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Form **990-EZ**

# Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150

**2013**Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**A For the 2013 calendar year, or tax year beginning**

, and ending

**B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**Women in Commercial Real Estate**

Number and street (or P.O. box, if mail is not delivered to street address)

**1201 Wakarusa Drive, Ste D**

City or town, state or province, country, and ZIP or foreign postal code

**Lawrence****KS 66049****D** Employer identification number**95-4054616****E** Telephone number**785-832-1808****F** Group ExemptionNumber **▶****G** Accounting Method ☐ Cash ☒ Accrual Other (specify) **▶****I** Website: **▶ www.crewla.org**

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) ( **6** ) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

**▶ \$ 77,887****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	23,000
	2	Program service revenue including government fees and contracts	2	40,263
	3	Membership dues and assessments	3	14,148
	4	Investment income	4	476
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ 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	
c	Less direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	<b>77,887</b>	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	1,985
	14	Occupancy, rent, utilities, and maintenance	14	105
	15	Printing, publications, postage, and shipping	15	232
	16	Other expenses (describe in Schedule O)	16	107,558
	17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>109,880</b>
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>-31,993</b>
	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	<b>67,342</b>
	20	Net changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	<b>35,349</b>

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For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

P 19

**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	67,343	22	46,237
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	0	24	4,847
25 Total assets	67,343	25	51,084
26 Total liabilities (describe in Schedule O)	1	26	15,735
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	67,342	27	35,349

**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?

See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 See Schedule O

(Grants \$ ) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$ ) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$ ) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)

(Grants \$ ) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a) ☐

32

**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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Juliana Stamato Counsel/Secretary	25.00	0	0	0
Shireen Enayati Delegate	1.00	0	0	0
Elizabeth Pell Director Member Svcs	5.00	0	0	0
Crystal Fiedler Recruitment	10.00	0	0	0
Joy De La Cruz Communications	20.00	0	0	0
Sarah Spyksma Programs	15.00	0	0	0
Stephen Landsman Programs	5.00	0	0	0
Trudi Lesser Past President	1.00	0	0	0
Joyce Soriano-McDowell President	40.00	0	0	0
LeAnn Lambrecht President Elect	15.00	0	0	0
Karen Davidson Treasurer	1.00	0	0	0
Rachael Zanetos Membership Retention	10.00	0	0	0

## Part V

Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	X
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)	34	X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
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	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b Did the organization file Form 1120-POL for this year?	37b	X
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?	38a	X
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	X
41 List the states with which a copy of this return is filed	CA	
42a The organization's books are in care of Nancy Chance 1201 Wakarusa Dr., Ste D Located at Lawrence KS ZIP + 4 66049 Telephone no 785-832-1808		
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)? If "Yes," enter the name of the foreign country	42b	X
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 the U S? If "Yes," enter the name of the foreign country	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here 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	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b 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)	45b	X

**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

	Yes	No
<b>46</b>		<b>X</b>

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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 ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
<b>47</b>		

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

<b>48</b>		
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**49a** Did the organization make any transfers to an exempt non-charitable related organization?

<b>49a</b>		
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**b** If "Yes," was the related organization a section 527 organization?

<b>49b</b>		
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**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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

**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 business address of each independent contractor	(b) Type of service	(c) Compensation

**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

**Stephen Landsman**

Date

**Treasurer**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

**Michele C. Hammann, CPA**

Preparer's signature

**Michele C. Hammann CPA**

Date

**05/09/14**

Check ☐ if self-employed

PTIN

**P00624381**

Firm's name ▶

**SS&C Solutions, Inc.**

Firm's EIN ▶

**48-0969601**

Firm's address ▶

**3320 Clinton Parkway Court, Suite 220  
Lawrence, KS 66047**

Phone no

**785-838-4484**

May the IRS discuss this return with the preparer shown above? See instructions **▶** ☒ Yes ☐ No

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013****Open to Public  
Inspection**

