



**WSBA BUDGET
For the Fiscal Year Ended
September 30, 2017**

**Approved by the Board of Governors
September 29, 2016**



BUDGET NARRATIVE

For the Fiscal Year Ended September 30, 2017

The Washington State Bar Association (WSBA) budget is a policy document and management tool that allocates funds to fulfill our regulatory responsibilities to protect the public, and to help members succeed in the practice of law. This narrative describes how WSBA has allocated funds for budgeting and planning purposes. The Executive Director, Treasurer, and Budget and Audit Committee have designated authority to make spending decisions within the approved allocations.

Fiscal Context

Each year, the Board of Governors works to build a fiscally responsible budget designed to maintain a high level of regulatory effectiveness and deliver value to our members in a diverse, changing profession. The Board looks closely at current and multi-year projections of revenues, expenses, and reserves; as well as programs, operations, and resources to see what is working and what is not.

License fees are WSBA's main source of funding. From 2013 through 2015, WSBA kept license fees at \$325 following a member referendum that reduced fees from \$450 to the 2001-2002 level. Cost cutting measures, operational and program changes, and prudent use of reserves that had grown due to pre-referendum program reductions based on efficiencies and member needs, enabled WSBA to maintain the same license fee for three years.

Through focused listening to our members, WSBA successfully increased services, maintained regulatory systems that protect the public, and held the line on administrative costs. The Board increased license fees to \$385 for 2016 and 2017 – equivalent to fees charged more than ten years ago – enabling WSBA to slow down use of reserves while continuing to provide regulatory and member services of value to our 38,000 members.

FY17 Budget Highlights

The FY17 budget assumes expenses of \$18.9 million, supported by \$16.9 million in revenues, and planned use of up to \$2 million in reserves. Revenues include license fee and non-license fee revenue (such as interest income; Washington State Bar Foundation donations; fees from mandatory CLE, regulatory, and member services; advertising and sponsorships; recovery of discipline costs; and section administrative cost reimbursements).

The FY17 budget advances WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice. It supports programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 140 credit hours of free and low cost CLE programs, including the Legal Lunchbox series and New and Young Lawyer education programs
- Free help from our confidential Ethics Line
- Free career consultation, including Job Seekers Group
- Free legal research on Casemaker, including expanded cite-checking ability
- Free mentorship resources
- Lawyer Assistance consultation, programming; and WSBA Connects, a 24/7 confidential, statewide wellness benefit to help address issues related to mental health and addiction, career management, family, caregiving, daily living, health and well-being and more
- Free and discounted practice management resources to help achieve and maintain a successful law practice, including: ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting and other business systems
- Public Service training and programs (Moderate Means and Call to Duty)
- 28 practice sections and numerous WSBA committees, task forces and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

In short, the FY17 budget enables WSBA to support members, and to advance and promote: (1) access to the justice system, (2) diversity, equality, and cultural understanding throughout the legal community, (3) the public’s understanding of the rule of law and its confidence in the legal system, (4) a fair and impartial judiciary, and (5) the ethics, civility, professionalism, and competence of the Bar.

WSBA GENERAL FUND

The General Fund consists of 29 cost centers. A net negative means that the cost center is supported by license fee revenues; a net positive means that it generates enough revenue to support itself.

ACCESS TO JUSTICE

Revenue	\$ 8,000
Expense	<u>\$ 259,763</u>
Net	\$ (251,763)

FTE Staff: 2.1

Advancement Department

WSBA administers the Supreme Court-established Access to Justice Board, and most of its initiatives and working committees. This cost center also includes staffing and other support for WSBA’s Council on Public Defense. Revenues consist of sponsorship revenue for the 2017 Access to Justice Conference.

ADMINISTRATION

Revenue	\$ 55,000
Expense	<u>\$1,029,756</u>
Net	\$ (974,756)

FTE Staff: 7.92

Finance and Administration Department

Finance and Administration provides organizational support services, including accounting, financial reporting, investments, payroll, facilities maintenance, and general office administration. Revenues consist of interest income on WSBA’s cash and investments.

ADMISSIONS/BAR EXAM

Revenue	\$ 1,070,000
Expense	<u>\$ 1,161,290</u>
Net	\$ (91,290)

FTE Staff: 6.48

Regulatory Services Department

The Supreme Court has delegated to WSBA administrative responsibility over lawyer admissions. Each year, approximately 1,300 people take the Uniform Bar Exam offered in February and July in the Puget Sound area. In addition, approximately 450 people are admitted through admission by motion or a UBE score transfer. This work unit also investigates character and fitness issues (up to several hundred each year), supports the Character and Fitness Board, and conducts character and fitness hearings (up to 24 each year).

Revenues consist of application fees and royalties received from ExamSoft (the software program used by applicants during the exam). Expenses relate to staffing and other admission costs, including bar exam expenses, background investigations, Character and Fitness Board and hearings, facilities rental, proctors, and Board of Bar Examiners fees and expenses. Expenses also relate to the staffing and direct costs for administration of all limited licenses, except for Rule 9 Legal Interns, LPOs, LLLTs and *pro hac vice*.

**BOARD OF GOVERNORS/
OFFICE OF THE EXECUTIVE
DIRECTOR**

Revenue	\$	0
Expense	\$	<u>782,596</u>
Net	\$	(782,596)

FTE Staff: 2.45

Office of the Executive Director

This cost center supports the president, the president-elect, the Board of Governors' work and meetings, Board committees, and the Office of the Executive Director.

The budget includes funding for Board meetings, Board committees, governor travel and outreach (to local, specialty, and minority bar associations, committees, sections, etc.), and staff-related expenses. In FY17, it also continues to earmark support for the Washington Leadership Institute.

COMMUNICATIONS

Revenue	\$	44,250
Expense	\$	<u>1,700,658</u>
Net	\$	(1,656,408)

FTE Staff: 14.64

Communications Department

The Communications Department is responsible for the WSBA brand – the position and perception of WSBA among members, staff, stakeholders and the public. This work includes oversight and direction of member and external communications, media relations, public relations and marketing, including the marketing of CLE seminars and products. The department develops strategic communications tools (print and online), aimed at improving member and public engagement and outreach. It provides communications support; works with departments internally to support the communications and marketing of WSBA programs and services; manages communications outreach efforts (like member Town Halls and the Awards Program); creates and manages website content for the WSBA website, the WSBA CLE Store website and WSBA's blog, NWSidebar; social media channels; and broadcast emails.

Also within the department are webcasting and video production services, which help ensure that the user experience of members utilizing webcasting is consistent and of the highest quality. This work group also provides video production services in support of the organization's goals.

Additionally, the department oversees the WSBA Service Center, whose mission is to provide prompt, high-touch service to a high volume of members and the public. Along with the Production Team (mail and copying services), the Service Center also provides administrative support to other WSBA Departments.

The cost center also includes a staff position dedicated to local/county/specialty bar outreach, strengthening connections with local leaders and members, and serving as a sustainable resource and liaison. Expenses are primarily staff-related.

DISCIPLINE

Revenue	\$ 140,000
Expense	<u>\$ 5,602,671</u>
Net	\$(5,462,671)

FTE Staff: 37.77

Office of Disciplinary Counsel

The Washington Supreme Court's exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations of licensee misconduct and disability, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. The ODC receives more than 2,000 written grievances against lawyers per year. The Intake team identifies and dismisses grievances that do not allege unethical conduct, and forwards well-grounded matters to disciplinary counsel for further investigation and possible disciplinary action or disability proceedings. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. Matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. ODC's Consumer Affairs unit fields a substantial number of calls, letters, and e-mails, primarily from individuals with concerns about their relationship with a lawyer. The Consumer Affairs staff tries to resolve client-lawyer communication issues, file disputes, and some fee disputes informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records.

Revenues consist primarily of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff-related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, online legal research, law library materials, and other administrative expenses.

DIVERSITY

Revenue	\$ 100,374
Expense	<u>\$ 394,269</u>
Net	\$(293,895)

FTE Staff: 2.97

Advancement Department

This cost center captures the cost of WSBA's staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. The majority of revenue consists of a grant from the Washington State Bar Foundation to support this work, while expenses are primarily for staffing and direct committee work, including diversity events.

FOUNDATION

Revenue	\$ 0
Expense	<u>\$ 167,949</u>
Net	\$(167,949)

FTE Staff: 1.25

Office of Executive Director

The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$175,000 in revenue to WSBA's FY 2017 budget to support public service and diversity efforts within the Advancement Department cost centers.

HUMAN RESOURCES

Revenue	\$ 0
Expense	<u>\$ 257,819</u>
Net	\$ (257,819)

FTE Staff: 2.48

Human Resources Department

The Human Resources Department handles all human resources functions, including recruitment and retention, compensation and benefits administration, employee relations, legal compliance, equal employment opportunity, employee on-boarding, ongoing employee training and development, performance management, and human resources policies and procedures. Expenses reflected here are solely for staffing (salaries, benefits, and overhead). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. Direct expenses include payroll processing, staff training, and recruiting costs.

LAW CLERK PROGRAM

Revenue	\$ 97,000
Expense	<u>\$ 106,435</u>
Net	\$ (9,435)

FTE Staff: 0.89

Regulatory Services Department

This cost center captures the revenue and expenses for the Rule 6 Law Clerk Program. Revenues are generated from Law Clerk fees to participate in the program. Expenses are the costs of administering the Law Clerk program and the expenses incurred by the Law Clerk Board.

LAW OFFICE MANAGEMENT ASSISTANCE PROGRAM

Revenue	\$ 2,500
Expense	<u>\$ 202,902</u>
Net	\$ (200,402)

FTE Staff: 1.5

Advancement Department

The Law Office Management Assistance Program (LOMAP) offers a wide range of services to members – especially those in solo and small-firm practice settings and those going through practice transitions – including free telephone consultations on problems, computer software, office systems and procedures; a reference library; and referrals to consultants, vendors, and other WSBA resources. Revenue consists of sales of Law Office in a Box™.

LAWYERS ASSISTANCE PROGRAM

Revenue	\$ 15,750
Expense	<u>\$ 174,202</u>
Net	\$ (158,452)

FTE Staff: 0.87

Human Resources Department

The Lawyers Assistance Program (LAP) is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological and emotional problems; addictions; and family, health, stress, and other personal problems. Services include assessment, short-term consultation, group services (e.g. for Job Seekers) and referral, follow-up, and training. Through a community partner, Kepro, licensed professionals are available 24/7. Professional staff is licensed to identify, assess, treat, and refer impaired lawyers. Members also have access to a suite of work/life integration services. Extended resources include free statewide LAP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming.

LAP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. LAP provides judicial officers referrals for clinical service through the Judicial Assistance Services Program (JASP).

Revenues come from Diversion Program fees. Expenses are principally staff-related costs.

LEGISLATIVE

Revenue	\$ 0
Expense	<u>\$ 263,265</u>
Net	\$(263,265)

FTE Staff: 1.85

Communications Department

A full-time legislative lobbyist and legislative assistant work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice to the Legislature. Expenses also include the cost of office space in Olympia during session as well as legislative outreach.

LICENSING

Revenue	\$ 13,204,000
Expense	<u>\$ 0</u>
Net	\$ 13,204,000

FTE Staff: 0

Regulatory Services Department

Most cost centers across WSBA are supported by license fee funds. The Licensing cost center tracks this revenue without any associated expenses.

LICENSING/MEMBERSHIP SYSTEMS

Revenue	\$ 247,800
Expense	<u>\$ 587,467</u>
Net	\$(339,667)

FTE Staff: 4.29

Regulatory Services Department

This category includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the membership records database.

Revenues are generated from application fees for Rule 9 Legal Interns and *pro hac vice*, as well as sales of member contact information, member status certificates, investigation fees for status changes, and revenue for photo bar cards. Expenses are primarily printing and postage costs for the annual license packets, the costs of administering the Rule 9 Legal Intern and *pro hac vice* programs, and all status changes.

LIMITED LICENSE LEGAL TECHNICIAN

Revenue	\$ 13,400
Expense	<u>\$ 235,064</u>
Net	\$(221,664)

FTE Staff: 1.39

Regulatory Services Department

This program administers and regulates the Limited License Legal Technician (LLLT) program (new APR 28). This rule was adopted in 2012, and administration of this function was delegated by the Supreme Court to WSBA. Revenues consist of fees for exams, licensing, and waivers. Expenses include the costs of administering the exam, Board expenses and staffing the program.

LIMITED PRACTICE OFFICERS

Revenue	\$ 132,700
Expense	<u>\$ 202,487</u>
Net	\$(69,787)

FTE Staff: 1.47

Regulatory Services Department

This program administers and regulates the Limited Practice Officer (LPO) licensing program (APR 12), which the Supreme Court delegated to the WSBA in 2002. There are about 1,000 licensed LPOs in Washington.

Revenues are received from annual license fees, twice-yearly examination fees, and continuing education course accreditation fees. Expenses are the costs of administering the program, which is generally self-supporting, as well as expenses to support the Limited Practice (LP) Board, which oversees the program.

**MANDATORY CLE
ADMINISTRATION**

Revenue	\$ 711,000
Expense	<u>\$ 735,390</u>
Net	\$ (24,390)

FTE Staff: 4.72

Regulatory Services Department

MCLE administration is a core regulatory function of the WSBA. This area processes requests for accreditation of CLE programs, and tracks WSBA member earned credits and the CLE certifications and requirements of individual members to ascertain whether they have completed the minimum continuing education requirements of APR 11. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits.

Revenues are received from sponsors to accredit courses and to track attendance. Revenues are also received from members and sponsors who pay late fees assessed because they missed reporting or other deadlines, and from members who want to report compliance here or in other states by using comity certificates. Expenses are the costs of administering MCLE accreditation and compliance tracking, as well as expenses to support the MCLE Board, which oversees the program.

MEMBERSHIP BENEFITS

Revenue	\$ 3,000
Expense	<u>\$ 75,000</u>
Net	\$ (72,000)

FTE Staff: 0

Office of General Counsel

This cost center includes costs associated with programs benefiting WSBA's membership as a whole. Revenues are from premium rebates received for WSBA's identification of products as WSBA "member benefits" and WSBA's endorsement of a liability insurance program. Expenses include the ongoing costs of CaseMaker, a legal-research tool that is available to all WSBA members at no cost.

MENTORSHIP PROGRAM

Revenue	\$ 0
Expense	<u>\$ 201,473</u>
Net	\$ (201,473)

FTE Staff: 1.4

Advancement Department

This cost center includes funding for a statewide mentorship program. Expenses principally consist of staffing costs and direct programming expenses.

NEW LAWYER PROGRAMS

Revenue	\$ 80,000
Expense	<u>\$ 307,891</u>
Net	\$ (227,891)

FTE Staff: 2.25

Advancement Department

New Lawyer Programs includes outreach, education, and support to newly admitted members of the Bar. Services include: Development and delivery of a library of free and low cost online CLE seminars tailored to the needs of new lawyers; a curriculum of a minimum of six hands-on, interactive and skills-based NLE seminars designed and priced for lawyers in their first MCLE reporting period; a Trial Advocacy Program; and two Open Sections Nights in Spokane and Seattle. This cost center also includes law school outreach and the Washington Young Lawyers Committee.

NW LAWYER

Revenue	\$ 573,450
Expense	<u>\$ 624,208</u>
Net	(\$ 50,758)

FTE Staff: 1.72

Communications Department

NW Lawyer is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members and is available to inactive and emeritus members on request. A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. Authors are volunteers and are not paid for their contributions. Editing and production of *NW Lawyer* is administered by the staff in the Communications Department.

NW Lawyer revenues are received from sales of advertisements (display ads, classified ads, professional ads, and announcements) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in-house.

