

AGENDA ITEM 1.

WASHINGTON STATE B A R A S S O C I A T I O N

Budget and Audit Committee – Meeting Agenda June 27, 2019 | 9:00 am – 1:00 pm WSBA Offices

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AGENDA ITEM 2.

DRAFT MINUTES
Washington State Bar Association
Budget and Audit Committee
Seattle, WA
May 29, 2019

Treasurer Dan Bridges called the meeting to order at 10:00 a.m. Committee members present were President Bill Pickett; Governors Dan Clark, P.J. Grabicki, Athan Papailiou (phone), and Alec Stephens (phone); Interim Executive Director Terra Nevitt, and Chief Operations Officer Ann Holmes. Also present were Associate Director of Finance Tiffany Lynch, Chief Disciplinary Counsel Doug Ende, Chief Regulatory Counsel Jean McElroy, Human Resources Director Frances Dujon-Reynolds, Chief Communications Officer Sara Niegowski, and Interim Director of Advancement Kevin Plachy. Gallagher Area Vice President Judy Graf participated in the discussion about WSBA insurance coverage. Committee member Kim Hunter was absent.

Minutes of April 25, 2019 Meeting

The Committee approved the minutes of the April 25, 2019 meeting as presented.

Investment Update as of March 31 and April 30, 2019

Tiffany Lynch provided an update on the WSBA investment portfolio. As approved by the Board in May, WSBA reallocated its investments from Bond Funds to a Federated Money Market Account, and allocated \$100,000 in investment gains from unrestricted reserves to the Facilities Reserve Fund.

Financial Statements as of April 30, 2019

Ann Holmes provided an overview of performance through April, noting that revenues are trending to exceed budget (principally because of higher than expected licensing and admissions revenue) while direct expenses are trending lower than budget. Indirect expenses as a whole are trending to meet or slightly exceed budget, with notable differences in several areas: seasonal temporary salaries, leasehold excise taxes, and legal fees. Legal fees are nearly 300% of budget; about \$100,000 of which arises from four outstanding claims. Discussion ensued about insurance coverage for these claims, the possibility to consolidate deductibles, and the potential need to set litigation reserves.

Update on FY19 Potential Budget Amendment

Ann Holmes provided the Committee with updated cost information arising from matters that arose after the Board had approved the FY19 budget. Discussion ensued about likely impacts on the FY19 and/or FY20 budgets. The Committee noted that executive search firm fees should be included in the FY20 budget; investigation, litigation, and higher insurance premiums will impact both the FY19 and FY20 budgets; costs related to Structures Workgroup recommendations will likely occur in FY20; and supplemental audit costs could impact either or both the FY19 and FY20 budgets. Ann Holmes will keep the Committee apprised of the budget impact of these matters.

Insurance Portfolio Background and Renewal

Gallagher Area Vice President Judy Graf met with the Committee to provide an overview of WSBA's current insurance program, insurance market conditions, and 2019 renewal strategies. She presented a written overview of WSBA's current insurance program, which detailed limits, deductibles, and premiums for each type of coverage: Commercial Liability (which includes General Liability, Auto Liability, Employers Liability (Stop Gap), and Business Personal Property and Business Income); Professional Liability; Medical Professional Liability; Employed Counsel Professional Liability; Directors & Officers/Employment Practices Liability; Cyber Liability; and Crime/Employee Dishonesty (see attached). After discussion, the Committee requested to increase Cyber Liability limits from \$1 million to \$3 million and Crime/Employee Dishonesty limits from \$250,000 to \$1 million for the coverage year August 1, 2019 to August 1, 2020.

The Committee then discussed strategies to renew or obtain D&O/EPL coverage. Navigators initially declined to renew this coverage because of claims. Judy Graf successfully persuaded Navigators to rescind its declination; however, the cost of coverage would double or triple, the deductible would increase from \$100,000 to \$500,000 for any claim related to a Board member, and the hammer clause would increase from 10% to 100%. As communicated to the Board in May, this rescission will help WSBA in its efforts to obtain coverage in the market on more favorable terms. She also noted that if WSBA changes carriers, it will need to procure tail coverage for this claims made coverage.

Judy Graf will be available for a conference call in July after she has received renewal quotes on all of WSBA's coverages, so that the Committee may provide an update to the Board later that month.