Employer identification number

**Women in Commercial Real Estate****95-4054616****Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
<b>Expenses</b>	
Conference Fees	\$ 2,790
Membership Expense	\$ 17,428
Program Expenses	\$ 44,459
Public Relations	\$ 3,000
Web & Computer Expenses	\$ 4,156
Sponsorship Expense	\$ 5,200
Travel	\$ 6,384
Board Expenses	\$ 3,648
Bank Fees	\$ 3,372
Administrative Expense	\$ 14,348
Insurance	\$ 615
Miscellaneous Operating E	\$ 240
Supplies	\$ 1,918
<b>Total</b>	<b>\$ 107,558</b>

**Form 990-EZ, Part II, Line 24 - Other Assets**

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 0	\$ 4,847
Equipment	\$ 5,338	\$ 5,338
Less Accumulated Depreciation	\$ 5,338	\$ 5,338
<b>Total</b>	<b>\$ 0</b>	<b>\$ 4,847</b>

Name of the organization

Women in Commercial Real Estate

Employer identification number

95-4054616

## Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Deferred Revenue	\$ 1	\$ 15,735

## Form 990-EZ, Part III - Primary Exempt Purpose

To provide a professional forum for enhancing business development, industry expertise, networking opportunities and personal growth.

## Form 990-EZ, Part III, Line 28 - First Accomplishment

CREW Los Angeles is a multi-disciplinary commercial real estate organization with members encompassing all disciplines of commercial real estate. CREW provides its members with informative programs, local and national networking opportunities, and leadership training.

# Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 95-4054616	
Principal business activity code number (see instructions) 813920		Tax year of change begins (MM/DD/YYYY) 01/01/2013	
Tax year of change ends (MM/DD/YYYY) 12/31/2013		Name of contact person (see instructions) Steve Landsman	
Contact person's telephone number 818-981-2600		Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

<b>Check the box to indicate the type of applicant.</b> <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec 957) <input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2)) <input checked="" type="checkbox"/> Exempt organization Enter Code section 501(c)(6)		<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> (see instructions) <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input type="checkbox"/> Other (specify) _____	
---	--	--	--

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

## Part I Information For Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. (a) Change No. 122 (b) Other <input type="checkbox"/> Description _____		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation.		X


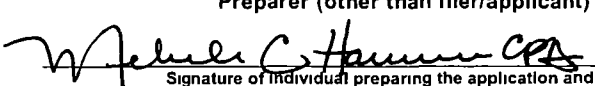
**Note:** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

## Part II Information For All Requests

	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

### Signature (see instructions)

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

 Signature and date Steve Landsman, CPA Name and title (print or type)	 Signature of individual preparing the application and date Michele C. Hammann, CPA Name of individual preparing the application (print or type)
--	---

SS&C Solutions, Inc.

Name of firm preparing the application



Part II Information For All Requests (continued)		Yes	No
4 c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?			X
d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?			X
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions)			X
<input type="checkbox"/> 90 day <input type="checkbox"/> 120 day      Date examination ended ▶ _____			
f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination			
Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____			
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?			
5 a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?			X
If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court			
Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____			
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?			X
c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?			X
If "Yes," attach an explanation			
6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court			
7 If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?			X
If "Yes," the applicant is not eligible to make the change			
8 a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?			X
b If "Yes," attach an explanation			
9 a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?			X
b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent			
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation			
10 a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?			X
b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)			
11 Is the applicant requesting to change its overall method of accounting?		X	
If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form			
Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)			
Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)			

<b>Part II Information For All Requests (continued)</b>				Yes	No	
<b>12</b>	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following					
<b>a</b>	The item(s) being changed					
<b>b</b>	The applicant's present method for the item(s) being changed					
<b>c</b>	The applicant's proposed method for the item(s) being changed.					
<b>d</b>	The applicant's present overall method of accounting (cash, accrual, or hybrid)					
<b>13</b>	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application					
<b>14</b>	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation			x		
<b>15 a</b>	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .				x	
<b>b</b>	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application					
<b>16</b>	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? . . . .				x	
<b>17</b>	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change					
	1st preceding year ended mo 12	yr 2012	2nd preceding year ended mo 12	yr 2011	3rd preceding year ended mo 12	yr 2010
	\$	112,729.00	\$	154,913.00	\$	145,262.00
<b>Part III Information For Advance Consent Request</b>				Yes	No	
<b>18</b>	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures				x	
<b>19</b>	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists					
<b>20</b>	Attach a copy of all documents related to the proposed change (see instructions)					
<b>21</b>	Attach a statement of the applicant's reasons for the proposed change					
<b>22</b>	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation					
<b>23 a</b>	Enter the amount of <b>user fee</b> attached to this application (see instructions) ▶ \$ _____					
<b>b</b>	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)					
<b>Part IV Section 481(a) Adjustment</b>				Yes	No	
<b>24</b>	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . . If "Yes," do not complete lines 25, 26, and 27 below				x	
<b>25</b>	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ▶ \$ <u>-23,685.00</u> . Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant					