OFFICE OF GENERAL COUNSEL

Revenue	\$ 0
Expense	<u>\$ 792,970</u>
Net	\$ (792,970)

FTE Staff: 5.7

Office of General Counsel

The Office of General Counsel serves as counsel to WSBA and the Board of Governors. This office handles or oversees all litigation against WSBA, interpretations and changes to the WSBA bylaws, and other legal issues. It also handles public records requests, custodianship matters, the Lawyers Fund for Client Protection applications, investigation, and processing, and logistical support for Hearing Officers, Conflicts Review Counsel, and for the outside counsel appointed to represent incapacitated respondents in the lawyer discipline system. Staff in this office also supports various boards, committees, task forces, and workgroups, including the Lawyers' Fund for Client Protection Board, the Amicus Brief Committee, the Court Rules Committee, and the Discipline Advisory Round Table. Expenses are primarily staff-related.

**OFFICE OF GENERAL COUNSEL
- DISCIPLINARY BOARD**

Revenue	\$ 0
Expense	<u>\$ 257,747</u>
Net	\$ (257,747)

FTE Staff: 1.3

Office of General Counsel

One assistant general counsel devotes approximately half of his time to this function, assisted by the clerk to the Disciplinary Board. Expenses include support of the Disciplinary Board as well as staffing.

PRACTICE OF LAW BOARD

Revenue	\$ 0
Expense	<u>\$ 115,371</u>
Net	\$(115,371)

FTE Staff: 0.81

Office of General Counsel

The Practice of Law Board is established by Supreme Court rule and administered by the WSBA to review allegations of the unauthorized practice of law (UPL) and to refer matters for prosecution when appropriate; to issue UPL opinions; to assist in educating the public about authorized practice; and to make recommendations to the Supreme Court regarding the definition of the practice of law and ways that others besides lawyers can assist members of the public who are in need of legal services.

**PROFESSIONAL
RESPONSIBILITY PROGRAM**

Revenue	\$ 0
Expense	<u>\$ 280,851</u>
Net	\$(280,851)

FTE Staff: 2.07

Office of General Counsel

This program includes the ethics phone line, a resource for members to get answers to ethics questions before they have taken action (approximately 50 to 100 calls each week); support for the Committee on Professional Ethics; and statewide educational ethics presentations.

PUBLIC SERVICE PROGRAMS

Revenue	\$ 85,000
Expense	<u>\$ 432,000</u>
Net	\$ (347,000)

FTE Staff: 1.7

Advancement Department

Public Service Programs includes staffing and support for the WSBA Moderate Means Program, Call to Duty, the Pro Bono and Public Service Committee, and related pro bono initiatives. This cost center also includes staffing to create five Public Service Seminars for participants and volunteers of WSBA Public Service Programs. It also includes grant funding to Washington law schools that partner with WSBA on the Moderate Means Program. Public Service Programs are supported by a grant of \$85,000 from the Washington State Bar Foundation in FY 2017.

SECTIONS ADMINISTRATION

Revenue	\$ 307,000
Expense	<u>\$ 460,156</u>
Net	\$(153,156)

FTE Staff: 4.03

Advancement Department

The WSBA has 28 practice sections and provides the administrative functions necessary to support them. Direct staff time and expenses related to administering the sections are included in this cost center. Sections reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses.

TECHNOLOGY

Revenue	\$ 0
Expense	<u>\$ 1,475,919</u>
Net	\$(1,475,919)

FTE Staff: 12.1

Information Technology Department

This category includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications.

Expenses reflected here are solely for staffing (salaries, benefits, and overhead). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. The direct expenses are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Falling into these categories are application and database servers, network devices, switches and cabling equipment, workstations (desktops and laptops), printers, fax machines, telecommunications (phone switch and phone sets), and software. Software includes Microsoft Office products as well as other business applications (e.g., membership database, MCLE tracking system, Online Admissions software, Limited Practice Officer software, case management software, website management software, desktop publishing and graphics software, and accounting software).

CLE FUND

The CLE Fund is a board-designated operating reserve, consisting of net income from CLE activities, to cover net loss and extraordinary costs of CLE programs, products and/or capital acquisitions as needed.

CLE

Revenue	\$ 2,574,800
Expense	<u>\$ 2,302,587</u>
Net	\$ 272,213

FTE Staff: 12.77

Communications and Advancement Departments

The CLE cost center was previously split between CLE Products and CLE Seminars. Beginning FY17, the cost centers were combined into one. Revenues are obtained from seminar registrations, sponsorships, online sales of deskbooks, coursebooks, recorded CLE seminars (both video and audio), and subscriptions to online versions of deskbooks and coursebooks. Consistent with revenues, expenses are mainly for the production of seminars and products.

SECTIONS FUND

The Sections Fund is a board-designated fund created in 1994, which consists of the collective net income/loss of all 28 WSBA Sections that is carried over from year to year.

SECTIONS OPERATIONS

Revenue	\$ 688,611
Expense	<u>\$ 904,833</u>
Net	\$ (216,222)

FTE Staff: 0

Sections carry forward the results of their fiscal operations, whether positive or negative. The negative net balance this fiscal year reflects a planned draw-down by certain sections of their reserve balances.

Revenues include section dues, the section portion of revenue from CLE seminars, interest income earned on their section balances, and other revenues. Expenses represent the direct expenses for section activities and reimbursement to the general fund.

LAWYERS' FUND FOR CLIENT PROTECTION

This legally restricted fund was created in 1995 by the Washington Supreme Court and WSBA.

Revenue	\$ 986,000
Expense	<u>\$ 616,221</u>
Net	\$ 369,779

FTE Staff: 1.01

Office of General Counsel

The Lawyers' Fund for Client Protection (LFCP) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer. It does not cover malpractice claims or fee disputes. All payments are discretionary and must be approved by the Lawyers' Fund for Client Protection Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustee of the Fund. The LFCP is funded by a mandatory annual assessment of \$30 per active member and *pro hac vice* admissions.

MANAGEMENT OF WESTERN STATES BAR CONFERENCE

Revenue	\$ 50,000
Expense	<u>\$ 50,000</u>
Net	\$ 0

FTE Staff: 0.0

Office of the Executive Director

The WSBA participates in the annual Western States Bar Conference each year. Conference management and coordination is done voluntarily by one of the participating bar associations. WSBA began hosting these services in 2016. Expenses are solely related to putting on the conference (facilities, food, etc.); registration fees are collected to offset these expenses. The WSBA will incur no direct expenses as a result of being the hosting bar association.

INDIRECT EXPENSES

Revenue	\$	0
Expense	\$	<u>17,885,612</u>
Net		\$(17,885,612)

The Indirect Expenses cost center includes amounts budgeted for staff salaries, benefits, and overhead. Salary expenses are allocated to cost centers based on the actual salaries of employees working in those cost centers. Benefits are allocated to cost centers based on a percentage of salaries (for example, if one cost center has 10% of the WSBA's salary expense, it will be allocated 10% of benefits expense).

This cost center also details overhead expenses such as rent, telephone, insurance, professional fees, office supplies, postage, maintenance, human resources, technology direct expenses, and other expenses that benefit WSBA as a whole. These expenses are allocated to each cost center based on the number of FTEs (full-time equivalents) in that cost center and are reflected on the line "Overhead" in each cost center budget.

Salaries: The budget for staff salaries has increased \$111,438 (1.0%) from FY 2016, which consists of: (a) a 3% staff salary pool; (b) a net reduction of 2.55 FTE; and (c) \$15,000 for salary adjustments based on reclassifications of positions and any market adjustments.

Allowance for Open Positions for FY 2017: The budget includes a \$120,000 reduction of the overall salary budget to account for salary expense savings due to staffing vacancies throughout the year.

Benefits: WSBA employees participate in the State medical and retirement programs, thus rates for these benefits are set by the state of Washington.

Rent: Rent expense is for the WSBA offices at Puget Sound Plaza with expected increases in operating expenses.

Depreciation: This expense consists of: capital items (items that cost +\$2,500 with an estimated useful life of more than one year) including tenant improvements at WSBA's office space at Puget Sound Plaza; new copiers; and computer hardware. The budget reflects a reduction of \$87,500 (27.4%) in these costs due to the completion of depreciation for furniture and office equipment that was purchased when WSBA began its lease at the Puget Sound Plaza in 2006, and computer hardware that has completed its useful life.

Insurance: The WSBA's cost of insurance has increased by \$25,400 for FY 2017 due to changes in coverage and higher premiums.

Other Expenses: There is little change in the cost of remaining items in the indirect cost center, which include telephone, office supplies, postage, production maintenance, professional fees-audit, etc.

Washington State Bar Association
Fiscal Year 2017 Budget Summary- FINAL 8/30/16

Cost Centers	Revenue	Expense	Net
Access to Justice	8,000	259,763	(251,763)
Administration	55,000	1,029,756	(974,756)
Admissions/Bar Exam	1,070,000	1,161,290	(91,290)
Board of Governors and Office of the Executive Director	0	782,596	(782,596)
Communications	44,250	1,700,658	(1,656,408)
Discipline	140,000	5,602,671	(5,462,671)
Diversity	100,374	394,269	(293,895)
Foundation	0	167,949	(167,949)
Human Resources	0	257,819	(257,819)
Law Clerk Program	97,000	106,435	(9,435)
Law Office Management Assistance Program	2,500	202,902	(200,402)
Lawyer Assistance Program	15,750	174,202	(158,452)
Legislative	0	263,265	(263,265)
Licensing	13,204,000	0	13,204,000
Licensing and Membership Records	247,800	587,467	(339,667)
Limited License Legal Technician	13,400	235,064	(221,664)
Limited Practice Officers	132,700	202,487	(69,787)
Mandatory CLE Administration	711,000	735,390	(24,390)
Member Benefits	3,000	75,000	(72,000)
Mentorship Program	0	201,473	(201,473)
New Lawyer Programs	80,000	307,891	(227,891)
NW Lawyer	573,450	624,208	(50,758)
Office of General Counsel	0	792,970	(792,970)
Office of General Counsel Disciplinary Board	0	257,747	(257,747)
Practice of Law Board	0	115,371	(115,371)
Professional Responsibility Program	0	280,851	(280,851)
Public Service Programs	85,000	432,000	(347,000)
Sections Administration	307,000	460,156	(153,156)
Technology	0	1,475,919	(1,475,919)
Total General Fund Operating Gain/(Loss) for FY 2017	16,890,224	18,887,569	(1,997,345)

Depreciation			(12,257)
Straight Line Rent			194,225
Capital Labor			(140,700)
Net Cash Flow from FY 2017 operations			(1,956,077)

Continuing Legal Education (CLE)	2,574,800	2,302,587	272,213
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Sections Operations	688,611	904,833	(216,222)
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Lawyers Fund for Client Protection	986,000	616,221	369,779
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Western States Bar Confernece	50,000	50,000	0
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Total	21,189,635	22,761,210	(1,571,575)
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2017 WSBA Committee, Board, Panel, and Task Force Budgets

WSBA Committees, Boards & Panels	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	YTD 7-31-16	2017 Budget	Cost Center budgeted in	Staff Liaison
Adjunct Disciplinary Counsel(AIC)	4,000	2,296	4,000	3,358	5,000	990	5,000	1,336	3,500	Office of Disciplinary Counsel	Thea Jennings
Amicus Brief Committees	100	52	100	165	100	82	100	38	100	Office of General Counsel	Kirsten Schimpff
Committee for Diversity	8,000	2,601	9,000	13,694	16,100	11,784	10,000	5,975	11,700	Diversity	Joy Williams
Council on Public Defense	6,000	2,559	3,000	4,683	3,000	5,813	4,500	6,112	8,400	Access to Justice	Bonnie Sterken
Council on Public Legal Education	0	0	0	0	0	0	0	0			
Court Rules & Procedures Committee	6,000	5,458	5,000	4,361	5,000	6,656	5,000	892	5,000	Office of General Counsel	Julie Shankland
Discipline Advisory Roundtable	1,000	1,685	2,000	529	2,000	1,426	1,500	0	1,500	Office of General Counsel	Darlene Neumann
Editorial Advisory Committee	750	289	750	875	750	634	800	741	800	NW Lawyer	Todd Timmcke
Judicial Recommendation Committee	5,000	4,627	5,000	6,187	5,000	3,535	5,000	4,783	4,500	Communications	Jennifer Olegario
Legislative Committee	6,000	2,589	6,000	2,666	5,000	2,808	5,000	2,139	2,500	Legislative	Alison Grazzini
Pro Bono and Legal Aid Committee	2,800	1,832	2,800	2,107	2,000	1,413	2,000	1,306	2,000	Public Service Programs	Ana Selvidge
Professionalism Committee	1,000	503	1,000	2,001	1,000	0	0	0			
Committee on Professional Ethics	0	0	2,000	7,008	5,000	3,546	5,000	1,491	6,000	Professional Responsibility Program	Jeanne Marie Clavere
YLD Board of Trustees/Young Lawyers Committee	10,000	8,859	15,000	9,187	20,000	17,224	15,000	11,560	15,000	New Lawyer Education	Lynda Foster
YLD Committees	0	0	0	0	0	0	0	0			
Regulatory Boards											
Board of Bar Examiners **	60,000	50,664	20,000	34,324	27,000	26,823	25,000	7,969	30,000	Admissions/Bar Exam	Gus Quiniones
Character and Fitness Board	10,000	22,274	18,000	16,426	18,000	20,270	18,000	14,364	20,000	Admissions/Bar Exam	Kevin Bank
Conflicts Review Officer	0	0	0	70	0	0	0	0		Office of General Counsel	Julie Shankland
Disciplinary Board	10,000	12,624	11,000	11,640	12,000	7,225	10,000	5,788	7,500	Office of General Counsel	Julie Shankland
Chief Hearing Officer	33,000	31,090	33,000	30,000	33,000	30,042	33,000	25,000	33,000	Office of General Counsel	Julie Shankland
Hearing Officer Panel & Training	7,000	6,282	5,000	7,719	7,000	8,435	7,500	2,590	7,000	Office of General Counsel	Julie Shankland
Law Clerk Board *	5,000	4,439	5,000	3,463	5,000	2,565	7,200	5,829	5,000	Law Clerk Program	Talia Clever
Supreme Court Created/WSBA Administered Boards											
Access to Justice Board	20,500	5,997	75,500	73,682	20,000	11,840	15,000	8,849	19,100	Access to Justice Board	Diana Singleton
Access to Justice Board Committees	6,000	(1,323)	5,000	2,743	5,000	7,409	6,000	3,423	5,000	Access to Justice Board	Diana Singleton
Limited License Legal Technician Board	10,000	19,158	18,000	23,107	16,000	18,517	17,000	12,210	18,000	Limited License Legal Technician	Ellen Reed
Limited Practice Board	3,500	2,095	2,200	2,206	2,200	2,055	2,300	1,021	3,000	Limited Practice Officer	Talia Clever
Mandatory CLE Board	4,000	5,133	6,000	929	2,000	1,504	2,000	1,386	3,000	MCLE	Renata Garcia
Practice of Law Board	10,000	3,929	6,000	5,710	3,500	1,802	3,500	11,769	14,000	Practice of Law Board	Julie Shankland
Self-Funded Committees/Boards											
LFCP Board	4,000	1,496	3,500	1,555	2,000	1,074	1,500	989	1,500	Lawyers Fund Client Protection	Kevin Bank
CLE Committee	1,500	884	1,500	2,190	4,500	1,505	1,500	124	1,500	CLE Seminars	Kevin Plachy
Board of Governor Committees											
BOG Committees	20,000	28,641	25,000	38,274	30,000	29,517	30,000	28,626	30,000	Office of Executive Director	Varies
	255,150	226,733	290,350	310,859	257,150	226,495	238,400	166,310	258,600		

^ Includes diversity events hosted by the Committee for Diversity.

* Includes stipends for members being on the committee through FY 2008.

