



**WSBA BUDGET
For the Fiscal Year Ended
September 30, 2018**

**As Approved by the Board of Governors
September 29, 2017 and Amended March 8, 2018**



BUDGET NARRATIVE FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018

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. 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. 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.

The FY18 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 enables WSBA to support members, and to advance and promote: (1) access to the justice system, (2) diversity, equity, 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.

The FY18 budget also supports programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of legal professionals 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
- Help from our confidential Ethics Line
- Career consultation, including Job Seekers Group
- Free legal research on CaseMaker
- Mentorship resources and support
- Member Assistance consultation programming; and WSBAConnects, 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
- 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)
- 29 practice sections and numerous WSBA committees, task forces, and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

The FY18 WSBA budget assumes revenue of \$22.6 million, expenses of \$23.2 million, and planned use of up to \$608,000 in reserves. It actually consists of five budgets, each with its own revenues, expenses, and reserves: (1) the General Fund, (2) Capital, (3) Continuing Legal Education Fund, (4) Client Protection Fund, and (5) Sections Fund. This narrative provides both an overview and detailed description of the activities, revenues, expenses, and reserves corresponding to each of the budgets that make up the organization’s budget.

GENERAL FUND

The General Fund consists of 32 cost centers and supports regulatory functions and most services to members and the public. Revenue sources include license fees, interest income, Washington State Bar Foundation donations, fees from mandatory CLE, regulatory, and members services; advertising and sponsorships; recovery of discipline costs, and section reimbursements. Expenses include the costs of doing business, such as salaries, benefits, rent, technology, telephone, insurance, legal advice audit; plus direct expenses, such as consulting, travel, and committee expenses. 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.

In the FY18 budget, General Fund expenses of \$19,645,474 are supported by revenues of \$18,913,199 and planned use of \$732,275 in reserves.

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| <p>Access to Justice</p> <p>Revenue \$ 0 Expense <u>\$ 311,304</u> Net \$ (311,034)</p> <p><u>FTE Staff: 2.10</u></p> | <p>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. Overall, revenue and direct costs are reduced in FY18, as the Access to Justice Conference is held every odd year. Funds for the ATJ Board and staff travel have increased to allow for two out-of-Seattle meetings of the Board. There are also increased costs associated with initial implementation of the FY18-FY20 State Plan for the Coordinated Delivery of Civil Legal Aid to Low Income People. The State Plan will coordinate the collective efforts of the Alliance for Equal Justice, which is comprised of statewide and specialty legal aid organizations and 17 volunteer lawyer programs across the state to deliver measurable, impactful legal assistance to low-income people and families.</p> |
| <p>Administration</p> <p>Revenue \$ 55,000 Expense <u>\$ 1,084,819</u> Net \$(1,029,819)</p> <p><u>FTE Staff: 7.88</u></p> | <p>Finance and Administration provides organizational support services, including accounting, financial reporting, investments, payroll, facilities maintenance, and general office administration. Revenue coded to this cost center is interest income on WSBA’s cash and investments.</p> |
| <p>Admissions</p> <p>Revenue \$ 1,327,400 Expense <u>\$ 1,180,951</u> Net \$ 146,449</p> <p><u>FTE Staff: 6.20</u></p> | <p>The Supreme Court has delegated to WSBA administrative responsibility over admissions for lawyers, Limited License Legal Technicians (LLLTs), and Limited Practice Officers (LPOs). Each year, approximately 1,200 people take one of the Uniform Bar Exams offered in February and July in the Puget Sound area, and much smaller numbers take the licensing exams for LPOs and LLLTs, also offered twice a year. In addition, approximately 600 people are admitted through admission by motion and 100 through a UBE score transfer, and another several hundred are licensed to practice as house counsel.</p> |

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| | <p>Beginning in September 2017, this work unit will review all admission applications for all license types, perform limited background checks on applicants, investigate identified character and fitness issues (up to several hundred each year), and support the Character and Fitness Board in conducting hearings and making recommendations to the Supreme Court regarding whether to admit and license applicants for all license types (recently up to 24 hearings each year). This work unit also works with the National Conference of Bar Examiners in administering and grading exams for lawyers, with Ergometrics in preparing LPO and LLLT exams, and with the LPO and LLLT Boards in grading the LPO and LLLT exams. Work will begin, and should last through the year, to develop a new online application program that can accommodate all of the different types of admissions and licensing the three license types, which for the first time will all be consolidated within this one cost center.</p> |
| <p>Board of Governors</p> <p>Revenue \$ 0 Expense \$ <u>802,807</u> Net \$ (802,807)</p> <p>FTE Staff: <u>2.45</u></p> | <p>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 FY18, it also continues to earmark support for the Washington Leadership Institute.</p> |
| <p>Communication Strategies</p> <p>Revenue \$ 44,750 Expense \$ <u>637,401</u> Net \$ (592,651)</p> <p>FTE Staff: <u>4.68</u></p> | <p>Communication Strategies is responsible for member, public, and internal communications; branding and reputation management; media and public relations; marketing; special events; and strategic communication tools aimed at improving member and public engagement and outreach (including the WSBA website, website content, and WSBA's blog (<i>NWSidebar</i>), social media channels, and broadcast emails). It works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.</p> |
| <p>Conference and Broadcast Services</p> <p>Revenue \$ 0 Expense \$ <u>740,933</u> Net \$ (740,933)</p> <p>FTE Staff: <u>7.15</u></p> | <p>Conference and Broadcast Services is responsible for the Service Center, meeting facilities, mail and print services, and all other services on WSBA's public floor. Last year, WSBA supported over 1,500 on-site meetings and events, and the Service Center handled over 50,000 communications with members and the public. This cost center also supports all non-CLE activities related to webcasting, webinars, and recorded products.</p> |
| <p>Discipline</p> <p>Revenue \$ 130,300 Expense \$ <u>5,731,529</u> Net \$ (5,601,229)</p> <p>FTE Staff: <u>36.89</u></p> | <p>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 fielding communications from individuals with concerns about a lawyer, investigating allegations of licensee misconduct and disability, identifying and dismissing grievances that do not allege unethical conduct, prosecuting violations of the Rules of Professional Conduct, and seeking to transfer to disability-inactive status for licensees lacking the capacity to practice law. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs</p> |

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| | <p>and LLLTs upon referral from the corresponding regulatory board. All matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Eligible matters involving less serious misconduct are diverted from discipline into the Diversion Program. In addition to supporting investigative and prosecutorial work, ODC reviews trust account overdraft notices and conducts 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.</p> <p>During the period 2014-2016, on average and per year, ODC: (1) responded to more than 6,000 public and member inquiries; (2) opened approximately 2,000 new grievances, (3) administered 70 disciplinary actions (including disbarments, suspensions, reprimands, admonitions, and resignations in lieu of discipline); (4) initiated 25 probation files; (5) diverted 25 grievances, (6) conducted 160 random examinations, and (7) reviewed 119 trust account overdraft notices.</p> |
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| <p>Diversity</p> <p>Revenue \$ 100,374 Expense \$ <u>445,775</u> Net \$ (345,401)</p> <p><u>FTE Staff: 3.21</u></p> | <p>This cost center captures the cost of WSBA’s staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. Activities supported by this cost center include diversity-related research, WSBA Diversity Committee, community networking events held across the state, events to promote inclusion and provide opportunities for mentorship such as the Experience Exchange Breakfast and the Seattle University Law School ARC Reception, and outreach to and collaboration with Washington’s minority bar associations (MBAs). This cost center also supports the development of three diversity-related CLE programs for the Legal Lunchbox and other educational events, like the Beyond the Dialogue Series. The diversity programs are supported by a \$90,000 grant from the Washington State Bar Foundation in FY18.</p> |
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| <p>Foundation</p> <p>Revenue \$ 0 Expense \$ <u>168,653</u> Net \$ (168,653)</p> <p><u>FTE Staff: 1.20</u></p> | <p>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 \$185,000 in revenue to WSBA’s FY18 budget to support public service and diversity efforts within the Advancement Department cost centers. Indirect and direct costs are reduced in this cost center to better reflect the actual cost of delivering this service.</p> |
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| <p>Human Resources</p> <p>Revenue \$ 0 Expense \$ <u>271,830</u> Net \$ (271,830)</p> <p><u>FTE Staff: 2.48</u></p> | <p>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.</p> |
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| <p>Law Clerk Program</p> <p>Revenue \$ 112,000 Expense \$ <u>116,028</u> Net \$ (4,028)</p> <p><u>FTE Staff: .85</u></p> | <p>The Law Clerk Program is joining with other programs in a newly formed “Innovative Licensing Programs” work unit within RSD, together with the LPO and LLLT programs. This cost center captures the revenue and expenses for the APR Rule 6 Law Clerk Program, which is a program of education that offers an alternative to law school by allowing Law Clerks to study law with a tutor/employer while working full time with the employer; the standard program is four years, the curriculum is essentially the same as a three year JD program curriculum, and Law Clerks must pass character and fitness review and pass the Bar exam to be eligible for admission and licensing as a lawyer. Revenues are generated from modest fees charged to the Law Clerks to participate in the program; the Law Clerk Board has been considering whether it is time to recommend an increase in the participation fee in order to cover increased costs. Expenses are the costs to administer the Law Clerk program and the expenses incurred by the Law Clerk Board. This program has been slowly increasing in size and currently stands at about 80 clerk/tutor pairs around the state. The Board hopes to expand the program through increased outreach and education about the program, and with improving employment situations, expansion of the number of participants may continue to be a possibility. RSD staff has been working to improve the data base at the heart of the program in order to provide improved services to the Law Clerks and tutors.</p> |
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| <p>Legislative and Outreach</p> <p>Revenue \$ 0 Expense \$ <u>151,443</u> Net \$ (151,443)</p> <p><u>FTE Staff: 1.00</u></p> | <p>The Outreach and Legislative Affairs Manager and the Outreach and Legislative Affairs Coordinator work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice on bills and existing statutes to the Legislature.</p> |
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| <p>Licensing and Membership Records</p> <p>Revenue \$ 284,700 Expense \$ <u>706,790</u> Net \$ (422,090)</p> <p><u>FTE Staff: 4.65</u></p> | <p>As part of the coordinated licensing and admissions project that culminated in FY17 with the adoption of significant amendments to the APR, all member and license types will be tracked in one database and their annual license renewal processes administered by this work group, rather than being handled separately according to license type. This work group 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.</p> <p>Revenues are generated from application fees for Rule 9 Legal Interns and <i>pro hac vice</i>, as well as limited 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 <i>pro hac vice</i> programs, and all status changes.</p> |
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| <p>Licensing Fees</p> <p>Revenue \$15,068,125 Expense \$ <u>0</u> Net \$15,068,125</p> <p>FTE Staff: <u>0</u></p> | <p>Most cost centers across WSBA are supported by license fee funds. Beginning in FY18 and because LPOs and LLLTs are now WSBA members, for the first time, revenues from LPO and LLLT license fees also will be included in this cost center. The Licensing cost center tracks this revenue without any associated expenses.</p> |
| <p>Limited License Legal Technician</p> <p>Revenue \$ 0 Expense \$ <u>260,001</u> Net \$ (260,001)</p> <p>FTE Staff: <u>1.70</u></p> | <p>This program administers and regulates the Limited License Legal Technician (LLLT) program (APR 28), which the Supreme Court delegated to WSBA in 2012. In the past, this cost center was used to track all revenues and expenses associated with the “LLLT Program”. LLLTs are now WSBA members, and with the recently adopted amendments to the WSBA Bylaws and the Admission and Practice Rules, the administration and regulation of these member types will be consolidated within existing work groups and cost centers that already perform these functions for lawyers, including Admissions, License and Membership Records, and MCLE, although it will continue to be possible to determine these costs separately by member type. For FY18, this cost center will be used primarily to track staffing and expenses related to the LLLT Board, which by court rule oversees the program.</p> |
| <p>Limited Practice Officers</p> <p>Revenue \$ 0 Expense \$ <u>162,464</u> Net \$ (162,464)</p> <p>FTE Staff: <u>1.16</u></p> | <p>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. In the past, this cost center was used to track all revenues and expenses associated with the “Limited Practice Officer (LPO) licensing program”. LPOs are now WSBA members, and with the recently adopted amendments to the WSBA Bylaws and the Admission and Practice Rules, the Admission, License and Membership Records, and MCLE, although it will continue to be possible to determine these costs separately by member type. For FY18, this cost center will be used primarily to track staffing and expenses related to the Limited Practice Board, which by court rule oversees the program.</p> |
| <p>Mandatory Continuing Legal Education</p> <p>Revenue \$ 761,000 Expense \$ <u>778,768</u> Net \$ (17,768)</p> <p>FTE Staff: <u>4.80</u></p> | <p>MCLE administration is a core regulatory function of the WSBA. This area processes requests for accreditation of all CLE programs, a total of about 20,000 accreditation requests per year, and tracks the earned credits and the CLE certifications and requirements of all individual members to ascertain whether they have completed their minimum continuing education requirements. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits. For the first time, in FY18 this cost center will also be responsible for accrediting courses for, and tracking the credit requirements of, WSBA’s LLLT and LPO members. The cost center is also used to track staffing and expenses related to the MCLE Board, which by court rule oversees the program, and which, beginning in FY18, will also perform this function for continuing education of WSBA’s LLLT and LPO members.</p> |
| <p>Member Assistance Program</p> <p>Revenue \$ 10,000 Expense \$ <u>134,243</u> Net \$ (134,243)</p> <p>FTE Staff: <u>.87</u></p> | <p>The Lawyers Assistance Program (LAP) is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, 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 psycho-social education. LAP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. LAP also provides judicial officer referrals for clinical service through the Judicial Assistance Services</p> |

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| | <p>Program (JASP). Last year, LAP engaged in 300 consultations and gave presentations reaching 5,500 members. Additionally, LAP makes assistance available to all WSBA members through a community partner, KEPRO, whose licensed professionals are available 24/7 to assess, treat, and refer impaired members. This program, known as WSBAConnects, provides members access to a suite of work/life integration services including financial counseling, family caregiver referral, and online resources and information to address a wide range of personal and work issues. Extended resources include a free, statewide LAP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.</p> |
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| <p>Membership Benefits</p> <p>Revenue \$ 0</p> <p>Expense \$ <u>166,568</u></p> <p>Net \$ (166,568)</p> <p><u>FTE Staff: .40</u></p> | <p>This cost center includes costs associated with programs benefiting WSBA’s membership as a part of their annual license fee: (1) CaseMaker, a free legal research tool; (2) Legal Lunch Box Series, free monthly CLEs accessed by more than 17,000 members in FY16; and (3) WSBA Connects, a confidential 24/7 member assistance program operated by Kepro, our community partner (see Lawyer Assistance Program cost center narrative for a fuller description of this program). Royalty revenues and costs associated with practice management tools that members may purchase at a discount (such as ABA insurance programs), are accounted for in the Practice Management Assistance cost center.</p> |
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| <p>Mentorship</p> <p>Revenue \$ 0</p> <p>Expense \$ <u>117,618</u></p> <p>Net \$ (117,618)</p> <p><u>FTE Staff: .90</u></p> | <p>This cost center includes funding for WSBA's mentorship programming, including the development and promotion of a mentorship curriculum and other mentorship resources including an attorney matching database, mentorship events, and technical support to and promotion of mentorship programs offered by our community partners across the state. In FY18 the mentorship program will host 8 mentorship events, including 2 out of Seattle. Indirect and direct costs for this cost center are reduced in FY18 to better reflect the actual cost of delivering this programming.</p> |
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| <p>New Member Programs</p> <p>Revenue \$ 53,200</p> <p>Expense \$ <u>298,329</u></p> <p>Net \$ (245,129)</p> <p><u>FTE Staff: 2.20</u></p> | <p>New Member Programs includes outreach, education, and support to newly admitted members of the Bar. This cost center also supports the direct and indirect costs of developing low-cost CLEs tailored to the needs of new members. In FY18 this cost center will support the development of a 24-credit Business Law Learning Track, a 4-credit Evidence and Objections Learning Track, the annual Trial Advocacy Program, and a free financial/debt management seminar. The cost center also includes support for two Open Sections Nights in Tacoma and Seattle, the Young Lawyer Liaison Program (to Sections), and the Public Service Incentive Award (free CLEs). This cost center also includes law school outreach and support for the Washington Young Lawyers Committee. Revenue in this cost center is reduced due to decreased live participation in educational programming, partially offset by the addition of recorded product revenue.</p> |
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| <p>NW Lawyer</p> <p>Revenue \$ 538,350</p> <p>Expense \$ <u>659,707</u></p> <p>Net \$ (121,357)</p> | <p>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</p> |
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| <p><u>FTE Staff: 1.80</u></p> | <p>production of NW Lawyer is administered by the staff in the Communications and Outreach 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.</p> |
| <p>Office of General Counsel</p> <p>Revenue \$ 0 Expense \$ <u>824,591</u> Net \$ (824,591)</p> <p><u>FTE Staff: 5.41</u></p> | <p>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 Court Rules Committee, and the Discipline Advisory Round Table.</p> |
| <p>Office of General Counsel Disciplinary Board</p> <p>Revenue \$ 0 Expense \$ <u>306,846</u> Net \$ (306,846)</p> <p><u>FTE Staff: 1.60</u></p> | <p>The Disciplinary Board reviews stipulations to and hearing officer recommendations for suspension and disbarment, holds public oral arguments, and issues written recommendations to the Supreme Court in disciplinary matters. Four separate Review Committees made up of Disciplinary Board members review disciplinary counsel requests for public hearing, admonition, and interim suspension, and dismissals upon request. One assistant general counsel devotes approximately half of his time to this function, assisted by the Clerk to the Disciplinary Board, who handles a significant number requests for public discipline information. In FY18, a system for online filing of public discipline documents will be in place and exploration of a coordinated discipline system for all license types continues.</p> |
| <p>Outreach and Engagement</p> <p>Revenue \$ 0 Expense \$ <u>387,527</u> Net \$ (387,527)</p> <p><u>FTE Staff: 2.83</u></p> | <p>The Outreach and Engagement Division advances strategic Bar initiatives by developing, supporting, and overseeing activities that build relationships with the general public; legal professionals; local, county, and specialty bars; policymakers/influencers, and other stakeholders. Outreach work aims to enhance volunteer recruitment, raise awareness and understanding of WSBA programs and priorities, create a sustainable stakeholder network, and leverage Board and staff as brand ambassadors and champions to influence their networks outside of WSBA.</p> |
| <p>Practice Management Assistance</p> <p>Revenue \$ 15,000 Expense \$ <u>214,142</u> Net \$ (199,142)</p> <p><u>FTE Staff: 1.50</u></p> | <p>The Practice Management Assistance Program (formerly called the Law Office Management Assistance Program or 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; a reference library; and referrals to consultants, vendors, and other WSBA resources. In FY16 more than 80 members accessed the free consultations. New in FY18, this cost center includes support for a WSBA Member Benefits Open House. Also new in FY18, revenue in this cost center includes rebates received for WSBA's identification of practice management assistance products made available to WSBA members at a discount.</p> |

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| <p>Practice of Law Board</p> <p>Revenue \$ 0 Expense \$ <u>118,633</u> Net \$ (118,633)</p> <p>FTE Staff: <u>.65</u></p> | <p>The Practice of Law Board (POLB) is established by Supreme Court rule and administered by the WSBA to make recommendations to the Supreme Court regarding the practice of law, particularly with regard to the delivery of legal and law related services to the public. The POLB is also charged with educating the public about how to receive competent legal assistance. The POLB reviews allegations of the unauthorized practice of law (UPL) and refers matters for prosecution when appropriate.</p> |
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| <p>Professional Responsibility Program</p> <p>Revenue \$ 0 Expense \$ <u>284,923</u> Net \$ (284,923)</p> <p>FTE Staff: <u>1.89</u></p> | <p>This program includes the ethics phone line, a resource for members to get answers to ethics questions before they take action; support for the Committee on Professional Ethics; and statewide educational ethics presentations. The Ethics Line provides ethics assistance in around 3,000 member calls a year, and Professional Responsibility Counsel is a frequent local (and occasionally national) speaker, making between 35 and 40 presentations a year on ethical issues of concern to our members. In FY17, WSBA staff completed a revamp of the Ethics Advisory Opinion database and search function to make it easier for people to find current, accurate ethics information on the WSBA website.</p> |
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| <p>Public Service Programs</p> <p>Revenue \$ 105,000 Expense \$ <u>452,092</u> Net \$ (347,092)</p> <p>FTE Staff: <u>1.77</u></p> | <p>Public Service Programs includes staffing and support for the WSBA Moderate Means Program, Call to Duty, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service through WSBA and our community partners. It also includes grant funding to Washington's three law schools, which partner with WSBA to deliver low-cost legal assistance through the Moderate Means Program. Since 2011, the Moderate Means Program has made over 3,000 referrals and engaged more than 700 attorneys and 300 law students. Since 2015, WSBA has held 4-6 Day of Service Clinics serving over 100 veterans and providing training to over 200 volunteers. Public Service Programs are supported by a grant of \$95,000 from the Washington State Bar Foundation in FY18 (a \$10,000 increase over FY17). In FY18, revenue in the cost center includes revenue from the sale of recorded public service CLEs. Direct costs for this cost center have increased in FY18 to double the number of Day of Service Clinics and to increase outreach and recruitment for the Moderate Means Program.</p> |
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| <p>Publications and Design Services</p> <p>Revenue \$ 0 Expense \$ <u>162,381</u> Net \$ (162,381)</p> <p>FTE Staff: <u>1.39</u></p> | <p>Publication and Design Services is responsible for: (1) editing and oversight of WSBA publications (including but not limited to Deskbooks, Sections publications, and NWLawyer); (2) graphic design for WSBA projects, programs, events, and CLE marketing; and (3) shared oversight of, and set up of products on, the WSBA online store.</p> |
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| <p>Sections Administration</p> <p>Revenue \$ 308,000 Expense \$ <u>475,058</u> Net \$ (167,058)</p> <p>FTE Staff: <u>4.00</u></p> | <p>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. This cost center also supports the indirect costs of developing 60 'Mini CLEs' for Sections in FY18. 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</p> |
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| | expenses for supporting the sections. Overall direct expenses for the cost center in FY18 are reduced. There is an increase in expenses for additional section chair meetings for strategic discussions regarding WSBA CLE seminars and recorded products, offset by a reduction in the cost of mailing annual section dues forms due to updates and efficiencies in the licensing process. |
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|---|--|
| <p>Technology</p> <p>Revenue \$ 0</p> <p>Expense <u>\$ 1,491,590</u></p> <p>Net \$(1,491,590)</p> <p><u>FTE Staff: 12.10</u></p> | <p>This cost center includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications. Expenses are solely for staffing (salaries, benefits, and overhead). Direct costs are allocated out to all cost centers through "Overhead" in the indirect expense allocation. Direct costs are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Hardware includes 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 and 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).</p> |
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CAPITAL BUDGET

The FY18 Capital Budget is \$563,727, and includes the cost of purchasing, refreshing and/or replacing outdated hardware and software as needed to protect data security and increase efficiency; as well as labor costs involved in in-house development, customization and/or upgrading to systems and projects. Capital costs depreciate over the product or program's useful life.