Update on Supplemental Audit Options

As a follow up to Committee discussion in April, Alec Stephens, Dan Clark, PJ Grabicki, Dan Bridges and Ann Holmes conferred with Mitch Hansen of Clark Nuber to examine supplemental audit options more closely. The Committee reviewed the options outlined in the materials, which included a deep dive for \$50,000 and a more scaled down option for \$15,000. Discussion ensued about what policy standard should govern the decision whether to conduct more than the annual audit; whether unsubstantiated concerns of a board member justify the use of license fee money to pay for an additional audit, in light of WSBA's long history of clean audits; which, if any, supplemental audit option should WSBA pursue; the feasibility of conducting a supplemental audit in FY19 or FY20; the efficiencies involved in conducting it at the same time as the annual audit; and the need for clarity about the scope of the engagement, the particular areas of focus, and the time/cost involved in each phase of work.

Dan Clark moved that WSBA have Clark Nuber provide additional information about baseline timeframe and hours/costs associated with supplemental audit options, and that all information be provided to the Board for discussion. PJ Grabicki seconded the motion, which passed.

FY20 Budget Development Update

Ann Holmes provided an update on the FY20 budget. As discussed in March, given the Bar's structural uncertainty, the developing FY20 budget follows the FY19 budget, contains a market salary pool, and incorporates requests received to date from Committee members. She distributed a one-page overview (attached) comparing the FY19 and FY20 budgets, and highlighting General Fund changes between them. Based on the preliminary draft, General Fund: (1) revenues will increase about \$600,000 (principally related to licensing and admissions); and (2) direct expenses will increase about \$200,000 (principally relating to additional, expanded, and on-site tech supported BOG meetings as requested by the President-elect; as well as the cost to initiate WSBA's 10 year diversity study). Indirect costs for all funds will increase about \$850,000 (in addition to market based salary and benefits increases, professional fees for Executive Director recruitment, higher Leasehold Excise Tax, higher insurance premiums, higher audit fees for forensic audit work, and significantly higher legal fees. Based on the preliminary draft, WSBA would use \$564,502 in General Fund reserves in order to cover FY20 costs, leaving \$3.1 million in General Fund reserves at the end of FY20 (\$2 million is the Board policy minimum).

Dan Bridges asked that additional Board meeting costs be quantified by category (expanded meetings, additional meetings, and tech support). Kevin Plachy stated that Diversity Study funds will not be needed in FY20. PJ Grabicki recommended that WSBA contest its leasehold excise tax assessment. Bill Pickett noted that resolution of current claims would favorably impact budgeted insurance and legal fee increases.

Ann Holmes encouraged the Committee and Board to identify any particular areas of focus, so that they may be addressed in the detailed draft budget that the Committee will discuss in June. Dan Bridges noted that the

Board would be interested in increasing NWLawyer advertising revenue. Terra Nevitt confirmed that the Communications team is currently looking at this, and that it may require Board action to change advertising parameters.

Proposed Amendment to Fiscal Policies and Procedures re Cost Centers

In order to increase budget transparency and facilitate the Board of Governors' direct oversight of WSBA spending, Dan Bridges proposed language to amend the WSBA Fiscal Policies and Procedures so that all expenses and revenues arising from every program, committee, WSBA Board and Supreme Court Board are presented in separate cost centers. This specifically includes but is not limited to: (1) the Board of Governors, (2) the Executive Director, (3) the Limited License Legal Technician program, and (4) all Supreme Court boards and committees. Proposed amending language also directs how FTE will be allocated to the BOG and Executive Director cost centers. Following discussion, the Committee agreed that the FY20 budget incorporate these changes, and that Ann Holmes work with Dan Bridges to finalize the proposed amendment for Committee consideration and recommendation in June.

Washington State Bar Foundation Update

Laura Sanford referred the Committee to the meeting materials and noted that sponsorships have increased.

Dan Bridges adjourned the meeting at 1:09 p.m.