<b>Part IV Section 481(a) Adjustment (continued)</b>		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? . . . . .	X	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? . . . . .	X	
If "Yes," attach an explanation See Statement II			

**Schedule A - Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

<b>Part I Change in Overall Method</b> (see instructions)		Amount
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g	
a	Income accrued but not received (such as accounts receivable) . . . . .	\$
b	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method . . . . .	
c	Expenses accrued but not paid (such as accounts payable) . . . . .	-23,685.00
d	Prepaid expenses previously deducted . . . . .	
e	Supplies on hand previously deducted and/or not previously reported . . . . .	
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II . . . . .	
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ▶ . . . . .	
h	<b>Net section 481(a) adjustment</b> (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25 . . . . .	\$ -23,685.00
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.	

<b>Part II Change to the Cash Method For Advance Consent Request</b> (see instructions)	
Applicants requesting a change to the cash method must attach the following information	
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

**Schedule B - Change to the Deferral Method for Advance Payments** (see instructions)

1	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 CB 991, attach the following information
a	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34
b	If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34
c	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34
2	If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following
a	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1)
b	A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3)
c	A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii)
d	A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

**Schedule C - Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970, Application To Use LIFO Inventory Method**, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method)
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

**Schedule D - Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets** (see instructions)**Part I Change in Reporting Income From Long-Term Contracts** (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2 a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No  
 b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No  
 If line 2b is "No," attach an explanation.
- c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No  
 d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No  
 If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.  
 If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.
- 3 a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No  
 b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.  
 c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4 To determine a contract's completion factor using the percentage-of-completion method:  
 a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No  
 b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

**Part II Change in Valuing Inventories Including Cost Allocation Changes** (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed.
- 3 a Is the applicant subject to section 263A? If "No," go to line 4a. ☐ Yes ☐ No  
 b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No  
 If "No," attach a detailed explanation.
- 4 a Check the appropriate boxes below:
- |                                    | Inventory Being Changed |                 | Inventory Not Being Changed |
|------------------------------------|-------------------------|-----------------|-----------------------------|
|                                    | Present method          | Proposed method | Present method              |
| <b>Identification methods</b>      |                         |                 |                             |
| Specific identification            |                         |                 |                             |
| FIFO                               |                         |                 |                             |
| LIFO                               |                         |                 |                             |
| Other (attach explanation)         |                         |                 |                             |
| <b>Valuation methods</b>           |                         |                 |                             |
| Cost                               |                         |                 |                             |
| Cost or market, whichever is lower |                         |                 |                             |
| Retail cost                        |                         |                 |                             |
| Retail, lower of cost or market    |                         |                 |                             |
| Other (attach explanation)         |                         |                 |                             |
- b Enter the value at the end of the tax year preceding the year of change.
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions):
- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b **Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c **Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A - Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the US ratio, or other reasonable allocation method)

**Section B - Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .		
2 Direct labor . . . . .		
3 Indirect labor . . . . .		
4 Officers' compensation (not including selling activities) . . . . .		
5 Pension and other related costs . . . . .		
6 Employee benefits . . . . .		
7 Indirect materials and supplies . . . . .		
8 Purchasing costs . . . . .		
9 Handling, processing, assembly, and repackaging costs . . . . .		
10 Offsite storage and warehousing costs . . . . .		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .		
12 Depletion . . . . .		
13 Rent . . . . .		
14 Taxes other than state, local, and foreign income taxes . . . . .		
15 Insurance . . . . .		
16 Utilities . . . . .		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .		
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .		
19 Rework labor, scrap, and spoilage . . . . .		
20 Tools and equipment . . . . .		
21 Quality control and inspection . . . . .		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .		
23 Licensing and franchise costs . . . . .		
24 Capitalizable service costs (including mixed service costs) . . . . .		
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .		
26 Research and experimental expenses attributable to long-term contracts . . . . .		
27 Interest . . . . .		
28 Other costs (Attach a list of these costs) . . . . .		