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. Revenue sources include seminar registration fees and sales of recorded seminars, coursebooks, online subscriptions, and deskbooks. Expenses include indirect and direct costs incurred to produce those seminars and products.

In the FY18 budget, CLE expenses of \$2.0 million are supported by revenues of \$2.0 million.

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| <p>CLE</p> <p>Revenue \$ 1,862,235</p> <p>Expense <u>\$ 1,705,736</u></p> <p>Net \$ 156,499</p> <p><u>FTE Staff: 9.94</u></p> | <p>The CLE cost center includes revenues and costs associated with CLE Seminars and Products. Revenues are obtained from seminar registrations, sponsorships, online sales of coursebooks, and recorded CLE seminars (both video and audio). Consistent with revenues, expenses are mainly for the production of seminars and products. Revenue for live CLE participation continues to decline as revenue for recorded products continues to rise. In FY18, losses to revenue are largely offset by decreases to direct and indirect costs. In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.</p> |
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| Deskbooks Revenue \$ 170,000 Expense \$ <u>341,008</u> Net \$ (171,008) <u>FTE Staff: 2.15</u> | WSBA publishes a library of over 20 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 80 Washington appellate court opinions. This cost center includes revenues and expenses related to the development, publication and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, and indexing, as well as the costs of printing and binding. |
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CLIENT PROTECTION FUND (CPF)

The Washington Supreme Court and WSBA created this legally restricted fund in 1995 to compensate 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.

The CPF is funded exclusively from the mandatory assessment of \$30 on active members, house counsel, and pro hac vice admissions. All payments are discretionary and must be approved by the CPF Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustees of the Fund. The maximum amount that can be awarded on any claim is \$150,000. The Supreme Court approved amendments to the Admission and Practice Rules to change the name from the Lawyers' Fund for Client Protection to the Client Protection Fund, and to provide that the actions of LPOs and LLLTs will be included within the coverage provided by the LFCP, effective September 1, 2017.

In the FY18 budget, expenses of \$566,813 are supported by revenues of \$992,500.

SECTIONS FUND

The Sections Fund is a board-designated fund created in 1994, which consists of the collective net income/loss of all 29 WSBA Sections that is carried over from year to year.

In the FY18 budget, expenses of \$903,363 are supported by \$613,210 in revenues and planned use of \$290,152 in Section Fund reserves.

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| Sections Operations Revenue \$ 613,210 Expense \$ <u>903,363</u> Net \$ (290,152) <u>FTE Staff: 0</u> | 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 for the per member charge. |
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INDIRECT EXPENSES

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| <p>Indirect Expenses</p> <p>Revenue \$ 0</p> <p>Expense <u>\$18,694,530</u></p> <p>Net \$(18,556,445)</p> | <p>The Indirect Expenses cost center includes amounts budgeted for employee 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 WSBA’s salary expense, it will be allocated 10% of the benefits expense).</p> <p>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.</p> <p><u>Salaries:</u> The budget for employee salaries has increased \$463,138 from FY2017, which consists of: (a) a 3% salary pool; (b) a budget amendment of \$138,085 to address market compensation issues; and (c) a net reduction of FTE.</p> <p><u>Allowance for Open Positions:</u> The budget includes a \$120,000 reduction of the overall salary budget to account for salary expense savings due to employee vacancies throughout the year.</p> <p><u>Benefits:</u> WSBA employees participate in the State of Washington medical and retirement programs; rates are set by the State.</p> <p><u>Rent:</u> Rent expense is for the WSBA offices at Puget Sound Plaza, with expected increases in operating expenses.</p> <p><u>Depreciation:</u> This expense consists of capital items; the budget reflects a \$59,500 increase in software depreciation for new capital budget items including (1) WSBA Website Redesign, (2) Paperless Accounts Payable system, (3) Personify system upgrade and (4) Contract Management system.</p> <p><u>Technology:</u> reduced consulting services by \$102,000 based on full staffing and submitted project list.</p> <p><u>Capital Labor:</u> This is work performed by IT to develop various software projects. Capital labor increased \$53,300 due to being fully staffed.</p> |
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**2018 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

| | COST CENTER | UNIT COST | QTY | AMOUNT | USEFUL LIFE (YRS) | ESTIMATED IN SERVICE DATE | ANNUAL DEPRECIATION EXPENSE | BUDGET FY 2018 |
|--|-------------|----------------|-----|----------------|-------------------|---------------------------|-----------------------------|----------------|
| Capital Software (General Indirects) | | | | | | | | |
| Upgrade NetApp (<i>new software</i>) | | 21,000 | 1 | 21,000 | 5 | Nov-17 | 4,200 | 3,500 |
| <i>Website Redesign Part 2 (WSBA.org site refinements, including ADA)</i> | | 25,000 | 1 | 25,000 | 5 | Dec-17 | 5,000 | 4,167 |
| <i>Rollout of Personify Upgrade moved from FY17 to FY18</i> | | 70,000 | 1 | 70,000 | 3 | Apr-18 | 23,333 | 11,667 |
| | | 116,000 | | 116,000 | | | 32,533 | 19,333 |
| Capital Labor | | | | | | | | |
| New On-Line Admissions System | ADMISS | 80,000 | 1 | 80,000 | 3 | Sep-18 | 26,667 | 2,222 |
| MCLE System Enhancements | MCLE | 45,000 | 1 | 45,000 | 5 | Jun-18 | 9,000 | 3,000 |
| Ethic Line Email Line Database | OGC | 10,000 | 1 | 10,000 | 3 | Aug-18 | 3,333 | 556 |
| Website Redesign Part 2 (<i>re-skinning MyWSBA and WSBA Store</i>) | | 10,000 | 1 | 10,000 | 5 | Nov-17 | 2,000 | 1,833 |
| Learning Tracks | | 4,000 | 1 | 4,000 | 5 | Nov-17 | 800 | 733 |
| Lawyer Directory (<i>Opt-In Membership Directory</i>) | | 15,000 | 1 | 15,000 | 5 | Jan-18 | 3,000 | 2,250 |
| <i>Rollout of Personify Upgrade moved from FY17 to FY18</i> | | 49,200 | 1 | 49,200 | 3 | Apr-18 | 16,400 | 8,200 |
| <i>Navision Upgrade Project moved from FY18 to FY19</i> | | | | | | | | |
| | | 213,200 | | 213,200 | | | 61,200 | 18,794 |
| Total | | | | 329,200 | | | 93,733 | 38,128 |
| Capital Hardware (General Indirects): | | | | | | | | |
| Upgrade Wireless Infrastructure | | 10,000 | 1 | 10,000 | 5 | Mar-17 | 2,000 | 1,000 |
| Upgrade Net App (<i>new controller</i>) | | 38,000 | 1 | 38,000 | 5 | Nov-17 | 7,600 | 6,333 |
| Replace UPS in Server Room | | 20,000 | 1 | 20,000 | 5 | Dec-17 | 4,000 | 3,000 |
| Fiber Optics between floors | | 20,000 | 1 | 20,000 | 5 | Jun-18 | 4,000 | 1,000 |
| Replace aged laptops | | 40,000 | 1 | 40,000 | 5 | Oct-17 | 8,000 | 8,000 |
| Total | | | | 128,000 | | | 25,600 | 19,333 |
| Equipment (General Indirects) | | | | | | | | |
| Copier- Replacement (<i>ADV, COMM, ODC</i>) | | 10,000 | 3 | 30,000 | 5 | Oct-17 | 6,000 | 6,000 |
| Equipment (Specific Department) | | | | | | | | |
| Offsite Video Recording Equipment | | 16,527 | 1 | 16,527 | 3 | Oct-17 | 5,509 | 5,509 |
| Furniture & Leasehold Improvements (General Indirects) | | | | | | | | |
| Leasehold Improvements for Miscellaneous Office Moves | | 10,000 | 1 | 10,000 | 9 | Oct-17 | 1,111 | 1,111 |
| <i>Conference Center Webcast Room Leasehold Improvements moved from FY17 to FY18</i> | | 50,000 | 1 | 50,000 | 9 | Oct-17 | 5,556 | 5,556 |
| Total | | | | 106,527 | | | 18,176 | 18,176 |
| GRAND TOTAL | | | | 563,727 | | | 137,509 | 75,637 |

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ACCESS TO JUSTICE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| CONFERENCES & INSTITUTES | 8,000.00 | - | (8,000.00) | -100% |
| TOTAL REVENUE: | <u>8,000.00</u> | <u>-</u> | <u>(8,000.00)</u> | <u>-100%</u> |
| DIRECT EXPENSES: | | | | |
| ATJ BOARD RETREAT | 2,000.00 | 2,000.00 | - | 0% |
| LEADERSHIP TRAINING | 2,000.00 | 2,000.00 | - | 0% |
| ATJ BOARD EXPENSE | 15,100.00 | 24,000.00 | 8,900.00 | 59% |
| ATJ BOARD COMMITTEES EXPENSE | 5,000.00 | 3,000.00 | (2,000.00) | -40% |
| PUBLIC DEFENSE | 8,400.00 | 8,400.00 | - | 0% |
| CONFERENCE/INSTITUTE EXPENSE | 23,000.00 | - | (23,000.00) | -100% |
| RECEPTION/FORUM EXPENSE | 5,000.00 | 9,500.00 | 4,500.00 | 90% |
| STAFF TRAVEL/PARKING | 1,200.00 | 2,700.00 | 1,500.00 | 125% |
| STAFF MEMBERSHIP DUES | 150.00 | - | (150.00) | -100% |
| TOTAL DIRECT EXPENSES: | <u>61,850.00</u> | <u>51,600.00</u> | <u>(10,250.00)</u> | <u>-17%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.10 | 2.10 | - | 0% |
| SALARY EXPENSE | 105,884.00 | 152,813.00 | 46,929.00 | 44% |
| BENEFIT EXPENSE | 42,244.00 | 55,627.00 | 13,383.00 | 32% |
| OVERHEAD | 49,785.00 | 50,994.00 | 1,209.00 | 2% |
| TOTAL INDIRECT EXPENSES: | <u>197,913.00</u> | <u>259,434.00</u> | <u>61,521.00</u> | <u>31%</u> |
| TOTAL ALL EXPENSES: | <u>259,763.00</u> | <u>311,034.00</u> | <u>51,271.00</u> | <u>20%</u> |
| NET INCOME (LOSS): | <u>(251,763.00)</u> | <u>(311,034.00)</u> | <u>(59,271.00)</u> | |

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. Overall, revenue and direct costs are reduced in FY18, as the Access to Justice Conference is held every odd year. Funds for the ATJ Board and staff travel have increased to allow for two out-of-Seattle meetings of the Board. There are also increased costs associated with initial implementation of the FY18-FY20 State Plan for the Coordinated Delivery of Civil Legal Aid to Low Income People. The State Plan will coordinate the collective efforts of the Alliance for Equal Justice, which is comprised of statewide and specialty legal aid organizations and 17 volunteer lawyer programs across the state to deliver measurable, impactful legal assistance to low-income people and families.

Increased ATJ Board expenses and travel costs relate to new Spokane-based ATJ Board members and associated Spokane meetings. Salary and benefit cost increases correct an FY17 budget error.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ADMINISTRATION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 25,000.00 | 25,000.00 | - | 0% |
| GAIN/LOSS ON INVESTMENTS | 30,000.00 | 30,000.00 | - | 0% |
| TOTAL REVENUE: | <u>55,000.00</u> | <u>55,000.00</u> | <u>-</u> | <u>0%</u> |
| DIRECT EXPENSES: | | | | |
| STAFF TRAVEL/PARKING | 2,500.00 | 2,500.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 635.00 | 545.00 | (90.00) | -14% |
| TOTAL DIRECT EXPENSES: | <u>3,135.00</u> | <u>3,045.00</u> | <u>(90.00)</u> | <u>-3%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 7.92 | 7.88 | (0.04) | -1% |
| SALARY EXPENSE | 632,169.00 | 663,826.00 | 31,657.00 | 5% |
| BENEFIT EXPENSE | 206,690.00 | 226,598.00 | 19,908.00 | 10% |
| OVERHEAD | 187,762.00 | 191,350.00 | 3,588.00 | 2% |
| TOTAL INDIRECT EXPENSES: | <u>1,026,621.00</u> | <u>1,081,774.00</u> | <u>55,153.00</u> | <u>5%</u> |
| TOTAL ALL EXPENSES: | <u>1,029,756.00</u> | <u>1,084,819.00</u> | <u>55,063.00</u> | <u>5%</u> |
| NET INCOME (LOSS): | <u>(974,756.00)</u> | <u>(1,029,819.00)</u> | <u>(55,063.00)</u> | |

Finance and Administration provides organizational support services, including accounting, financial reporting, investments, payroll, facilities maintenance, and general office administration. Revenue coded to this cost center is interest income on WSBA's cash and investments.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ADMISSIONS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|----------------------------|----------------------------|--------------------------|-----------------------|
| REVENUE: | | | | |
| EXAMSOFT REVENUE | 40,000.00 | 35,000.00 | (5,000.00) | -13% |
| BAR EXAM FEES | 1,000,000.00 | 1,200,000.00 | 200,000.00 | 20% |
| SPECIAL ADMISSIONS | 30,000.00 | 60,000.00 | 30,000.00 | 100% |
| LLLT EXAM FEES | - | 7,500.00 | 7,500.00 | |
| LLLT WAIVER FEES | - | 900.00 | 900.00 | |
| LPO EXAMINATION FEES | - | 24,000.00 | 24,000.00 | |
| TOTAL REVENUE: | <u>1,070,000.00</u> | <u>1,327,400.00</u> | <u>257,400.00</u> | <u>24%</u> |
| DIRECT EXPENSES: | | | | |
| FACILITY, PARKING, FOOD | 65,000.00 | 66,000.00 | 1,000.00 | 2% |
| EXAMINER FEES | 32,500.00 | 35,000.00 | 2,500.00 | 8% |
| BOARD OF BAR EXAMINERS | 30,000.00 | 25,000.00 | (5,000.00) | -17% |
| BAR EXAM PROCTORS | 33,000.00 | 30,000.00 | (3,000.00) | -9% |
| CHARACTER & FITNESS BOARD EXP | 20,000.00 | 20,000.00 | - | 0% |
| DISABILITY ACCOMMODATIONS | 25,000.00 | 20,000.00 | (5,000.00) | -20% |
| CHARACTER & FITNESS INVESTIGATIONS | 1,000.00 | 900.00 | (100.00) | -10% |
| LAW SCHOOL VISITS | 1,000.00 | 1,000.00 | - | 0% |
| UBE APPLICATIONS | 136,000.00 | 130,000.00 | (6,000.00) | -4% |
| EXAM WRITING | - | 28,355.00 | 28,355.00 | |
| COURT REPORTERS | 15,000.00 | 18,000.00 | 3,000.00 | 20% |
| DEPRECIATION | - | 2,222.00 | 2,222.00 | |
| POSTAGE | 4,000.00 | 4,000.00 | - | 0% |
| STAFF TRAVEL/PARKING | 13,000.00 | 10,240.00 | (2,760.00) | -21% |
| STAFF MEMBERSHIP DUES | 200.00 | 400.00 | 200.00 | 100% |
| SUPPLIES | 1,200.00 | 1,000.00 | (200.00) | -17% |
| TOTAL DIRECT EXPENSES: | <u>376,900.00</u> | <u>392,117.00</u> | <u>15,217.00</u> | <u>4%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 6.48 | 6.20 | (0.28) | -4% |
| SALARY EXPENSE | 465,903.00 | 463,690.00 | (2,213.00) | 0% |
| BENEFIT EXPENSE | 164,864.00 | 174,590.00 | 9,726.00 | 6% |
| OVERHEAD | 153,623.00 | 150,554.00 | (3,069.00) | -2% |
| TOTAL INDIRECT EXPENSES: | <u>784,390.00</u> | <u>788,834.00</u> | <u>4,444.00</u> | <u>1%</u> |
| TOTAL ALL EXPENSES: | <u>1,161,290.00</u> | <u>1,180,951.00</u> | <u>19,661.00</u> | <u>2%</u> |
| NET INCOME (LOSS): | <u>(91,290.00)</u> | <u>146,449.00</u> | <u>237,739.00</u> | |

The Supreme Court has delegated to WSBA administrative responsibility over admissions for lawyers, Limited License Legal Technicians (LLLTs), and Limited Practice Officers (LPOs). Each year, approximately 1,200 people take one of the Uniform Bar Exams offered in February and July in the Puget Sound area, and much smaller numbers take the licensing exams for LPOs and LLLTs, also offered twice a year. In addition, approximately 600 people are admitted through admission by motion and 100 through a UBE score transfer, and another several hundred are licensed to practice as house counsel.

Beginning in September 2017, this work unit will review all admission applications for all license types, perform limited background checks on applicants, investigate identified character and fitness issues (up to several hundred each year), and support the Character and Fitness Board in conducting hearings and making recommendations to the Supreme Court regarding whether to admit and license applicants for all license types (recently up to 24 hearings each year). This work unit also works with the National Conference of Bar Examiners in administering and grading exams for lawyers, with Ergometrics in preparing LPO and LLLT exams, and with the LPO and LLLT Boards in grading the LPO and LLLT exams. Work will begin, and should last through the year, to develop a new online application program that can accommodate all of the different types of admissions and licensing the three license types, which for the first time will all be consolidated within this one cost center.