** Does not include stipends for work performed by committee members for the bar exam.

**2017 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2017
Capital Software (General Indirects)								
Paperless Accounts Payable System		60,000	1	60,000	3	Mar-17	20,000	11,667
Website Redesign		270,000	1	270,000	5	Jan-17	54,000	40,500
Personify Upgrade		70,000	1	70,000	3	Jun-17	23,333	7,778
Contract Management Software		20,000	1	20,000	3	Oct-16	6,667	6,667
		420,000		420,000			104,000	66,611
Capital Labor								
Personify Upgrade WSBA Development		49,200	1	49,200	3	Jun-17	16,400	5,467
TAMI Enhancements	MCLE	25,000	1	25,000	3	Jan-17	8,333	6,250
Online licensing renewal for LLLT and LPO	LLLT/LPO	34,500	1	34,500	3	Mar-17	11,500	6,708
GILDA Enhancements	DISC	32,000	1	32,000	3	Feb-17	10,667	7,111
		140,700		140,700			46,900	25,536
Total				560,700			150,900	92,147
Capital Hardware (General Indirects):								
Upgrade to servers and networking equipment (VMware)		60,000	1	60,000	5	Oct-16	12,000	12,000
Total				60,000			12,000	12,000
Equipment (General Indirects)								
Meter Mailing Machine		15,900	1	15,900	5	Oct-16	3,180	3,180
Folder and Inserter Machine		22,900	1	22,900	5	Oct-16	4,580	4,580
		38,800		38,800			7,760	7,760
Furniture & Leasehold Improvements (General Indirects)								
Leasehold Improvements for Conference Center Webcast Room		40,000	1	40,000	11	Oct-16	3,636	3,636
Total				78,800			11,396	11,396
GRAND TOTAL				699,500			174,296	115,544

Washington State Bar Association

Budget Comparison Report

For the Period October 1, 2016 to September 30, 2017

	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
SALARIES & BENEFITS:				
SALARIES	10,876,353.00	10,987,791.00	111,438.00	1.0%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	(120,000.00)	-	0.0%
TEMPORARY EMPLOYEES	152,600.00	98,320.00	(54,280.00)	-35.6%
EMPLOYEE ASSISTANCE PLAN	4,800.00	4,800.00	-	0.0%
EMPLOYEE SERVICE AWARDS	2,140.00	1,970.00	(170.00)	-7.9%
FICA	815,000.00	823,000.00	8,000.00	1.0%
L&I INSURANCE	51,500.00	48,000.00	(3,500.00)	-6.8%
MEDICAL	1,442,000.00	1,335,000.00	(107,000.00)	-7.4%
RETIREMENT	1,205,000.00	1,252,000.00	47,000.00	3.9%
TRANSPORTATION ALLOWANCE	98,000.00	118,500.00	20,500.00	20.9%
UNEMPLOYMENT INSURANCE	119,500.00	106,000.00	(13,500.00)	-11.3%
STAFF DEVELOPMENT-GENERAL	7,000.00	6,865.00	(135.00)	-1.9%
CAPITAL LABOR	(33,900.00)	(140,700.00)	(106,800.00)	315.0%
TOTAL SALARIES & BENEFITS:	14,619,993.00	14,521,546.00	(98,447.00)	-0.7%
OVERHEAD:				
WORKPLACE BENEFITS	32,000.00	42,000.00	10,000.00	31.3%
HUMAN RESOURCES DIRECT EXPENSES	128,336.00	126,656.00	(1,680.00)	-1.3%
MEETING SUPPORT EXPENSES	15,000.00	15,000.00	-	0.0%
RENT	1,590,000.00	1,645,000.00	55,000.00	3.5%
PROPERTY TAXES	18,000.00	12,500.00	(5,500.00)	-30.6%
FURNITURE, MAINTENANCE, LEASHOLD IMPROVEMENTS	20,000.00	38,000.00	18,000.00	90.0%
OFFICE SUPPLIES & EQUIPMENT	69,000.00	50,000.00	(19,000.00)	-27.5%
FURNITURE & OFFICE EQUIPMENT DEPRECIATION	162,000.00	74,000.00	(88,000.00)	-54.3%
COMPUTER HARDWARE DEPRECIATION	105,000.00	63,000.00	(42,000.00)	-40.0%
COMPUTER SOFTWARE DEPRECIATION	52,000.00	94,500.00	42,500.00	81.7%
INSURANCE	105,000.00	130,400.00	25,400.00	24.2%
PROFESSIONAL FEES-AUDIT	30,000.00	31,000.00	1,000.00	3.3%
PROFESSIONAL FEES-LEGAL	40,000.00	60,000.00	20,000.00	50.0%
TELEPHONE & INTERNET	46,000.00	38,000.00	(8,000.00)	-17.4%
BANK FEES	17,200.00	35,400.00	18,200.00	105.8%
POSTAGE	45,000.00	45,000.00	-	0.0%
CONFERENCES & TRAINING	55,000.00	75,000.00	20,000.00	36.4%
RECORDS STORAGE	36,000.00	40,000.00	4,000.00	11.1%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	25,000.00	-	0.0%
TECHNOLOGY DIRECT EXPENSES	750,710.00	723,610.00	(27,100.00)	-3.6%
TOTAL OVERHEAD:	3,341,246.00	3,364,066.00	22,820.00	0.7%
TOTAL INDIRECT EXPENSES:	17,961,239.00	17,885,612.00	(75,627.00)	-0.4%

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ACCESS TO JUSTICE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CONFERENCES & INSTITUTES	-	8,000.00	8,000.00	
TOTAL REVENUE:	-	8,000.00	8,000.00	
DIRECT EXPENSES:				
ATJ BOARD RETREAT	2,000.00	2,000.00	-	0%
LEADERSHIP TRAINING	2,000.00	2,000.00	-	0%
ATJ BOARD EXPENSE	11,000.00	15,100.00	4,100.00	37%
ATJ BOARD COMMITTEES EXPENSE	6,000.00	5,000.00	(1,000.00)	-17%
PUBLIC DEFENSE	-	8,400.00	8,400.00	
CONFERENCE/INSTITUTE EXPENSE	-	23,000.00	23,000.00	
RECEPTION/FORUM EXPENSE	1,500.00	5,000.00	3,500.00	233%
CONSULTING SERVICES	5,000.00	-	(5,000.00)	-100%
STAFF TRAVEL/PARKING	1,165.00	1,200.00	35.00	3%
STAFF MEMBERSHIP DUES	150.00	150.00	-	0%
TOTAL DIRECT EXPENSES:	28,815.00	61,850.00	33,035.00	115%
INDIRECT EXPENSES:				
SALARY EXPENSE	129,853.00	105,884.00	(23,969.00)	-18%
BENEFIT EXPENSE	46,529.00	42,244.00	(4,285.00)	-9%
OVERHEAD	43,949.00	49,785.00	5,836.00	13%
TOTAL INDIRECT EXPENSES:	220,331.00	197,913.00	(22,418.00)	-10%
TOTAL ALL EXPENSES:	249,146.00	259,763.00	10,617.00	4%
NET INCOME (LOSS):	(249,146.00)	(251,763.00)	(2,617.00)	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ADMINISTRATION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	28,000.00	25,000.00	(3,000.00)	-11%
GAIN/LOSS ON INVESTMENTS	50,000.00	30,000.00	(20,000.00)	-40%
TOTAL REVENUE:	78,000.00	55,000.00	(23,000.00)	-29%
DIRECT EXPENSES:				
CREDIT CARD MERCHANT FEES	7,000.00	-	(7,000.00)	-100%
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	425.00	635.00	210.00	49%
TOTAL DIRECT EXPENSES:	9,925.00	3,135.00	(6,790.00)	-68%
INDIRECT EXPENSES:				
SALARY EXPENSE	609,726.00	632,169.00	22,443.00	4%
BENEFIT EXPENSE	206,091.00	206,690.00	599.00	0%
OVERHEAD	182,965.00	187,762.00	4,797.00	3%
TOTAL INDIRECT EXPENSES:	998,782.00	1,026,621.00	27,839.00	3%
TOTAL ALL EXPENSES:	1,008,707.00	1,029,756.00	21,049.00	2%
NET INCOME (LOSS):	(930,707.00)	(974,756.00)	(44,049.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ADMISSIONS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
EXAMSOFT REVENUE	42,000.00	40,000.00	(2,000.00)	-5%
BAR EXAM FEES	1,170,000.00	1,000,000.00	(170,000.00)	-15%
SPECIAL ADMISSIONS	9,920.00	30,000.00	20,080.00	202%
TOTAL REVENUE:	<u>1,221,920.00</u>	<u>1,070,000.00</u>	<u>(151,920.00)</u>	<u>-12%</u>
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	80,000.00	65,000.00	(15,000.00)	-19%
EXAMINER FEES	32,500.00	32,500.00	-	0%
BOARD OF BAR EXAMINERS	25,000.00	30,000.00	5,000.00	20%
BAR EXAM PROCTORS	30,000.00	33,000.00	3,000.00	10%
CHARACTER & FITNESS BOARD EXP	18,000.00	20,000.00	2,000.00	11%
DISABILITY ACCOMMODATIONS	18,000.00	25,000.00	7,000.00	39%
CHARACTER & FITNESS INVESTIGATIONS	1,000.00	1,000.00	-	0%
LAW SCHOOL VISITS	600.00	1,000.00	400.00	67%
UBE APPLICATIONS	140,000.00	136,000.00	(4,000.00)	-3%
DEPRECIATION	10,000.00	-	(10,000.00)	-100%
COURT REPORTERS	15,000.00	15,000.00	-	0%
POSTAGE	1,500.00	4,000.00	2,500.00	167%
STAFF TRAVEL/PARKING	12,500.00	13,000.00	500.00	4%
STAFF MEMBERSHIP DUES	200.00	200.00	-	0%
SUPPLIES	1,200.00	1,200.00	-	0%
TOTAL DIRECT EXPENSES:	<u>385,500.00</u>	<u>376,900.00</u>	<u>(8,600.00)</u>	<u>-2%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	458,058.00	465,903.00	7,845.00	2%
BENEFIT EXPENSE	166,060.00	164,864.00	(1,196.00)	-1%
OVERHEAD	160,065.00	153,623.00	(6,442.00)	-4%
TOTAL INDIRECT EXPENSES:	<u>784,183.00</u>	<u>784,390.00</u>	<u>207.00</u>	<u>0%</u>
TOTAL ALL EXPENSES:	<u>1,169,683.00</u>	<u>1,161,290.00</u>	<u>(8,393.00)</u>	<u>-1%</u>
NET INCOME (LOSS):	<u>52,237.00</u>	<u>(91,290.00)</u>	<u>(143,527.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

BOARD OF GOVERNORS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	60,000.00	-	0%
BOG MEETINGS	120,000.00	125,000.00	5,000.00	4%
BOG COMMITTEES' EXPENSES	30,000.00	30,000.00	-	0%
BOG CONFERENCE ATTENDANCE	16,500.00	17,500.00	1,000.00	6%
BOG TRAVEL & OUTREACH	50,000.00	45,000.00	(5,000.00)	-10%
ED TRAVEL & OUTREACH	5,000.00	5,000.00	-	0%
BOG ELECTIONS	5,000.00	5,000.00	-	0%
STAFF TRAVEL/PARKING	4,000.00	4,000.00	-	0%
STAFF MEMBERSHIP DUES	1,680.00	1,850.00	170.00	10%
TELEPHONE	1,300.00	1,300.00	-	0%
TOTAL DIRECT EXPENSES:	293,480.00	294,650.00	1,170.00	0%
INDIRECT EXPENSES:				
SALARY EXPENSE	315,529.00	336,231.00	20,702.00	7%
BENEFIT EXPENSE	91,324.00	93,632.00	2,308.00	3%
OVERHEAD	56,670.00	58,083.00	1,413.00	2%
TOTAL INDIRECT EXPENSES:	463,523.00	487,946.00	24,423.00	5%
TOTAL ALL EXPENSES:	757,003.00	782,596.00	25,593.00	3%
NET INCOME (LOSS):	(757,003.00)	(782,596.00)	(25,593.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

COMMUNICATIONS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AWARDS DINNER	45,000.00	44,000.00	(1,000.00)	-2%
50 YEAR MEMBER TRIBUTE LUNCH	250.00	250.00	-	0%
TOTAL REVENUE:	45,250.00	44,250.00	(1,000.00)	-2%
DIRECT EXPENSES:				
ABA DELEGATES	5,600.00	5,600.00	-	0%
ANNUAL CHAIR MEETINGS	600.00	600.00	-	0%
AWARDS DINNER	55,000.00	63,000.00	8,000.00	15%
50 YEAR MEMBER TRIBUTE LUNCH	5,800.00	8,000.00	2,200.00	38%
JUDICIAL RECOMMENDATIONS COMMITTEE	5,000.00	4,500.00	(500.00)	-10%
COMMUNICATIONS OUTREACH	17,000.00	15,000.00	(2,000.00)	-12%
IMAGE LIBRARY	4,000.00	4,100.00	100.00	3%
BAR OUTREACH	1,000.00	2,500.00	1,500.00	150%
PROFESSIONALISM	1,000.00	750.00	(250.00)	-25%
TRANSLATION SERVICES	2,500.00	3,500.00	1,000.00	40%
DEPRECIATION	2,712.00	2,300.00	(412.00)	-15%
EQUIPMENT, HARDWARE & SOFTWARE	1,520.00	-	(1,520.00)	-100%
STAFF TRAVEL/PARKING	4,500.00	4,000.00	(500.00)	-11%
STAFF MEMBERSHIP DUES	1,950.00	1,960.00	10.00	1%
SUBSCRIPTIONS	7,250.00	10,050.00	2,800.00	39%
DIGITAL/ONLINE DEVELOPMENT	3,750.00	4,000.00	250.00	7%
CONFERENCE CALLS	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	119,382.00	130,060.00	10,678.00	9%
INDIRECT EXPENSES:				
SALARY EXPENSE	837,316.00	896,797.00	59,481.00	7%
BENEFIT EXPENSE	317,600.00	326,726.00	9,126.00	3%
OVERHEAD	327,301.00	347,075.00	19,774.00	6%
TOTAL INDIRECT EXPENSES:	1,482,217.00	1,570,598.00	88,381.00	6%
TOTAL ALL EXPENSES:	1,601,599.00	1,700,658.00	99,059.00	6%
NET INCOME (LOSS):	(1,556,349.00)	(1,656,408.00)	(100,059.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

DISCIPLINE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AUDIT REVENUE	-	2,000.00	2,000.00	
RECOVERY OF DISCIPLINE COSTS	93,750.00	125,000.00	31,250.00	33%
DISCIPLINE HISTORY SUMMARY	13,000.00	13,000.00	-	0%
TOTAL REVENUE:	106,750.00	140,000.00	33,250.00	31%
DIRECT EXPENSES:				
COURT REPORTERS	75,000.00	65,000.00	(10,000.00)	-13%
OUTSIDE COUNSEL/ADC	5,000.00	3,500.00	(1,500.00)	-30%
LITIGATION EXPENSES	30,000.00	30,000.00	-	0%
DISABILITY EXPENSES	15,000.00	15,000.00	-	0%
ONLINE LEGAL RESEARCH	57,400.00	65,900.00	8,500.00	15%
LAW LIBRARY	15,500.00	13,075.00	(2,425.00)	-16%
TRANSLATION SERVICES	4,000.00	3,000.00	(1,000.00)	-25%
DEPRECIATION	26,500.00	25,200.00	(1,300.00)	-5%
PUBLICATIONS PRODUCTION	-	250.00	250.00	
STAFF TRAVEL/PARKING	38,500.00	38,500.00	-	0%
STAFF MEMBERSHIP DUES	3,554.00	3,243.00	(311.00)	-9%
TELEPHONE	4,500.00	5,000.00	500.00	11%
TOTAL DIRECT EXPENSES:	274,954.00	267,668.00	(7,286.00)	-3%
INDIRECT EXPENSES:				
SALARY EXPENSE	3,316,555.00	3,370,608.00	54,053.00	2%
BENEFIT EXPENSE	1,078,462.00	1,068,970.00	(9,492.00)	-1%
OVERHEAD	876,195.00	895,425.00	19,230.00	2%
TOTAL INDIRECT EXPENSES:	5,271,212.00	5,335,003.00	63,791.00	1%
TOTAL ALL EXPENSES:	5,546,166.00	5,602,671.00	56,505.00	1%
NET INCOME (LOSS):	(5,439,416.00)	(5,462,671.00)	(23,255.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