COMPARISON OF FY 2019 AND FY 2020 BUDGETS

GENERAL FUND BUDGET	FY 2019	FY 2020	DIFFERENCE
• Revenue	\$20,222,324	\$20,815,114	\$592,790
• Expenses	\$20,323,940	\$21,379,616	\$1,055,676
• Net Income/(Loss)	(\$101,616)	(\$564,502)	\$462,886
• Projected Reserves	\$3,694,242	\$3,129,740	(\$564,502)
CLE FUND BUDGET	FY 2019	FY 2020	DIFFERENCE
• Revenue	\$2,039,500	\$1,989,500	(\$50,000)
• Expenses	\$1,831,266	\$1,976,544	\$145,278
• Net Income/(Loss)	\$208,234	\$12,956	(\$195,278)
• Projected Reserves	\$812,359	\$825,315	\$12,956
CLIENT PROTECTION FUND BUDGET	FY 2019	FY 2020	DIFFERENCE
• Revenue	\$992,500	\$1,023,000	\$30,500
• Expenses	\$668,210	\$648,325	(\$19,885)
• Net Income/(Loss)	\$324,290	\$374,675	\$50,385
• Projected Reserves	\$3,552,278	\$3,926,953	\$374,675

GENERAL FUND CHANGES BETWEEN FY 2019 AND FY 2020

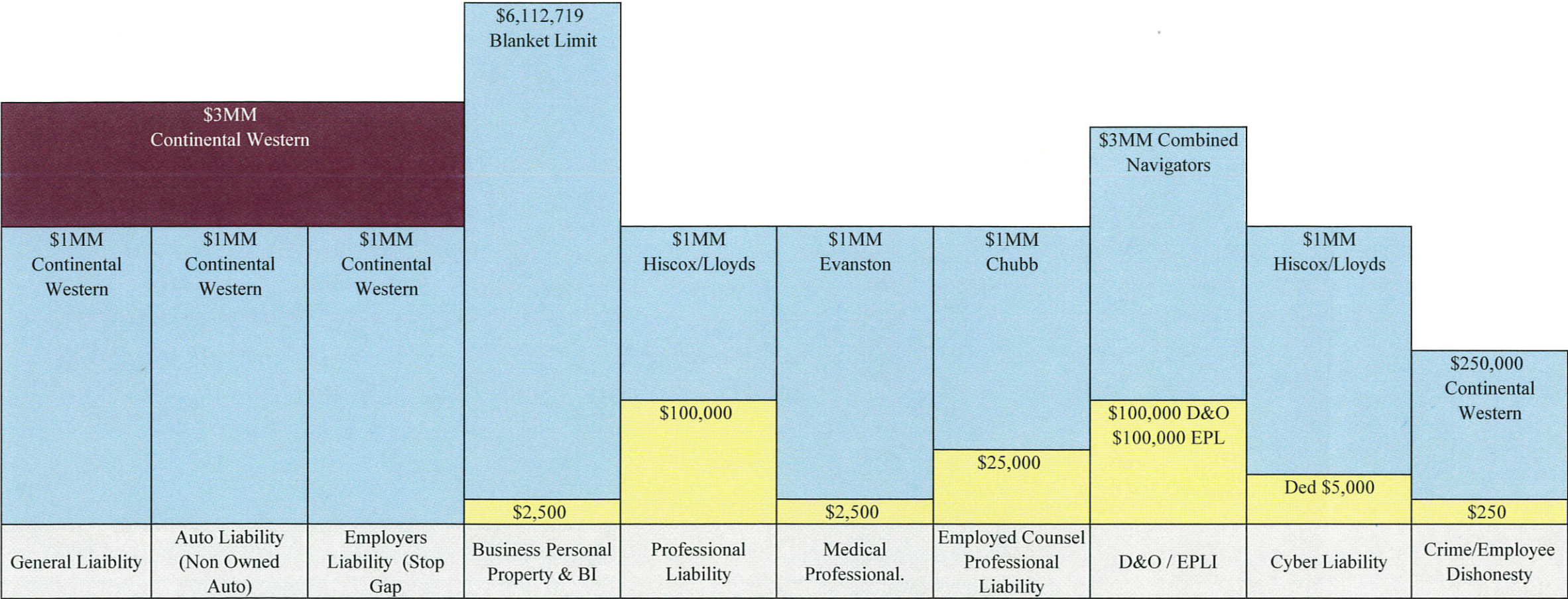
COST CENTER	AMOUNT	COMMENTS
REVENUE		
• Licensing	+\$427,840	Increase in annual license fee from \$453 to \$458 beginning January 1, 2020
• Admissions, Licensing & Membership Records	+\$129,150	Increase in application fees based on estimates of continued increase in Motion and UBE transfer applications
• Other	+\$35,800	Remaining net increases and decreases in various cost centers
TOTAL	+\$592,790	
EXPENSES		
Direct Expenses	+\$206,264	
• BOG Meetings	+\$108,500	Includes additional costs for: (1) extending all meetings to 2 full days, (2) 2 additional meetings, and (3) on-site tech support
• Diversity	+\$75,000	Increase in cost for Diversity Study (performed every 10 years)
• Other Direct Expenses	+\$22,764	Remaining net increases and decreases in various cost centers
Indirect Expenses (FOR ALL FUNDS)	+\$849,412	Net impact of all changes to indirect budget items
• Salaries, Temporary Employees, and Capital Labor	+\$313,541	Includes market based 3% merit pool, additional temporary employees for ODC, Diversity, and CLE projects, and reduction in capital labor needed for software development projects
• Benefits	+\$49,000	Net increases and decrease for employee benefits (medical, retirement, employer taxes, etc.)
• Overhead		
HR Direct Expenses	+\$65,000	Additional cost for ED recruitment
Rent	+\$149,000	Adjustment for 2019 Leasehold Excise Tax assessment
Insurance	+\$57,000	Estimated increase in premium for policy renewals
Professional Fees- Audit	+\$50,000	Additional cost for forensic audit work
Professional Fees- Legal	+\$200,000	Estimated increase in costs for litigation
Other	\$6,975	Net increases and decreases for remaining items
• Fund Allocations	(\$36,454)	Change in allocation of indirect expense to CLE and CPF funds
TOTAL	+\$1,055,676	