Revenue increases are consistent with historic trends. Direct expense budget includes costs for developing LLLT and LPO exams.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| BOARD OF GOVERNORS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| WASHINGTON LEADERSHIP INSTITUTE | 60,000.00 | 60,000.00 | - | 0% |
| BOG MEETINGS | 125,000.00 | 115,000.00 | (10,000.00) | -8% |
| BOG COMMITTEES' EXPENSES | 30,000.00 | 30,000.00 | - | 0% |
| BOG CONFERENCE ATTENDANCE | 17,500.00 | 17,500.00 | - | 0% |
| BOG TRAVEL & OUTREACH | 45,000.00 | 45,000.00 | - | 0% |
| ED TRAVEL & OUTREACH | 5,000.00 | 5,000.00 | - | 0% |
| BOG ELECTIONS | 5,000.00 | - | (5,000.00) | -100% |
| STAFF TRAVEL/PARKING | 4,000.00 | 4,700.00 | 700.00 | 18% |
| STAFF MEMBERSHIP DUES | 1,850.00 | 1,880.00 | 30.00 | 2% |
| TELEPHONE | 1,300.00 | 1,000.00 | (300.00) | -23% |
| TOTAL DIRECT EXPENSES: | 294,650.00 | 280,080.00 | (14,570.00) | -5% |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.45 | 2.45 | - | 0% |
| SALARY EXPENSE | 336,231.00 | 357,754.00 | 21,523.00 | 6% |
| BENEFIT EXPENSE | 93,632.00 | 105,480.00 | 11,848.00 | 13% |
| OVERHEAD | 58,083.00 | 59,493.00 | 1,410.00 | 2% |
| TOTAL INDIRECT EXPENSES: | 487,946.00 | 522,727.00 | 34,781.00 | 7% |
| TOTAL ALL EXPENSES: | 782,596.00 | 802,807.00 | 20,211.00 | 3% |
| NET INCOME (LOSS): | (782,596.00) | (802,807.00) | (20,211.00) | |

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 FY18, it also continues to earmark support for the Washington Leadership Institute.

In FY18, BOG election costs are included in the Outreach and Engagement cost center.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| COMMUNICATION STRATEGIES | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| AWARDS DINNER | 44,000.00 | 44,000.00 | - | 0% |
| 50 YEAR MEMBER TRIBUTE LUNCH | 250.00 | 750.00 | 500.00 | 200% |
| TOTAL REVENUE: | <u>44,250.00</u> | <u>44,750.00</u> | <u>500.00</u> | <u>1%</u> |
| DIRECT EXPENSES: | | | | |
| ABA DELEGATES | 5,600.00 | - | (5,600.00) | -100% |
| ANNUAL CHAIR MEETINGS | 600.00 | - | (600.00) | -100% |
| AWARDS DINNER | 63,000.00 | 63,000.00 | - | 0% |
| 50 YEAR MEMBER TRIBUTE LUNCH | 8,000.00 | 8,000.00 | - | 0% |
| JUDICIAL RECOMMENDATIONS COMMITTEE | 4,500.00 | - | (4,500.00) | -100% |
| COMMUNICATIONS OUTREACH | 15,000.00 | 15,000.00 | - | 0% |
| SPEAKERS & PROGRAM DEVELOP | - | 1,600.00 | 1,600.00 | |
| IMAGE LIBRARY | 4,100.00 | - | (4,100.00) | -100% |
| BAR OUTREACH | 2,500.00 | - | (2,500.00) | -100% |
| PROFESSIONALISM | 750.00 | - | (750.00) | -100% |
| TRANSLATION SERVICES | 3,500.00 | - | (3,500.00) | -100% |
| DEPRECIATION | 2,300.00 | - | (2,300.00) | -100% |
| STAFF TRAVEL/PARKING | 4,000.00 | 2,640.00 | (1,360.00) | -34% |
| STAFF MEMBERSHIP DUES | 1,960.00 | 1,700.00 | (260.00) | -13% |
| SUBSCRIPTIONS | 10,050.00 | 10,050.00 | - | 0% |
| DIGITAL/ONLINE DEVELOPMENT | 4,000.00 | 1,450.00 | (2,550.00) | -64% |
| CONFERENCE CALLS | 200.00 | - | (200.00) | -100% |
| TOTAL DIRECT EXPENSES: | <u>130,060.00</u> | <u>103,440.00</u> | <u>(26,620.00)</u> | <u>-20%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 14.64 | 4.68 | (9.96) | -68% |
| SALARY EXPENSE | 896,797.00 | 305,254.00 | (591,543.00) | -66% |
| BENEFIT EXPENSE | 326,726.00 | 115,063.00 | (211,663.00) | -65% |
| OVERHEAD | 347,075.00 | 113,644.00 | (233,431.00) | -67% |
| TOTAL INDIRECT EXPENSES: | <u>1,570,598.00</u> | <u>533,961.00</u> | <u>(1,036,637.00)</u> | <u>-66%</u> |
| TOTAL ALL EXPENSES: | <u>1,700,658.00</u> | <u>637,401.00</u> | <u>(1,063,257.00)</u> | <u>-63%</u> |
| NET INCOME (LOSS): | <u>(1,656,408.00)</u> | <u>(592,651.00)</u> | <u>1,063,757.00</u> | |

Communication Strategies is responsible for member, public, and internal communications; branding and reputation management; media and public relations; marketing; special events; and strategic communication tools aimed at improving member and public engagement and outreach (including the WSBA website, website content, and WSBA's blog (NWSidebar), social media channels, and broadcast emails). It works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| CONFERENCE & BROADCAST SERVICES | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|--|---------------------------|---------------------------|----------------------------|---------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| TRANSLATION SERVICES | - | 3,500.00 | 3,500.00 | |
| STAFF TRAVEL/PARKING | - | 1,200.00 | 1,200.00 | |
| TOTAL DIRECT EXPENSES: | - | 4,700.00 | 4,700.00 | |
| INDIRECT EXPENSES: | | | | |
| FTE | - | 7.15 | 7.15 | |
| SALARY EXPENSE | - | 400,338.00 | 400,338.00 | |
| BENEFIT EXPENSE | - | 162,272.00 | 162,272.00 | |
| OVERHEAD | - | 173,623.00 | 173,623.00 | |
| TOTAL INDIRECT EXPENSES: | - | 736,233.00 | 736,233.00 | |
| TOTAL ALL EXPENSES: | - | 740,933.00 | 740,933.00 | |
| NET INCOME (LOSS): | - | (740,933.00) | (740,933.00) | |

Conference and Broadcast Services is responsible for the Service Center, meeting facilities, mail and print services, and all other services on WSBA's public floor. Last year, WSBA supported over 1,500 on-site meetings and events, and the Service Center handled over 50,000 communications with members and the public. This cost center also supports all non-CLE activities related to webcasting, webinars, and recorded products.

Conference and Broadcast Services is responsible for the Service Center, meeting facilities, mail and print services, and all other services on WSBA's public floor. Last year, WSBA supported over 1,500 on-site meetings and events, and the Service Center handled over 50,000 communications with members and the public. This cost center also supports all non-CLE activities related to webcasting, webinars, and recorded products.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| DISCIPLINE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| AUDIT REVENUE | 2,000.00 | 2,300.00 | 300.00 | 15% |
| RECOVERY OF DISCIPLINE COSTS | 125,000.00 | 115,000.00 | (10,000.00) | -8% |
| DISCIPLINE HISTORY SUMMARY | 13,000.00 | 13,000.00 | - | 0% |
| TOTAL REVENUE: | 140,000.00 | 130,300.00 | (9,700.00) | -7% |
| DIRECT EXPENSES: | | | | |
| COURT REPORTERS | 65,000.00 | 65,000.00 | - | 0% |
| OUTSIDE COUNSEL/ADC | 3,500.00 | 2,000.00 | (1,500.00) | -43% |
| LITIGATION EXPENSES | 30,000.00 | 30,000.00 | - | 0% |
| DISABILITY EXPENSES | 15,000.00 | 15,000.00 | - | 0% |
| ONLINE LEGAL RESEARCH | 65,900.00 | 66,900.00 | 1,000.00 | 2% |
| LAW LIBRARY | 13,075.00 | 12,000.00 | (1,075.00) | -8% |
| TRANSLATION SERVICES | 3,000.00 | 3,000.00 | - | 0% |
| DEPRECIATION | 25,200.00 | 17,028.00 | (8,172.00) | -32% |
| PUBLICATIONS PRODUCTION | 250.00 | 330.00 | 80.00 | 32% |
| STAFF TRAVEL/PARKING | 38,500.00 | 39,460.00 | 960.00 | 2% |
| STAFF MEMBERSHIP DUES | 3,243.00 | 3,308.00 | 65.00 | 2% |
| TELEPHONE | 5,000.00 | 2,800.00 | (2,200.00) | -44% |
| TOTAL DIRECT EXPENSES: | 267,668.00 | 256,826.00 | (10,842.00) | -4% |
| INDIRECT EXPENSES: | | | | |
| FTE | 37.77 | 36.89 | (0.88) | -2% |
| SALARY EXPENSE | 3,370,608.00 | 3,436,749.00 | 66,141.00 | 2% |
| BENEFIT EXPENSE | 1,068,970.00 | 1,142,156.00 | 73,186.00 | 7% |
| OVERHEAD | 895,425.00 | 895,798.00 | 373.00 | 0% |
| TOTAL INDIRECT EXPENSES: | 5,335,003.00 | 5,474,703.00 | 139,700.00 | 3% |
| TOTAL ALL EXPENSES: | 5,602,671.00 | 5,731,529.00 | 128,858.00 | 2% |
| NET INCOME (LOSS): | (5,462,671.00) | (5,601,229.00) | (138,558.00) | |

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 fielding communications from individuals with concerns about a lawyer, investigating allegations of licensee misconduct and disability, identifying and dismissing grievances that do not allege unethical conduct, prosecuting violations of the Rules of Professional Conduct, and seeking to transfer to disability-inactive status for licensees lacking the capacity to practice law. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. All 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. In addition to supporting investigative and prosecutorial work, ODC reviews trust account overdraft notices and conducts 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.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| DIVERSITY | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| DONATIONS | 90,000.00 | 90,000.00 | - | 0% |
| WORK STUDY GRANTS | 10,374.00 | 10,374.00 | - | 0% |
| TOTAL REVENUE: | <u>100,374.00</u> | <u>100,374.00</u> | <u>-</u> | <u>0%</u> |
| DIRECT EXPENSES: | | | | |
| COMMITTEE FOR DIVERSITY | 6,200.00 | 6,200.00 | - | 0% |
| DIVERSITY EVENTS & PROJECTS | 5,500.00 | 10,000.00 | 4,500.00 | 82% |
| INTERNAL DIVERSITY OUTREACH | 500.00 | 200.00 | (300.00) | |
| SPECIAL EVENTS | 5,000.00 | - | (5,000.00) | -100% |
| SPEAKERS & PROGRAM DEVELOP | 1,000.00 | 500.00 | (500.00) | -50% |
| PRINTING & COPYING | 2,000.00 | - | (2,000.00) | -100% |
| STAFF TRAVEL/PARKING | 8,600.00 | 8,000.00 | (600.00) | -7% |
| STAFF MEMBERSHIP DUES | 350.00 | 350.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>29,150.00</u> | <u>25,250.00</u> | <u>(3,900.00)</u> | <u>-13%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.97 | 3.21 | 0.24 | 8% |
| SALARY EXPENSE | 222,565.00 | 255,821.00 | 33,256.00 | 15% |
| BENEFIT EXPENSE | 72,143.00 | 86,756.00 | 14,613.00 | 20% |
| OVERHEAD | 70,411.00 | 77,948.00 | 7,537.00 | 11% |
| TOTAL INDIRECT EXPENSES: | <u>365,119.00</u> | <u>420,525.00</u> | <u>55,406.00</u> | <u>15%</u> |
| TOTAL ALL EXPENSES: | <u>394,269.00</u> | <u>445,775.00</u> | <u>51,506.00</u> | <u>13%</u> |
| NET INCOME (LOSS): | <u>(293,895.00)</u> | <u>(345,401.00)</u> | <u>(51,506.00)</u> | |

This cost center captures the cost of WSBA's staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. Activities supported by this cost center include diversity-related research, community networking events held across the state, events to promote inclusion and provide opportunities for mentorship such as the Experience Exchange Breakfast and the Seattle University Law School ARC Reception, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the development of three diversity-related CLE programs for the Legal Lunchbox and other educational events, like the Beyond the Dialogue Series. The diversity programs are supported by a \$90,000 grant from the Washington State Bar Foundation in FY18.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| FOUNDATION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| SPECIAL EVENTS | 5,000.00 | 5,000.00 | - | 0% |
| BOARD OF TRUSTEES | 5,000.00 | 5,000.00 | - | 0% |
| GRAPHIC DESIGN | 1,500.00 | 500.00 | (1,000.00) | -67% |
| CONSULTING SERVICES | 3,000.00 | 3,000.00 | - | 0% |
| POSTAGE | 500.00 | - | (500.00) | -100% |
| PRINTING & COPYING | 1,500.00 | 1,500.00 | - | 0% |
| STAFF TRAVEL/PARKING | 1,700.00 | 1,500.00 | (200.00) | -12% |
| STAFF MEMBERSHIP DUES | 600.00 | 600.00 | - | 0% |
| SUPPLIES | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 19,300.00 | 17,600.00 | (1,700.00) | -9% |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.25 | 1.20 | (0.05) | -4% |
| SALARY EXPENSE | 88,294.00 | 89,200.00 | 906.00 | 1% |
| BENEFIT EXPENSE | 30,721.00 | 32,713.00 | 1,992.00 | 6% |
| OVERHEAD | 29,634.00 | 29,140.00 | (494.00) | -2% |
| TOTAL INDIRECT EXPENSES: | 148,649.00 | 151,053.00 | 2,404.00 | 2% |
| TOTAL ALL EXPENSES: | 167,949.00 | 168,653.00 | 704.00 | 0% |
| NET INCOME (LOSS): | (167,949.00) | (168,653.00) | (704.00) | |

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 \$185,000 in revenue to WSBA's FY18 budget to support public service and diversity efforts within the Advancement Department cost centers. Indirect and direct costs are reduced in this cost center to better reflect the actual cost of delivering this service.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| HUMAN RESOURCES | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| STAFF TRAINING- GENERAL | 35,000.00 | 29,400.00 | (5,600.00) | -16% |
| RECRUITING AND ADVERTISING | 7,000.00 | 7,000.00 | - | 0% |
| PAYROLL PROCESSING | 55,000.00 | 55,000.00 | - | 0% |
| SALARY SURVEYS | 2,700.00 | 2,900.00 | 200.00 | 7% |
| THIRD PARTY SERVICES | 13,500.00 | 22,500.00 | 9,000.00 | 67% |
| DEPRECIATION | 835.00 | - | (835.00) | -100% |
| CONSULTING SERVICES | 9,000.00 | - | (9,000.00) | -100% |
| STAFF TRAVEL/PARKING | 250.00 | 150.00 | (100.00) | -40% |
| STAFF MEMBERSHIP DUES | 1,378.00 | 1,188.00 | (190.00) | -14% |
| SUBSCRIPTIONS | 1,993.00 | 1,938.00 | (55.00) | -3% |
| TRANSFER TO INDIRECT EXPENSE | (126,656.00) | (120,076.00) | 6,580.00 | -5% |
| TOTAL DIRECT EXPENSES: | - | - | - | |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.48 | 2.48 | - | 0% |
| SALARY EXPENSE | 244,580.00 | 251,079.00 | 6,499.00 | 3% |
| ALLOWANCE FOR OPEN POSITIONS | (120,000.00) | (120,000.00) | - | 0% |
| BENEFIT EXPENSE | 74,445.00 | 80,529.00 | 6,084.00 | 8% |
| OVERHEAD | 58,794.00 | 60,222.00 | 1,428.00 | 2% |
| TOTAL INDIRECT EXPENSES: | 257,819.00 | 271,830.00 | 14,011.00 | 5% |
| TOTAL ALL EXPENSES: | 257,819.00 | 271,830.00 | 14,011.00 | 5% |
| NET INCOME (LOSS): | (257,819.00) | (271,830.00) | (14,011.00) | |

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.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LAW CLERK PROGRAM | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| LAW CLERK FEES | 95,000.00 | 110,000.00 | 15,000.00 | 16% |
| LAW CLERK APPLICATION FEES | 2,000.00 | 2,000.00 | - | 0% |
| TOTAL REVENUE: | <u>97,000.00</u> | <u>112,000.00</u> | <u>15,000.00</u> | <u>15%</u> |
| DIRECT EXPENSES: | | | | |
| CHARACTER & FITNESS INVESTIGATIONS | 100.00 | 100.00 | - | 0% |
| LAW CLERK BOARD EXPENSE | 5,000.00 | 4,000.00 | (1,000.00) | -20% |
| SUBSCRIPTIONS | 250.00 | 250.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>5,350.00</u> | <u>4,350.00</u> | <u>(1,000.00)</u> | <u>-19%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 0.89 | 0.85 | (0.04) | -4% |
| SALARY EXPENSE | 59,025.00 | 67,292.00 | 8,267.00 | 14% |
| BENEFIT EXPENSE | 20,961.00 | 23,746.00 | 2,785.00 | 13% |
| OVERHEAD | 21,099.00 | 20,640.00 | (459.00) | -2% |
| TOTAL INDIRECT EXPENSES: | <u>101,085.00</u> | <u>111,678.00</u> | <u>10,593.00</u> | <u>10%</u> |
| TOTAL ALL EXPENSES: | <u>106,435.00</u> | <u>116,028.00</u> | <u>9,593.00</u> | <u>9%</u> |
| NET INCOME (LOSS): | <u>(9,435.00)</u> | <u>(4,028.00)</u> | <u>5,407.00</u> | |

The Law Clerk Program is joining with other programs in a newly formed "Innovative Licensing Programs" work unit within RSD, together with the LPO and LLLT programs. This cost center captures the revenue and expenses for the APR Rule 6 Law Clerk Program, which is a program of education that offers an alternative to law school by allowing Law Clerks to study law with a tutor/employer while working full time with the employer; the standard program is four years, the curriculum is essentially the same as a three year JD program curriculum, and Law Clerks must pass character and fitness review and pass the Bar exam to be eligible for admission and licensing as a lawyer. Revenues are generated from modest fees charged to the Law Clerks to participate in the program; the Law Clerk Board has been considering whether it is time to recommend an increase in the participation fee in order to cover increased costs. Expenses are the costs to administer the Law Clerk program and the expenses incurred by the Law Clerk Board. This program has been slowly increasing in size and currently stands at about 80 clerk/tutor pairs around the state. The Board hopes to expand the program through increased outreach and education about the program, and with improving employment situations, expansion of the number of participants may continue to be a possibility. RSD staff has been working to improve the data base at the heart of the program in order to provide improved services to the Law Clerks and tutors.

Salary and benefits costs include additional allocated time of Chief Regulatory Counsel, following Budget and Audit's agreement this year to split the General Counsel/Chief Regulatory Counsel into two positions so long as the position was created within current budget parameters.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LEGISLATIVE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| RENT - OLYMPIA OFFICE | 5,000.00 | 2,500.00 | (2,500.00) | -50% |
| CONTRACT LOBBYIST | 20,000.00 | 5,000.00 | (15,000.00) | -75% |
| LOBBYIST CONTACT COSTS | 1,600.00 | 1,000.00 | (600.00) | -38% |
| LEGISLATIVE COMMITTEE | 2,500.00 | 2,500.00 | - | 0% |
| BOG LEGISLATIVE COMMITTEE | 250.00 | 250.00 | - | 0% |
| STAFF TRAVEL/PARKING | 8,000.00 | 8,000.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 450.00 | 450.00 | - | 0% |
| SUBSCRIPTIONS | 2,000.00 | 2,000.00 | - | 0% |
| TELEPHONE | 3,000.00 | 3,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 42,800.00 | 24,700.00 | (18,100.00) | -42% |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.85 | 1.00 | (0.85) | -46% |
| SALARY EXPENSE | 131,303.00 | 75,380.00 | (55,923.00) | -43% |
| BENEFIT EXPENSE | 45,303.00 | 27,080.00 | (18,223.00) | -40% |
| OVERHEAD | 43,859.00 | 24,283.00 | (19,576.00) | -45% |
| TOTAL INDIRECT EXPENSES: | 220,465.00 | 126,743.00 | (93,722.00) | -43% |
| TOTAL ALL EXPENSES: | 263,265.00 | 151,443.00 | (111,822.00) | -42% |
| NET INCOME (LOSS): | (263,265.00) | (151,443.00) | 111,822.00 | |

The Outreach and Legislative Affairs Manager and the Outreach and Legislative Affairs Coordinator work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice on bills and existing statutes to the Legislature.