DIVERSITY	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	90,000.00	90,000.00	-	0%
WORK STUDY GRANTS	8,592.00	10,374.00	1,782.00	21%
TOTAL REVENUE:	98,592.00	100,374.00	1,782.00	2%
DIRECT EXPENSES:				
COMMITTEE FOR DIVERSITY	5,000.00	6,200.00	1,200.00	24%
DIVERSITY EVENTS & PROJECTS	5,000.00	5,500.00	500.00	10%
INTERNAL DIVERSITY OUTREACH	500.00	500.00	-	
SPECIAL EVENTS	5,000.00	5,000.00	-	0%
SPEAKERS & PROGRAM DEVELOP	1,000.00	1,000.00	-	0%
PRINTING & COPYING	-	2,000.00	2,000.00	
STAFF TRAVEL/PARKING	4,500.00	8,600.00	4,100.00	91%
STAFF MEMBERSHIP DUES	200.00	350.00	150.00	75%
TOTAL DIRECT EXPENSES:	21,200.00	29,150.00	7,950.00	38%
INDIRECT EXPENSES:				
SALARY EXPENSE	259,443.00	222,565.00	(36,878.00)	-14%
BENEFIT EXPENSE	88,241.00	72,143.00	(16,098.00)	-18%
OVERHEAD	83,271.00	70,411.00	(12,860.00)	-15%
TOTAL INDIRECT EXPENSES:	430,955.00	365,119.00	(65,836.00)	-15%
TOTAL ALL EXPENSES:	452,155.00	394,269.00	(57,886.00)	-13%
NET INCOME (LOSS):	(353,563.00)	(293,895.00)	59,668.00	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

FOUNDATION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
SPECIAL EVENTS	6,000.00	5,000.00	(1,000.00)	-17%
BOARD OF TRUSTEES	5,000.00	5,000.00	-	0%
GRAPHIC DESIGN	1,500.00	1,500.00	-	0%
CONSULTING SERVICES	3,000.00	3,000.00	-	0%
POSTAGE	1,000.00	500.00	(500.00)	-50%
PRINTING & COPYING	1,500.00	1,500.00	-	0%
STAFF TRAVEL/PARKING	1,700.00	1,700.00	-	0%
STAFF MEMBERSHIP DUES	600.00	600.00	-	0%
SUPPLIES	100.00	500.00	400.00	400%
TOTAL DIRECT EXPENSES:	<u>20,400.00</u>	<u>19,300.00</u>	<u>(1,100.00)</u>	<u>-5%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	88,378.00	88,294.00	(84.00)	0%
BENEFIT EXPENSE	31,258.00	30,721.00	(537.00)	-2%
OVERHEAD	28,914.00	29,634.00	720.00	2%
TOTAL INDIRECT EXPENSES:	<u>148,550.00</u>	<u>148,649.00</u>	<u>99.00</u>	<u>0%</u>
TOTAL ALL EXPENSES:	<u>168,950.00</u>	<u>167,949.00</u>	<u>(1,001.00)</u>	<u>-1%</u>
NET INCOME (LOSS):	<u><u>(168,950.00)</u></u>	<u><u>(167,949.00)</u></u>	<u><u>1,001.00</u></u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

HUMAN RESOURCES	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
STAFF TRAINING- GENERAL	35,000.00	35,000.00	-	0%
RECRUITING AND ADVERTISING	7,000.00	7,000.00	-	0%
PAYROLL PROCESSING	55,000.00	55,000.00	-	0%
SALARY SURVEYS	2,700.00	2,700.00	-	0%
THIRD PARTY SERVICES	13,500.00	13,500.00	-	0%
DEPRECIATION	5,016.00	835.00	(4,181.00)	-83%
CONSULTING SERVICES	7,500.00	9,000.00	1,500.00	20%
STAFF TRAVEL/PARKING	250.00	250.00	-	0%
STAFF MEMBERSHIP DUES	720.00	1,378.00	658.00	91%
SUBSCRIPTIONS	1,650.00	1,993.00	343.00	21%
TRANSFER TO INDIRECT EXPENSE	(128,336.00)	(126,656.00)	1,680.00	-1%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
SALARY EXPENSE	236,067.00	244,580.00	8,513.00	4%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	(120,000.00)	-	0%
BENEFIT EXPENSE	73,728.00	74,445.00	717.00	1%
OVERHEAD	57,364.00	58,794.00	1,430.00	2%
TOTAL INDIRECT EXPENSES:	247,159.00	257,819.00	10,660.00	4%
TOTAL ALL EXPENSES:	247,159.00	257,819.00	10,660.00	4%
NET INCOME (LOSS):	(247,159.00)	(257,819.00)	(10,660.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LAW CLERK PROGRAM	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LAW CLERK FEES	90,000.00	95,000.00	5,000.00	6%
LAW CLERK APPLICATION FEES	2,400.00	2,000.00	(400.00)	-17%
TOTAL REVENUE:	<u>92,400.00</u>	<u>97,000.00</u>	<u>4,600.00</u>	<u>5%</u>
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	100.00	-	0%
LAW CLERK BOARD EXPENSE	7,200.00	5,000.00	(2,200.00)	-31%
SUBSCRIPTIONS	250.00	250.00	-	0%
TOTAL DIRECT EXPENSES:	<u>7,550.00</u>	<u>5,350.00</u>	<u>(2,200.00)</u>	<u>-29%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	37,968.00	59,025.00	21,057.00	55%
BENEFIT EXPENSE	14,817.00	20,961.00	6,144.00	41%
OVERHEAD	15,729.00	21,099.00	5,370.00	34%
TOTAL INDIRECT EXPENSES:	<u>68,514.00</u>	<u>101,085.00</u>	<u>32,571.00</u>	<u>48%</u>
TOTAL ALL EXPENSES:	<u>76,064.00</u>	<u>106,435.00</u>	<u>30,371.00</u>	<u>40%</u>
NET INCOME (LOSS):	<u>16,336.00</u>	<u>(9,435.00)</u>	<u>(25,771.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LAW OFFICE MANAGEMENT ASSISTANCE PROGRAM	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DIVERSIONS	4,000.00	-	(4,000.00)	-100%
LAW OFFICE IN A BOX SALES	2,500.00	2,500.00	-	0%
TOTAL REVENUE:	6,500.00	2,500.00	(4,000.00)	-62%
DIRECT EXPENSES:				
LIBRARY MATERIALS/RESOURCES	1,500.00	1,500.00	-	0%
LAW OFFICE IN A BOX	500.00	500.00	-	0%
STAFF TRAVEL/PARKING	5,000.00	2,000.00	(3,000.00)	-60%
STAFF MEMBERSHIP DUES	995.00	600.00	(395.00)	-40%
CONFERENCE CALLS	100.00	100.00	-	0%
TOTAL DIRECT EXPENSES:	8,095.00	4,700.00	(3,395.00)	-42%
INDIRECT EXPENSES:				
SALARY EXPENSE	198,636.00	122,445.00	(76,191.00)	-38%
BENEFIT EXPENSE	75,081.00	40,196.00	(34,885.00)	-46%
OVERHEAD	76,563.00	35,561.00	(41,002.00)	-54%
TOTAL INDIRECT EXPENSES:	350,280.00	198,202.00	(152,078.00)	-43%
TOTAL ALL EXPENSES:	358,375.00	202,902.00	(155,473.00)	-43%
NET INCOME (LOSS):	(351,875.00)	(200,402.00)	151,473.00	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LAWYERS ASSISTANCE PROGRAM	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DIVERSIONS	18,000.00	15,750.00	(2,250.00)	-13%
TOTAL REVENUE:	<u>18,000.00</u>	<u>15,750.00</u>	<u>(2,250.00)</u>	<u>-13%</u>
DIRECT EXPENSES:				
MEMBER ASSISTANCE PROGRAM	45,120.00	45,120.00	-	
PROF LIAB INSURANCE	850.00	850.00	-	0%
PUBLICATIONS PRODUCTION	200.00	200.00	-	0%
STAFF MEMBERSHIP DUES	350.00	350.00	-	0%
CONFERENCE CALLS	100.00	100.00	-	0%
MISCELLANEOUS	150.00	150.00	-	0%
TOTAL DIRECT EXPENSES:	<u>46,770.00</u>	<u>46,770.00</u>	<u>-</u>	<u>0%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	74,959.00	77,476.00	2,517.00	3%
BENEFIT EXPENSE	24,524.00	29,331.00	4,807.00	20%
OVERHEAD	20,124.00	20,625.00	501.00	2%
TOTAL INDIRECT EXPENSES:	<u>119,607.00</u>	<u>127,432.00</u>	<u>7,825.00</u>	<u>7%</u>
TOTAL ALL EXPENSES:	<u>166,377.00</u>	<u>174,202.00</u>	<u>7,825.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(148,377.00)</u>	<u>(158,452.00)</u>	<u>(10,075.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LEGISLATIVE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
RENT - OLYMPIA OFFICE	8,702.00	5,000.00	(3,702.00)	-43%
CONTRACT LOBBYIST	28,000.00	20,000.00	(8,000.00)	-29%
LOBBYIST CONTACT COSTS	1,600.00	1,600.00	-	0%
LEGISLATIVE COMMITTEE	5,000.00	2,500.00	(2,500.00)	-50%
BOG LEGISLATIVE COMMITTEE	250.00	250.00	-	0%
STAFF TRAVEL/PARKING	3,500.00	8,000.00	4,500.00	129%
STAFF MEMBERSHIP DUES	450.00	450.00	-	0%
SUBSCRIPTIONS	2,000.00	2,000.00	-	0%
SUPPLIES	750.00	-	(750.00)	-100%
TELEPHONE	3,000.00	3,000.00	-	0%
TOTAL DIRECT EXPENSES:	53,252.00	42,800.00	(10,452.00)	-20%
INDIRECT EXPENSES:				
SALARY EXPENSE	144,186.00	131,303.00	(12,883.00)	-9%
BENEFIT EXPENSE	48,987.00	45,303.00	(3,684.00)	-8%
OVERHEAD	42,792.00	43,859.00	1,067.00	2%
TOTAL INDIRECT EXPENSES:	235,965.00	220,465.00	(15,500.00)	-7%
TOTAL ALL EXPENSES:	289,217.00	263,265.00	(25,952.00)	-9%
NET INCOME (LOSS):	(289,217.00)	(263,265.00)	25,952.00	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LICENSING	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LICENSE FEES	12,545,000.00	13,204,000.00	659,000.00	5%
TOTAL REVENUE:	<u>12,545,000.00</u>	<u>13,204,000.00</u>	<u>659,000.00</u>	<u>5%</u>
DIRECT EXPENSES:				
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME (LOSS):	<u>12,545,000.00</u>	<u>13,204,000.00</u>	<u>659,000.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LICENSING AND MEMBERSHIP RECORDS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
STATUS CERTIFICATE FEES	21,000.00	22,000.00	1,000.00	5%
RULE 9/LEGAL INTERN FEES	15,000.00	11,000.00	(4,000.00)	-27%
INVESTIGATION FEES	21,000.00	20,000.00	(1,000.00)	-5%
PRO HAC VICE	190,000.00	170,000.00	(20,000.00)	-11%
MEMBER CONTACT INFORMATION	28,000.00	24,000.00	(4,000.00)	-14%
PHOTO BAR CARD SALES	500.00	800.00	300.00	60%
TOTAL REVENUE:	<u>275,500.00</u>	<u>247,800.00</u>	<u>(27,700.00)</u>	<u>-10%</u>
DIRECT EXPENSES:				
LICENSING FORMS	2,000.00	2,500.00	500.00	25%
POSTAGE	21,000.00	25,000.00	4,000.00	19%
TOTAL DIRECT EXPENSES:	<u>23,000.00</u>	<u>27,500.00</u>	<u>4,500.00</u>	<u>20%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	315,537.00	346,073.00	30,536.00	10%
BENEFIT EXPENSE	105,800.00	112,190.00	6,390.00	6%
OVERHEAD	96,224.00	101,704.00	5,480.00	6%
TOTAL INDIRECT EXPENSES:	<u>517,561.00</u>	<u>559,967.00</u>	<u>42,406.00</u>	<u>8%</u>
TOTAL ALL EXPENSES:	<u>540,561.00</u>	<u>587,467.00</u>	<u>46,906.00</u>	<u>9%</u>
NET INCOME (LOSS):	<u>(265,061.00)</u>	<u>(339,667.00)</u>	<u>(74,606.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LIMITED LICENSE LEGAL TECHNICIAN	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	2,625.00	5,950.00	3,325.00	127%
LLLT EXAM FEES	8,100.00	7,150.00	(950.00)	-12%
LLLT WAIVER FEES	600.00	300.00	(300.00)	-50%
TOTAL REVENUE:	11,325.00	13,400.00	2,075.00	18%
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	700.00	600.00	600%
LLLT BOARD	17,000.00	18,000.00	1,000.00	6%
LLLT OUTREACH	7,000.00	8,000.00	1,000.00	
LLLT EXAM WRITING	25,000.00	29,600.00	4,600.00	
DEPRECIATION	-	3,354.00	3,354.00	
STAFF TRAVEL/PARKING	-	400.00	400.00	
TOTAL DIRECT EXPENSES:	49,100.00	60,054.00	10,954.00	22%
INDIRECT EXPENSES:				
SALARY EXPENSE	110,230.00	106,271.00	(3,959.00)	-4%
BENEFIT EXPENSE	36,895.00	35,786.00	(1,109.00)	-3%
OVERHEAD	31,458.00	32,953.00	1,495.00	5%
TOTAL INDIRECT EXPENSES:	178,583.00	175,010.00	(3,573.00)	-2%
TOTAL ALL EXPENSES:	227,683.00	235,064.00	7,381.00	3%
NET INCOME (LOSS):	(216,358.00)	(221,664.00)	(5,306.00)	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LIMITED PRACTICE OFFICERS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LPO EXAMINATION FEES	15,000.00	17,000.00	2,000.00	13%
LPO LICENSE FEES	108,000.00	108,000.00	-	0%
LPO LATE LICENSE FEES	1,000.00	1,000.00	-	0%
LPO CEU & TA LATE FEES	4,000.00	4,000.00	-	0%
LPO CONTINUING ED ACCRED FEE	2,700.00	2,700.00	-	0%
TOTAL REVENUE:	130,700.00	132,700.00	2,000.00	2%
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	100.00	-	0%
LPO EXAM FACILITIES	700.00	800.00	100.00	14%
LPO BOARD	2,300.00	3,000.00	700.00	30%
LPO DISCIPLINE EXPENSES	200.00	500.00	300.00	150%
FINGERPRINT CARD PROCESSING	1,500.00	3,230.00	1,730.00	115%
DEPRECIATION	-	3,354.00	3,354.00	
POSTAGE	2,300.00	2,300.00	-	0%
TOTAL DIRECT EXPENSES:	7,100.00	13,284.00	6,184.00	87%
INDIRECT EXPENSES:				
SALARY EXPENSE	107,877.00	115,843.00	7,966.00	7%
BENEFIT EXPENSE	37,839.00	38,510.00	671.00	2%
OVERHEAD	34,696.00	34,850.00	154.00	0%
TOTAL INDIRECT EXPENSES:	180,412.00	189,203.00	8,791.00	5%
TOTAL ALL EXPENSES:	187,512.00	202,487.00	14,975.00	8%
NET INCOME (LOSS):	(56,812.00)	(69,787.00)	(12,975.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