Washington State Bar Association · 2018-2019 Insurance Program

Excess Limits

Primary Limits

Deductible



AGENDA ITEM 3.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee
Board of Governors

From: Tiffany Lynch, Associate Director for Finance

Re: Investment Update as of May 31, 2019

Date: June 14, 2019

As directed by the Board of Governors at their May 16th meeting, the Investment Portfolio funds were liquidated from the existing bond funds and transferred into a Federated Money Market account with our advisors at Morgan Stanley. At the time of transfer (May 17, 2019), there was an aggregate gain across all funds of \$42,288, or 1.3%:

TOTAL INCEPTION VALUE OF ALL FUNDS	\$3,228,015
TOTAL VALUE OF ALL FUNDS ON DATE OF TRANSFER (5/17/19)	\$3,270,303
GAIN/(LOSS) SINCE INCEPTION (\$ and %)	\$42,288, 1.31%

The chart below details value by fund at inception, transfers of portfolio gains above \$100,000 to the WSBA's general fund operating accounts per the Budget and Audit Committee's June 2016 direction, end of month for April and at the date of transfer (May 17, 2019):

INVESTMENT FUND	VALUE			
	Inception	Transfer of Gains	4/30/19 (Previously Reported)	5/17/19
Nuveen 3-7 year Municipal Bond Portfolio	\$500,000	(\$200,000) ¹	\$321,180	\$323,769
Lord Abbett & Company Short Term Duration Income Fund	\$628,015 ²	(\$100,000) ⁴	\$711,419	\$713,908
Guggenheim Total Return Bond Fund	\$1,050,000 ³	\$0	\$1,117,807	\$1,126,442
Virtus Multi-Sector Short Term Bond Fund	\$1,050,000 ³	\$0	\$1,102,583	\$1,106,184
Total	\$3,228,015	(\$300,000)	\$3,252,989	\$3,270,303

¹ Transfer of \$200,000 made on November 22, 2017.

² Inception value is based on original amount of \$1,428,015 (\$500,000 original purchase price of Lord Abbett, plus \$599,995 Legg Mason fund transferred on May 9, 2014, plus \$328,000 liquidation of Hays Advisory Fund on March 3, 2015) minus \$800,000 that was redistributed evenly to Guggenheim and Virtus on September 19, 2017.

³ Inception value is \$1,050,000 based on original purchase price is \$650,000 plus \$400,000 re-distributed from Lord Abbett on Sept 19, 2017.

⁴ Transfer of \$100,000 made on April 17, 2019.

AGENDA ITEM 4.

