



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

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



## **BUDGET NARRATIVE**

### **For the Fiscal Year Ended September 30, 2017**

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

#### **Fiscal Context**

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

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

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

#### **FY17 Budget Highlights**

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

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

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

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

## WSBA GENERAL FUND

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

### **ACCESS TO JUSTICE**

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

FTE Staff: 2.1

#### *Advancement Department*

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

### **ADMINISTRATION**

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

FTE Staff: 7.92

#### *Finance and Administration Department*

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

### **ADMISSIONS/BAR EXAM**

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

FTE Staff: 6.48

#### *Regulatory Services Department*

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

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

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

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

FTE Staff: 2.45

*Office of the Executive Director*

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

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

**COMMUNICATIONS**

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

FTE Staff: 14.64

*Communications Department*

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

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

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

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

**DISCIPLINE**

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

FTE Staff: 37.77

*Office of Disciplinary Counsel*

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

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

**DIVERSITY**

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

FTE Staff: 2.97

*Advancement Department*

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

**FOUNDATION**

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

FTE Staff: 1.25

*Office of Executive Director*

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

**HUMAN RESOURCES**

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

FTE Staff: 2.48

*Human Resources Department*

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

**LAW CLERK PROGRAM**

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

FTE Staff: 0.89

*Regulatory Services Department*

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

**LAW OFFICE MANAGEMENT ASSISTANCE PROGRAM**

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

FTE Staff: 1.5

*Advancement Department*

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

**LAWYERS ASSISTANCE PROGRAM**

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

FTE Staff: 0.87

*Human Resources Department*

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

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

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

**LEGISLATIVE**

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

FTE Staff: 1.85

*Communications Department*

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

**LICENSING**

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

FTE Staff: 0

*Regulatory Services Department*

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

**LICENSING/MEMBERSHIP SYSTEMS**

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

FTE Staff: 4.29

*Regulatory Services Department*

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

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

**LIMITED LICENSE LEGAL TECHNICIAN**

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

FTE Staff: 1.39

*Regulatory Services Department*

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

**LIMITED PRACTICE OFFICERS**

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

FTE Staff: 1.47

*Regulatory Services Department*

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

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

**MANDATORY CLE  
ADMINISTRATION**

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

FTE Staff: 4.72

*Regulatory Services Department*

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

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

**MEMBERSHIP BENEFITS**

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

FTE Staff: 0

*Office of General Counsel*

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

**MENTORSHIP PROGRAM**

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

FTE Staff: 1.4

*Advancement Department*

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

**NEW LAWYER PROGRAMS**

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

FTE Staff: 2.25

*Advancement Department*

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

**NW LAWYER**

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

FTE Staff: 1.72

*Communications Department*

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



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

**OFFICE OF GENERAL COUNSEL**

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

FTE Staff: 5.7

*Office of General Counsel*

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

**OFFICE OF GENERAL COUNSEL  
- DISCIPLINARY BOARD**

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

FTE Staff: 1.3

*Office of General Counsel*

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

**PRACTICE OF LAW BOARD**

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

FTE Staff: 0.81

*Office of General Counsel*

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

**PROFESSIONAL  
RESPONSIBILITY PROGRAM**

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

FTE Staff: 2.07

*Office of General Counsel*

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

**PUBLIC SERVICE PROGRAMS**

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

FTE Staff: 1.7

*Advancement Department*

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

**SECTIONS ADMINISTRATION**

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

FTE Staff: 4.03

*Advancement Department*

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

**TECHNOLOGY**

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

FTE Staff: 12.1

*Information Technology Department*

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

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

## CLE FUND

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