The Outreach and Legislative Affairs Manager and the Outreach and Legislative Affairs Coordinator work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice on bills and existing statutes to the Legislature. Reduced contract lobbyist, Olympia space rental, and staffing costs reflect reevaluation of legislative support needs.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LICENSING FEES | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| LLLT LICENSE FEES | - | 6,125.00 | 6,125.00 | |
| LICENSE FEES | 13,204,000.00 | 14,953,000.00 | 1,749,000.00 | 13% |
| LPO LICENSE FEES | - | 109,000.00 | 109,000.00 | |
| TOTAL REVENUE: | <u>13,204,000.00</u> | <u>15,068,125.00</u> | <u>1,864,125.00</u> | <u>14%</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>13,204,000.00</u> | <u>15,068,125.00</u> | <u>1,864,125.00</u> | |

Most cost centers across WSBA are supported by license fee funds. Beginning in FY18 and because LPOs and LLLTs are now WSBA members, for the first time, revenues from LPO and LLLT license fees also will be included in this cost center. The Licensing cost center tracks this revenue without any associated expenses.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LICENSING AND MEMBERSHIP RECORDS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|----------------------------------|---------------------|---------------------|---------------------|--------------------|
| REVENUE: | | | | |
| STATUS CERTIFICATE FEES | 22,000.00 | 22,000.00 | - | 0% |
| RULE 9/LEGAL INTERN FEES | 11,000.00 | 11,000.00 | - | 0% |
| INVESTIGATION FEES | 20,000.00 | 20,000.00 | - | 0% |
| PRO HAC VICE | 170,000.00 | 210,000.00 | 40,000.00 | 24% |
| MEMBER CONTACT INFORMATION | 24,000.00 | 21,000.00 | (3,000.00) | -13% |
| PHOTO BAR CARD SALES | 800.00 | 700.00 | (100.00) | -13% |
| TOTAL REVENUE: | 247,800.00 | 284,700.00 | 36,900.00 | 15% |
| DIRECT EXPENSES: | | | | |
| LICENSING FORMS | 2,500.00 | 3,000.00 | 500.00 | 20% |
| DEPRECIATION | - | 11,496.00 | 11,496.00 | |
| POSTAGE | 25,000.00 | 31,500.00 | 6,500.00 | 26% |
| TOTAL DIRECT EXPENSES: | 27,500.00 | 45,996.00 | 18,496.00 | 67% |
| INDIRECT EXPENSES: | | | | |
| FTE | 4.29 | 4.65 | 0.36 | 8% |
| SALARY EXPENSE | 346,073.00 | 410,886.00 | 64,813.00 | 19% |
| BENEFIT EXPENSE | 112,190.00 | 136,992.00 | 24,802.00 | 22% |
| OVERHEAD | 101,704.00 | 112,916.00 | 11,212.00 | 11% |
| TOTAL INDIRECT EXPENSES: | 559,967.00 | 660,794.00 | 100,827.00 | 18% |
| TOTAL ALL EXPENSES: | 587,467.00 | 706,790.00 | 119,323.00 | 20% |
| NET INCOME (LOSS): | (339,667.00) | (422,090.00) | (82,423.00) | |

As part of the coordinated licensing and admissions project that culminated in FY17 with the adoption of significant amendments to the APR, all member and license types will be tracked in one database and their annual license renewal processes administered by this work group, rather than being handled separately according to license type. This work group 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 limited 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.

Revenue changes are consistent with historic trends; direct costs have increased due to rising printing and mailing costs. Salary and benefits costs include additional allocated time of Chief Regulatory Counsel, following Budget and Audit's agreement this year to split the General Counsel/Chief Regulatory Counsel into two positions so long as the position was created within current budget parameters.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LIMITED LICENSE LEGAL TECHNICIAN | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| LLLT LICENSE FEES | 5,950.00 | - | (5,950.00) | -100% |
| LLLT EXAM FEES | 7,150.00 | - | (7,150.00) | -100% |
| LLLT WAIVER FEES | 300.00 | - | (300.00) | -100% |
| TOTAL REVENUE: | 13,400.00 | - | (13,400.00) | -100% |
| DIRECT EXPENSES: | | | | |
| CHARACTER & FITNESS INVESTIGATIONS | 700.00 | - | (700.00) | -100% |
| LLLT BOARD | 18,000.00 | 17,000.00 | (1,000.00) | -6% |
| LLLT OUTREACH | 8,000.00 | 8,000.00 | - | |
| LLLT EXAM WRITING | 29,600.00 | - | (29,600.00) | |
| DEPRECIATION | 3,354.00 | - | (3,354.00) | -100% |
| STAFF TRAVEL/PARKING | 400.00 | 600.00 | 200.00 | 50% |
| TOTAL DIRECT EXPENSES: | 60,054.00 | 25,600.00 | (34,454.00) | -57% |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.39 | 1.70 | 0.31 | 22% |
| SALARY EXPENSE | 106,271.00 | 142,602.00 | 36,331.00 | 34% |
| BENEFIT EXPENSE | 35,786.00 | 49,304.00 | 13,518.00 | 38% |
| OVERHEAD | 32,953.00 | 42,495.00 | 9,542.00 | 29% |
| TOTAL INDIRECT EXPENSES: | 175,010.00 | 234,401.00 | 59,391.00 | 34% |
| TOTAL ALL EXPENSES: | 235,064.00 | 260,001.00 | 24,937.00 | 11% |
| NET INCOME (LOSS): | (221,664.00) | (260,001.00) | (38,337.00) | |

This program administers and regulates the Limited License Legal Technician (LLLT) program (APR 28), which the Supreme Court delegated to WSBA in 2012. In the past, this cost center was used to track all revenues and expenses associated with the "LLLT Program". LLLTs are now WSBA members, and with the recently adopted amendments to the WSBA Bylaws and the Admission and Practice Rules, the administration and regulation of these member types will be consolidated within existing work groups and cost centers that already perform these functions for lawyers, including Admissions, License and Membership Records, and MCLE, although it will continue to be possible to determine these costs separately by member type. For FY18, this cost center will be used primarily to track staffing and expenses related to the LLLT Board, which by court rule oversees the program.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LIMITED PRACTICE OFFICERS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| LPO EXAMINATION FEES | 17,000.00 | - | (17,000.00) | -100% |
| LPO LICENSE FEES | 108,000.00 | - | (108,000.00) | -100% |
| LPO LATE LICENSE FEES | 1,000.00 | - | (1,000.00) | -100% |
| LPO CEU & TA LATE FEES | 4,000.00 | - | (4,000.00) | -100% |
| LPO CONTINUING ED ACCRED FEE | 2,700.00 | - | (2,700.00) | -100% |
| TOTAL REVENUE: | <u>132,700.00</u> | <u>-</u> | <u>(132,700.00)</u> | <u>-100%</u> |
| DIRECT EXPENSES: | | | | |
| CHARACTER & FITNESS INVESTIGATIONS | 100.00 | - | (100.00) | -100% |
| LPO EXAM FACILITIES | 800.00 | - | (800.00) | -100% |
| LPO BOARD | 3,000.00 | 3,000.00 | - | 0% |
| LPO DISCIPLINE EXPENSES | 500.00 | - | (500.00) | -100% |
| FINGERPRINT CARD PROCESSING | 3,230.00 | - | (3,230.00) | -100% |
| DEPRECIATION | 3,354.00 | - | (3,354.00) | -100% |
| POSTAGE | 2,300.00 | - | (2,300.00) | -100% |
| TOTAL DIRECT EXPENSES: | <u>13,284.00</u> | <u>3,000.00</u> | <u>(10,284.00)</u> | <u>-77%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.47 | 1.16 | (0.31) | -21% |
| SALARY EXPENSE | 115,843.00 | 97,589.00 | (18,254.00) | -16% |
| BENEFIT EXPENSE | 38,510.00 | 33,707.00 | (4,803.00) | -12% |
| OVERHEAD | 34,850.00 | 28,168.00 | (6,682.00) | -19% |
| TOTAL INDIRECT EXPENSES: | <u>189,203.00</u> | <u>159,464.00</u> | <u>(29,739.00)</u> | <u>-16%</u> |
| TOTAL ALL EXPENSES: | <u>202,487.00</u> | <u>162,464.00</u> | <u>(40,023.00)</u> | <u>-20%</u> |
| NET INCOME (LOSS): | <u>(69,787.00)</u> | <u>(162,464.00)</u> | <u>(92,677.00)</u> | |

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. In the past, this cost center was used to track all revenues and expenses associated with the "Limited Practice Officer (LPO) licensing program". LPOs are now WSBA members, and with the recently adopted amendments to the WSBA Bylaws and the Admission and Practice Rules, the Admission, License and Membership Records, and MCLE, although it will continue to be possible to determine these costs separately by member type. For FY18, this cost center will be used primarily to track staffing and expenses related to the Limited Practice Board, which by court rule oversees the program.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| MANDATORY CONTINUING LEGAL EDUCATION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|---------------------------|---------------------------|----------------------------|---------------------------|
| REVENUE: | | | | |
| ACCREDITED PROGRAM FEES | 300,000.00 | 282,000.00 | (18,000.00) | -6% |
| FORM1 LATE FEE | 75,000.00 | 100,000.00 | 25,000.00 | 33% |
| MEMBER LATE FEES | 150,000.00 | 203,000.00 | 53,000.00 | 35% |
| ANNUAL ACCREDITED SPONSOR FEES | 27,000.00 | 27,000.00 | - | 0% |
| ATTENDANCE FEES | 70,000.00 | 60,000.00 | (10,000.00) | -14% |
| ATTENDANCE LATE FEES | 60,000.00 | 60,000.00 | - | 0% |
| COMITY CERTIFICATES | 29,000.00 | 29,000.00 | - | 0% |
| TOTAL REVENUE: | 711,000.00 | 761,000.00 | 50,000.00 | 7% |
| DIRECT EXPENSES: | | | | |
| MCLE BOARD EXPENSES | 3,000.00 | 2,000.00 | (1,000.00) | -33% |
| DEPRECIATION | 261,000.00 | 235,944.00 | (25,056.00) | -10% |
| POSTAGE | 2,000.00 | - | (2,000.00) | -100% |
| STAFF MEMBERSHIP DUES | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 266,500.00 | 238,444.00 | (28,056.00) | -11% |
| INDIRECT EXPENSES: | | | | |
| FTE | 4.72 | 4.80 | 0.08 | 2% |
| SALARY EXPENSE | 257,805.00 | 311,815.00 | 54,010.00 | 21% |
| BENEFIT EXPENSE | 99,187.00 | 113,165.00 | 13,978.00 | 14% |
| OVERHEAD | 111,898.00 | 115,344.00 | 3,446.00 | 3% |
| TOTAL INDIRECT EXPENSES: | 468,890.00 | 540,324.00 | 71,434.00 | 15% |
| TOTAL ALL EXPENSES: | 735,390.00 | 778,768.00 | 43,378.00 | 6% |
| NET INCOME (LOSS): | (24,390.00) | (17,768.00) | 6,622.00 | |

MCLE administration is a core regulatory function of the WSBA. This area processes requests for accreditation of all CLE programs, a total of about 20,000 accreditation requests per year, and tracks the earned credits and the CLE certifications and requirements of all individual members to ascertain whether they have completed their minimum continuing education requirements. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits. For the first time, in FY18 this cost center will also be responsible for accrediting courses for, and tracking the credit requirements of, WSBA's LLLT and LPO members. The cost center is also used to track staffing and expenses related to the MCLE Board, which by court rule oversees the program, and which, beginning in FY18, will also perform this function for continuing education of WSBA's LLLT and LPO members.

Revenue changes are consistent with historical trends. Salary and benefits costs include additional allocated time of Chief Regulatory Counsel, following Budget and Audit's agreement this year to split the General Counsel/Chief Regulatory Counsel into two positions so long as the position was created within current budget parameters.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| MEMBER ASSISTANCE PROGRAM | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| DIVERSIONS | 15,750.00 | 10,000.00 | (5,750.00) | -37% |
| TOTAL REVENUE: | <u>15,750.00</u> | <u>10,000.00</u> | <u>(5,750.00)</u> | <u>-37%</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) | -100% |
| TOTAL DIRECT EXPENSES: | <u>46,770.00</u> | <u>1,500.00</u> | <u>(45,270.00)</u> | <u>-97%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 0.87 | 0.87 | - | 0% |
| SALARY EXPENSE | 77,476.00 | 79,821.00 | 2,345.00 | 3% |
| BENEFIT EXPENSE | 29,331.00 | 31,796.00 | 2,465.00 | 8% |
| OVERHEAD | 20,625.00 | 21,126.00 | 501.00 | 2% |
| TOTAL INDIRECT EXPENSES: | <u>127,432.00</u> | <u>132,743.00</u> | <u>5,311.00</u> | <u>4%</u> |
| TOTAL ALL EXPENSES: | <u>174,202.00</u> | <u>134,243.00</u> | <u>(39,959.00)</u> | <u>-23%</u> |
| NET INCOME (LOSS): | <u>(158,452.00)</u> | <u>(124,243.00)</u> | <u>34,209.00</u> | |

The Lawyers Assistance Program (LAP) is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, 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. LAP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. LAP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Last year, LAP conducted 300 consultations and gave presentations reaching 5,500 members.

Additionally, LAP makes assistance available to all WSBA members through a community partner, KEPRO, whose licensed professionals are available 24/7 to assess, treat, and refer impaired members. This program, known as WSBAConnects, provides members access to a suite of work/life integration services including financial counseling, family caregiver referral, and online resources and information to address a wide range of personal and work issues. Extended resources include a free, statewide LAP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| MEMBERSHIP BENEFITS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| ROYALTIES | 3,000.00 | - | (3,000.00) | -100% |
| TOTAL REVENUE: | <u>3,000.00</u> | <u>-</u> | <u>(3,000.00)</u> | <u>-100%</u> |
| DIRECT EXPENSES: | | | | |
| LEGAL LUNCHBOX COURSEBOOK PRODUCTION | - | 500.00 | 500.00 | |
| LEGAL LUNCHBOX SPEAKERS & PROGRAM DEVELOP | - | 1,700.00 | 1,700.00 | |
| WSBA CONNECTS | - | 46,560.00 | 46,560.00 | |
| CASEMAKER | 75,000.00 | 75,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>75,000.00</u> | <u>123,760.00</u> | <u>48,760.00</u> | <u>65%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | - | 0.40 | 0.40 | |
| SALARY EXPENSE | - | 23,718.00 | 23,718.00 | |
| BENEFIT EXPENSE | - | 9,377.00 | 9,377.00 | |
| OVERHEAD | - | 9,713.00 | 9,713.00 | |
| TOTAL INDIRECT EXPENSES: | <u>-</u> | <u>42,808.00</u> | <u>42,808.00</u> | |
| TOTAL ALL EXPENSES: | <u>75,000.00</u> | <u>166,568.00</u> | <u>91,568.00</u> | <u>122%</u> |
| NET INCOME (LOSS): | <u>(72,000.00)</u> | <u>(166,568.00)</u> | <u>(94,568.00)</u> | |

This cost center includes costs associated with programs benefiting WSBA's membership as a part of their annual license fee: (1) CaseMaker, a free legal research tool; (2) Legal Lunch Box Series, free monthly CLEs accessed by more than 17,000 members in FY16; and (3) WSBA Connects, a confidential 24/7 member assistance program operated by Kepro, our community partner (see Lawyer Assistance Program cost center narrative for a fuller description of this program). In FY18, revenues and costs associated with practice management tools that members may purchase at a discount (such as ABA insurance programs), are accounted for in the Practice Management Assistance cost center.

In FY17, the Membership Benefits cost center included- vendor royalties from law practice products sold at a discount to WSBA members, and expenses associated with CaseMaker.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| MENTORSHIP PROGRAM | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| MENTORSHIP PROGRAM EXPENSE | 15,000.00 | 2,500.00 | (12,500.00) | -83% |
| RECEPTION/FORUM EXPENSE | 4,800.00 | 6,500.00 | 1,700.00 | 35% |
| CONSULTING SERVICES | 1,000.00 | - | (1,000.00) | -100% |
| STAFF TRAVEL/PARKING | 2,000.00 | 2,000.00 | - | 0% |
| SUBSCRIPTIONS | 500.00 | 125.00 | (375.00) | -75% |
| CONFERENCE CALLS | 200.00 | 100.00 | (100.00) | -50% |
| TOTAL DIRECT EXPENSES: | 23,500.00 | 11,225.00 | (12,275.00) | -52% |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.40 | 0.90 | (0.50) | -36% |
| SALARY EXPENSE | 108,515.00 | 61,746.00 | (46,769.00) | -43% |
| BENEFIT EXPENSE | 36,268.00 | 22,792.00 | (13,476.00) | -37% |
| OVERHEAD | 33,190.00 | 21,855.00 | (11,335.00) | -34% |
| TOTAL INDIRECT EXPENSES: | 177,973.00 | 106,393.00 | (71,580.00) | -40% |
| TOTAL ALL EXPENSES: | 201,473.00 | 117,618.00 | (83,855.00) | -42% |
| NET INCOME (LOSS): | (201,473.00) | (117,618.00) | 83,855.00 | |

This cost center includes funding for WSBA's mentorship programming, including the development and promotion of a mentorship curriculum and other mentorship resources including an attorney matching database, mentorship events, and technical support to and promotion of mentorship programs offered by our community partners across the state. In FY18 the mentorship program will host 8 mentorship events, including 2 out of Seattle. Indirect and direct costs for this cost center are reduced in FY18 to better reflect the actual cost of delivering this programming.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| NEW MEMBER PROGRAMS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| NLE PRODUCT SALES | - | 15,000.00 | 15,000.00 | |
| SPONSORSHIPS | - | 1,200.00 | 1,200.00 | |
| SEMINAR REGISTRATIONS | 55,000.00 | 20,000.00 | (35,000.00) | -64% |
| TRIAL ADVOCACY PROGRAM | 25,000.00 | 17,000.00 | (8,000.00) | -32% |
| TOTAL REVENUE: | 80,000.00 | 53,200.00 | (26,800.00) | -34% |
| DIRECT EXPENSES: | | | | |
| WYLC OUTREACH EVENTS | 1,000.00 | 3,000.00 | 2,000.00 | 200% |
| NLE ONLINE EXPENSES | 2,500.00 | 2,250.00 | (250.00) | -10% |
| NLE SEMINAR BROCHURES | 2,000.00 | 1,500.00 | (500.00) | -25% |
| NLE SPEAKERS & PROGRAM DEVELOPMENT | 2,000.00 | 1,500.00 | (500.00) | -25% |
| NEW LAWYERS COMMITTEE | 15,000.00 | 15,000.00 | - | 0% |
| OPEN SECTIONS NIGHT | 3,500.00 | 3,000.00 | (500.00) | |
| TRIAL ADVOCACY PROGRAM | 3,500.00 | 2,500.00 | (1,000.00) | -29% |
| WYLC SCHOLARSHIPS/DONATIONS/GRANT | 2,000.00 | 2,000.00 | - | 0% |
| YLL SECTION PROGRAM | - | 1,500.00 | 1,500.00 | |
| CLE COMPS | - | 1,500.00 | 1,500.00 | |
| STAFF TRAVEL/PARKING | 1,000.00 | 2,000.00 | 1,000.00 | 100% |
| STAFF MEMBERSHIP DUES | 200.00 | 30.00 | (170.00) | -85% |
| TOTAL DIRECT EXPENSES: | 32,700.00 | 35,780.00 | 3,080.00 | 9% |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.25 | 2.20 | (0.05) | -2% |
| SALARY EXPENSE | 165,467.00 | 152,719.00 | (12,748.00) | -8% |
| BENEFIT EXPENSE | 56,383.00 | 56,408.00 | 25.00 | 0% |
| OVERHEAD | 53,341.00 | 53,422.00 | 81.00 | 0% |
| TOTAL INDIRECT EXPENSES: | 275,191.00 | 262,549.00 | (12,642.00) | -5% |
| TOTAL ALL EXPENSES: | 307,891.00 | 298,329.00 | (9,562.00) | -3% |
| NET INCOME (LOSS): | (227,891.00) | (245,129.00) | (17,238.00) | |

