



Vezeris & Ehrlich, Inc.
P.O. Box 2145
Petaluma, CA 94953
Tel: 707-774-6355

July 10, 2025

To the Members and the Board of Directors
The Golden Gate Chapter of the
Association of Legal Administrators
P.O. Box 19-2265
San Francisco, CA 94119

I have reviewed the accompanying statement of revenues, expenses and net assets (cash basis) of the Golden Gate Chapter of the Association of Legal Administrators (a California mutual benefit corporation) for the fiscal years ended March 31, 2025 and 2024. All information included in this financial statement is the representation of the management of the Golden Gate Chapter of the Association of Legal Administrators.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statement in order for it to be in conformity with the cash basis of accounting, as described in the Notes to Financial Statement.

Please note that this review was not done in strict accordance with Statements on Standards for Accounting and Review and is not to be construed to represent a formal accountant review.

Sincerely,

Zack Ehrlich

SUMMARY	Fiscal 2024-2025 Year End	Fiscal 2023-2024 Year End
Revenue		
0000 Sections	\$ 225	\$ -
0900 Membership	\$ 20,500	\$ 17,275
2000 Salary Survey	\$ 50,490	\$ 38,219
3000 Education	\$ 167,930	\$ 109,645
5000 ALA Conferences	\$ -	\$ -
6000 Other Committees	\$ 20	\$ -
7000 Chapter Operations	\$ 6,902	\$ 4,713
Total Revenue	\$ 246,067	\$ 169,852
Expenses		
0000 Sections	\$ 13,648	\$ 21,521
0900 Membership	\$ 150	\$ 24,699
2000 Salary Survey	\$ 23,300	\$ 21,636
3000 Education	\$ 69,114	\$ 59,529
5000 ALA Conferences	\$ 13,495	\$ 8,037
6000 Other Committees	\$ 947	\$ 12,708
7000 Chapter Operations	\$ 39,235	\$ 30,494
Total Expenses	\$ 159,889	\$ 178,623
Net Increase/(Decrease) in Net Assets	\$ 86,178	\$ (8,771)
Beginning Net Assets	99,444	108,215
Ending Net Assets	185,622	99,444

NOTES TO FINANCIAL STATEMENT

Nature of Business: The Golden Gate Chapter of the Association of Legal Administrators was formed in 1977 to provide a forum for the growing numbers of professionals in the field of law office administration in the San Francisco Bay Area. The Chapter has members representing private law firms, corporations, government and other legal organizations.

The primary purposes of the Association are to:

- Promote an exchange of information regarding the increasingly complex responsibilities of legal administration.
- Develop educational programs and collect information of value to members and their firms.
- Alert legal organizations to the value and availability of professional administrators and provide a forum for bringing them together.

Basis of Accounting: The Chapter's policy is to prepare its financial statements on the cash basis of accounting. Consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

Fiscal Year: The Chapter maintains its accounting records on a fiscal year basis ending March 31st. The fiscal year corresponds with the term for elected officials.

Donated Services: Some members of the Chapter have contributed significant amounts of time to the activities of the Chapter without compensation. The financial statement does not reflect the value of those contributed services because, although clearly substantial, no reliable basis exists for determining an appropriate amount.

Income Taxes: The Chapter is exempt from federal and state income tax under Section 501(c)(6) of the Internal Revenue Code and Section 23701e of the California Revenue and Taxation Code.

Accounting Notes: None to report.