MANDATORY CONTINUING LEGAL EDUCATION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ACCREDITED PROGRAM FEES	300,000.00	300,000.00	-	0%
FORM1 LATE FEE	60,000.00	75,000.00	15,000.00	25%
MEMBER LATE FEES	160,000.00	150,000.00	(10,000.00)	-6%
ANNUAL ACCREDITED SPONSOR FEES	23,000.00	27,000.00	4,000.00	17%
ATTENDANCE FEES	70,000.00	70,000.00	-	0%
ATTENDANCE LATE FEES	60,000.00	60,000.00	-	0%
COMITY CERTIFICATES	26,000.00	29,000.00	3,000.00	12%
TOTAL REVENUE:	<u>699,000.00</u>	<u>711,000.00</u>	<u>12,000.00</u>	<u>2%</u>
DIRECT EXPENSES:				
MCLE BOARD EXPENSES	2,000.00	3,000.00	1,000.00	50%
DEPRECIATION	108,120.00	261,000.00	152,880.00	141%
POSTAGE	2,000.00	2,000.00	-	0%
STAFF MEMBERSHIP DUES	700.00	500.00	(200.00)	-29%
TOTAL DIRECT EXPENSES:	<u>112,820.00</u>	<u>266,500.00</u>	<u>153,680.00</u>	<u>136%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	332,303.00	257,805.00	(74,498.00)	-22%
BENEFIT EXPENSE	118,506.00	99,187.00	(19,319.00)	-16%
OVERHEAD	123,287.00	111,898.00	(11,389.00)	-9%
TOTAL INDIRECT EXPENSES:	<u>574,096.00</u>	<u>468,890.00</u>	<u>(105,206.00)</u>	<u>-18%</u>
TOTAL ALL EXPENSES:	<u>686,916.00</u>	<u>735,390.00</u>	<u>48,474.00</u>	<u>7%</u>
NET INCOME (LOSS):	<u>12,084.00</u>	<u>(24,390.00)</u>	<u>(36,474.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

MEMBERSHIP BENEFITS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ROYALTIES	3,000.00	3,000.00	-	0%
TOTAL REVENUE:	<u>3,000.00</u>	<u>3,000.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
CASEMAKER	73,000.00	75,000.00	2,000.00	3%
TOTAL DIRECT EXPENSES:	<u>73,000.00</u>	<u>75,000.00</u>	<u>2,000.00</u>	<u>3%</u>
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL ALL EXPENSES:	<u>73,000.00</u>	<u>75,000.00</u>	<u>2,000.00</u>	<u>3%</u>
NET INCOME (LOSS):	<u>(70,000.00)</u>	<u>(72,000.00)</u>	<u>(2,000.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

MENTORSHIP PROGRAM	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
MENTORSHIP PROGRAM EXPENSE	18,258.00	15,000.00	(3,258.00)	-18%
RECEPTION/FORUM EXPENSE	1,000.00	4,800.00	3,800.00	380%
CONSULTING SERVICES	1,000.00	1,000.00	-	0%
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
SUBSCRIPTIONS	500.00	500.00	-	0%
CONFERENCE CALLS	800.00	200.00	(600.00)	-75%
TOTAL DIRECT EXPENSES:	23,558.00	23,500.00	(58.00)	0%
INDIRECT EXPENSES:				
SALARY EXPENSE	96,257.00	108,515.00	12,258.00	13%
BENEFIT EXPENSE	34,369.00	36,268.00	1,899.00	6%
OVERHEAD	32,383.00	33,190.00	807.00	2%
TOTAL INDIRECT EXPENSES:	163,009.00	177,973.00	14,964.00	9%
TOTAL ALL EXPENSES:	186,567.00	201,473.00	14,906.00	8%
NET INCOME (LOSS):	(186,567.00)	(201,473.00)	(14,906.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

NEW LAWYER PROGRAMS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SEMINAR REGISTRATIONS	100,000.00	55,000.00	(45,000.00)	-45%
TRIAL ADVOCACY PROGRAM	25,000.00	25,000.00	-	0%
TOTAL REVENUE:	125,000.00	80,000.00	(45,000.00)	-36%
DIRECT EXPENSES:				
WYLC OUTREACH EVENTS	5,000.00	1,000.00	(4,000.00)	-80%
NLE ONLINE EXPENSES	2,940.00	2,500.00	(440.00)	-15%
NLE SEMINAR BROCHURES	3,000.00	2,000.00	(1,000.00)	-33%
NLE SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	2,000.00	-	0%
NEW LAWYERS COMMITTEE	15,000.00	15,000.00	-	0%
OPEN SECTIONS NIGHT	-	3,500.00	3,500.00	
TRIAL ADVOCACY PROGRAM	3,500.00	3,500.00	-	0%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	2,000.00	-	0%
STAFF TRAVEL/PARKING	1,600.00	1,000.00	(600.00)	-38%
STAFF MEMBERSHIP DUES	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	35,240.00	32,700.00	(2,540.00)	-7%
INDIRECT EXPENSES:				
SALARY EXPENSE	182,079.00	165,467.00	(16,612.00)	-9%
BENEFIT EXPENSE	58,086.00	56,383.00	(1,703.00)	-3%
OVERHEAD	55,514.00	53,341.00	(2,173.00)	-4%
TOTAL INDIRECT EXPENSES:	295,679.00	275,191.00	(20,488.00)	-7%
TOTAL ALL EXPENSES:	330,919.00	307,891.00	(23,028.00)	-7%
NET INCOME (LOSS):	(205,919.00)	(227,891.00)	(21,972.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

NW LAWYER	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DISPLAY ADVERTISING	440,000.00	440,000.00	-	0%
SUBSCRIPT/SINGLE ISSUES	450.00	450.00	-	0%
CLASSIFIED ADVERTISING	84,000.00	89,000.00	5,000.00	6%
GEN ANNOUNCEMENTS	19,000.00	17,000.00	(2,000.00)	-11%
PROF ANNOUNCEMENTS	24,000.00	27,000.00	3,000.00	13%
TOTAL REVENUE:	567,450.00	573,450.00	6,000.00	1%
DIRECT EXPENSES:				
GRAPHICS/ARTWORK	2,500.00	3,500.00	1,000.00	40%
OUTSIDE SALES EXPENSE	80,000.00	80,000.00	-	0%
EDITORIAL ADVIS COMMITTEE EXP	800.00	800.00	-	0%
BAD DEBT EXPENSE	1,000.00	1,000.00	-	0%
POSTAGE	70,000.00	89,100.00	19,100.00	27%
PRINTING & COPYING	220,000.00	220,000.00	-	0%
SURVEY	9,000.00	-	(9,000.00)	-100%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	8,400.00	-	0%
TOTAL DIRECT EXPENSES:	391,700.00	402,800.00	11,100.00	3%
INDIRECT EXPENSES:				
SALARY EXPENSE	137,091.00	131,759.00	(5,332.00)	-4%
BENEFIT EXPENSE	47,052.00	48,872.00	1,820.00	4%
OVERHEAD	41,635.00	40,777.00	(858.00)	-2%
TOTAL INDIRECT EXPENSES:	225,778.00	221,408.00	(4,370.00)	-2%
TOTAL ALL EXPENSES:	617,478.00	624,208.00	6,730.00	1%
NET INCOME (LOSS):	(50,028.00)	(50,758.00)	(730.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

OFFICE OF GENERAL COUNSEL	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
AMICUS BRIEF COMMITTEE	100.00	100.00	-	0%
COURT RULES COMMITTEE	5,000.00	5,000.00	-	0%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	1,500.00	-	0%
CUSTODIANSHIP	10,000.00	5,000.00	(5,000.00)	-50%
STAFF TRAVEL/PARKING	2,600.00	2,600.00	-	0%
STAFF MEMBERSHIP DUES	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	20,700.00	15,700.00	(5,000.00)	-24%
INDIRECT EXPENSES:				
SALARY EXPENSE	416,440.00	484,565.00	68,125.00	16%
BENEFIT EXPENSE	135,800.00	157,573.00	21,773.00	16%
OVERHEAD	113,572.00	135,132.00	21,560.00	19%
TOTAL INDIRECT EXPENSES:	665,812.00	777,270.00	111,458.00	17%
TOTAL ALL EXPENSES:	686,512.00	792,970.00	106,458.00	16%
NET INCOME (LOSS):	(686,512.00)	(792,970.00)	(106,458.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

OFFICE OF GENERAL COUNSEL DISCIPLINARY BOARD	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
DISCIPLINARY BOARD EXPENSES	10,000.00	7,500.00	(2,500.00)	-25%
CHIEF HEARING OFFICER	33,000.00	33,000.00	-	0%
HEARING OFFICER EXPENSES	5,000.00	5,000.00	-	0%
HEARING OFFICER TRAINING	2,500.00	2,000.00	(500.00)	-20%
OUTSIDE COUNSEL	60,000.00	55,000.00	(5,000.00)	-8%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>111,000.00</u>	<u>103,000.00</u>	<u>(8,000.00)</u>	<u>-7%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	113,766.00	92,118.00	(21,648.00)	-19%
BENEFIT EXPENSE	39,230.00	31,810.00	(7,420.00)	-19%
OVERHEAD	34,928.00	30,819.00	(4,109.00)	-12%
TOTAL INDIRECT EXPENSES:	<u>187,924.00</u>	<u>154,747.00</u>	<u>(33,177.00)</u>	<u>-18%</u>
TOTAL ALL EXPENSES:	<u>298,924.00</u>	<u>257,747.00</u>	<u>(41,177.00)</u>	<u>-14%</u>
NET INCOME (LOSS):	<u>(298,924.00)</u>	<u>(257,747.00)</u>	<u>41,177.00</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

PRACTICE LAW BOARD	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
TRANSLATION SERVICES	500.00	100.00	(400.00)	-80%
PRACTICE OF LAW BOARD	3,500.00	14,000.00	10,500.00	300%
STAFF TRAVEL/PARKING	100.00	-	(100.00)	-100%
TOTAL DIRECT EXPENSES:	<u>4,100.00</u>	<u>14,100.00</u>	<u>10,000.00</u>	<u>244%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	47,120.00	61,398.00	14,278.00	30%
BENEFIT EXPENSE	16,322.00	20,670.00	4,348.00	27%
OVERHEAD	14,572.00	19,203.00	4,631.00	32%
TOTAL INDIRECT EXPENSES:	<u>78,014.00</u>	<u>101,271.00</u>	<u>23,257.00</u>	<u>30%</u>
TOTAL ALL EXPENSES:	<u>82,114.00</u>	<u>115,371.00</u>	<u>33,257.00</u>	<u>41%</u>
NET INCOME (LOSS):	<u><u>(82,114.00)</u></u>	<u><u>(115,371.00)</u></u>	<u><u>(33,257.00)</u></u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

PROFESSIONAL RESPONSIBILITY PROGRAM	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
RPC COMMITTEE	5,000.00	6,000.00	1,000.00	20%
STAFF TRAVEL/PARKING	1,000.00	1,500.00	500.00	50%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	6,500.00	8,000.00	1,500.00	23%
INDIRECT EXPENSES:				
SALARY EXPENSE	105,332.00	165,405.00	60,073.00	57%
BENEFIT EXPENSE	35,281.00	58,372.00	23,091.00	65%
OVERHEAD	30,070.00	49,074.00	19,004.00	63%
TOTAL INDIRECT EXPENSES:	170,683.00	272,851.00	102,168.00	60%
TOTAL ALL EXPENSES:	177,183.00	280,851.00	103,668.00	59%
NET INCOME (LOSS):	(177,183.00)	(280,851.00)	(103,668.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

PUBLIC SERVICE PROGRAMS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	85,000.00	85,000.00	-	0%
TOTAL REVENUE:	<u>85,000.00</u>	<u>85,000.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
PRO BONO & LEGAL AID COMMITTEE	2,000.00	2,000.00	-	0%
VOLUNTEER APPRECIATION	6,500.00	500.00	(6,000.00)	-92%
DAY OF SERVICE	-	3,150.00	3,150.00	
PUBLIC DEFENSE	4,500.00	-	(4,500.00)	-100%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	1,500.00	500.00	50%
DONATIONS/SPONSORSHIPS	203,684.00	203,915.00	231.00	0%
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
STAFF MEMBERSHIP DUES	95.00	95.00	-	0%
CONFERENCE CALLS	200.00	200.00	-	0%
VOLUNTEER RECRUITMENT & OUTREACH	-	2,100.00	2,100.00	
TOTAL DIRECT EXPENSES:	<u>219,979.00</u>	<u>215,460.00</u>	<u>(4,519.00)</u>	<u>-2%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	162,849.00	132,099.00	(30,750.00)	-19%
BENEFIT EXPENSE	58,419.00	44,139.00	(14,280.00)	-24%
OVERHEAD	55,514.00	40,302.00	(15,212.00)	-27%
TOTAL INDIRECT EXPENSES:	<u>276,782.00</u>	<u>216,540.00</u>	<u>(60,242.00)</u>	<u>-22%</u>
TOTAL ALL EXPENSES:	<u>496,761.00</u>	<u>432,000.00</u>	<u>(64,761.00)</u>	<u>-13%</u>
NET INCOME (LOSS):	<u>(411,761.00)</u>	<u>(347,000.00)</u>	<u>64,761.00</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

SECTIONS ADMINISTRATION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
REIMBURSEMENTS FROM SECTIONS	311,250.00	307,000.00	(4,250.00)	-1%
TOTAL REVENUE:	<u>311,250.00</u>	<u>307,000.00</u>	<u>(4,250.00)</u>	<u>-1%</u>
DIRECT EXPENSES:				
SECTION/COMMITTEE CHAIR MTGS	1,000.00	1,000.00	-	0%
DUES STATEMENTS	8,500.00	9,500.00	1,000.00	12%
STAFF TRAVEL/PARKING	1,000.00	1,000.00	-	0%
CONFERENCE CALLS	300.00	300.00	-	0%
MISCELLANEOUS	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	<u>11,100.00</u>	<u>12,100.00</u>	<u>1,000.00</u>	<u>9%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	227,217.00	259,395.00	32,178.00	14%
BENEFIT EXPENSE	87,910.00	93,121.00	5,211.00	6%
OVERHEAD	92,061.00	95,540.00	3,479.00	4%
TOTAL INDIRECT EXPENSES:	<u>407,188.00</u>	<u>448,056.00</u>	<u>40,868.00</u>	<u>10%</u>
TOTAL ALL EXPENSES:	<u>418,288.00</u>	<u>460,156.00</u>	<u>41,868.00</u>	<u>10%</u>
NET INCOME (LOSS):	<u>(107,038.00)</u>	<u>(153,156.00)</u>	<u>(46,118.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