New Member Programs includes outreach, education, and support to newly admitted members of the Bar. This cost center also supports the direct and indirect costs of developing low-cost CLEs tailored to the needs of new members. In FY18 this cost center will support the development of a 24-credit Business Law Learning Track, a 4-credit Evidence and Objections Learning Track, the annual Trial Advocacy Program, and a free financial/debt management seminar. The cost center also includes support for two Open Sections Nights in Tacoma and Seattle, the Young Lawyer Liaison Program (to Sections), and the Public Service Incentive Award (free CLEs). This cost center also includes law school outreach and support for the Washington Young Lawyers Committee. Revenue in this cost center is reduced due to decreased live participation in educational programming, partially offset by the addition of recorded product revenue.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| NW LAWYER | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| DISPLAY ADVERTISING | 440,000.00 | 400,000.00 | (40,000.00) | -9% |
| SUBSCRIPT/SINGLE ISSUES | 450.00 | 350.00 | (100.00) | -22% |
| CLASSIFIED ADVERTISING | 89,000.00 | 100,000.00 | 11,000.00 | 12% |
| GEN ANNOUNCEMENTS | 17,000.00 | 15,000.00 | (2,000.00) | -12% |
| PROF ANNOUNCEMENTS | 27,000.00 | 23,000.00 | (4,000.00) | -15% |
| TOTAL REVENUE: | 573,450.00 | 538,350.00 | (35,100.00) | -6% |
| DIRECT EXPENSES: | | | | |
| GRAPHICS/ARTWORK | 3,500.00 | 3,500.00 | - | 0% |
| OUTSIDE SALES EXPENSE | 80,000.00 | 75,000.00 | (5,000.00) | -6% |
| EDITORIAL ADVIS COMMITTEE EXP | 800.00 | 800.00 | - | 0% |
| BAD DEBT EXPENSE | 1,000.00 | 6,000.00 | 5,000.00 | 500% |
| POSTAGE | 89,100.00 | 89,000.00 | (100.00) | 0% |
| PRINTING & COPYING | 220,000.00 | 250,000.00 | 30,000.00 | 14% |
| DIGITAL/ONLINE DEVELOPMENT | 8,400.00 | 10,200.00 | 1,800.00 | 21% |
| TOTAL DIRECT EXPENSES: | 402,800.00 | 434,500.00 | 31,700.00 | 8% |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.72 | 1.80 | 0.08 | 5% |
| SALARY EXPENSE | 131,759.00 | 129,203.00 | (2,556.00) | -2% |
| BENEFIT EXPENSE | 48,872.00 | 52,295.00 | 3,423.00 | 7% |
| OVERHEAD | 40,777.00 | 43,709.00 | 2,932.00 | 7% |
| TOTAL INDIRECT EXPENSES: | 221,408.00 | 225,207.00 | 3,799.00 | 2% |
| TOTAL ALL EXPENSES: | 624,208.00 | 659,707.00 | 35,499.00 | 6% |
| NET INCOME (LOSS): | (50,758.00) | (121,357.00) | (70,599.00) | |

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 and Outreach 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.

Revenue reduction reflects the continuing trend of declining display advertising revenue; the Board will be considering a possible increase to the advertising rates in September for next fiscal year. The overall net increase in direct costs reflects higher printing and publication costs.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| OFFICE OF GENERAL COUNSEL | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| AMICUS BRIEF COMMITTEE | 100.00 | - | (100.00) | -100% |
| COURT RULES COMMITTEE | 5,000.00 | 4,000.00 | (1,000.00) | -20% |
| DISCIPLINE ADVISORY ROUNDTABLE | 1,500.00 | 1,500.00 | - | 0% |
| CUSTODIANSHIP | 5,000.00 | 2,500.00 | (2,500.00) | -50% |
| DEPRECIATION | - | 556.00 | 556.00 | |
| STAFF TRAVEL/PARKING | 2,600.00 | 3,240.00 | 640.00 | 25% |
| STAFF MEMBERSHIP DUES | 1,500.00 | 1,500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 15,700.00 | 13,296.00 | (2,404.00) | -15% |
| INDIRECT EXPENSES: | | | | |
| FTE | 5.70 | 5.41 | (0.29) | -5% |
| SALARY EXPENSE | 484,565.00 | 507,852.00 | 23,287.00 | 5% |
| BENEFIT EXPENSE | 157,573.00 | 172,072.00 | 14,499.00 | 9% |
| OVERHEAD | 135,132.00 | 131,371.00 | (3,761.00) | -3% |
| TOTAL INDIRECT EXPENSES: | 777,270.00 | 811,295.00 | 34,025.00 | 4% |
| TOTAL ALL EXPENSES: | 792,970.00 | 824,591.00 | 31,621.00 | 4% |
| NET INCOME (LOSS): | (792,970.00) | (824,591.00) | (31,621.00) | |

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.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| OFFICE OF GENERAL COUNSEL DISCIPLINARY BOARD | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | S CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DIRECT EXPENSES: | | | | |
| DISCIPLINARY BOARD EXPENSES | 7,500.00 | 10,000.00 | 2,500.00 | 33% |
| CHIEF HEARING OFFICER | 33,000.00 | 33,000.00 | - | 0% |
| HEARING OFFICER EXPENSES | 5,000.00 | 3,000.00 | (2,000.00) | -40% |
| HEARING OFFICER TRAINING | 2,000.00 | 2,000.00 | - | 0% |
| OUTSIDE COUNSEL | 55,000.00 | 55,000.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>103,000.00</u> | <u>103,500.00</u> | <u>500.00</u> | <u>0%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.30 | 1.60 | 0.30 | 23% |
| SALARY EXPENSE | 92,118.00 | 119,426.00 | 27,308.00 | 30% |
| BENEFIT EXPENSE | 31,810.00 | 45,067.00 | 13,257.00 | 42% |
| OVERHEAD | 30,819.00 | 38,853.00 | 8,034.00 | 26% |
| TOTAL INDIRECT EXPENSES: | <u>154,747.00</u> | <u>203,346.00</u> | <u>48,599.00</u> | <u>31%</u> |
| TOTAL ALL EXPENSES: | <u>257,747.00</u> | <u>306,846.00</u> | <u>49,099.00</u> | <u>19%</u> |
| NET INCOME (LOSS): | <u>(257,747.00)</u> | <u>(306,846.00)</u> | <u>(49,099.00)</u> | |

The Disciplinary Board reviews stipulations to and hearing officer recommendations for suspension and disbarment, holds public oral arguments, and issues written recommendations to the Supreme Court in disciplinary matters. Four separate Review Committees made up of Disciplinary Board members review disciplinary counsel requests for public hearing, admonition, and interim suspension, and dismissals upon request. One assistant general counsel devotes approximately half of his time to this function, assisted by the Clerk to the Disciplinary Board, who handles a significant number of requests for public discipline information. In FY18, a system for online filing of public discipline documents will be in place and exploration of a coordinated discipline system for all license types continues.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| OUTREACH AND ENGAGEMENT | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| ABA DELEGATES | - | 4,500.00 | 4,500.00 | |
| ANNUAL CHAIR MEETINGS | - | 600.00 | 600.00 | |
| JUDICIAL RECOMMENDATIONS COMMITTEE | - | 4,500.00 | 4,500.00 | |
| BOG ELECTIONS | - | 6,500.00 | 6,500.00 | |
| BAR OUTREACH | - | 5,000.00 | 5,000.00 | |
| PROFESSIONALISM | - | 750.00 | 750.00 | |
| STAFF TRAVEL/PARKING | - | 400.00 | 400.00 | |
| STAFF MEMBERSHIP DUES | - | 300.00 | 300.00 | |
| CONFERENCE CALLS | - | 200.00 | 200.00 | |
| TOTAL DIRECT EXPENSES: | - | 22,750.00 | 22,750.00 | |
| INDIRECT EXPENSES: | | | | |
| FTE | - | 2.83 | 2.83 | |
| SALARY EXPENSE | - | 218,297.00 | 218,297.00 | |
| BENEFIT EXPENSE | - | 77,759.00 | 77,759.00 | |
| OVERHEAD | - | 68,721.00 | 68,721.00 | |
| TOTAL INDIRECT EXPENSES: | - | 364,777.00 | 364,777.00 | |
| TOTAL ALL EXPENSES: | - | 387,527.00 | 387,527.00 | |
| NET INCOME (LOSS): | - | (387,527.00) | (387,527.00) | |

The Outreach and Engagement Division advances strategic Bar initiatives by developing, supporting, and overseeing activities that build relationships with the general public; legal professionals; local, county, and specialty bars; policymakers/influencers, and other stakeholders. Outreach work aims to enhance volunteer recruitment, raise awareness and understanding of WSBA programs and priorities, create a sustainable stakeholder network, and leverage Board and staff as brand ambassadors and champions to influence their networks outside of

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Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| PRACTICE MANAGEMENT ASSISTANCE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | S CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| REVENUE: | | | | |
| ROYALTIES | - | 15,000.00 | 15,000.00 | |
| LAW OFFICE IN A BOX SALES | 2,500.00 | - | (2,500.00) | -100% |
| TOTAL REVENUE: | <u>2,500.00</u> | <u>15,000.00</u> | <u>12,500.00</u> | <u>500%</u> |
| DIRECT EXPENSES: | | | | |
| LIBRARY MATERIALS/RESOURCES | 1,500.00 | 1,000.00 | (500.00) | -33% |
| LAW OFFICE IN A BOX | 500.00 | - | (500.00) | -100% |
| WSBA MEMBER BENEFITS OPEN HOUSE | - | 2,250.00 | 2,250.00 | |
| STAFF TRAVEL/PARKING | 2,000.00 | 2,000.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 600.00 | 500.00 | (100.00) | -17% |
| CONFERENCE CALLS | 100.00 | 100.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>4,700.00</u> | <u>5,850.00</u> | <u>1,150.00</u> | <u>24%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.50 | 1.50 | - | 0% |
| SALARY EXPENSE | 122,445.00 | 128,060.00 | 5,615.00 | 5% |
| BENEFIT EXPENSE | 40,196.00 | 43,808.00 | 3,612.00 | 9% |
| OVERHEAD | 35,561.00 | 36,424.00 | 863.00 | 2% |
| TOTAL INDIRECT EXPENSES: | <u>198,202.00</u> | <u>208,292.00</u> | <u>10,090.00</u> | <u>5%</u> |
| TOTAL ALL EXPENSES: | <u>202,902.00</u> | <u>214,142.00</u> | <u>11,240.00</u> | <u>6%</u> |
| NET INCOME (LOSS): | <u>(200,402.00)</u> | <u>(199,142.00)</u> | <u>1,260.00</u> | |

The Practice Management Assistance Program (formerly called the Law Office Management Assistance Program or 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; a reference library; and referrals to consultants, vendors, and other WSBA resources. In FY16 more than 80 members accessed the free consultations. New in FY18, this cost center includes support for a WSBA Member Benefits Open House. Also new in FY18, revenue in this cost center includes rebates received for WSBA’s identification of practice management assistance products made available to WSBA members at a discount.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| PRACTICE OF LAW BOARD | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| TRANSLATION SERVICES | 100.00 | 200.00 | 100.00 | 100% |
| PRACTICE OF LAW BOARD | 14,000.00 | 15,000.00 | 1,000.00 | 7% |
| TOTAL DIRECT EXPENSES: | <u>14,100.00</u> | <u>15,200.00</u> | <u>1,100.00</u> | <u>8%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 0.81 | 0.65 | (0.16) | -20% |
| SALARY EXPENSE | 61,398.00 | 66,165.00 | 4,767.00 | 8% |
| BENEFIT EXPENSE | 20,670.00 | 21,484.00 | 814.00 | 4% |
| OVERHEAD | 19,203.00 | 15,784.00 | (3,419.00) | -18% |
| TOTAL INDIRECT EXPENSES: | <u>101,271.00</u> | <u>103,433.00</u> | <u>2,162.00</u> | <u>2%</u> |
| TOTAL ALL EXPENSES: | <u>115,371.00</u> | <u>118,633.00</u> | <u>3,262.00</u> | <u>3%</u> |
| NET INCOME (LOSS): | <u>(115,371.00)</u> | <u>(118,633.00)</u> | <u>(3,262.00)</u> | |

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.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| PROFESSIONAL RESPONSIBILITY PROGRAM | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|---------------------|---------------------|---------------------|--------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| RPC COMMITTEE | 6,000.00 | 4,000.00 | (2,000.00) | -33% |
| STAFF TRAVEL/PARKING | 1,500.00 | 1,800.00 | 300.00 | 20% |
| STAFF MEMBERSHIP DUES | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 8,000.00 | 6,300.00 | (1,700.00) | -21% |
| INDIRECT EXPENSES: | | | | |
| FTE | 2.07 | 1.89 | (0.18) | -9% |
| SALARY EXPENSE | 165,405.00 | 169,758.00 | 4,353.00 | 3% |
| BENEFIT EXPENSE | 58,372.00 | 62,970.00 | 4,598.00 | 8% |
| OVERHEAD | 49,074.00 | 45,895.00 | (3,179.00) | -6% |
| TOTAL INDIRECT EXPENSES: | 272,851.00 | 278,623.00 | 5,772.00 | 2% |
| TOTAL ALL EXPENSES: | 280,851.00 | 284,923.00 | 4,072.00 | 1% |
| NET INCOME (LOSS): | (280,851.00) | (284,923.00) | (4,072.00) | |

This program includes the ethics phone line, a resource for members to get answers to ethics questions before they take action; support for the Committee on Professional Ethics; and statewide educational ethics presentations. The Ethics Line provides ethics assistance in around 3,000 member calls a year, and Professional Responsibility Counsel is a frequent local (and occasionally national) speaker, making between 35 and 40 presentations a year on ethical issues of concern to our members. In FY17, WSBA staff completed a revamp of the Ethics Advisory Opinion database and search function to make it easier for people to find current, accurate ethics information on the WSBA website

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| PUBLIC SERVICE PROGRAMS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| DONATIONS | 85,000.00 | 95,000.00 | 10,000.00 | 12% |
| PSP PRODUCT SALES | - | 10,000.00 | 10,000.00 | |
| TOTAL REVENUE: | <u>85,000.00</u> | <u>105,000.00</u> | <u>20,000.00</u> | <u>24%</u> |
| DIRECT EXPENSES: | | | | |
| PRO BONO & PUBLIC SERVICE COMMITTEE | 2,000.00 | 2,000.00 | - | 0% |
| VOLUNTEER APPRECIATION | 500.00 | - | (500.00) | -100% |
| PUBLIC SERVICE EVENTS AND PROJECTS | 3,150.00 | 11,500.00 | 8,350.00 | 265% |
| SPEAKERS & PROGRAM DEVELOPMENT | 1,500.00 | - | (1,500.00) | -100% |
| DONATIONS/SPONSORSHIPS | 203,915.00 | 207,915.00 | 4,000.00 | 2% |
| POSTAGE | - | 500.00 | 500.00 | |
| PRINTING & COPYING | - | 500.00 | 500.00 | |
| STAFF TRAVEL/PARKING | 2,000.00 | 2,000.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 95.00 | - | (95.00) | -100% |
| CONFERENCE CALLS | 200.00 | 200.00 | - | 0% |
| VOLUNTEER RECRUITMENT & OUTREACH | 2,100.00 | - | (2,100.00) | |
| TOTAL DIRECT EXPENSES: | <u>215,460.00</u> | <u>224,615.00</u> | <u>9,155.00</u> | <u>4%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.70 | 1.77 | 0.07 | 4% |
| SALARY EXPENSE | 132,099.00 | 136,436.00 | 4,337.00 | 3% |
| BENEFIT EXPENSE | 44,139.00 | 48,060.00 | 3,921.00 | 9% |
| OVERHEAD | 40,302.00 | 42,981.00 | 2,679.00 | 7% |
| TOTAL INDIRECT EXPENSES: | <u>216,540.00</u> | <u>227,477.00</u> | <u>10,937.00</u> | <u>5%</u> |
| TOTAL ALL EXPENSES: | <u>432,000.00</u> | <u>452,092.00</u> | <u>20,092.00</u> | <u>5%</u> |
| NET INCOME (LOSS): | <u>(347,000.00)</u> | <u>(347,092.00)</u> | <u>(92.00)</u> | |

Public Service Programs includes staffing and support for the WSBA Moderate Means Program, Call to Duty, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service through WSBA and our community partners. It also includes grant funding to Washington's three law schools, which partner with WSBA to deliver low-cost legal assistance through the Moderate Means Program. Since 2011, the Moderate Means Program has made over 3,000 referrals and engaged more than 700 attorneys and 300 law students. Since 2015, WSBA has held 4 Day of Service Clinics serving 100 veterans and providing training to over 200 volunteers. Public Service Programs are supported by a grant of \$95,000 from the Washington State Bar Foundation in FY18 (a \$10,000 increase over FY17). In FY18, revenue in the cost center includes revenue from the sale of recorded public service CLEs to those not accessing them for free. Direct costs for this cost center have increased in FY18 to double the number of Day of Service Clinics and to increase outreach and recruitment for the Moderate Means Program.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| PUBLICATION AND DESIGN SERVICES | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|--|---------------------------|---------------------------|----------------------------|---------------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| IMAGE LIBRARY | - | 4,100.00 | 4,100.00 | |
| TOTAL DIRECT EXPENSES: | - | 4,100.00 | 4,100.00 | |
| INDIRECT EXPENSES: | | | | |
| FTE | - | 1.39 | 1.39 | |
| SALARY EXPENSE | - | 90,187.00 | 90,187.00 | |
| BENEFIT EXPENSE | - | 34,341.00 | 34,341.00 | |
| OVERHEAD | - | 33,753.00 | 33,753.00 | |
| TOTAL INDIRECT EXPENSES: | - | 158,281.00 | 158,281.00 | |
| TOTAL ALL EXPENSES: | - | 162,381.00 | 162,381.00 | |
| NET INCOME (LOSS): | - | (162,381.00) | (162,381.00) | |

Publication and Design Services is responsible for: (1) editing and oversight of WSBA publications (including but not limited to Deskbooks, Sections publications, and NWLawyer); (2) graphic design for WSBA projects, programs, events, and CLE marketing; and (3) shared oversight of, and set up of products on, the WSBA online store.

