

PROBATE AND ESTATE PLANNING COUNCIL
Treasurer's Report
March 24, 2018

Income/Expense Report

A financial report is attached showing revenue and expenses from October 1, 2017 through February 28, 2018.

Section Membership

Attached is a Membership Update for the Probate & Estate Planning Section of the SBM, as of February 28, 2018. Active Attorney membership in the Section decreased by 67. The Director of Finance & Administration advises that a seasonal decrease typically occurs in February/March, "due to members who are suspended for nonpayment of State Bar dues if they are also members of sections," and also "due to members who are dropped from your section membership because they did not renew their section dues."

Expense Reimbursement Requests

- For instructions or forms, use www.michbar.org/sections/hom and scroll down to Section Leadership, and then Section Treasurer Information and click on [Expense Reimbursement Form](#) | [Instructions](#).
- Alternately, use the attached Expense Reimbursement Form.
- Email completed forms to dskidmore@wnj.com or provide paper copies in person or by mail.

David Skidmore, Treasurer
Probate and Estate Planning Section

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02/12/18

State Bar of Michigan
 Probate and Estate Planning Section
 For the Four Months Ending January 31, 2018

	<u>Current Activity January 2018</u>	<u>Year To Date January 2018</u>	<u>Year to Date January 2017</u>
Revenue:			
1-7-99-775-1050 Probate/Estate Planning Dues	3,360.00	112,315.00	111,440.00
1-7-99-775-1055 Probate/Estate Stud/Affil Dues	35.00	840.00	875.00
1-7-99-775-1330 Subscription to Newsletter		35.00	
1-7-99-775-1470 Publishing Agreement Account			325.00
1-7-99-775-1755 Pamphlet Sales Revenue			1,684.75
Total Revenue	<u>3,395.00</u>	<u>113,190.00</u>	<u>114,324.75</u>
Expenses:			
1-9-99-775-1127 Multi-Section Lobbying Group	5,000.00	12,500.00	12,500.00
1-9-99-775-1145 ListServ	150.00	300.00	300.00
1-9-99-775-1276 Meetings	1,268.98	11,333.42	15,997.26
1-9-99-775-1283 Seminars	6,000.00	6,000.00	4,000.00
1-9-99-775-1493 Travel	139.10	4,560.06	8,850.01
1-9-99-775-1528 Telephone	190.50	507.60	201.87
1-9-99-775-1822 Litigation-Amicus Curiae Brief		15,000.00	
1-9-99-775-1833 Newsletter	75.00	75.00	
1-9-99-775-1861 Printing			38.70
1-9-99-775-1868 Postage			1.36
Total Expenses	<u>12,823.58</u>	<u>50,276.08</u>	<u>41,889.20</u>
Net Income	(9,428.58)	62,913.92	72,435.55
Beginning Fund Balance:			
1-5-00-775-0001 Fund Bal-Probate/Estate Plan		<u>222,338.06</u>	<u>224,191.74</u>
Total Beginning Fund Balance		<u>222,338.06</u>	<u>224,191.74</u>
Ending Fund Balance		285,251.98	296,627.29

03/12/18

State Bar of Michigan
 Probate and Estate Planning Section
 For the Five Months Ending February 28, 2018