TECHNOLOGY	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
COMPUTER HARDWARE	34,000.00	29,000.00	(5,000.00)	-15%
COMPUTER SOFTWARE	20,000.00	28,000.00	8,000.00	40%
HARDWARE SERVICE & WARRANTIES	75,000.00	41,000.00	(34,000.00)	-45%
SOFTWARE MAINTENANCE & LICENSING	291,000.00	286,500.00	(4,500.00)	-2%
TELEPHONE HARDWARE & MAINTENANCE	41,000.00	26,000.00	(15,000.00)	-37%
COMPUTER SUPPLIES	30,000.00	34,000.00	4,000.00	13%
THIRD PARTY SERVICES	31,000.00	40,500.00	9,500.00	31%
CONSULTING SERVICES	204,100.00	212,000.00	7,900.00	4%
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	110.00	110.00	-	0%
TELEPHONE	22,000.00	24,000.00	2,000.00	9%
TRANSFER TO INDIRECT EXPENSES	(750,710.00)	(723,610.00)	27,100.00	-4%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
SALARY EXPENSE	978,078.00	1,002,250.00	24,172.00	2%
CAPITAL LABOR	(33,900.00)	(140,700.00)	(106,800.00)	315%
BENEFIT EXPENSE	327,936.00	327,511.00	(425.00)	0%
OVERHEAD	279,883.00	286,858.00	6,975.00	2%
TOTAL INDIRECT EXPENSES:	1,551,997.00	1,475,919.00	(76,078.00)	-5%
TOTAL ALL EXPENSES:	1,551,997.00	1,475,919.00	(76,078.00)	-5%
NET INCOME (LOSS):	(1,551,997.00)	(1,475,919.00)	76,078.00	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CONTINUING LEGAL EDUCATION (CLE)	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	5,750.00	4,600.00	(1,150.00)	-20%
SEMINAR REGISTRATIONS	1,588,500.00	1,670,000.00	81,500.00	5%
SEMINAR-EXHIB/SPNSR/ETC	25,000.00	25,000.00	-	0%
DESKBOOK SALES	100,000.00	80,000.00	(20,000.00)	-20%
COURSEBOOK SALES	25,000.00	20,000.00	(5,000.00)	-20%
SECTION-PARTNERRED DESKBOOK SALES	19,000.00	15,200.00	(3,800.00)	-20%
CASEMAKER ROYALTIES	75,000.00	60,000.00	(15,000.00)	-20%
MP3 AND VIDEO SALES	600,000.00	700,000.00	100,000.00	17%
TOTAL REVENUE:	2,438,250.00	2,574,800.00	136,550.00	6%
DIRECT EXPENSES:				
COST OF SALES - DESKBOOKS	70,000.00	56,000.00	(14,000.00)	-20%
COST OF SALES - COURSEBOOKS	1,750.00	1,400.00	(350.00)	-20%
COST OF SALES - SECTION PUBLICATION	3,500.00	2,800.00	(700.00)	-20%
A/V DEVELOP COSTS (RECORDING)	1,700.00	1,500.00	(200.00)	-12%
SPLITS TO SECTIONS- DESKBOOKS	6,000.00	4,800.00	(1,200.00)	-20%
DESKBOOK ROYALTIES	1,000.00	1,000.00	-	0%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	40,000.00	-	0%
SEMINAR ONLINE DELIVERY EXPENSES	42,000.00	42,000.00	-	0%
SHIPPING SUPPLIES	500.00	250.00	(250.00)	-50%
POSTAGE & DELIVERY-DESKBOOKS	5,000.00	4,000.00	(1,000.00)	-20%
POSTAGE & DELIVERY-COURSEBOOKS	5,000.00	3,000.00	(2,000.00)	-40%
FLIERS/CATALOGS	6,000.00	7,500.00	1,500.00	25%
POSTAGE - FLIERS/CATALOGS	4,000.00	5,000.00	1,000.00	25%
COMPLIMENTARY BOOK PROGRAM	2,000.00	4,000.00	2,000.00	100%
COURSEBOOK PRODUCTION	2,000.00	4,000.00	2,000.00	100%
POSTAGE - FLIERS/CATALOGS	50,000.00	40,000.00	(10,000.00)	-20%
POSTAGE - MISCELLANEOUS	2,500.00	2,500.00	-	0%
ACCREDITATION FEES	5,800.00	6,500.00	700.00	12%
SEMINAR BROCHURES	69,000.00	65,000.00	(4,000.00)	-6%
FACILITIES	269,988.00	285,988.00	16,000.00	6%
SPEAKERS & PROGRAM DEVELOP	65,534.00	55,000.00	(10,534.00)	-16%
SPLITS TO SECTIONS- SEMINARS	167,456.00	167,456.00	-	0%
SPLITS TO CO-SPONSORS	7,500.00	7,500.00	-	0%
HONORARIA	20,250.00	20,250.00	-	0%
CLE SEMINAR COMMITTEE	1,500.00	1,500.00	-	0%
BAD DEBT EXPENSE	600.00	600.00	-	0%
DEPRECIATION	22,213.33	19,000.00	(3,213.33)	-14%
EQUIPMENT, HARDWARE & SOFTWARE	1,320.00	-	(1,320.00)	-100%
RECORDS STORAGE - OFF SITE	7,440.00	7,440.00	-	0%
STAFF TRAVEL/PARKING	6,500.00	6,500.00	-	0%
STAFF MEMBERSHIP DUES	1,345.00	1,550.00	205.00	15%
SUPPLIES	2,000.00	2,000.00	-	0%
MISCELLANEOUS	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	891,596.33	866,234.00	(25,362.33)	-3%
INDIRECT EXPENSES:				
SALARY EXPENSE	915,074.00	837,663.00	(77,411.00)	-8%
BENEFIT EXPENSE	315,804.00	295,948.00	(19,856.00)	-6%
OVERHEAD	306,714.00	302,742.00	(3,972.00)	-1%
TOTAL INDIRECT EXPENSES:	1,537,592.00	1,436,353.00	(101,239.00)	-7%
TOTAL ALL EXPENSES:	2,429,188.33	2,302,587.00	(126,601.33)	-5%
NET INCOME (LOSS):	9,061.67	272,213.00	263,151.33	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LAWYERS FUND FOR CLIENT PROTECTION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LFCP RESTITUTION	1,000.00	1,000.00	-	0%
LFCP MEMBER ASSESSMENTS	945,000.00	982,000.00	37,000.00	4%
INTEREST REVENUE	500.00	3,000.00	2,500.00	500%
TOTAL REVENUE:	<u>946,500.00</u>	<u>986,000.00</u>	<u>39,500.00</u>	<u>4%</u>
DIRECT EXPENSES:				
GIFTS TO INJURED CLIENTS	500,000.00	500,000.00	-	0%
LFCP BOARD EXPENSES	1,500.00	1,500.00	-	0%
BANK FEES - WELLS FARGO	800.00	1,000.00	200.00	25%
STAFF MEMBERSHIP DUES	225.00	-	(225.00)	-100%
TOTAL DIRECT EXPENSES:	<u>502,525.00</u>	<u>502,500.00</u>	<u>(25.00)</u>	<u>0%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	75,029.00	66,205.00	(8,824.00)	-12%
BENEFIT EXPENSE	27,423.00	23,572.00	(3,851.00)	-14%
OVERHEAD	26,832.00	23,944.00	(2,888.00)	-11%
TOTAL INDIRECT EXPENSES:	<u>129,284.00</u>	<u>113,721.00</u>	<u>(15,563.00)</u>	<u>-12%</u>
TOTAL ALL EXPENSES:	<u>631,809.00</u>	<u>616,221.00</u>	<u>(15,588.00)</u>	<u>-2%</u>
NET INCOME (LOSS):	<u>314,691.00</u>	<u>369,779.00</u>	<u>55,088.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

MANAGEMENT OF WESTERN STATES BAR CONFERENCE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
REGISTRATION REVENUE	50,000.00	25,600.00	(24,400.00)	-49%
OTHER ACTIVITIES REGISTRATION REVENUE	-	13,000.00	13,000.00	
WESTERN STATES BAR MEMBERSHIP DUES	-	2,400.00	2,400.00	
SPONSORSHIPS	-	9,000.00	9,000.00	
TOTAL REVENUE:	50,000.00	50,000.00	-	0%
DIRECT EXPENSES:				
MANAGEMENT OF WESTERN STATES BAR CONFERENCE	50,000.00	-	(50,000.00)	-100%
FACILITIES	-	44,000.00	44,000.00	
SPEAKERS & PROGRAM DEVELOPMENT	-	1,000.00	1,000.00	
BANK FEES	-	560.00	560.00	
WSBC PRESIDENT TRAVEL	-	500.00	500.00	
OPTIONAL ACTIVITIES EXPENSE	-	1,200.00	1,200.00	
MARKETING EXPENSE	-	440.00	440.00	
STAFF TRAVEL/PARKING	-	2,300.00	2,300.00	
TOTAL DIRECT EXPENSES:	50,000.00	50,000.00	-	0%
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	-	-	-	
TOTAL ALL EXPENSES:	50,000.00	50,000.00	-	0%
NET INCOME (LOSS):	-	-	-	

**2017 WSBA Budget Worksheet
Summary of Section Budgets**

	Total Fund Balance at 10-1-15	Net Profit (Loss) Budget FY 2016	2017 Budget					Net Fund Balance Budgeted FY16 & FY17 Combined	
			Income	Direct Expenses	Reimb to WSBA	Total Expenses	Net		
1	Administrative Law	58,297.91	(24,220)	8,775	33,225	4,219	37,444	(28,669)	5,409
2	Alternative Dispute Resolution	34,888.37	(16,740)	22,010	16,820	7,500	24,320	(2,310)	15,838
3	Animal Law	18,184.96	(1,770)	5,530	5,600	1,875	7,475	(1,945)	14,470
4	Antitrust, Consumer Protection, Unfair Business Practice	49,916.55	(2,683)	7,040	6,650	3,788	10,438	(3,398)	43,837
5	Business Law	78,558.46	(44,953)	46,010	40,050	25,200	65,250	(19,240)	14,366
6	Civil Rights Law	12,049.39	(2,540)	3,970	4,035	2,475	6,510	(2,540)	6,969
7	Construction Law	35,919.95	(2,230)	19,300	15,380	9,750	25,130	(5,830)	27,860
8	Corporate Counsel	50,372.56	(4,875)	48,000	37,000	18,750	55,750	(7,750)	37,748
9	Creditor Debtor Rights	41,935.38	(10,500)	27,600	26,550	10,500	37,050	(9,450)	21,985
10	Criminal Law	63,270.27	(1,069)	19,750	14,950	8,813	23,763	(4,013)	58,189
11	Elder Law	63,209.27	(15,578)	46,285	38,200	12,469	50,669	(4,384)	43,248
12	Environmental and Land Use Law	30,907.43	(3,788)	30,600	19,025	15,563	34,588	(3,988)	23,132
13	Family Law	70,817.93	(18,943)	52,850	55,855	23,438	79,293	(26,443)	25,433
14	Health Law	67,226.83	(7,246)	9,210	12,125	7,031	19,156	(9,946)	50,034
15	Indian Law	44,866.84	(5,575)	12,050	6,600	6,000	12,600	(550)	38,742
16	Intellectual Property	88,482.87	(14,440)	42,775	38,579	17,625	56,204	(13,429)	60,614
17	International Practice	13,696.76	725	15,900	11,000	5,344	16,344	(444)	13,978
18	Juvenile Law	10,571.46	(10,203)	5,260	6,450	3,281	9,731	(4,471)	(4,102)*
19	Labor & Employment Law	76,694.51	3,498	50,600	43,200	19,688	62,888	(12,288)	67,905
20	Legal Assistance to Military Personnel	12,207.19	(1,365)	4,360	3,050	2,063	5,113	(753)	10,090
21	LGBT Law	7,336.07	(1,471)	4,720	4,000	2,006	6,006	(1,286)	4,579
22	Litigation	56,036.90	(8,006)	39,200	26,350	21,938	48,288	(9,088)	38,943
23	Low Bono	2,462.30	2,871	4,715	3,075	2,194	5,269	(554)	4,780
24	Real Property, Probate and Trust	120,154.08	(3,013)	85,200	64,400	41,250	105,650	(20,450)	96,692
25	Senior Lawyers	9,907.21	(886)	7,876	5,500	5,625	11,125	(3,249)	5,772
26	Solo & Small Practice	44,072.87	(3,463)	39,600	26,575	18,750	45,325	(5,725)	34,885
27	Taxation	52,815.72	(610)	26,000	24,045	11,813	35,858	(9,858)	42,349
28	World Peace Through Law	14,844.83	(3,134)	3,425	5,725	1,875	7,600	(4,175)	7,536
Total		1,229,705	(202,203)	688,611	594,014	310,819	904,833	(216,222)	811,280

* Note: Although the combined budget for FY16 & FY17 show a negative fund balance, actual revenue and expenses for FY16 will result in a lower net loss than originally budgeted in FY16.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ADMINISTRATIVE LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	150.00	150.00	-	0%
SECTION DUES REVENUE	5,825.00	5,625.00	(200.00)	-3%
PUBLICATIONS REVENUE	6,500.00	5,000.00	(1,500.00)	-23%
MINI-CLE REVENUE	500.00	1,500.00	1,000.00	200%
SEMINAR SPLITS W/ CLE	(3,500.00)	(3,500.00)	-	0%
TOTAL REVENUE:	9,475.00	8,775.00	(700.00)	-7%
DIRECT EXPENSES:				
CONFERENCE CALLS	250.00	350.00	100.00	40%
PER MEMBER CHARGE	4,370.00	4,218.75	(151.25)	-3%
AWARDS	400.00	400.00	-	0%
NEWSLETTER EXPENSES	1,200.00	1,000.00	(200.00)	-17%
RECEPTION EXPENSE	2,000.00	2,000.00	-	0%
MINI-CLE EXPENSE	4,000.00	3,000.00	(1,000.00)	-25%
MEMBERSHIP & RECRUITING EXP	-	1,000.00	1,000.00	
NEW LAWYER OUTREACH	1,000.00	-	(1,000.00)	-100%
SCHOLARSHIPS/DONATIONS/GRANT	8,200.00	13,200.00	5,000.00	61%
ATTENDANCE AT BOG MEETINGS	125.00	125.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,400.00	1,400.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	9,750.00	9,750.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	33,695.00	37,443.75	3,748.75	11%
NET INCOME (LOSS):	(24,220.00)	(28,668.75)	(4,448.75)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ALTERNATIVE DISPUTE RESOLUTION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	14,000.00	14,000.00	-	0%
CONFERENCES & INSTITUTES	8,000.00	8,000.00	-	0%
SEMINAR SPLITS W/ CLE	1,000.00	-	(1,000.00)	-100%
SEMINAR SPLITS W/ OTHERS	6,000.00	-	(6,000.00)	-100%
TOTAL REVENUE:	29,010.00	22,010.00	(7,000.00)	-24%
DIRECT EXPENSES:				
CONFERENCE CALLS	750.00	500.00	(250.00)	-33%
PER MEMBER CHARGE	7,500.00	7,500.00	-	0%
SECTION SPECIAL PROJECTS	1,500.00	2,000.00	500.00	33%
MINI-CLE EXPENSE	3,500.00	2,020.00	(1,480.00)	-42%
SEMINAR EXPENSE - SECTIONS	6,000.00	-	(6,000.00)	-100%
MEMBERSHIP & RECRUITING EXP	10,000.00	1,250.00	(8,750.00)	-88%
ATTENDANCE AT BOG MEETINGS	500.00	250.00	(250.00)	-50%
EXECUTIVE COMMITTEE EXPENSES	2,000.00	1,800.00	(200.00)	-10%
LDSHIP/PROF DEVELOP/RETREATS	9,000.00	4,500.00	(4,500.00)	-50%
SECTION COMMITTEE EXPENSE	4,000.00	4,000.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	1,000.00	500.00	(500.00)	-50%
TOTAL DIRECT EXPENSES:	45,750.00	24,320.00	(21,430.00)	-47%
NET INCOME (LOSS):	(16,740.00)	(2,310.00)	14,430.00	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ANIMAL LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	30.00	30.00	-	0%
SECTION DUES REVENUE	2,500.00	2,500.00	-	0%
SEMINAR SPLITS W/ CLE	3,000.00	3,000.00	-	0%
TOTAL REVENUE:	<u>5,530.00</u>	<u>5,530.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	200.00	-	0%
PER MEMBER CHARGE	1,875.00	1,875.00	-	0%
ELECTIONS	125.00	-	(125.00)	-100%
NEWSLETTER EXPENSES	500.00	-	(500.00)	-100%
MINI-CLE EXPENSE	1,500.00	2,000.00	500.00	33%
SEMINAR EXPENSE - SECTIONS	1,500.00	1,500.00	-	0%
MEMBERSHIP & RECRUITING EXP	400.00	400.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	500.00	1,000.00	500.00	100%
EXECUTIVE COMMITTEE EXPENSES	450.00	250.00	(200.00)	-44%
ANNUAL OR OTHER MEETING EXPENSE	250.00	250.00	-	0%
TOTAL DIRECT EXPENSES:	<u>7,300.00</u>	<u>7,475.00</u>	<u>175.00</u>	<u>2%</u>
NET INCOME (LOSS):	<u>(1,770.00)</u>	<u>(1,945.00)</u>	<u>(175.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES

	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	4,280.00	4,040.00	(240.00)	-6%
SEMINAR SPLITS W/ CLE	3,000.00	3,000.00	-	0%
TOTAL REVENUE:	<u>7,280.00</u>	<u>7,040.00</u>	<u>(240.00)</u>	<u>-3%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	4,012.50	3,787.50	(225.00)	-6%
MINI-CLE EXPENSE	1,500.00	1,700.00	200.00	13%
SEMINAR EXPENSE - SECTIONS	700.00	700.00	-	0%
MEMBERSHIP & RECRUITING EXP	750.00	750.00	-	0%
LAW SCHOOL OUTREACH	1,500.00	1,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	1,000.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	500.00	1,000.00	500.00	100%
TOTAL DIRECT EXPENSES:	<u>9,962.50</u>	<u>10,437.50</u>	<u>475.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(2,682.50)</u>	<u>(3,397.50)</u>	<u>(715.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