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Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| SECTIONS ADMINISTRATION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| REIMBURSEMENTS FROM SECTIONS | 307,000.00 | 308,000.00 | 1,000.00 | 0% |
| TOTAL REVENUE: | <u>307,000.00</u> | <u>308,000.00</u> | <u>1,000.00</u> | <u>0%</u> |
| DIRECT EXPENSES: | | | | |
| SECTION/COMMITTEE CHAIR MTGS | 1,000.00 | 2,000.00 | 1,000.00 | 100% |
| DUES STATEMENTS | 9,500.00 | 6,000.00 | (3,500.00) | -37% |
| STAFF TRAVEL/PARKING | 1,000.00 | 1,200.00 | 200.00 | 20% |
| SUBSCRIPTIONS | - | 300.00 | 300.00 | |
| CONFERENCE CALLS | 300.00 | 300.00 | - | 0% |
| MISCELLANEOUS | 300.00 | 300.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>12,100.00</u> | <u>10,100.00</u> | <u>(2,000.00)</u> | <u>-17%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 4.03 | 4.00 | (0.03) | -1% |
| SALARY EXPENSE | 259,395.00 | 266,847.00 | 7,452.00 | 3% |
| BENEFIT EXPENSE | 93,121.00 | 100,979.00 | 7,858.00 | 8% |
| OVERHEAD | 95,540.00 | 97,132.00 | 1,592.00 | 2% |
| TOTAL INDIRECT EXPENSES: | <u>448,056.00</u> | <u>464,958.00</u> | <u>16,902.00</u> | <u>4%</u> |
| TOTAL ALL EXPENSES: | <u>460,156.00</u> | <u>475,058.00</u> | <u>14,902.00</u> | <u>3%</u> |
| NET INCOME (LOSS): | <u>(153,156.00)</u> | <u>(167,058.00)</u> | <u>(13,902.00)</u> | |

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. This cost center also supports the indirect costs of developing 60 'Mini CLEs' for Sections in FY18. 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 for supporting the sections. Overall direct expenses for the cost center in FY18 are reduced. There is an increase in expenses for additional section chair meetings for strategic discussions regarding WSBA CLE seminars and recorded products, offset by a reduction in the cost of mailing annual section dues forms due to updates and efficiencies in the licensing process.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| TECHNOLOGY | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| TOTAL REVENUE: | - | - | - | |
| DIRECT EXPENSES: | | | | |
| COMPUTER HARDWARE | 29,000.00 | 29,000.00 | - | 0% |
| COMPUTER SOFTWARE | 28,000.00 | 29,000.00 | 1,000.00 | 4% |
| HARDWARE SERVICE & WARRANTIES | 41,000.00 | 47,000.00 | 6,000.00 | 15% |
| SOFTWARE MAINTENANCE & LICENSING | 286,500.00 | 270,000.00 | (16,500.00) | -6% |
| TELEPHONE HARDWARE & MAINTENANCE | 26,000.00 | 26,000.00 | - | 0% |
| COMPUTER SUPPLIES | 34,000.00 | 34,000.00 | - | 0% |
| THIRD PARTY SERVICES | 40,500.00 | 74,050.00 | 33,550.00 | 83% |
| CONSULTING SERVICES | 212,000.00 | 110,000.00 | (102,000.00) | -48% |
| STAFF TRAVEL/PARKING | 2,500.00 | 2,500.00 | - | 0% |
| STAFF MEMBERSHIP DUES | 110.00 | 110.00 | - | 0% |
| TELEPHONE | 24,000.00 | 24,000.00 | - | 0% |
| TRANSFER TO INDIRECT EXPENSES | (723,610.00) | (645,660.00) | 77,950.00 | -11% |
| TOTAL DIRECT EXPENSES: | - | - | - | |
| INDIRECT EXPENSES: | | | | |
| FTE | 12.10 | 12.10 | - | 0% |
| SALARY EXPENSE | 1,002,250.00 | 1,036,073.00 | 33,823.00 | 3% |
| CAPITAL LABOR | (140,700.00) | (194,000.00) | (53,300.00) | 38% |
| BENEFIT EXPENSE | 327,511.00 | 355,694.00 | 28,183.00 | 9% |
| OVERHEAD | 286,858.00 | 293,823.00 | 6,965.00 | 2% |
| TOTAL INDIRECT EXPENSES: | 1,475,919.00 | 1,491,590.00 | 15,671.00 | 1% |
| TOTAL ALL EXPENSES: | 1,475,919.00 | 1,491,590.00 | 15,671.00 | 1% |
| NET INCOME (LOSS): | (1,475,919.00) | (1,491,590.00) | (15,671.00) | |

This cost center 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 are allocated out to all cost centers through "Overhead" in the indirect expense allocation. 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).

In FY18, consulting fees are reduced and capital labor increased because more software application development work will occur in-house.

Washington State Bar Association

Budget Comparison Report

For the Period October 1, 2017 to September 30, 2018

| | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| SALARIES & BENEFITS: | | | | |
| SALARIES | 10,987,791.00 | 11,450,929.00 | 463,138.00 | 4.2% |
| ALLOWANCE FOR OPEN POSITIONS | (120,000.00) | (120,000.00) | - | 0.0% |
| TEMPORARY EMPLOYEES | 98,320.00 | 95,810.00 | (2,510.00) | -2.6% |
| EMPLOYEE ASSISTANCE PLAN | 4,800.00 | 4,800.00 | - | 0.0% |
| EMPLOYEE SERVICE AWARDS | 1,970.00 | 2,010.00 | 40.00 | 2.0% |
| FICA | 823,000.00 | 862,300.00 | 39,300.00 | 4.8% |
| L&I INSURANCE | 48,000.00 | 47,000.00 | (1,000.00) | -2.1% |
| MEDICAL | 1,335,000.00 | 1,445,000.00 | 110,000.00 | 8.2% |
| RETIREMENT | 1,252,000.00 | 1,439,735.00 | 187,735.00 | 15.0% |
| TRANSPORTATION ALLOWANCE | 118,500.00 | 118,500.00 | - | 0.0% |
| UNEMPLOYMENT INSURANCE | 106,000.00 | 108,000.00 | 2,000.00 | 1.9% |
| STAFF DEVELOPMENT-GENERAL | 6,865.00 | 6,910.00 | 45.00 | 0.7% |
| CAPITAL LABOR | (140,700.00) | (194,000.00) | (53,300.00) | 37.9% |
| TOTAL SALARIES & BENEFITS: | 14,521,546.00 | 15,266,994.00 | 745,448.00 | 5.1% |
| OVERHEAD: | | | | |
| WORKPLACE BENEFITS | 42,000.00 | 39,000.00 | (3,000.00) | -7.1% |
| HUMAN RESOURCES DIRECT EXPENSES | 126,656.00 | 120,076.00 | (6,580.00) | -5.2% |
| MEETING SUPPORT EXPENSES | 15,000.00 | 10,000.00 | (5,000.00) | -33.3% |
| RENT | 1,645,000.00 | 1,750,000.00 | 105,000.00 | 6.4% |
| PROPERTY TAXES | 12,500.00 | 11,000.00 | (1,500.00) | -12.0% |
| FURNITURE, MAINTENANCE, LEASHOLD IMPROVEMENTS | 38,000.00 | 35,200.00 | (2,800.00) | -7.4% |
| OFFICE SUPPLIES & EQUIPMENT | 50,000.00 | 46,000.00 | (4,000.00) | -8.0% |
| FURNITURE & OFFICE EQUIPMENT DEPRECIATION | 74,000.00 | 51,000.00 | (23,000.00) | -31.1% |
| COMPUTER HARDWARE DEPRECIATION | 63,000.00 | 57,000.00 | (6,000.00) | -9.5% |
| COMPUTER SOFTWARE DEPRECIATION | 94,500.00 | 154,000.00 | 59,500.00 | 63.0% |
| INSURANCE | 130,400.00 | 140,000.00 | 9,600.00 | 7.4% |
| PROFESSIONAL FEES-AUDIT | 31,000.00 | 35,000.00 | 4,000.00 | 12.9% |
| PROFESSIONAL FEES-LEGAL | 60,000.00 | 50,000.00 | (10,000.00) | -16.7% |
| TELEPHONE & INTERNET | 38,000.00 | 49,000.00 | 11,000.00 | 28.9% |
| BANK FEES | 35,400.00 | 35,400.00 | - | 0.0% |
| POSTAGE | 45,000.00 | 42,000.00 | (3,000.00) | -6.7% |
| CONFERENCES & TRAINING | 75,000.00 | 92,200.00 | 17,200.00 | 22.9% |
| RECORDS STORAGE | 40,000.00 | 40,000.00 | - | 0.0% |
| PRODUCTION MAINTENANCE & SUPPLIES | 25,000.00 | 25,000.00 | - | 0.0% |
| TECHNOLOGY DIRECT EXPENSES | 723,610.00 | 645,660.00 | (77,950.00) | -10.8% |
| TOTAL OVERHEAD: | 3,364,066.00 | 3,427,536.00 | 63,470.00 | 1.9% |
| TOTAL INDIRECT EXPENSES: | 17,885,612.00 | 18,694,530.00 | 808,918.00 | 4.5% |

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CONTINUING LEGAL EDUCATION (CLE) | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SHIPPING & HANDLING | 4,600.00 | 1,000.00 | (3,600.00) | -78% |
| SEMINAR REGISTRATIONS | 1,670,000.00 | 864,735.00 | (805,265.00) | -48% |
| SEMINAR-EXHIB/SPNSR/ETC | 25,000.00 | 29,500.00 | 4,500.00 | 18% |
| DESKBOOK SALES | 80,000.00 | - | (80,000.00) | -100% |
| COURSEBOOK SALES | 20,000.00 | 17,000.00 | (3,000.00) | -15% |
| SECTION-PARTNERRED DESKBOOK SALES | 15,200.00 | - | (15,200.00) | -100% |
| CASEMAKER ROYALTIES | 60,000.00 | - | (60,000.00) | -100% |
| MP3 AND VIDEO SALES | 700,000.00 | 950,000.00 | 250,000.00 | 36% |
| TOTAL REVENUE: | 2,574,800.00 | 1,862,235.00 | (712,565.00) | -28% |
| DIRECT EXPENSES: | | | | |
| COST OF SALES - DESKBOOKS | 56,000.00 | - | (56,000.00) | -100% |
| COST OF SALES - COURSEBOOKS | 1,400.00 | 1,190.00 | (210.00) | -15% |
| COST OF SALES - SECTION PUBLICATION | 2,800.00 | - | (2,800.00) | -100% |
| A/V DEVELOP COSTS (RECORDING) | 1,500.00 | 1,500.00 | - | 0% |
| SPLITS TO SECTIONS- DESKBOOKS | 4,800.00 | - | (4,800.00) | -100% |
| DESKBOOK ROYALTIES | 1,000.00 | - | (1,000.00) | -100% |
| ONLINE PRODUCT HOSTING EXPENSES | 40,000.00 | 40,000.00 | - | 0% |
| SEMINAR ONLINE DELIVERY EXPENSES | 42,000.00 | 42,000.00 | - | 0% |
| SHIPPING SUPPLIES | 250.00 | 100.00 | (150.00) | -60% |
| POSTAGE & DELIVERY-DESKBOOKS | 4,000.00 | - | (4,000.00) | -100% |
| POSTAGE & DELIVRY-COURSEBOOKS | 3,000.00 | 2,000.00 | (1,000.00) | -33% |
| FLIERS/CATALOGS | 7,500.00 | - | (7,500.00) | -100% |
| POSTAGE - FLIERS/CATALOGS | 5,000.00 | - | (5,000.00) | -100% |
| COMPLIMENTARY BOOK PROGRAM | 4,000.00 | - | (4,000.00) | -100% |
| COURSEBOOK PRODUCTION | 4,000.00 | 4,000.00 | - | 0% |
| POSTAGE - FLIERS/CATALOGS | 40,000.00 | 30,000.00 | (10,000.00) | -25% |
| POSTAGE - MISCELLANEOUS | 2,500.00 | 2,500.00 | - | 0% |
| ACCREDITATION FEES | 6,500.00 | 3,550.00 | (2,950.00) | -45% |
| SEMINAR BROCHURES | 65,000.00 | 55,000.00 | (10,000.00) | -15% |
| FACILITIES | 285,988.00 | 250,000.00 | (35,988.00) | -13% |
| SPEAKERS & PROGRAM DEVELOP | 55,000.00 | 58,000.00 | 3,000.00 | 5% |
| SPLITS TO SECTIONS- SEMINARS | 167,456.00 | 51,777.00 | (115,679.00) | -69% |
| SPLITS TO CO-SPONSORS | 7,500.00 | 7,500.00 | - | 0% |
| HONORARIA | 20,250.00 | 10,000.00 | (10,250.00) | -51% |
| CLE SEMINAR COMMITTEE | 1,500.00 | 500.00 | (1,000.00) | -67% |
| BAD DEBT EXPENSE | 600.00 | 600.00 | - | 0% |
| DEPRECIATION | 19,000.00 | 10,615.00 | (8,385.00) | -44% |
| RECORDS STORAGE - OFF SITE | 7,440.00 | - | (7,440.00) | -100% |
| STAFF TRAVEL/PARKING | 6,500.00 | 3,000.00 | (3,500.00) | -54% |
| STAFF MEMBERSHIP DUES | 1,550.00 | 1,550.00 | - | 0% |
| SUPPLIES | 2,000.00 | 2,000.00 | - | 0% |
| MISCELLANEOUS | 200.00 | 200.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | 866,234.00 | 577,582.00 | (288,652.00) | -33% |
| INDIRECT EXPENSES: | | | | |
| FTE | 12.77 | 9.94 | (2.83) | -22% |
| SALARY EXPENSE | 837,663.00 | 641,812.00 | (195,851.00) | -23% |
| BENEFIT EXPENSE | 295,948.00 | 244,970.00 | (50,978.00) | -17% |
| OVERHEAD | 302,742.00 | 241,372.00 | (61,370.00) | -20% |
| TOTAL INDIRECT EXPENSES: | 1,436,353.00 | 1,128,154.00 | (308,199.00) | -21% |
| TOTAL ALL EXPENSES: | 2,302,587.00 | 1,705,736.00 | (596,851.00) | -26% |
| NET INCOME (LOSS): | 272,213.00 | 156,499.00 | (115,714.00) | |

The CLE cost center includes revenues and costs associated with CLE Seminars and Products. Revenues are obtained from seminar registrations, sponsorships, online sales of coursebooks, and recorded CLE seminars (both video and audio). Consistent with revenues, expenses are mainly for the production of seminars and products. Revenue for live CLE participation continues to decline as revenue for recorded products continues to rise. In FY18, losses to revenue are largely offset by decreases to direct and indirect costs. In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| DESKBOOKS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SHIPPING & HANDLING | - | 4,000.00 | 4,000.00 | |
| DESKBOOK SALES | - | 100,000.00 | 100,000.00 | |
| SECTION PUBLICATION SALES | - | 6,000.00 | 6,000.00 | |
| CASEMAKER ROYALTIES | - | 60,000.00 | 60,000.00 | |
| TOTAL REVENUE: | <u>-</u> | <u>170,000.00</u> | <u>170,000.00</u> | |
| DIRECT EXPENSES: | | | | |
| COST OF SALES - DESKBOOKS | - | 70,000.00 | 70,000.00 | |
| COST OF SALES - SECTION PUBLICATION | - | 1,000.00 | 1,000.00 | |
| SPLITS TO SECTIONS | - | 2,000.00 | 2,000.00 | |
| DESKBOOK ROYALTIES | - | 1,000.00 | 1,000.00 | |
| SHIPPING SUPPLIES | - | 250.00 | 250.00 | |
| POSTAGE & DELIVERY-DESKBOOKS | - | 3,000.00 | 3,000.00 | |
| FLIERS/CATALOGS | - | 5,000.00 | 5,000.00 | |
| POSTAGE - FLIERS/CATALOGS | - | 2,500.00 | 2,500.00 | |
| COMPLIMENTARY BOOK PROGRAM | - | 2,000.00 | 2,000.00 | |
| BAD DEBT EXPENSE | - | 100.00 | 100.00 | |
| RECORDS STORAGE - OFF SITE | - | 7,440.00 | 7,440.00 | |
| STAFF MEMBERSHIP DUES | - | 205.00 | 205.00 | |
| MISCELLANEOUS | - | 200.00 | 200.00 | |
| TOTAL DIRECT EXPENSES: | <u>-</u> | <u>94,695.00</u> | <u>94,695.00</u> | |
| INDIRECT EXPENSES: | | | | |
| FTE | - | 2.15 | 2.15 | |
| SALARY EXPENSE | - | 140,713.00 | 140,713.00 | |
| BENEFIT EXPENSE | - | 53,392.00 | 53,392.00 | |
| OVERHEAD | - | 52,208.00 | 52,208.00 | |
| TOTAL INDIRECT EXPENSES: | <u>-</u> | <u>246,313.00</u> | <u>246,313.00</u> | |
| TOTAL ALL EXPENSES: | <u>-</u> | <u>341,008.00</u> | <u>341,008.00</u> | |
| NET INCOME (LOSS): | <u>-</u> | <u>(171,008.00)</u> | <u>(171,008.00)</u> | |

WSBA publishes a library of over 20 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 80 Washington appellate court opinions. This cost center

Included in the CLE cost center in FY17, this cost center includes revenues and expenses related to the development, publication and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, and indexing, as well as the costs of printing and binding.

Washington State Bar Association Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CLIENT PROTECTION FUND | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| CPF RESTITUTION | 1,000.00 | 3,000.00 | 2,000.00 | 200% |
| CPF MEMBER ASSESSMENTS | 982,000.00 | 982,000.00 | - | 0% |
| INTEREST REVENUE | 3,000.00 | 7,500.00 | 4,500.00 | 150% |
| TOTAL REVENUE: | <u>986,000.00</u> | <u>992,500.00</u> | <u>6,500.00</u> | <u>1%</u> |
| DIRECT EXPENSES: | | | | |
| GIFTS TO INJURED CLIENTS | 500,000.00 | 400,000.00 | (100,000.00) | -20% |
| CPF BOARD EXPENSES | 1,500.00 | 2,000.00 | 500.00 | 33% |
| BANK FEES - WELLS FARGO | 1,000.00 | 1,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>502,500.00</u> | <u>403,000.00</u> | <u>(99,500.00)</u> | <u>-20%</u> |
| INDIRECT EXPENSES: | | | | |
| FTE | 1.01 | 1.35 | 0.34 | 34% |
| SALARY EXPENSE | 66,205.00 | 95,818.00 | 29,613.00 | 45% |
| BENEFIT EXPENSE | 23,572.00 | 35,213.00 | 11,641.00 | 49% |
| OVERHEAD | 23,944.00 | 32,782.00 | 8,838.00 | 37% |
| TOTAL INDIRECT EXPENSES: | <u>113,721.00</u> | <u>163,813.00</u> | <u>50,092.00</u> | <u>44%</u> |
| TOTAL ALL EXPENSES: | <u>616,221.00</u> | <u>566,813.00</u> | <u>(49,408.00)</u> | <u>-8%</u> |
| NET INCOME (LOSS): | <u>369,779.00</u> | <u>425,687.00</u> | <u>55,908.00</u> | |

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 LFCP Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustees of the Fund. The LFCP is funded by a mandatory annual assessment of \$30 per active member, house counsel, and pro hac vice admissions. During FY17, the BOG approved the LFCP Board recommendation to increase the maximum amount that can be awarded on any claim to \$150,000. Also, the Supreme Court approved amendments to the Admission and Practice Rules to: (1) change the name to the Client Protection Fund, and (2) provide that the actions of LPOs and LLLTs will be included within the coverage provided by the LFCP, effective September 1, 2017.

**2018 WSBA Budget Worksheet
Summary of Section Budgets**

| | Total Fund Balance at 10-1-16 | Net Profit (Loss) Budget FY 2017 | 2018 Budget | | | | | Net Fund Balance Budgeted FY17 & FY18 Combined | |
|--------------|--|----------------------------------|------------------|-----------------|----------------|----------------|----------------|--|----------------|
| | | | Income | Direct Expenses | Reimb to WSBA | Total Expenses | Net | | |
| 1 | Administrative Law | 48,045 | (28,669) | 12,300 | 27,025 | 4,688 | 31,713 | (19,413) | (36) |
| 2 | Alternative Dispute Resolution | 20,475 | (2,310) | 21,485 | 17,670 | 7,219 | 24,889 | (3,404) | 14,761 |
| 3 | Animal Law | 17,063 | (1,945) | 2,530 | 7,925 | 1,875 | 9,800 | (7,270) | 7,848 |
| 4 | Antitrust, Consumer Protection, Unfair Business Practice | 55,026 | (3,398) | 4,180 | 8,650 | 3,919 | 12,569 | (8,389) | 43,240 |
| 5 | Business Law | 83,675 | (52,910) | 38,210 | 27,900 | 25,500 | 53,400 | (15,190) | 15,575 |
| 6 | Civil Rights Law | 10,071 | (2,540) | 5,790 | 4,035 | 3,281 | 7,316 | (1,526) | 6,005 |
| 7 | Construction Law | 37,061 | (5,830) | 18,800 | 17,200 | 9,750 | 26,950 | (8,150) | 23,081 |
| 8 | Corporate Counsel | 47,231 | (7,750) | 38,500 | 35,000 | 20,625 | 55,625 | (17,125) | 22,356 |
| 9 | Creditor Debtor Rights | 38,598 | (9,450) | 20,800 | 11,950 | 10,500 | 22,450 | (1,650) | 27,498 |
| 10 | Criminal Law | 66,341 | (4,013) | 19,750 | 14,350 | 8,813 | 23,163 | (3,413) | 58,916 |
| 11 | Elder Law | 53,566 | (4,384) | 32,021 | 34,200 | 12,750 | 46,950 | (14,929) | 34,254 |
| 12 | Environmental and Land Use Law | 19,164 | (3,988) | 27,925 | 17,575 | 15,563 | 33,138 | (5,213) | 9,964 |
| 13 | Family Law | 70,160 | (26,443) | 52,750 | 60,855 | 23,438 | 84,293 | (31,543) | 12,175 |
| 14 | Health Law | 69,255 | (9,946) | 9,950 | 11,825 | 7,031 | 18,856 | (8,906) | 50,402 |
| 15 | Indian Law | 50,698 | (550) | 19,150 | 19,550 | 6,469 | 26,019 | (6,869) | 43,279 |
| 16 | Intellectual Property | 86,818 | (13,429) | 28,475 | 36,450 | 18,000 | 54,450 | (25,975) | 47,414 |
| 17 | International Practice | 16,252 | (444) | 13,850 | 10,600 | 5,063 | 15,663 | (1,813) | 13,996 |
| 18 | Juvenile Law | 8,362 | (4,471) | 5,250 | 5,350 | 3,401 | 8,751 | (3,501) | 389 |
| 19 | Labor & Employment Law | 88,149 | (12,288) | 38,815 | 42,250 | 18,750 | 61,000 | (22,185) | 53,677 |
| 20 | Legal Assistance to Military Personnel | 11,579 | (753) | 4,010 | 6,450 | 1,875 | 8,325 | (4,315) | 6,512 |
| 21 | LGBT Law | 6,936 | (1,286) | 5,223 | 3,065 | 2,348 | 5,413 | (190) | 5,460 |
| 22 | Litigation | 56,859 | (9,088) | 34,800 | 24,400 | 21,375 | 45,775 | (10,975) | 36,796 |
| 23 | Low Bono | 4,052 | (554) | 4,805 | 1,975 | 2,250 | 4,225 | 580 | 4,078 |
| 24 | Real Property, Probate and Trust | 113,962 | (20,450) | 76,200 | 78,200 | 43,500 | 121,700 | (45,500) | 48,012 |
| 25 | Senior Lawyers | 9,357 | (3,249) | 6,691 | 5,500 | 5,625 | 11,125 | (4,434) | 1,674 |
| 26 | Solo & Small Practice | 51,095 | (5,725) | 38,600 | 25,300 | 18,750 | 44,050 | (5,450) | 39,920 |
| 27 | Taxation | 57,160 | (9,858) | 26,800 | 26,545 | 12,375 | 38,920 | (12,120) | 35,183 |
| 28 | World Peace Through Law | 15,627 | (4,175) | 3,675 | 2,925 | 2,156 | 5,081 | (1,406) | 10,046 |
| Total | | 1,212,637 | (249,892) | 611,335 | 584,720 | 316,886 | 901,606 | (290,271) | 672,475 |

* Note: Although the combined budget for FY17 & FY18 show a negative fund balance, actual revenue and expenses for FY17 will result in a lower net loss than originally budgeted in FY17.