	<u>Current Activity February 2018</u>	<u>Year To Date February 2018</u>	<u>Year to Date February 2017</u>
Revenue:			
1-7-99-775-1050 Probate/Estate Planning Dues	875.00	113,190.00	112,700.00
1-7-99-775-1055 Probate/Estate Stud/Affil Dues		840.00	910.00
1-7-99-775-1330 Subscription to Newsletter		35.00	
1-7-99-775-1470 Publishing Agreement Account			325.00
1-7-99-775-1755 Pamphlet Sales Revenue			1,684.75
Total Revenue	<u>875.00</u>	<u>114,065.00</u>	<u>115,619.75</u>
Expenses:			
1-9-99-775-1127 Multi-Section Lobbying Group		12,500.00	15,000.00
1-9-99-775-1145 ListServ		300.00	375.00
1-9-99-775-1276 Meetings	1,142.00	12,475.42	20,019.42
1-9-99-775-1283 Seminars		6,000.00	4,000.00
1-9-99-775-1493 Travel	1,758.67	6,318.73	10,272.22
1-9-99-775-1528 Telephone	60.98	568.58	373.36
1-9-99-775-1549 Books & Subscriptions	750.00	750.00	
1-9-99-775-1822 Litigation-Amicus Curiae Brief	27,942.51	42,942.51	
1-9-99-775-1833 Newsletter	4,000.00	4,075.00	4,075.00
1-9-99-775-1861 Printing			38.70
1-9-99-775-1868 Postage			1.36
Total Expenses	<u>35,654.16</u>	<u>85,930.24</u>	<u>54,155.06</u>
Net Income	(34,779.16)	28,134.76	61,464.69
Beginning Fund Balance:			
1-5-00-775-0001 Fund Bal-Probate/Estate Plan		222,338.06	224,191.74
Total Beginning Fund Balance		<u>222,338.06</u>	<u>224,191.74</u>
Ending Fund Balance		250,472.82	285,656.43



Probate & Estate Planning Section

Membership Update

As of February 28, 2018

***Total Current Section Membership: 3445**

Membership by Member Type:	Current	End of Last FY	Annual Increase (Decrease)
Attorney, Active (ATA Only)	3,358	3,425	(67)
Attorney (All others)	19	17	2
Affiliate (LASST and LADM)	25	26	(1)
Law Student (LS)	41	68	(27)
Non Members (NON)	2	2	0
 Total	 3,445	 3,538	 (93)

****Membership by Dues Type:**

Paid	3,259	3,263	(4)
Free	186	273	(87)

* Membership numbers fluctuate during certain months due to the following reasons:

Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.
New dues pmts.	New admits & dues pmts.	New admits		Non-pmt. Suspension	Non-renewal removal		New admits	New admits			Free m'ships expire

** Add paid plus discounted dues type to equal revenue from Section Dues (-1050) and Law Student/Affil Dues (-1055).



306 Townsend St., Lansing MI 48933-2012, (800) 968-1442

Section Expense Reimbursement Form

Staple receipts to back of form as required. For electronic transmittal, scan and PDF receipts and send with form by e-mail. Policies and procedures on reverse side.

Payee Name _____
 Street _____
 City _____
 State _____ Zip Code _____
 E-Mail _____
 Phone _____
 Section **Select your section**

Please provide account no. _____

 Amount Total **\$ 0.00**

Date	Description & Purpose (Note start and end point for mileage)	Mileage		Lodging/Other Travel	Meals (Self + attach list of guests)	Miscellaneous (i.e. copying, phone, etc.)	Total
		Rate	Mileage Reimbursement				
		.545	0				\$ 0.00
		.545	0				\$ 0.00
		.545	0				\$ 0.00
		.545	0				\$ 0.00
		.545	0				\$ 0.00
		.545	0				\$ 0.00
		.545	0				\$ 0.00

GrandTotal **\$ 0.00**

Reset Form
Print

I certify that the reported expense was actually incurred while performing my duties for the State Bar of Michigan as _____

Date _____ Title _____
 Date _____ Title _____
 Signature _____ Approved by (Signature) _____

STATE BAR OF MICHIGAN

Section Expense Reimbursement Policies and Procedures

General Policies

1. Requests for reimbursement of individual expenses should be submitted as soon as practical after being incurred, but not to exceed 45 days. However, at the end of the fiscal year, any remaining expense reimbursement requests for the fiscal year just ended must be submitted by the 3rd workday in October. The State Bar reserves the right to deny a reimbursement request that is untimely or where the State Bar's ability to verify an expense has been compromised due to any delay. Expense reimbursement forms, along with instructions for completing and transmitting expense reimbursement forms, are found on the State Bar of Michigan website at: <http://michbar.org/programs/forms>

2. All out of pocket expenses must be itemized. Each reimbursed expense must be clearly described and the business purpose indicated.