**Part III Method of Cost Allocation** (see instructions) (continued)**Section C - Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs )

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .		
2 Research and experimental expenses not included in Section B, line 26 . . . . .		
3 Bidding expenses not included in Section B, line 22 . . . . .		
4 General and administrative costs not included in Section B . . . . .		
5 Income taxes . . . . .		
6 Cost of strikes . . . . .		
7 Warranty and product liability costs . . . . .		
8 Section 179 costs . . . . .		
9 On-site storage . . . . .		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .		
11 Other costs (Attach a list of these costs) . . . . .		

**Schedule E - Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . . . ☐ Yes ☐ No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . . . ☐ Yes ☐ No  
If "Yes," enter the applicable section: \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? . . . . . ☐ Yes ☐ No  
If "Yes," state the election made: \_\_\_\_\_
- 4 a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . . . . . ☐ Yes ☐ No
- c Is the property public utility property? . . . . . ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))
  - e The useful life, recovery period, or amortization period of the property
  - f The applicable convention of the property
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

**Women in Commercial Real Estate**  
**95-4054616**  
**Form 3115 Statements**

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**Statement I - Part II, Line 13**

Women in Commercial Real Estate's purpose is to provide, foster and maintain business and professional development opportunities for women in the field of commercial real estate. Principal business activity code is 813920.

**Statement II - Part IV, Line 27**

Accounts payable and prepaid dues and sponsorships consist of payments from CREW Network. Structured as a federation, CREW Network comprises more than 70 independent local organizations totaling 9,000 members. Women in Commercial Real Estate is one of the 70 independent organizations.

Schedule A, Part I, Line C

12/31/12	Beginning Balance Misc. Accounts Payable	2,886.23
12/31/12	Miscellaneous Accounts Payable	2,370.97
12/31/12	Prepaid Dues	3,119.44
12/31/12	Prepaid Sponsorships Revenue	15,000.00
12/31/12	Prepaid Meeting Revenue	308.00
		<hr/>
		23,684.64



**Women in Commercial Real Estate**  
*Statement of Financial Position*  
**December 31, 2012**

**ASSETS**

*Current Assets*

Chase	\$ 36,685.28
Commonwealth Financial Network	30,658 10
	<hr/>

**Total Current Assets** **67,343.38**

*Property and Equipment*

**Total Property and Equipment** **0.00**

*Other Assets*

**Total Other Assets** **0.00**

**Total Assets** **\$ 67,343.38**

**LIABILITIES AND CAPITAL**

*Current Liabilities*

Accounts Payable	\$ 5,257 20
Prepaid dues	3,119 44
Prepaid sponsorship revenue	15,000 00
Prepaid meeting revenue	308.00
	<hr/>