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ADMINISTRATIVE LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 150.00 | 150.00 | - | 0% |
| SECTION DUES REVENUE | 5,625.00 | 6,250.00 | 625.00 | 11% |
| PUBLICATIONS REVENUE | 5,000.00 | 4,000.00 | (1,000.00) | -20% |
| MINI-CLE REVENUE | 1,500.00 | 1,500.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | (3,500.00) | 400.00 | 3,900.00 | -111% |
| TOTAL REVENUE: | <u>8,775.00</u> | <u>12,300.00</u> | <u>3,525.00</u> | <u>40%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 350.00 | 350.00 | - | 0% |
| PER MEMBER CHARGE | 4,218.75 | 4,687.50 | 468.75 | 11% |
| AWARDS | 400.00 | 400.00 | - | 0% |
| NEWSLETTER EXPENSES | 1,000.00 | 1,000.00 | - | 0% |
| RECEPTION EXPENSE | 2,000.00 | 2,000.00 | - | 0% |
| MINI-CLE EXPENSE | 3,000.00 | 3,000.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 1,000.00 | 1,000.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 13,200.00 | 8,000.00 | (5,200.00) | -39% |
| 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) | -100% |
| TOTAL DIRECT EXPENSES: | <u>37,443.75</u> | <u>31,712.50</u> | <u>(5,731.25)</u> | <u>-15%</u> |
| NET INCOME (LOSS): | <u>(28,668.75)</u> | <u>(19,412.50)</u> | <u>9,256.25</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ALTERNATIVE DISPUTE RESOLUTION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 14,000.00 | 13,475.00 | (525.00) | -4% |
| CONFERENCES & INSTITUTES | 8,000.00 | 8,000.00 | - | 0% |
| TOTAL REVENUE: | <u>22,010.00</u> | <u>21,485.00</u> | <u>(525.00)</u> | <u>-2%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 500.00 | 500.00 | - | 0% |
| PER MEMBER CHARGE | 7,500.00 | 7,218.75 | (281.25) | -4% |
| SECTION SPECIAL PROJECTS | 2,000.00 | 2,000.00 | - | 0% |
| MINI-CLE EXPENSE | 2,020.00 | 2,020.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 1,250.00 | 1,750.00 | 500.00 | 40% |
| ATTENDANCE AT BOG MEETINGS | 250.00 | 250.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 1,800.00 | 1,800.00 | - | 0% |
| LDSHIP/PROF DEVELOP/RETREATS | 4,500.00 | 4,850.00 | 350.00 | 8% |
| SECTION COMMITTEE EXPENSE | 4,000.00 | 4,000.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>24,320.00</u> | <u>24,888.75</u> | <u>568.75</u> | <u>2%</u> |
| NET INCOME (LOSS): | <u>(2,310.00)</u> | <u>(3,403.75)</u> | <u>(1,093.75)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ANIMAL LAW | FISCAL 2017 BUDGET | FISCAL 2018 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) | -100% |
| TOTAL REVENUE: | <u>5,530.00</u> | <u>2,530.00</u> | <u>(3,000.00)</u> | <u>-54%</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 | |
| MINI-CLE EXPENSE | 2,000.00 | 2,000.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 1,500.00 | 4,500.00 | 3,000.00 | 200% |
| MEMBERSHIP & RECRUITING EXP | 400.00 | 100.00 | (300.00) | -75% |
| SCHOLARSHIPS/DONATIONS/GRANT | 1,000.00 | - | (1,000.00) | -100% |
| EXECUTIVE COMMITTEE EXPENSES | 250.00 | 750.00 | 500.00 | 200% |
| ANNUAL OR OTHER MEETING EXPENSE | 250.00 | 250.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>7,475.00</u> | <u>9,800.00</u> | <u>2,325.00</u> | <u>31%</u> |
| NET INCOME (LOSS): | <u>(1,945.00)</u> | <u>(7,270.00)</u> | <u>(5,325.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

**ANTITRUST, CONSUMER
PROTECTION & UNFAIR BUSINESS
PRACTICES**

| | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SECTION DUES REVENUE | 4,040.00 | 4,180.00 | 140.00 | 3% |
| SEMINAR SPLITS W/ CLE | 3,000.00 | - | (3,000.00) | -100% |
| TOTAL REVENUE: | <u>7,040.00</u> | <u>4,180.00</u> | <u>(2,860.00)</u> | <u>-41%</u> |
| DIRECT EXPENSES: | | | | |
| PER MEMBER CHARGE | 3,787.50 | 3,918.75 | 131.25 | 3% |
| MINI-CLE EXPENSE | 1,700.00 | 1,700.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 700.00 | 3,700.00 | 3,000.00 | 429% |
| MEMBERSHIP & RECRUITING EXP | 750.00 | - | (750.00) | -100% |
| LAW SCHOOL OUTREACH | 1,500.00 | 1,500.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 1,000.00 | 750.00 | (250.00) | -25% |
| LDSHIP/PROF DEVELOP/RETREATS | 1,000.00 | 1,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>10,437.50</u> | <u>12,568.75</u> | <u>2,131.25</u> | <u>20%</u> |
| NET INCOME (LOSS): | <u>(3,397.50)</u> | <u>(8,388.75)</u> | <u>(4,991.25)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| BUSINESS LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 33,600.00 | 34,000.00 | 400.00 | 1% |
| MINI-CLE REVENUE | 5,400.00 | 3,200.00 | (2,200.00) | -41% |
| SEMINAR SPLITS W/ CLE | 7,000.00 | 1,000.00 | (6,000.00) | -86% |
| TOTAL REVENUE: | <u>46,010.00</u> | <u>38,210.00</u> | <u>(7,800.00)</u> | <u>-17%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 500.00 | 500.00 | - | 0% |
| PER MEMBER CHARGE | 25,200.00 | 25,500.00 | 300.00 | 1% |
| NEWSLETTER EXPENSES | 1,000.00 | 1,000.00 | - | 0% |
| RECEPTION EXPENSE | - | 500.00 | 500.00 | |
| SECTION SPECIAL PROJECTS | 39,670.00 | - | (39,670.00) | -100% |
| WEBSITE EXPENSES | 1,000.00 | 500.00 | (500.00) | -50% |
| MINI-CLE EXPENSE | 13,500.00 | 10,200.00 | (3,300.00) | -24% |
| SEMINAR EXPENSE - SECTIONS | 400.00 | 1,800.00 | 1,400.00 | 350% |
| MEMBERSHIP & RECRUITING EXP | 1,000.00 | 500.00 | (500.00) | -50% |
| SCHOLARSHIPS/DONATIONS/GRANT | 8,000.00 | 6,500.00 | (1,500.00) | -19% |
| ATTENDANCE AT BOG MEETINGS | 300.00 | 300.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 4,700.00 | 2,700.00 | (2,000.00) | -43% |
| LDSHIP/PROF DEVELOP/RETREATS | 900.00 | 900.00 | - | 0% |
| SECTION COMMITTEE EXPENSE | 2,750.00 | 2,500.00 | (250.00) | -9% |
| TOTAL DIRECT EXPENSES: | <u>98,920.00</u> | <u>53,400.00</u> | <u>(45,520.00)</u> | <u>-46%</u> |
| NET INCOME (LOSS): | <u>(52,910.00)</u> | <u>(15,190.00)</u> | <u>37,720.00</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CIVIL RIGHTS LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 3,960.00 | 5,250.00 | 1,290.00 | 33% |
| SEMINAR SPLITS W/ CLE | - | 530.00 | 530.00 | |
| TOTAL REVENUE: | <u>3,970.00</u> | <u>5,790.00</u> | <u>1,820.00</u> | <u>46%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 600.00 | 600.00 | - | 0% |
| PER MEMBER CHARGE | 2,475.00 | 3,281.25 | 806.25 | 33% |
| 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>7,316.25</u> | <u>806.25</u> | <u>12%</u> |
| NET INCOME (LOSS): | <u>(2,540.00)</u> | <u>(1,526.25)</u> | <u>1,013.75</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CONSTRUCTION LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SECTION DUES REVENUE | 13,000.00 | 13,000.00 | - | 0% |
| MINI-CLE REVENUE | 1,800.00 | 1,800.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 4,500.00 | 4,000.00 | (500.00) | -11% |
| TOTAL REVENUE: | <u>19,300.00</u> | <u>18,800.00</u> | <u>(500.00)</u> | <u>-3%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 280.00 | 250.00 | (30.00) | -11% |
| PER MEMBER CHARGE | 9,750.00 | 9,750.00 | - | 0% |
| AWARDS | 2,500.00 | 3,500.00 | 1,000.00 | 40% |
| NEWSLETTER EXPENSES | 1,000.00 | 700.00 | (300.00) | -30% |
| RECEPTION EXPENSE | 3,000.00 | 4,000.00 | 1,000.00 | 33% |
| SECTION SPECIAL PROJECTS | 1,000.00 | 500.00 | (500.00) | -50% |
| MINI-CLE EXPENSE | 4,000.00 | 2,500.00 | (1,500.00) | -38% |
| SEMINAR EXPENSE - SECTIONS | 1,500.00 | 1,500.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 100.00 | 100.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | - | 150.00 | 150.00 | |
| EXECUTIVE COMMITTEE EXPENSES | 2,000.00 | 4,000.00 | 2,000.00 | 100% |
| TOTAL DIRECT EXPENSES: | <u>25,130.00</u> | <u>26,950.00</u> | <u>1,820.00</u> | <u>7%</u> |
| NET INCOME (LOSS): | <u>(5,830.00)</u> | <u>(8,150.00)</u> | <u>(2,320.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CORPORATE COUNSEL SECTION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SECTION DUES REVENUE | 20,000.00 | 22,000.00 | 2,000.00 | 10% |
| MINI-CLE REVENUE | 19,000.00 | 12,000.00 | (7,000.00) | -37% |
| SEMINAR SPLITS W/ CLE | 9,000.00 | 4,000.00 | (5,000.00) | -56% |
| SEMINAR SPLITS W/ OTHERS | - | 500.00 | 500.00 | |
| TOTAL REVENUE: | <u>48,000.00</u> | <u>38,500.00</u> | <u>(9,500.00)</u> | <u>-20%</u> |
| DIRECT EXPENSES: | | | | |
| PER MEMBER CHARGE | 18,750.00 | 20,625.00 | 1,875.00 | 10% |
| MINI-CLE EXPENSE | 24,000.00 | 24,000.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 3,000.00 | 3,000.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 7,000.00 | 5,000.00 | (2,000.00) | -29% |
| EXECUTIVE COMMITTEE EXPENSES | 3,000.00 | 3,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>55,750.00</u> | <u>55,625.00</u> | <u>(125.00)</u> | <u>0%</u> |
| NET INCOME (LOSS): | <u>(7,750.00)</u> | <u>(17,125.00)</u> | <u>(9,375.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CREDITOR DEBTOR RIGHTS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| SECTION DUES REVENUE | 16,800.00 | 16,800.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 10,800.00 | 4,000.00 | (6,800.00) | -63% |
| TOTAL REVENUE: | <u>27,600.00</u> | <u>20,800.00</u> | <u>(6,800.00)</u> | <u>-25%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 100.00 | 100.00 | - | 0% |
| PER MEMBER CHARGE | 10,500.00 | 10,500.00 | - | 0% |
| NEWSLETTER EXPENSES | 450.00 | 600.00 | 150.00 | 33% |
| SEMINAR EXPENSE - SECTIONS | 300.00 | 300.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | - | 250.00 | 250.00 | |
| SCHOLARSHIPS/DONATIONS/GRANT | 20,000.00 | 5,000.00 | (15,000.00) | -75% |
| EXECUTIVE COMMITTEE EXPENSES | 5,400.00 | 5,400.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 300.00 | 300.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>37,050.00</u> | <u>22,450.00</u> | <u>(14,600.00)</u> | <u>-39%</u> |
| NET INCOME (LOSS): | <u>(9,450.00)</u> | <u>(1,650.00)</u> | <u>7,800.00</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| CRIMINAL LAW | FISCAL 2017 BUDGET | FISCAL 2018 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 | 8,812.50 | 8,812.50 | - | 0% |
| ELECTIONS | 600.00 | - | (600.00) | -100% |
| MINI-CLE EXPENSE | 2,000.00 | 2,000.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 1,000.00 | 1,000.00 | - | 0% |
| NEW LAWYER OUTREACH | 100.00 | 100.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 3,000.00 | 3,000.00 | - | 0% |
| LAW SCHOOL OUTREACH | 500.00 | 500.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 6,250.00 | 6,250.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 1,500.00 | 1,500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>23,762.50</u> | <u>23,162.50</u> | <u>(600.00)</u> | <u>-3%</u> |
| NET INCOME (LOSS): | <u>(4,012.50)</u> | <u>(3,412.50)</u> | <u>600.00</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ELDER LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 23,275.00 | 23,800.00 | 525.00 | 2% |
| SEMINAR SPLITS W/ CLE | 10,000.00 | 8,211.25 | (1,788.75) | -18% |
| SEMINAR SPLITS W/ OTHERS | 13,000.00 | - | (13,000.00) | -100% |
| TOTAL REVENUE: | <u>46,285.00</u> | <u>32,021.25</u> | <u>(14,263.75)</u> | <u>-31%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 600.00 | 600.00 | - | 0% |
| PER MEMBER CHARGE | 12,468.75 | 12,750.00 | 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 | 5,500.00 | 1,500.00 | (4,000.00) | -73% |
| MEMBERSHIP & RECRUITING EXP | 100.00 | 100.00 | - | 0% |
| 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>50,668.75</u> | <u>46,950.00</u> | <u>(3,718.75)</u> | <u>-7%</u> |
| NET INCOME (LOSS): | <u>(4,383.75)</u> | <u>(14,928.75)</u> | <u>(10,545.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| ENVIROMENTAL & LAND USE LAW SECTION | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------------|--------------------|--------------------|---------------------|--------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 50.00 | 75.00 | 25.00 | 50% |
| SECTION DUES REVENUE | 29,050.00 | 29,050.00 | - | 0% |
| MINI-CLE REVENUE | 500.00 | 300.00 | (200.00) | -40% |
| SEMINAR SPLITS W/ CLE | 1,000.00 | (1,500.00) | (2,500.00) | -250% |
| TOTAL REVENUE: | 30,600.00 | 27,925.00 | (2,675.00) | -9% |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 250.00 | 300.00 | 50.00 | 20% |
| PER MEMBER CHARGE | 15,562.50 | 15,562.50 | - | 0% |
| AWARDS | 200.00 | 200.00 | - | 0% |
| LEGISLATIVE/LOBBYING | - | 1,000.00 | 1,000.00 | |
| NEWSLETTER EXPENSES | 2,000.00 | - | (2,000.00) | -100% |
| SECTION SPECIAL PROJECTS | 1,000.00 | 500.00 | (500.00) | -50% |
| 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: | 34,587.50 | 33,137.50 | (1,450.00) | -4% |
| NET INCOME (LOSS): | (3,987.50) | (5,212.50) | (1,225.00) | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| FAMILY LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | - | (100.00) | -100% |
| SECTION DUES REVENUE | 43,750.00 | 43,750.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 9,000.00 | 9,000.00 | - | 0% |
| TOTAL REVENUE: | <u>52,850.00</u> | <u>52,750.00</u> | <u>(100.00)</u> | <u>0%</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 | - | 0% |
| 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 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 5,000.00 | 10,000.00 | 5,000.00 | 100% |
| ATTENDANCE AT BOG MEETINGS | 2,500.00 | 2,500.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 16,000.00 | 16,000.00 | - | 0% |
| 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>79,292.50</u> | <u>84,292.50</u> | <u>5,000.00</u> | <u>6%</u> |
| NET INCOME (LOSS): | <u>(26,442.50)</u> | <u>(31,542.50)</u> | <u>(5,100.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| HEALTH LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 150.00 | 250.00 | 100.00 | 67% |
| SECTION DUES REVENUE | 7,500.00 | 7,500.00 | - | 0% |
| MINI-CLE REVENUE | 1,200.00 | 1,200.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 360.00 | 1,000.00 | 640.00 | 178% |
| TOTAL REVENUE: | <u>9,210.00</u> | <u>9,950.00</u> | <u>740.00</u> | <u>8%</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 | 1,800.00 | 600.00 | 50% |
| SEMINAR EXPENSE - SECTIONS | 1,000.00 | 1,000.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 3,000.00 | 2,000.00 | (1,000.00) | -33% |
| SCHOLARSHIPS/DONATIONS/GRANT | 1,125.00 | 1,125.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 5,000.00 | 2,500.00 | (2,500.00) | -50% |
| LDSHIP/PROF DEVELOP/RETREATS | 400.00 | 3,000.00 | 2,600.00 | 650% |
| TOTAL DIRECT EXPENSES: | <u>19,156.25</u> | <u>18,856.25</u> | <u>(300.00)</u> | <u>-2%</u> |
| NET INCOME (LOSS): | <u>(9,946.25)</u> | <u>(8,906.25)</u> | <u>1,040.00</u> | |