WASHINGTON STATE
B A R A S S O C I A T I O N

Financial Reports

(Unaudited)

Year to Date May 31, 2019

Prepared by Tiffany Lynch, Associate Director for Finance

Submitted by

Ann Holmes, Chief Operations Officer

June 18, 2019

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Tiffany Lynch, Associate Director for Finance

Re: Key Financial Benchmarks for the Fiscal Year to Date (YTD) through May 31, 2019

Date: June 17, 2019

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	66.67%	66.55%/68.52% ²	\$13,511/\$215,780 ² (Under/Over budget)	67.93%	Slightly higher due to timing of expenses, expected to be on budget
Benefits	66.67%	63.96%	\$114,664 (Under budget)	65.44%	Expected to be on or slightly under budget
Other Indirect Expenses	66.67%	71.78%	\$177,997 (Over budget)	61.20%	Higher due to unanticipated expenses, expected to be over budget
Total Indirect Expenses	66.67%	68.11%	\$279,112 (Over budget)	66.16%	Expected to be on or slightly over budget

General Fund Revenues	66.67%	72.31%	\$1,140,436 (Over budget)	71.18%	Expected to be on or slightly over budget
General Fund Direct Expenses	66.67%	53.33%	\$336,809 (Under budget)	48.73%	Expected to be on or slightly under budget

CLE Revenue	66.67%	60.82%	\$119,321 (Under budget)	60.98%	Expected to be on budget
CLE Direct Expenses	66.67%	67.57%	\$4,179 (Over budget)	45.66%	Expected to be on budget
CLE Indirect Expenses	66.67%	67.32%	\$8,928 (Over budget)	66.96%	Expected to be on budget

¹ Dollar difference is calculated based on pro-rated budget figures (total annual budget figures divided by 12 months) minus actual revenue and expense amounts as of May 31, 2019 (8 months into the fiscal year).

² The first figure represents salaries expense for regular employees. The second figure represents salaries expense for regular 13 and temporary staff with offsets from allowance for open positions and capital labor & overhead.

Washington State Bar Association Financial Summary
Year to Date as of May 31, 2019 66.67% of Year
Compared to Fiscal Year 2019 Budget