BUSINESS LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	32,250.00	33,600.00	1,350.00	4%
MINI-CLE REVENUE	5,900.00	5,400.00	(500.00)	-8%
SEMINAR SPLITS W/ CLE	8,500.00	7,000.00	(1,500.00)	-18%
TOTAL REVENUE:	<u>46,660.00</u>	<u>46,010.00</u>	<u>(650.00)</u>	<u>-1%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	500.00	500.00	-	0%
PER MEMBER CHARGE	24,187.50	25,200.00	1,012.50	4%
NEWSLETTER EXPENSES	250.00	1,000.00	750.00	300%
RECEPTION EXPENSE	2,000.00	-	(2,000.00)	-100%
SECTION SPECIAL PROJECTS	22,375.00	6,000.00	(16,375.00)	-73%
WEBSITE EXPENSES	10,000.00	1,000.00	(9,000.00)	-90%
MINI-CLE EXPENSE	13,000.00	13,500.00	500.00	4%
SEMINAR EXPENSE - SECTIONS	1,900.00	400.00	(1,500.00)	-79%
MEMBERSHIP & RECRUITING EXP	2,000.00	1,000.00	(1,000.00)	-50%
SCHOLARSHIPS/DONATIONS/GRANT	8,000.00	8,000.00	-	0%
ATTENDANCE AT BOG MEETINGS	300.00	300.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	3,700.00	4,700.00	1,000.00	27%
LDSHIP/PROF DEVELOP/RETREATS	900.00	900.00	-	0%
SECTION COMMITTEE EXPENSE	2,500.00	2,750.00	250.00	10%
TOTAL DIRECT EXPENSES:	<u>91,612.50</u>	<u>65,250.00</u>	<u>(26,362.50)</u>	<u>-29%</u>
NET INCOME (LOSS):	<u>(44,952.50)</u>	<u>(19,240.00)</u>	<u>25,712.50</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CIVIL RIGHTS LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	3,960.00	3,960.00	-	0%
TOTAL REVENUE:	<u>3,970.00</u>	<u>3,970.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	600.00	600.00	-	0%
PER MEMBER CHARGE	2,475.00	2,475.00	-	0%
AWARDS	300.00	300.00	-	0%
MINI-CLE EXPENSE	435.00	435.00	-	0%
MEMBERSHIP & RECRUITING EXP	300.00	300.00	-	0%
LAW SCHOOL OUTREACH	200.00	200.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	200.00	200.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	1,650.00	1,650.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	350.00	350.00	-	0%
TOTAL DIRECT EXPENSES:	<u>6,510.00</u>	<u>6,510.00</u>	<u>-</u>	<u>0%</u>
NET INCOME (LOSS):	<u>(2,540.00)</u>	<u>(2,540.00)</u>	<u>-</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CONSTRUCTION LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	13,000.00	13,000.00	-	0%
MINI-CLE REVENUE	2,000.00	1,800.00	(200.00)	-10%
SEMINAR SPLITS W/ CLE	4,500.00	4,500.00	-	0%
TOTAL REVENUE:	<u>19,500.00</u>	<u>19,300.00</u>	<u>(200.00)</u>	<u>-1%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	280.00	280.00	-	0%
PER MEMBER CHARGE	9,750.00	9,750.00	-	0%
AWARDS	-	2,500.00	2,500.00	
NEWSLETTER EXPENSES	1,000.00	1,000.00	-	0%
RECEPTION EXPENSE	2,000.00	3,000.00	1,000.00	50%
SECTION SPECIAL PROJECTS	500.00	1,000.00	500.00	100%
MINI-CLE EXPENSE	3,500.00	4,000.00	500.00	14%
SEMINAR EXPENSE - SECTIONS	500.00	1,500.00	1,000.00	200%
MEMBERSHIP & RECRUITING EXP	100.00	100.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	(2,000.00)	-100%
EXECUTIVE COMMITTEE EXPENSES	2,100.00	2,000.00	(100.00)	-5%
TOTAL DIRECT EXPENSES:	<u>21,730.00</u>	<u>25,130.00</u>	<u>3,400.00</u>	<u>16%</u>
NET INCOME (LOSS):	<u>(2,230.00)</u>	<u>(5,830.00)</u>	<u>(3,600.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CORPORATE COUNSEL SECTION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	17,500.00	20,000.00	2,500.00	14%
MINI-CLE REVENUE	15,000.00	19,000.00	4,000.00	27%
SEMINAR SPLITS W/ CLE	11,000.00	9,000.00	(2,000.00)	-18%
TOTAL REVENUE:	<u>43,500.00</u>	<u>48,000.00</u>	<u>4,500.00</u>	<u>10%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	16,875.00	18,750.00	1,875.00	11%
MINI-CLE EXPENSE	21,000.00	24,000.00	3,000.00	14%
SEMINAR EXPENSE - SECTIONS	1,500.00	3,000.00	1,500.00	100%
SCHOLARSHIPS/DONATIONS/GRANT	6,000.00	7,000.00	1,000.00	17%
EXECUTIVE COMMITTEE EXPENSES	3,000.00	3,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>48,375.00</u>	<u>55,750.00</u>	<u>7,375.00</u>	<u>15%</u>
NET INCOME (LOSS):	<u>(4,875.00)</u>	<u>(7,750.00)</u>	<u>(2,875.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CREDITOR DEBTOR RIGHTS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	18,000.00	16,800.00	(1,200.00)	-7%
SEMINAR SPLITS W/ CLE	12,000.00	10,800.00	(1,200.00)	-10%
TOTAL REVENUE:	<u>30,000.00</u>	<u>27,600.00</u>	<u>(2,400.00)</u>	<u>-8%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	100.00	100.00	-	0%
PER MEMBER CHARGE	11,250.00	10,500.00	(750.00)	-7%
NEWSLETTER EXPENSES	400.00	450.00	50.00	13%
SEMINAR EXPENSE - SECTIONS	300.00	300.00	-	0%
MEMBERSHIP & RECRUITING EXP	250.00	-	(250.00)	-100%
PUBLIC SERVICE PROJECTS	2,500.00	-	(2,500.00)	-100%
SCHOLARSHIPS/DONATIONS/GRANT	20,000.00	20,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	5,400.00	5,400.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	<u>40,500.00</u>	<u>37,050.00</u>	<u>(3,450.00)</u>	<u>-9%</u>
NET INCOME (LOSS):	<u>(10,500.00)</u>	<u>(9,450.00)</u>	<u>1,050.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

CRIMINAL LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	50.00	-	0%
SECTION DUES REVENUE	13,950.00	13,950.00	-	0%
MINI-CLE REVENUE	450.00	450.00	-	0%
SEMINAR SPLITS W/ CLE	5,300.00	5,300.00	-	0%
TOTAL REVENUE:	<u>19,750.00</u>	<u>19,750.00</u>	<u>-</u>	<u>0%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	8,719.00	8,812.50	93.50	1%
ELECTIONS	300.00	600.00	300.00	100%
MINI-CLE EXPENSE	2,000.00	2,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	-	1,000.00	1,000.00	
NEW LAWYER OUTREACH	50.00	100.00	50.00	100%
SCHOLARSHIPS/DONATIONS/GRANT	3,000.00	3,000.00	-	0%
LAW SCHOOL OUTREACH	500.00	500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	5,250.00	6,250.00	1,000.00	19%
ANNUAL OR OTHER MEETING EXPENSE	1,000.00	1,500.00	500.00	50%
TOTAL DIRECT EXPENSES:	<u>20,819.00</u>	<u>23,762.50</u>	<u>2,943.50</u>	<u>14%</u>
NET INCOME (LOSS):	<u>(1,069.00)</u>	<u>(4,012.50)</u>	<u>(2,943.50)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ELDER LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	22,750.00	23,275.00	525.00	2%
SEMINAR SPLITS W/ CLE	8,000.00	10,000.00	2,000.00	25%
SEMINAR SPLITS W/ OTHERS	-	13,000.00	13,000.00	
TOTAL REVENUE:	<u>30,760.00</u>	<u>46,285.00</u>	<u>15,525.00</u>	<u>50%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	600.00	600.00	-	0%
PER MEMBER CHARGE	12,187.50	12,468.75	281.25	2%
LEGISLATIVE/LOBBYING	1,500.00	1,500.00	-	0%
RECEPTION EXPENSE	6,500.00	6,500.00	-	0%
SECTION SPECIAL PROJECTS	2,500.00	2,500.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,500.00	5,500.00	4,000.00	267%
MEMBERSHIP & RECRUITING EXP	50.00	100.00	50.00	100%
SCHOLARSHIPS/DONATIONS/GRANT	15,000.00	15,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,500.00	1,500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	5,000.00	5,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>46,337.50</u>	<u>50,668.75</u>	<u>4,331.25</u>	<u>9%</u>
NET INCOME (LOSS):	<u>(15,577.50)</u>	<u>(4,383.75)</u>	<u>11,193.75</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

ENVIROMENTAL & LAND USE LAW SECTION	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	50.00	-	0%
SECTION DUES REVENUE	30,450.00	29,050.00	(1,400.00)	-5%
MINI-CLE REVENUE	500.00	500.00	-	0%
SEMINAR SPLITS W/ CLE	500.00	1,000.00	500.00	100%
TOTAL REVENUE:	<u>31,500.00</u>	<u>30,600.00</u>	<u>(900.00)</u>	<u>-3%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	250.00	50.00	25%
PER MEMBER CHARGE	16,312.50	15,562.50	(750.00)	-5%
AWARDS	200.00	200.00	-	0%
NEWSLETTER EXPENSES	2,000.00	2,000.00	-	0%
SECTION SPECIAL PROJECTS	1,000.00	1,000.00	-	0%
MINI-CLE EXPENSE	2,000.00	2,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,975.00	1,975.00	-	0%
NEW LAWYER OUTREACH	100.00	100.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	3,000.00	3,000.00	-	0%
LAW SCHOOL OUTREACH	1,500.00	1,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	7,000.00	7,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>35,287.50</u>	<u>34,587.50</u>	<u>(700.00)</u>	<u>-2%</u>
NET INCOME (LOSS):	<u>(3,787.50)</u>	<u>(3,987.50)</u>	<u>(200.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

FAMILY LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	-	100.00	100.00	
SECTION DUES REVENUE	43,750.00	43,750.00	-	0%
SEMINAR REVENUE-REGISTRATIONS	2,500.00	-	(2,500.00)	-100%
SEMINAR SPLITS W/ CLE	2,400.00	9,000.00	6,600.00	275%
TOTAL REVENUE:	<u>48,650.00</u>	<u>52,850.00</u>	<u>4,200.00</u>	<u>9%</u>
DIRECT EXPENSES:				
POSTAGE	700.00	700.00	-	0%
CONFERENCE CALLS	500.00	500.00	-	0%
PER MEMBER CHARGE	23,437.50	23,437.50	-	0%
ELECTIONS	-	700.00	700.00	
AWARDS	1,955.00	1,955.00	-	0%
NEWSLETTER EXPENSES	1,000.00	1,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	11,000.00	11,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	-	5,000.00	5,000.00	
SCHOLARSHIPS/DONATIONS/GRANT	-	5,000.00	5,000.00	
ATTENDANCE AT BOG MEETINGS	2,500.00	2,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	15,000.00	16,000.00	1,000.00	7%
EXECUTIVE COMM EXP - OTHER	10,000.00	10,000.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>67,592.50</u>	<u>79,292.50</u>	<u>11,700.00</u>	<u>17%</u>
NET INCOME (LOSS):	<u>(18,942.50)</u>	<u>(26,442.50)</u>	<u>(7,500.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

HEALTH LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	150.00	150.00	-	0%
SECTION DUES REVENUE	7,500.00	7,500.00	-	0%
MINI-CLE REVENUE	360.00	1,200.00	840.00	233%
SEMINAR SPLITS W/ CLE	1,000.00	360.00	(640.00)	-64%
TOTAL REVENUE:	<u>9,010.00</u>	<u>9,210.00</u>	<u>200.00</u>	<u>2%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	400.00	400.00	-	0%
PER MEMBER CHARGE	7,031.25	7,031.25	-	0%
MINI-CLE EXPENSE	1,200.00	1,200.00	-	0%
SEMINAR EXPENSE - SECTIONS	1,000.00	1,000.00	-	0%
MEMBERSHIP & RECRUITING EXP	3,000.00	3,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	1,125.00	1,125.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	2,500.00	5,000.00	2,500.00	100%
LDSHIP/PROF DEVELOP/RETREATS	-	400.00	400.00	
TOTAL DIRECT EXPENSES:	<u>16,256.25</u>	<u>19,156.25</u>	<u>2,900.00</u>	<u>18%</u>
NET INCOME (LOSS):	<u>(7,246.25)</u>	<u>(9,946.25)</u>	<u>(2,700.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

INDIAN LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	50.00	50.00	-	0%
SECTION DUES REVENUE	7,500.00	8,000.00	500.00	7%
SEMINAR SPLITS W/ CLE	5,000.00	4,000.00	(1,000.00)	-20%
TOTAL REVENUE:	<u>12,550.00</u>	<u>12,050.00</u>	<u>(500.00)</u>	<u>-4%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	100.00	100.00	-	0%
PER MEMBER CHARGE	5,625.00	6,000.00	375.00	7%
NEWSLETTER EXPENSES	1,000.00	1,000.00	-	0%
MINI-CLE EXPENSE	1,000.00	-	(1,000.00)	-100%
HONORARIUM	200.00	200.00	-	0%
MEMBERSHIP & RECRUITING EXP	-	100.00	100.00	
SCHOLARSHIPS/DONATIONS/GRANT	10,000.00	5,000.00	(5,000.00)	-50%
EXECUTIVE COMMITTEE EXPENSES	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	<u>18,125.00</u>	<u>12,600.00</u>	<u>(5,525.00)</u>	<u>-30%</u>
NET INCOME (LOSS):	<u>(5,575.00)</u>	<u>(550.00)</u>	<u>5,025.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

INTELLECTUAL PROPERTY LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	100.00	90.00	900%
SECTION DUES REVENUE	21,000.00	23,500.00	2,500.00	12%
MINI-CLE REVENUE	1,000.00	875.00	(125.00)	-13%
SEMINAR SPLITS W/ CLE	10,000.00	18,300.00	8,300.00	83%
TOTAL REVENUE:	<u>32,010.00</u>	<u>42,775.00</u>	<u>10,765.00</u>	<u>34%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	200.00	-	0%
PER MEMBER CHARGE	15,750.00	17,625.00	1,875.00	12%
AWARDS	-	200.00	200.00	
RECEPTION EXPENSE	3,500.00	4,800.00	1,300.00	37%
SECTION SPECIAL PROJECTS	3,000.00	1,500.00	(1,500.00)	-50%
MINI-CLE EXPENSE	1,000.00	1,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	3,000.00	10,000.00	7,000.00	233%
MEMBERSHIP & RECRUITING EXP	1,000.00	1,000.00	-	0%
SCHOLARSHIPS/DONATIONS/GRANT	12,000.00	12,000.00	-	0%
LAW SCHOOL OUTREACH	4,000.00	3,000.00	(1,000.00)	-25%
EXECUTIVE COMMITTEE EXPENSES	2,000.00	3,879.00	1,879.00	94%
LDSHIP/PROF DEVELOP/RETREATS	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>46,450.00</u>	<u>56,204.00</u>	<u>9,754.00</u>	<u>21%</u>
NET INCOME (LOSS):	<u>(14,440.00)</u>	<u>(13,429.00)</u>	<u>1,011.00</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