**Washington State Bar Association
Budget Comparison Report**

For the Period from October 1, 2017 to September 30, 2018

| INDIAN LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 50.00 | 50.00 | - | 0% |
| SECTION DUES REVENUE | 8,000.00 | 8,000.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 4,000.00 | 11,100.00 | 7,100.00 | 178% |
| TOTAL REVENUE: | <u>12,050.00</u> | <u>19,150.00</u> | <u>7,100.00</u> | <u>59%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 100.00 | 50.00 | (50.00) | -50% |
| PER MEMBER CHARGE | 6,000.00 | 6,468.75 | 468.75 | 8% |
| NEWSLETTER EXPENSES | 1,000.00 | 1,000.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | - | 12,600.00 | 12,600.00 | |
| HONORARIUM | 200.00 | 200.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 100.00 | 500.00 | 400.00 | 400% |
| SCHOLARSHIPS/DONATIONS/GRANT | 5,000.00 | 5,000.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 200.00 | 200.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>12,600.00</u> | <u>26,018.75</u> | <u>13,418.75</u> | <u>106%</u> |
| NET INCOME (LOSS): | <u>(550.00)</u> | <u>(6,868.75)</u> | <u>(6,318.75)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| INTELLECTUAL PROPERTY LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | 100.00 | - | 0% |
| SECTION DUES REVENUE | 23,500.00 | 24,000.00 | 500.00 | 2% |
| MINI-CLE REVENUE | 875.00 | 875.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 18,300.00 | 3,500.00 | (14,800.00) | -81% |
| TOTAL REVENUE: | <u>42,775.00</u> | <u>28,475.00</u> | <u>(14,300.00)</u> | <u>-33%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 200.00 | 200.00 | - | 0% |
| PER MEMBER CHARGE | 17,625.00 | 18,000.00 | 375.00 | 2% |
| AWARDS | 200.00 | - | (200.00) | -100% |
| RECEPTION EXPENSE | 4,800.00 | 3,750.00 | (1,050.00) | -22% |
| SECTION SPECIAL PROJECTS | 1,500.00 | - | (1,500.00) | -100% |
| MINI-CLE EXPENSE | 1,000.00 | 2,500.00 | 1,500.00 | 150% |
| SEMINAR EXPENSE - SECTIONS | 10,000.00 | 7,600.00 | (2,400.00) | -24% |
| MEMBERSHIP & RECRUITING EXP | 1,000.00 | 4,000.00 | 3,000.00 | 300% |
| SCHOLARSHIPS/DONATIONS/GRANT | 12,000.00 | 12,000.00 | - | 0% |
| LAW SCHOOL OUTREACH | 3,000.00 | 3,000.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 3,879.00 | 2,400.00 | (1,479.00) | -38% |
| LDSHIP/PROF DEVELOP/RETREATS | 1,000.00 | 1,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>56,204.00</u> | <u>54,450.00</u> | <u>(1,754.00)</u> | <u>-3%</u> |
| NET INCOME (LOSS): | <u>(13,429.00)</u> | <u>(25,975.00)</u> | <u>(12,546.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| INTERNATIONAL PRACTICE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | - | 50.00 | 50.00 | |
| SECTION DUES REVENUE | 11,400.00 | 10,800.00 | (600.00) | -5% |
| SPONSORSHIPS | 1,000.00 | 1,000.00 | - | 0% |
| RECEPTIONS REVENUE | 2,000.00 | 1,000.00 | (1,000.00) | -50% |
| MINI-CLE REVENUE | 1,500.00 | 1,000.00 | (500.00) | -33% |
| TOTAL REVENUE: | <u>15,900.00</u> | <u>13,850.00</u> | <u>(2,050.00)</u> | <u>-13%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 250.00 | 250.00 | - | 0% |
| PER MEMBER CHARGE | 5,343.75 | 5,062.50 | (281.25) | -5% |
| RECEPTION EXPENSE | 2,300.00 | 2,300.00 | - | 0% |
| WEBSITE EXPENSES | 300.00 | 300.00 | - | 0% |
| MINI-CLE EXPENSE | 2,300.00 | 2,300.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 50.00 | 50.00 | - | 0% |
| LAW SCHOOL OUTREACH | 2,500.00 | 2,100.00 | (400.00) | -16% |
| EXECUTIVE COMMITTEE EXPENSES | 600.00 | 600.00 | - | 0% |
| LDSHIP/PROF DEVELOP/RETREATS | 300.00 | 300.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 2,400.00 | 2,400.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>16,343.75</u> | <u>15,662.50</u> | <u>(681.25)</u> | <u>-4%</u> |
| NET INCOME (LOSS): | <u>(443.75)</u> | <u>(1,812.50)</u> | <u>(1,368.75)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| JUVENILE LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | S CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | - | (10.00) | -100% |
| SECTION DUES REVENUE | 5,250.00 | 5,250.00 | - | 0% |
| TOTAL REVENUE: | <u>5,260.00</u> | <u>5,250.00</u> | <u>(10.00)</u> | <u>0%</u> |
| DIRECT EXPENSES: | | | | |
| PER MEMBER CHARGE | 3,281.25 | 3,401.25 | 120.00 | 4% |
| MINI-CLE EXPENSE | 750.00 | 750.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 2,000.00 | 2,000.00 | - | 0% |
| HONORARIUM | 1,600.00 | 1,000.00 | (600.00) | -38% |
| MEMBERSHIP & RECRUITING EXP | 1,000.00 | 500.00 | (500.00) | -50% |
| EXECUTIVE COMMITTEE EXPENSES | 500.00 | 500.00 | - | 0% |
| LDSSHIP/PROF DEVELOP/RETREATS | 600.00 | 600.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>9,731.25</u> | <u>8,751.25</u> | <u>(980.00)</u> | <u>-10%</u> |
| NET INCOME (LOSS): | <u>(4,471.25)</u> | <u>(3,501.25)</u> | <u>970.00</u> | |

**Washington State Bar Association
Budget Comparison Report**

For the Period from October 1, 2017 to September 30, 2018

| LABOR & EMPLOYMENT LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-----------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | 100.00 | - | 0% |
| SECTION DUES REVENUE | 31,500.00 | 30,000.00 | (1,500.00) | -5% |
| SEMINAR SPLITS W/ CLE | 19,000.00 | 8,715.00 | (10,285.00) | -54% |
| TOTAL REVENUE: | <u>50,600.00</u> | <u>38,815.00</u> | <u>(11,785.00)</u> | <u>-23%</u> |
| DIRECT EXPENSES: | | | | |
| PRINTING & COPYING | 500.00 | - | (500.00) | -100% |
| CONFERENCE CALLS | 250.00 | 250.00 | - | 0% |
| PER MEMBER CHARGE | 19,687.50 | 18,750.00 | (937.50) | -5% |
| RECEPTION EXPENSE | 6,000.00 | 3,000.00 | (3,000.00) | -50% |
| MINI-CLE EXPENSE | 8,500.00 | 8,500.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 500.00 | 2,000.00 | 1,500.00 | 300% |
| HONORARIUM | 200.00 | - | (200.00) | -100% |
| SCHOLARSHIPS/DONATIONS/GRANT | 15,000.00 | 15,000.00 | - | 0% |
| LAW SCHOOL OUTREACH | 750.00 | 1,500.00 | 750.00 | 100% |
| EXECUTIVE COMMITTEE EXPENSES | 4,500.00 | 4,500.00 | - | 0% |
| LDSHIP/PROF DEVELOP/RETREATS | 7,000.00 | 7,500.00 | 500.00 | 7% |
| TOTAL DIRECT EXPENSES: | <u>62,887.50</u> | <u>61,000.00</u> | <u>(1,887.50)</u> | <u>-3%</u> |
| NET INCOME (LOSS): | <u>(12,287.50)</u> | <u>(22,185.00)</u> | <u>(9,897.50)</u> | |

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| LEGAL ASSISTANCE TO MILITARY PERSONNEL | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---|---------------------------|---------------------------|----------------------------|---------------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 3,850.00 | 3,500.00 | (350.00) | -9% |
| MINI-CLE REVENUE | 500.00 | 500.00 | - | 0% |
| TOTAL REVENUE: | <u>4,360.00</u> | <u>4,010.00</u> | <u>(350.00)</u> | <u>-8%</u> |
| DIRECT EXPENSES: | | | | |
| PRINTING & COPYING | - | 100.00 | 100.00 | |
| CONFERENCE CALLS | 50.00 | 200.00 | 150.00 | 300% |
| PER MEMBER CHARGE | 2,062.50 | 1,875.00 | (187.50) | -9% |
| AWARDS | 150.00 | 400.00 | 250.00 | 167% |
| NEWSLETTER EXPENSES | 150.00 | 150.00 | - | 0% |
| MINI-CLE EXPENSE | 500.00 | 2,000.00 | 1,500.00 | 300% |
| MEMBERSHIP & RECRUITING EXP | 200.00 | 200.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 1,000.00 | 2,000.00 | 1,000.00 | 100% |
| BREAKFAST/LUNCH/DINNER MTG EXP | - | 500.00 | 500.00 | |
| EXECUTIVE COMMITTEE EXPENSES | 1,000.00 | - | (1,000.00) | -100% |
| EXECUTIVE COMM EXP - OTHER | - | 500.00 | 500.00 | |
| LDSHIP/PROF DEVELOP/RETREATS | - | 400.00 | 400.00 | |
| TOTAL DIRECT EXPENSES: | <u>5,112.50</u> | <u>8,325.00</u> | <u>3,212.50</u> | <u>63%</u> |
| NET INCOME (LOSS): | <u>(752.50)</u> | <u>(4,315.00)</u> | <u>(3,562.50)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LGBT LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 10.00 | 10.00 | - | 0% |
| SECTION DUES REVENUE | 3,210.00 | 3,900.00 | 690.00 | 21% |
| MINI-CLE REVENUE | 1,500.00 | 1,000.00 | (500.00) | -33% |
| SEMINAR SPLITS W/ CLE | - | 313.00 | 313.00 | |
| TOTAL REVENUE: | <u>4,720.00</u> | <u>5,223.00</u> | <u>503.00</u> | <u>11%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 250.00 | 275.00 | 25.00 | 10% |
| PER MEMBER CHARGE | 2,006.25 | 2,437.50 | 431.25 | 21% |
| MINI-CLE EXPENSE | 900.00 | 900.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 950.00 | 900.00 | (50.00) | -5% |
| EXECUTIVE COMMITTEE EXPENSES | 1,000.00 | 700.00 | (300.00) | -30% |
| ANNUAL OR OTHER MEETING EXPENSE | 900.00 | 200.00 | (700.00) | -78% |
| TOTAL DIRECT EXPENSES: | <u>6,006.25</u> | <u>5,412.50</u> | <u>(593.75)</u> | <u>-10%</u> |
| NET INCOME (LOSS): | <u>(1,286.25)</u> | <u>(189.50)</u> | <u>1,096.75</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| LITIGATION LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | 100.00 | - | 0% |
| SECTION DUES REVENUE | 35,100.00 | 34,200.00 | (900.00) | -3% |
| SEMINAR SPLITS W/ CLE | 4,000.00 | 500.00 | (3,500.00) | -88% |
| TOTAL REVENUE: | <u>39,200.00</u> | <u>34,800.00</u> | <u>(4,400.00)</u> | <u>-11%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 150.00 | 200.00 | 50.00 | 33% |
| PER MEMBER CHARGE | 21,937.50 | 21,375.00 | (562.50) | -3% |
| AWARDS | 500.00 | - | (500.00) | -100% |
| NEWSLETTER EXPENSES | 2,500.00 | 500.00 | (2,000.00) | -80% |
| MINI-CLE EXPENSE | 2,000.00 | 2,000.00 | - | 0% |
| SEMINAR EXPENSE - SECTIONS | 500.00 | - | (500.00) | -100% |
| MEMBERSHIP & RECRUITING EXP | 500.00 | 1,000.00 | 500.00 | 100% |
| NEW LAWYER OUTREACH | 600.00 | 600.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | 3,100.00 | 3,100.00 | - | 0% |
| 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 | 10,500.00 | 500.00 | 5% |
| TOTAL DIRECT EXPENSES: | <u>48,287.50</u> | <u>45,775.00</u> | <u>(2,512.50)</u> | <u>-5%</u> |
| NET INCOME (LOSS): | <u>(9,087.50)</u> | <u>(10,975.00)</u> | <u>(1,887.50)</u> | |

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| LOW BONO | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 5.00 | 5.00 | - | 0% |
| SECTION DUES REVENUE | 3,510.00 | 3,600.00 | 90.00 | 3% |
| SPONSORSHIPS | 500.00 | 500.00 | - | 0% |
| SEMINAR SPLITS W/ OTHERS | 700.00 | 700.00 | - | 0% |
| TOTAL REVENUE: | <u>4,715.00</u> | <u>4,805.00</u> | <u>90.00</u> | <u>2%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 75.00 | 75.00 | - | 0% |
| PER MEMBER CHARGE | 2,193.75 | 2,250.00 | 56.25 | 3% |
| SEMINAR EXPENSE - SECTIONS | 100.00 | 100.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 1,300.00 | 900.00 | (400.00) | -31% |
| EXECUTIVE COMMITTEE EXPENSES | 700.00 | 700.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 900.00 | 200.00 | (700.00) | -78% |
| TOTAL DIRECT EXPENSES: | <u>5,268.75</u> | <u>4,225.00</u> | <u>(1,043.75)</u> | <u>-20%</u> |
| NET INCOME (LOSS): | <u>(553.75)</u> | <u>580.00</u> | <u>1,133.75</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| REAL PROPERTY, PROBATE & TRUST | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 200.00 | 200.00 | - | 0% |
| SECTION DUES REVENUE | 55,000.00 | 58,000.00 | 3,000.00 | 5% |
| SEMINAR SPLITS W/ CLE | 30,000.00 | 18,000.00 | (12,000.00) | -40% |
| TOTAL REVENUE: | <u>85,200.00</u> | <u>76,200.00</u> | <u>(9,000.00)</u> | <u>-11%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 200.00 | 200.00 | - | 0% |
| PER MEMBER CHARGE | 41,250.00 | 43,500.00 | 2,250.00 | 5% |
| LEGISLATIVE/LOBBYING | 500.00 | 500.00 | - | 0% |
| NEWSLETTER EXPENSES | 4,500.00 | 4,000.00 | (500.00) | -11% |
| WEBSITE EXPENSES | 5,000.00 | 7,000.00 | 2,000.00 | 40% |
| SEMINAR EXPENSE - SECTIONS | 2,500.00 | 6,000.00 | 3,500.00 | 140% |
| MEMBERSHIP & RECRUITING EXP | 2,500.00 | 1,000.00 | (1,500.00) | -60% |
| NEW LAWYER OUTREACH | 1,350.00 | 1,500.00 | 150.00 | 11% |
| SCHOLARSHIPS/DONATIONS/GRANT | 12,850.00 | 14,000.00 | 1,150.00 | 9% |
| ATTENDANCE AT BOG MEETINGS | 1,000.00 | 1,000.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 5,500.00 | 6,500.00 | 1,000.00 | 18% |
| EXECUTIVE COMM EXP - OTHER | 8,000.00 | 16,000.00 | 8,000.00 | 100% |
| LDSHIP/PROF DEVELOP/RETREATS | 20,000.00 | 20,000.00 | - | 0% |
| SECTION COMMITTEE EXPENSE | 500.00 | 500.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>105,650.00</u> | <u>121,700.00</u> | <u>16,050.00</u> | <u>15%</u> |
| NET INCOME (LOSS): | <u>(20,450.00)</u> | <u>(45,500.00)</u> | <u>(25,050.00)</u> | |

Washington State Bar Association
Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| SENIOR LAWYERS | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 26.00 | 26.00 | - | 0% |
| SECTION DUES REVENUE | 7,500.00 | 7,500.00 | - | 0% |
| SEMINAR SPLITS W/ CLE | 350.00 | (834.80) | (1,184.80) | -339% |
| TOTAL REVENUE: | <u>7,876.00</u> | <u>6,691.20</u> | <u>(1,184.80)</u> | <u>-15%</u> |
| DIRECT EXPENSES: | | | | |
| PER MEMBER CHARGE | 5,625.00 | 5,625.00 | - | 0% |
| NEWSLETTER EXPENSES | 4,500.00 | 4,500.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 1,000.00 | 1,000.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>11,125.00</u> | <u>11,125.00</u> | <u>-</u> | <u>0%</u> |
| NET INCOME (LOSS): | <u>(3,249.00)</u> | <u>(4,433.80)</u> | <u>(1,184.80)</u> | |

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2017 to September 30, 2018

| SOLO & SMALL PRACTICE | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | 100.00 | - | 0% |
| SECTION DUES REVENUE | 35,000.00 | 35,000.00 | - | 0% |
| MINI-CLE REVENUE | 2,000.00 | 3,000.00 | 1,000.00 | 50% |
| SEMINAR SPLITS W/ CLE | 2,500.00 | 500.00 | (2,000.00) | -80% |
| TOTAL REVENUE: | <u>39,600.00</u> | <u>38,600.00</u> | <u>(1,000.00)</u> | <u>-3%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 750.00 | 750.00 | - | 0% |
| PER MEMBER CHARGE | 18,750.00 | 18,750.00 | - | 0% |
| SECTION MISCELLANEOUS | 2,500.00 | - | (2,500.00) | -100% |
| NEWSLETTER EXPENSES | 1,000.00 | 1,500.00 | 500.00 | 50% |
| SECTION SPECIAL PROJECTS | 2,500.00 | 2,500.00 | - | 0% |
| MINI-CLE EXPENSE | 3,300.00 | 3,000.00 | (300.00) | -9% |
| SEMINAR EXPENSE - SECTIONS | 5,000.00 | 5,000.00 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 4,025.00 | 4,500.00 | 475.00 | 12% |
| SCHOLARSHIPS/DONATIONS/GRANT | 500.00 | 550.00 | 50.00 | 10% |
| EXECUTIVE COMMITTEE EXPENSES | 2,500.00 | 2,500.00 | - | 0% |
| LDSHIP/PROF DEVELOP/RETREATS | 4,500.00 | 5,000.00 | 500.00 | 11% |
| TOTAL DIRECT EXPENSES: | <u>45,325.00</u> | <u>44,050.00</u> | <u>(1,275.00)</u> | <u>-3%</u> |
| NET INCOME (LOSS): | <u>(5,725.00)</u> | <u>(5,450.00)</u> | <u>275.00</u> | |

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| TAXATION LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|---------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 100.00 | - | (100.00) | -100% |
| SECTION DUES REVENUE | 18,900.00 | 19,800.00 | 900.00 | 5% |
| ANNUAL OR OTHER MEETING REV | 7,000.00 | 7,000.00 | - | 0% |
| TOTAL REVENUE: | <u>26,000.00</u> | <u>26,800.00</u> | <u>800.00</u> | <u>3%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 425.00 | 425.00 | - | 0% |
| PER MEMBER CHARGE | 11,812.50 | 12,375.00 | 562.50 | 5% |
| 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 | - | 0% |
| MEMBERSHIP & RECRUITING EXP | 1,500.00 | 1,500.00 | - | 0% |
| SCHOLARSHIPS/DONATIONS/GRANT | - | 2,500.00 | 2,500.00 | |
| EXECUTIVE COMMITTEE EXPENSES | 1,020.00 | 1,020.00 | - | 0% |
| ANNUAL OR OTHER MEETING EXPENSE | 10,100.00 | 10,100.00 | - | 0% |
| TOTAL DIRECT EXPENSES: | <u>35,857.50</u> | <u>38,920.00</u> | <u>3,062.50</u> | <u>9%</u> |
| NET INCOME (LOSS): | <u>(9,857.50)</u> | <u>(12,120.00)</u> | <u>(2,262.50)</u> | |

Washington State Bar Association
Budget Comparison Report
For the Period from October 1, 2017 to September 30, 2018

| WORLD PEACE THROUGH LAW | FISCAL 2017 BUDGET | FISCAL 2018 BUDGET | \$ CHANGE IN BUDGET | % CHANGE IN BUDGET |
|-------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| REVENUE: | | | | |
| INTEREST - INVESTMENTS | 25.00 | 25.00 | - | 0% |
| SECTION DUES REVENUE | 3,000.00 | 3,450.00 | 450.00 | 15% |
| MINI-CLE REVENUE | 400.00 | 200.00 | (200.00) | -50% |
| TOTAL REVENUE: | <u>3,425.00</u> | <u>3,675.00</u> | <u>250.00</u> | <u>7%</u> |
| DIRECT EXPENSES: | | | | |
| CONFERENCE CALLS | 125.00 | 125.00 | - | 0% |
| PER MEMBER CHARGE | 1,875.00 | 2,156.25 | 281.25 | 15% |
| AWARDS | 1,000.00 | - | (1,000.00) | -100% |
| MINI-CLE EXPENSE | 4,000.00 | 2,000.00 | (2,000.00) | -50% |
| MEMBERSHIP & RECRUITING EXP | 400.00 | 400.00 | - | 0% |
| EXECUTIVE COMMITTEE EXPENSES | 200.00 | 400.00 | 200.00 | 100% |
| TOTAL DIRECT EXPENSES: | <u>7,600.00</u> | <u>5,081.25</u> | <u>(2,518.75)</u> | <u>-33%</u> |
| NET INCOME (LOSS): | <u>(4,175.00)</u> | <u>(1,406.25)</u> | <u>2,768.75</u> | |