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	7,500	184,065	271,867	16,776	62,957	200,841	334,824	(200,841)	(327,324)
Administration	253,701	100,000	780,780	1,138,769	622	4,885	781,402	1,143,654	(527,701)	(1,043,654)
Admissions/Bar Exam	1,121,820	1,327,400	570,360	841,048	163,311	416,931	733,670	1,257,979	388,150	69,421
Board of Governors	-	-	428,687	530,178	180,655	304,531	609,342	834,709	(609,342)	(834,709)
Communications Strategies	860	50,750	372,426	550,782	37,292	104,800	409,718	655,582	(408,858)	(604,832)
Conference & Broadcast Services	-	-	541,259	780,393	4,729	3,500	545,988	783,893	(545,988)	(783,893)
Discipline	62,356	96,200	3,772,826	5,664,008	108,781	220,267	3,881,607	5,884,275	(3,819,250)	(5,788,075)
Diversity	141,716	120,374	368,838	544,641	12,828	21,550	381,666	566,191	(239,951)	(445,817)
Foundation	-	-	106,713	150,663	2,861	14,200	109,574	164,863	(109,574)	(164,863)
Human Resources	-	-	266,183	204,958	-	-	266,183	204,958	(266,183)	(204,958)
Law Clerk Program	159,855	166,000	94,743	142,665	3,779	11,350	98,523	154,015	61,332	11,985
Legislative	-	-	93,194	135,416	12,542	18,650	105,736	154,066	(105,736)	(154,066)
Licensing and Membership Records	288,262	304,350	432,448	636,327	29,138	45,812	461,586	682,139	(173,323)	(377,789)
Licensing Fees	10,876,575	15,958,200	-	-	-	-	-	-	10,876,575	15,958,200
Limited License Legal Technician	-	-	142,900	215,591	11,044	25,600	153,944	241,191	(153,944)	(241,191)
Limited Practice Officers	-	-	108,164	168,653	2,065	3,000	110,229	166,182	(110,229)	(171,653)
Mandatory CLE	894,632	1,050,000	428,846	620,981	167,887	252,448	596,733	873,429	297,899	176,571
Member Assistance Program	8,419	10,000	95,924	141,224	1,179	1,275	97,103	142,499	(88,684)	(132,499)
Member Benefits	18,240	17,000.00	61,414	92,611	144,882	185,096	206,296	277,707	(188,056)	(260,707)
Member Services & Engagement	122,263	141,200.00	333,993	505,614	16,486	56,065	350,479	561,679	(228,216)	(420,479)
NW Lawyer	242,688	461,350	195,253	302,818	233,307	355,635	428,560	658,453	(185,872)	(197,103)
Office of General Counsel	330	-	547,425	928,680	2,188	13,076	549,613	941,756	(549,283)	(941,756)
OGC-Disciplinary Board	-	-	115,815	187,073	50,125	103,500	165,940	290,573	(165,940)	(290,573)
Outreach and Engagement	-	-	251,431	371,046	13,638	30,852	265,069	401,898	(265,069)	(401,898)
Practice of Law Board	-	-	30,344	74,063	7,093	16,000	37,436	90,063	(37,436)	(90,063)
Professional Responsibility Program	-	-	175,108	258,870	4,794	6,700	179,902	265,570	(179,902)	(265,570)
Public Service Programs	139,475	112,000	85,264	142,504	107,080	232,415	192,343	374,919	(52,868)	(262,919)
Publication and Design Services	-	-	100,813	141,602	4,280	5,263	105,093	146,865	(105,093)	(146,865)
Sections Administration	290,794	300,000	349,639	515,018	7,601	9,297	357,240	524,315	(66,446)	(224,315)
Technology	-	-	1,110,919	1,540,222	-	-	1,110,919	1,540,222	(1,110,919)	(1,540,222)
Subtotal General Fund	14,621,985	20,222,324	12,145,771	17,798,285	1,346,961	2,525,655	13,492,733	20,323,940	1,129,253	(101,616)
Expenses using reserve funds							13,492,733		-	-
Total General Fund - Net Result from Operations									1,129,253	(101,616)
Percentage of Budget	72.31%		68.24%		53.33%		66.39%			
CLE-Seminars and Products	1,120,232	1,879,500	772,770	1,150,797	204,995	393,776	977,765	1,544,573	142,467	334,927
CLE - Deskbooks	120,114	160,000	148,224	217,303	107,962	69,390	256,186	286,693	(136,072)	(126,693)
Total CLE	1,240,346	2,039,500	920,995	1,368,100	312,956	463,166	1,233,951	1,831,266	6,395	208,234
Percentage of Budget	60.82%		67.32%		67.57%		67.38%			
Total All Sections	478,047	544,140	-	-	466,227	841,025	466,227	841,025	11,819	(296,885)
Client Protection Fund-Restricted	1,066,445	992,500	99,410	164,210	85,091	504,000	184,500	668,210	881,945	324,290
Management of Western States Bar Conference (67,858	68,200	-	-	57,617	62,800	57,617	62,800	10,241	5,400
Totals	17,474,681	23,866,664	13,166,176	19,330,595	2,268,852	4,396,646	15,435,028	23,727,241	2,039,653	139,423
Percentage of Budget	73.22%		68.11%		51.60%		65.05%			

	Fund Balances Sept. 30, 2018	2019 Budgeted Fund Balances	Fund Balances Year to date
Summary of Fund Balances:			
Restricted Funds:			
Client Protection Fund	3,227,988	3,552,278	4,109,932.72
Western States Bar Conference	8,340	13,740	18,581.01
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	604,125	812,359	610,520
Section Funds	1,160,343	863,458	1,172,162
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	450,000	450,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	1,845,858	1,744,242	2,875,111
Total General Fund Balance	3,795,858	3,694,242	4,925,110.81
Net Change in general Fund Balance		(101,616)	1,129,253
Total Fund Balance			
Total Fund Balance	8,796,654	8,936,077	10,836,307
Net Change In Fund Balance		139,423	2,039,653