INTERNATIONAL PRACTICE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SECTION DUES REVENUE	12,000.00	11,400.00	(600.00)	-5%
SPONSORSHIPS	-	1,000.00	1,000.00	
RECEPTIONS REVENUE	4,000.00	2,000.00	(2,000.00)	-50%
MINI-CLE REVENUE	1,500.00	1,500.00	-	0%
TOTAL REVENUE:	<u>17,500.00</u>	<u>15,900.00</u>	<u>(1,600.00)</u>	<u>-9%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	-	250.00	250.00	
PER MEMBER CHARGE	5,625.00	5,343.75	(281.25)	-5%
AWARDS	1,000.00	-	(1,000.00)	-100%
RECEPTION EXPENSE	5,000.00	2,300.00	(2,700.00)	-54%
WEBSITE EXPENSES	300.00	300.00	-	0%
MINI-CLE EXPENSE	300.00	2,300.00	2,000.00	667%
MEMBERSHIP & RECRUITING EXP	50.00	50.00	-	0%
LAW SCHOOL OUTREACH	500.00	2,500.00	2,000.00	400%
EXECUTIVE COMMITTEE EXPENSES	300.00	600.00	300.00	100%
LDSHIP/PROF DEVELOP/RETREATS	300.00	300.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	3,400.00	2,400.00	(1,000.00)	-29%
TOTAL DIRECT EXPENSES:	<u>16,775.00</u>	<u>16,343.75</u>	<u>(431.25)</u>	<u>-3%</u>
NET INCOME (LOSS):	<u>725.00</u>	<u>(443.75)</u>	<u>(1,168.75)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

JUVENILE LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	4,500.00	5,250.00	750.00	17%
TOTAL REVENUE:	<u>4,510.00</u>	<u>5,260.00</u>	<u>750.00</u>	<u>17%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	100.00	-	(100.00)	-100%
PER MEMBER CHARGE	2,812.50	3,281.25	468.75	17%
MINI-CLE EXPENSE	450.00	750.00	300.00	67%
SEMINAR EXPENSE - SECTIONS	5,200.00	2,000.00	(3,200.00)	-62%
HONORARIUM	1,500.00	1,600.00	100.00	7%
MEMBERSHIP & RECRUITING EXP	2,000.00	1,000.00	(1,000.00)	-50%
SCHOLARSHIPS/DONATIONS/GRANT	750.00	-	(750.00)	-100%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	500.00	(500.00)	-50%
LDSHIP/PROF DEVELOP/RETREATS	600.00	600.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	300.00	-	(300.00)	-100%
TOTAL DIRECT EXPENSES:	<u>14,712.50</u>	<u>9,731.25</u>	<u>(4,981.25)</u>	<u>-34%</u>
NET INCOME (LOSS):	<u>(10,202.50)</u>	<u>(4,471.25)</u>	<u>5,731.25</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LABOR & EMPLOYMENT LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	100.00	90.00	900%
SECTION DUES REVENUE	28,500.00	31,500.00	3,000.00	11%
SEMINAR SPLITS W/ CLE	15,000.00	19,000.00	4,000.00	27%
TOTAL REVENUE:	<u>43,510.00</u>	<u>50,600.00</u>	<u>7,090.00</u>	<u>16%</u>
DIRECT EXPENSES:				
PRINTING & COPYING	500.00	500.00	-	0%
CONFERENCE CALLS	250.00	250.00	-	0%
PER MEMBER CHARGE	17,812.50	19,687.50	1,875.00	11%
RECEPTION EXPENSE	3,000.00	6,000.00	3,000.00	100%
MINI-CLE EXPENSE	4,500.00	8,500.00	4,000.00	89%
SEMINAR EXPENSE - SECTIONS	-	500.00	500.00	
HONORARIUM	-	200.00	200.00	
SCHOLARSHIPS/DONATIONS/GRANT	9,000.00	15,000.00	6,000.00	67%
LAW SCHOOL OUTREACH	750.00	750.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,200.00	4,500.00	3,300.00	275%
LDSHIP/PROF DEVELOP/RETREATS	3,000.00	7,000.00	4,000.00	133%
TOTAL DIRECT EXPENSES:	<u>40,012.50</u>	<u>62,887.50</u>	<u>22,875.00</u>	<u>57%</u>
NET INCOME (LOSS):	<u>3,497.50</u>	<u>(12,287.50)</u>	<u>(15,785.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LEGAL ASSISTANCE TO MILITARY PERSONNEL	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	4,375.00	3,850.00	(525.00)	-12%
MINI-CLE REVENUE	2,250.00	500.00	(1,750.00)	-78%
TOTAL REVENUE:	<u>6,635.00</u>	<u>4,360.00</u>	<u>(2,275.00)</u>	<u>-34%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	50.00	50.00	-	0%
PER MEMBER CHARGE	2,300.00	2,062.50	(237.50)	-10%
AWARDS	150.00	150.00	-	0%
NEWSLETTER EXPENSES	50.00	150.00	100.00	200%
MINI-CLE EXPENSE	2,500.00	500.00	(2,000.00)	-80%
MEMBERSHIP & RECRUITING EXP	100.00	200.00	100.00	100%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	1,000.00	(1,000.00)	-50%
EXECUTIVE COMMITTEE EXPENSES	850.00	1,000.00	150.00	18%
TOTAL DIRECT EXPENSES:	<u>8,000.00</u>	<u>5,112.50</u>	<u>(2,887.50)</u>	<u>-36%</u>
NET INCOME (LOSS):	<u>(1,365.00)</u>	<u>(752.50)</u>	<u>612.50</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LGBT LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	10.00	-	0%
SECTION DUES REVENUE	2,850.00	3,210.00	360.00	13%
MINI-CLE REVENUE	1,500.00	1,500.00	-	0%
TOTAL REVENUE:	<u>4,360.00</u>	<u>4,720.00</u>	<u>360.00</u>	<u>8%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	300.00	250.00	(50.00)	-17%
PER MEMBER CHARGE	1,781.25	2,006.25	225.00	13%
MINI-CLE EXPENSE	1,200.00	900.00	(300.00)	-25%
MEMBERSHIP & RECRUITING EXP	1,050.00	950.00	(100.00)	-10%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	1,000.00	-	0%
ANNUAL OR OTHER MEETING EXPENSE	500.00	900.00	400.00	80%
TOTAL DIRECT EXPENSES:	<u>5,831.25</u>	<u>6,006.25</u>	<u>175.00</u>	<u>3%</u>
NET INCOME (LOSS):	<u>(1,471.25)</u>	<u>(1,286.25)</u>	<u>185.00</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LITIGATION LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	100.00	100.00	-	0%
SECTION DUES REVENUE	33,450.00	35,100.00	1,650.00	5%
SEMINAR SPLITS W/ CLE	4,000.00	4,000.00	-	0%
TOTAL REVENUE:	<u>37,550.00</u>	<u>39,200.00</u>	<u>1,650.00</u>	<u>4%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	150.00	150.00	-	0%
PER MEMBER CHARGE	20,906.25	21,937.50	1,031.25	5%
AWARDS	-	500.00	500.00	
NEWSLETTER EXPENSES	2,500.00	2,500.00	-	0%
MINI-CLE EXPENSE	2,000.00	2,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	500.00	500.00	-	0%
MEMBERSHIP & RECRUITING EXP	500.00	500.00	-	0%
NEW LAWYER OUTREACH	-	600.00	600.00	
SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	3,100.00	600.00	24%
LAW SCHOOL OUTREACH	1,000.00	1,000.00	-	0%
BREAKFAST/LUNCH/DINNER MTG EXP	5,500.00	5,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	10,000.00	10,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>45,556.25</u>	<u>48,287.50</u>	<u>2,731.25</u>	<u>6%</u>
NET INCOME (LOSS):	<u>(8,006.25)</u>	<u>(9,087.50)</u>	<u>(1,081.25)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

LOW BONO	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	-	5.00	5.00	
SECTION DUES REVENUE	3,390.00	3,510.00	120.00	4%
SPONSORSHIPS	-	500.00	500.00	
MINI-CLE REVENUE	5,700.00	-	(5,700.00)	-100%
SEMINAR SPLITS W/ OTHERS	-	700.00	700.00	
TOTAL REVENUE:	<u>9,090.00</u>	<u>4,715.00</u>	<u>(4,375.00)</u>	<u>-48%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	-	75.00	75.00	
PER MEMBER CHARGE	2,118.75	2,193.75	75.00	4%
MINI-CLE EXPENSE	2,600.00	-	(2,600.00)	-100%
SEMINAR EXPENSE - SECTIONS	-	100.00	100.00	
MEMBERSHIP & RECRUITING EXP	-	1,300.00	1,300.00	
EXECUTIVE COMMITTEE EXPENSES	1,500.00	700.00	(800.00)	-53%
ANNUAL OR OTHER MEETING EXPENSE	-	900.00	900.00	
TOTAL DIRECT EXPENSES:	<u>6,218.75</u>	<u>5,268.75</u>	<u>(950.00)</u>	<u>-15%</u>
NET INCOME (LOSS):	<u>2,871.25</u>	<u>(553.75)</u>	<u>(3,425.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

REAL PROPERTY, PROBATE & TRUST	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	-	200.00	200.00	
SECTION DUES REVENUE	58,750.00	55,000.00	(3,750.00)	-6%
SEMINAR SPLITS W/ CLE	35,000.00	30,000.00	(5,000.00)	-14%
TOTAL REVENUE:	<u>93,750.00</u>	<u>85,200.00</u>	<u>(8,550.00)</u>	<u>-9%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	200.00	200.00	-	0%
PER MEMBER CHARGE	44,062.50	41,250.00	(2,812.50)	-6%
LEGISLATIVE/LOBBYING	500.00	500.00	-	0%
NEWSLETTER EXPENSES	3,000.00	4,500.00	1,500.00	50%
WEBSITE EXPENSES	5,000.00	5,000.00	-	0%
SEMINAR EXPENSE - SECTIONS	2,500.00	2,500.00	-	0%
MEMBERSHIP & RECRUITING EXP	500.00	2,500.00	2,000.00	400%
NEW LAWYER OUTREACH	500.00	1,350.00	850.00	170%
SCHOLARSHIPS/DONATIONS/GRANT	1,500.00	12,850.00	11,350.00	757%
ATTENDANCE AT BOG MEETINGS	1,000.00	1,000.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	10,000.00	5,500.00	(4,500.00)	-45%
EXECUTIVE COMM EXP - OTHER	5,500.00	8,000.00	2,500.00	45%
LDSHIP/PROF DEVELOP/RETREATS	22,000.00	20,000.00	(2,000.00)	-9%
SECTION COMMITTEE EXPENSE	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>96,762.50</u>	<u>105,650.00</u>	<u>8,887.50</u>	<u>9%</u>
NET INCOME (LOSS):	<u>(3,012.50)</u>	<u>(20,450.00)</u>	<u>(17,437.50)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

SENIOR LAWYERS	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	14.00	26.00	12.00	86%
SECTION DUES REVENUE	8,400.00	7,500.00	(900.00)	-11%
SEMINAR SPLITS W/ CLE	2,500.00	350.00	(2,150.00)	-86%
TOTAL REVENUE:	<u>10,914.00</u>	<u>7,876.00</u>	<u>(3,038.00)</u>	<u>-28%</u>
DIRECT EXPENSES:				
PER MEMBER CHARGE	6,300.00	5,625.00	(675.00)	-11%
NEWSLETTER EXPENSES	4,500.00	4,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>11,800.00</u>	<u>11,125.00</u>	<u>(675.00)</u>	<u>-6%</u>
NET INCOME (LOSS):	<u>(886.00)</u>	<u>(3,249.00)</u>	<u>(2,363.00)</u>	

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

SOLO & SMALL PRACTICE	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	-	100.00	100.00	
SECTION DUES REVENUE	33,250.00	35,000.00	1,750.00	5%
MINI-CLE REVENUE	2,000.00	2,000.00	-	0%
SEMINAR SPLITS W/ CLE	2,000.00	2,500.00	500.00	25%
TOTAL REVENUE:	<u>37,250.00</u>	<u>39,600.00</u>	<u>2,350.00</u>	<u>6%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	500.00	750.00	250.00	50%
PER MEMBER CHARGE	17,812.50	18,750.00	937.50	5%
SECTION MISCELLANEOUS	1,100.00	2,500.00	1,400.00	127%
NEWSLETTER EXPENSES	300.00	1,000.00	700.00	233%
SECTION SPECIAL PROJECTS	1,500.00	2,500.00	1,000.00	67%
MINI-CLE EXPENSE	1,000.00	3,300.00	2,300.00	230%
SEMINAR EXPENSE - SECTIONS	9,000.00	5,000.00	(4,000.00)	-44%
MEMBERSHIP & RECRUITING EXP	2,500.00	4,025.00	1,525.00	61%
SCHOLARSHIPS/DONATIONS/GRANT	-	500.00	500.00	
EXECUTIVE COMMITTEE EXPENSES	2,500.00	2,500.00	-	0%
LDSHIP/PROF DEVELOP/RETREATS	4,500.00	4,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>40,712.50</u>	<u>45,325.00</u>	<u>4,612.50</u>	<u>11%</u>
NET INCOME (LOSS):	<u>(3,462.50)</u>	<u>(5,725.00)</u>	<u>(2,262.50)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

TAXATION LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	10.00	100.00	90.00	900%
SECTION DUES REVENUE	21,910.00	18,900.00	(3,010.00)	-14%
ANNUAL OR OTHER MEETING REV	7,433.00	7,000.00	(433.00)	-6%
MINI-CLE REVENUE	200.00	-	(200.00)	-100%
SEMINAR SPLITS W/ CLE	3,000.00	-	(3,000.00)	-100%
TOTAL REVENUE:	<u>32,553.00</u>	<u>26,000.00</u>	<u>(6,553.00)</u>	<u>-20%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	425.00	425.00	-	0%
PER MEMBER CHARGE	11,737.50	11,812.50	75.00	1%
AWARDS	400.00	400.00	-	0%
NEWSLETTER EXPENSES	1,500.00	1,500.00	-	0%
RECEPTION EXPENSE	4,000.00	4,000.00	-	0%
SECTION SPECIAL PROJECTS	4,000.00	4,000.00	-	0%
MINI-CLE EXPENSE	100.00	100.00	-	0%
SEMINAR EXPENSE - SECTIONS	-	1,000.00	1,000.00	
MEMBERSHIP & RECRUITING EXP	1,500.00	1,500.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	1,000.00	1,020.00	20.00	2%
ANNUAL OR OTHER MEETING EXPENSE	8,500.00	10,100.00	1,600.00	19%
TOTAL DIRECT EXPENSES:	<u>33,162.50</u>	<u>35,857.50</u>	<u>2,695.00</u>	<u>8%</u>
NET INCOME (LOSS):	<u>(609.50)</u>	<u>(9,857.50)</u>	<u>(9,248.00)</u>	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2016 to September 30, 2017

WORLD PEACE THROUGH LAW	FISCAL 2016 BUDGET	FISCAL 2017 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	25.00	25.00	-	0%
SECTION DUES REVENUE	3,750.00	3,000.00	(750.00)	-20%
MINI-CLE REVENUE	160.00	400.00	240.00	150%
TOTAL REVENUE:	<u>3,935.00</u>	<u>3,425.00</u>	<u>(510.00)</u>	<u>-13%</u>
DIRECT EXPENSES:				
CONFERENCE CALLS	125.00	125.00	-	0%
PER MEMBER CHARGE	2,343.75	1,875.00	(468.75)	-20%
AWARDS	1,000.00	1,000.00	-	0%
MINI-CLE EXPENSE	3,000.00	4,000.00	1,000.00	33%
MEMBERSHIP & RECRUITING EXP	400.00	400.00	-	0%
EXECUTIVE COMMITTEE EXPENSES	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	<u>7,068.75</u>	<u>7,600.00</u>	<u>531.25</u>	<u>8%</u>
NET INCOME (LOSS):	<u><u>(3,133.75)</u></u>	<u><u>(4,175.00)</u></u>	<u><u>(1,041.25)</u></u>	