3. Reimbursement in all instances is limited to reasonable and necessary expenses.

4. Detailed receipts are recommended for all expenses but required for expenses over \$25.

5. An itemized receipt is required before reimbursement will be made for any meal. The reimbursement request must identify whether the meal is a breakfast, lunch or dinner. If the receipt covers more than one person, the reimbursement request must identify the names of all those in attendance for whom reimbursement is claimed, and the business purpose of the meal. If the receipt includes charges for guests for whom reimbursement is not claimed, the guests need not be identified by name, but their presence and number should be noted. Reimbursed meals while traveling (except group meals) are taxable if no overnight stay is required.

For subsidized sections (Young Lawyers Section, Master Lawyers Section, and Judicial Section) the presumptive limits on meal reimbursement are the per diem amounts published on the State of Michigan Department of Technology, Management and Budget's website at http://www.michigan.gov/dtmb/0,5552,7-150-9141_13132---,00.html referencing Travel Rates and Select Cities for the current fiscal year. This policy applies to each individual meal - breakfast, lunch and/or dinner. Meal reimbursements exceeding the per diem amounts due to special circumstances must be approved by the section treasurer or section chair, whenever possible in advance of the expenditure. Reimbursement for meals exceeding the presumptive limits without an acceptable explanation of special circumstances will be limited to the published per diem amount. The presumptive limit on meal reimbursement

applies to any meal expense (individual or group) reimbursed under this policy, but does not apply to meals for group meetings and seminars invoiced directly to the SBM. For all other sections, the amount of the meal reimbursement shall be deemed what is reasonable and necessary.

6. Spouse expenses are not reimbursable.

7. Mileage is reimbursed at the current IRS approved rate for business mileage. Reimbursed mileage for traveling on State Bar business is limited to actual distance traveled for business purposes.

8. Receipts for lodging expenses must be supported by a copy of the itemized bill showing per night charge, meal expenses and all other charges, not simply a credit card receipt, for the total paid. Barring special circumstances such as the need for handicap accessibility accommodations, for conference attendance, the reimbursement will be limited to the least expensive available standard room conference hotel rate.

9. Airline tickets should be purchased as far in advance as possible to take advantage of any cost saving plans available.

A. Tickets should be at the best rate available for as direct a path as possible. The use of travel websites such as Travelocity, Priceline and Hotwire are recommended to identify the most economical airfare alternatives.

B. Reimbursement of airfare will be limited to the cost of coach class tickets available for the trip at the time the tickets are purchased. The additional cost of business class or first class airfare will not be reimbursed.

C. Increased costs incurred due to side trips for the private benefit of the individual will be deducted.

D. A copy of the ticket receipt showing the itinerary must be attached to the reimbursement request.

10. Reimbursement for car, bus, or train will be limited to the maximum reimbursable air fare if airline service to the location is available.

11. Outside speakers must be advised in advance of the need for receipts and the above requirements.

12. Bills for copying done by a firm should be approved in advance and include the numbers of copies made, the cost per page and general purpose (committee or section meeting notice, seminar materials, etc.).

13. Bills for reimbursement of phone expenses should be supported by copies of the actual phone bills. If that is not

possible, the party called and the purpose of the call should be provided.

14. The State Bar of Michigan is exempt from sales tax. Suppliers of goods and services should be advised that the State Bar of Michigan is the purchaser and that tax should not be charged.

15. Refunds from professional organizations (Example: ABA/NABE) for registration fees and travel must be made payable to the State Bar of Michigan and sent to the attention of the Finance Department. The State Bar of Michigan is paying your expenses or reimbursing you for a conference and you are aware you will receive a refund, please notify the finance department staff at the time you submit your request for payment.

16. Gift cards (Visa, AMEX) that are reimbursed are taxable for any amount, and tangible gifts (other than recognition items such as plaques, gavels, etc.) and gift certificates (for restaurants, department stores, etc.) purchased and reimbursed are considered taxable if greater than \$100.

Specific Policies

1. Sections may not exceed their fund balance in any year without express authorization of the Board of Commissioners.

2. Individuals seeking reimbursement for expenditures of funds must have their request approved by the chairperson or treasurer. Chairpersons must have their expenses approved by the treasurer and vice versa.

3. Requests for reimbursement of expenses which require council approval must be accompanied by a copy of the minutes of the meeting showing approval granted.

4. Payments to vendors for \$5,000 or greater are not reimbursable. Payments to vendors for \$5,000 or greater should be paid directly by the State Bar.