u></u>	<u><u>-3,325.39</u></u>	<u><u>399.08</u></u>	<u><u>-65.42</u></u>	<u><u>-223.19</u></u>	<u><u>-3,955.35</u></u>