**Total Current Liabilities** **23,684.64**

*Long-Term Liabilities*

**Total Long-Term Liabilities** **0.00**

**Total Liabilities** **23,684.64**

*Capital*

Retained Earnings	54,552 44
Net Income	(10,893 70)
	<hr/>

**Total Capital** **43,658.74**

**Total Liabilities & Capital** **\$ 67,343.38**

**Women in Commercial Real Estate**

## Statement of Activities

*For the Twelve Months Ending December 31, 2012*

		Year to Date Actual
<b>REVENUE</b>		
<b>MEMBERSHIP INCOME</b>		
4110	Dues-Renewals	<u>15,204.69</u>
	<b>Total Membership Income</b>	<u><b>15,204.69</b></u>
<b>PROGRAM INCOME</b>		
4301	January Program	5,268.00
4302	February Program	3,425 00
4306	June Program	2,300 00
4307	July Program	3,105.00
4308	August Program	1,200.00
4309	September Program	2,161 20
4312	December Program	3,785 00
4315	Members Only	1,580 00
4320	WATT Event	<u>33,260.00</u>
	<b>Total Program Income</b>	<u><b>56,084.20</b></u>
<b>SPONSORSHIP INCOME</b>		
4710	Local Sponsorship	<u>31,750 00</u>
	<b>Total Sponsorship Income</b>	<u><b>31,750.00</b></u>
<b>OTHER INCOME</b>		
4810	Interest income	3,865 86
4830	Other / Misc Income	<u>5,824.53</u>
	<b>Total Other Income</b>	<u><b>9,690.39</b></u>
	<b>TOTAL REVENUES</b>	<u><u><b>112,729.28</b></u></u>
<b>EXPENSES</b>		
<b>MEMBERSHIP EXPENSES</b>		
5002	CREW Network dues	<u>5,115 00</u>
	<b>Total Membership Expenses</b>	<u><b>5,115.00</b></u>
<b>PROGRAM EXPENSES</b>		
6101	January Program Expenses	4,539.92
6102	February Program Expenses	2,898.29
6106	June Program Expenses	1,872 16
6107	July Program Expenses	1,866 73

## Statement III - Schedule A, Part I, Line 3

		Year to Date Actual
6108	August Program Expenses	1,458 25
6109	September Program Expenses	1,870 84
6112	December Program Expenses	4,455 81
6115	Members Only	1,431.78
6120	WATT Event	19,807.86
6180	Awards & Gifts	252 58

<b>Total Program Expenses</b>	<b><u>40,454.22</u></b>
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**REGIONAL CONFERENCE EXPENSES**

<b>Total Regional Conference Exp</b>	<b><u>0.00</u></b>
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**CHARITABLE EXPENSES**

6310	Charitable Contributions	<u>1,250.00</u>
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<b>Total Charitable Expenses</b>	<b><u>1,250.00</u></b>
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**WEB/COMPUTER EXPENSES**

6410	WEB Fees	<u>1,144.00</u>
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<b>Total WEB/Computer Exp.</b>	<b><u>1,144.00</u></b>
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**NEWSLETTER & OTHER PUBLICATION**

<b>Total Newsletter &amp; Other Pub Exp</b>	<b><u>0.00</u></b>
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**SPONSORSHIP EXPENSES**

6610	Sponsor Membership Comps	1,042 50
------	--------------------------	----------

6612	Sponsorship Meal Comps	<u>1,483.05</u>
------	------------------------	-----------------

<b>Total Sponsorship Expenses</b>	<b><u>2,525.55</u></b>
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**PUBLIC RELATIONS EXPENSES**

6870	PR	<u>10,029.20</u>
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<b>Total Public Relations Expenses</b>	<b><u>10,029.20</u></b>
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**DELEGATE & OTHER MEETING EXPENSES**

7102	Airfare	8,511 82
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7114	Other Transportation & Meals	<u>356.76</u>
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<b>Total Delegate &amp; Other Meeting Expens</b>	<b><u>8,868.58</u></b>
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**BOARD EXPENSES**

7204	Board Meeting Meals	<u>3,036.39</u>
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<b>Total Board Expenses</b>	<b><u>3,036.39</u></b>
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**GENERAL OPERATING EXPENSES**

## Statement III - Schedule A, Part I, Line 3

		Year to Date Actual
8112	Tax Preparation	635 00
8122	Printing & Copies	6,134 81
8130	Bank Charges	7 00
8132	Credit Card Fees	4,167 17
8135	Regonline Fees	1,252.55
8152	Local Administrator Fees	12,990 93
8180	General Liability/D & O Insure	415.00
8228	Postage/Shipping Expense	229 01
8232	Supplies & Misc Expense	450 45
8250	Equipment Expense	762 75
8260	Telephone Expenses	577 40
8899	2012 Year End Adjustments	<u>23,577 97</u>
	<b>Total Gen. Operating Expense</b>	<u><b>51,200.04</b></u>
		<u></u>
	<b>Total Expenses</b>	<u><b>123,622.98</b></u>
	<b>Net Income</b>	<u><b>(10,893.70)</b></u>