### CLE

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

FTE Staff: 12.77

### *Communications and Advancement Departments*

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

## SECTIONS FUND

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

### SECTIONS OPERATIONS

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

FTE Staff: 0

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

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

## LAWYERS' FUND FOR CLIENT PROTECTION

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

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

FTE Staff: 1.01

### *Office of General Counsel*

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

## MANAGEMENT OF WESTERN STATES BAR CONFERENCE

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

FTE Staff: 0.0

### *Office of the Executive Director*

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

## INDIRECT EXPENSES

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

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

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

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

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

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

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

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

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

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

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

| <b>Cost Centers</b>   | <b>Revenue</b>    | <b>Expense</b>    | <b>Net</b>         |
|---|-------------------|-------------------|--------------------|
| Access to Justice   | 8,000             | 259,763           | (251,763)          |
| Administration  | 55,000            | 1,029,756         | (974,756)          |
| Admissions/Bar Exam   | 1,070,000         | 1,161,290         | (91,290)           |
| Board of Governors and Office of the Executive Director     | 0                 | 782,596           | (782,596)          |
| Communications  | 44,250            | 1,700,658         | (1,656,408)        |
| Discipline  | 140,000           | 5,602,671         | (5,462,671)        |
| Diversity   | 100,374           | 394,269           | (293,895)          |
| Foundation  | 0                 | 167,949           | (167,949)          |
| Human Resources   | 0                 | 257,819           | (257,819)          |
| Law Clerk Program   | 97,000            | 106,435           | (9,435)            |
| Law Office Management Assistance Program                    | 2,500             | 202,902           | (200,402)          |
| Lawyer Assistance Program                                   | 15,750            | 174,202           | (158,452)          |
| Legislative   | 0                 | 263,265           | (263,265)          |
| Licensing   | 13,204,000        | 0                 | 13,204,000         |
| Licensing and Membership Records                            | 247,800           | 587,467           | (339,667)          |
| Limited License Legal Technician                            | 13,400            | 235,064           | (221,664)          |
| Limited Practice Officers                                   | 132,700           | 202,487           | (69,787)           |
| Mandatory CLE Administration                                | 711,000           | 735,390           | (24,390)           |
| Member Benefits   | 3,000             | 75,000            | (72,000)           |
| Mentorship Program  | 0                 | 201,473           | (201,473)          |
| New Lawyer Programs   | 80,000            | 307,891           | (227,891)          |
| NW Lawyer   | 573,450           | 624,208           | (50,758)           |
| Office of General Counsel                                   | 0                 | 792,970           | (792,970)          |
| Office of General Counsel Disciplinary Board                | 0                 | 257,747           | (257,747)          |
| Practice of Law Board                                       | 0                 | 115,371           | (115,371)          |
| Professional Responsibility Program                         | 0                 | 280,851           | (280,851)          |
| Public Service Programs                                     | 85,000            | 432,000           | (347,000)          |
| Sections Administration                                     | 307,000           | 460,156           | (153,156)          |
| Technology  | 0                 | 1,475,919         | (1,475,919)        |
| <b>Total General Fund Operating Gain/(Loss) for FY 2017</b> | <b>16,890,224</b> | <b>18,887,569</b> | <b>(1,997,345)</b> |
| Depreciation  |                   |                   | (12,257)           |
| Straight Line Rent  |                   |                   | 194,225            |
| Capital Labor   |                   |                   | (140,700)          |
| <b>Net Cash Flow from FY 2017 operations</b>                |                   |                   | <b>(1,956,077)</b> |
| <b>Continuing Legal Education (CLE)</b>                     | <b>2,574,800</b>  | <b>2,302,587</b>  | <b>272,213</b>     |
| <b>Sections Operations</b>                                  | <b>688,611</b>    | <b>904,833</b>    | <b>(216,222)</b>   |
| <b>Lawyers Fund for Client Protection</b>                   | <b>986,000</b>    | <b>616,221</b>    | <b>369,779</b>     |
| <b>Western States Bar Confernece</b>                        | <b>50,000</b>     | <b>50,000</b>     | <b>0</b>           |
| <b>Total</b>  | <b>21,189,635</b> | <b>22,761,210</b> | <b>(1,571,575)</b> |

## 2017 WSBA Committee, Board, Panel, and Task Force Budgets

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

^ Includes diversity events hosted by the Committee for Diversity.

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

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

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

### ANTITRUST, CONSUMER PROTECTION & UNFAIR BUSINESS PRACTICES

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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



## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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



## Washington State Bar Association Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

## Washington State Bar Association Budget Comparison Report

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

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



# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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

# Washington State Bar Association

## Budget Comparison Report

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

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