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	15,778,000.00	1,368,322.28	10,771,759.02	5,006,240.98	68.27%
LLLT LICENSE FEES	5,800.00	600.02	4,512.80	1,287.20	77.81%
LPO LICENSE FEES	174,400.00	15,285.37	100,303.40	74,096.60	57.51%
TOTAL REVENUE:	15,958,200.00	1,384,207.67	10,876,575.22	5,081,624.78	68.16%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	7,500.00	-	-	7,500.00	0.00%
TOTAL REVENUE:	7,500.00	-	-	7,500.00	0.00%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	802.75	802.75	1,197.25	40.14%
ATJ BOARD EXPENSE	24,000.00	1,190.05	10,806.68	13,193.32	45.03%
STAFF TRAVEL/PARKING	3,500.00	619.78	1,752.73	1,747.27	50.08%
STAFF MEMBERSHIP DUES	120.00	-	100.00	20.00	83.33%
PUBLIC DEFENSE	7,000.00	96.74	1,489.26	5,510.74	21.28%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	-	14,837.00	0.00%
RECEPTION/FORUM EXPENSE	9,500.00	-	1,824.47	7,675.53	19.20%
TOTAL DIRECT EXPENSES:	62,957.00	2,709.32	16,775.89	46,181.11	26.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	160,817.00	13,408.44	108,736.51	52,080.49	67.62%
BENEFITS EXPENSE	59,156.00	4,569.39	38,117.45	21,038.55	64.44%
OTHER INDIRECT EXPENSE	51,894.00	5,193.64	37,210.78	14,683.22	71.71%
TOTAL INDIRECT EXPENSES:	271,867.00	23,171.47	184,064.74	87,802.26	67.70%
TOTAL ALL EXPENSES:	334,824.00	25,880.79	200,840.63	133,983.37	59.98%
NET INCOME (LOSS):	(327,324.00)	(25,880.79)	(200,840.63)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	70,000.00	35,413.27	159,925.80	(89,925.80)	228.47%
GAIN/LOSS ON INVESTMENTS	30,000.00	13,090.68	93,774.77	(63,774.77)	312.58%
TOTAL REVENUE:	100,000.00	48,503.95	253,700.57	(153,700.57)	253.70%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	278.18	(2,777.47)	2,777.47	
STAFF TRAVEL/PARKING	4,200.00	350.00	2,800.00	1,400.00	66.67%
STAFF MEMBERSHIP DUES	685.00	-	599.17	85.83	87.47%
TOTAL DIRECT EXPENSES:	4,885.00	628.18	621.70	4,263.30	12.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.97 FTE)	700,100.00	58,542.64	483,088.12	217,011.88	69.00%
BENEFITS EXPENSE	241,718.00	18,683.10	156,340.43	85,377.57	64.68%
OTHER INDIRECT EXPENSE	196,951.00	19,728.93	141,351.31	55,599.69	71.77%
TOTAL INDIRECT EXPENSES:	1,138,769.00	96,954.67	780,779.86	357,989.14	68.56%
TOTAL ALL EXPENSES:	1,143,654.00	97,582.85	781,401.56	362,252.44	68.32%
NET INCOME (LOSS):	(1,043,654.00)	(49,078.90)	(527,700.99)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	10,885.00	24,115.00	31.10%
BAR EXAM FEES	1,200,000.00	77,920.00	1,053,665.00	146,335.00	87.81%
RPC BOOKLETS	-	-	150.00	(150.00)	
SPECIAL ADMISSIONS	60,000.00	1,540.00	25,510.00	34,490.00	42.52%
LLLT EXAM FEES	7,500.00	550.00	2,910.00	4,590.00	38.80%
LLLT WAIVER FEES	900.00	-	300.00	600.00	33.33%
LPO EXAMINATION FEES	24,000.00	3,700.00	28,400.00	(4,400.00)	118.33%
TOTAL REVENUE:	1,327,400.00	83,710.00	1,121,820.00	205,580.00	84.51%
DIRECT EXPENSES:					
DEPRECIATION	17,776.00	-	-	17,776.00	0.00%
POSTAGE	4,000.00	287.00	3,084.97	915.03	77.12%
STAFF TRAVEL/PARKING	13,000.00	237.46	8,737.05	4,262.95	67.21%
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
SUPPLIES	2,500.00	-	379.02	2,120.98	15.16%
FACILITY, PARKING, FOOD	70,000.00	500.00	34,969.18	35,030.82	49.96%
EXAMINER FEES	35,000.00	-	10,000.00	25,000.00	28.57%
UBE EXMINATIONS	130,000.00	-	36,936.00	93,064.00	28.41%
BOARD OF BAR EXAMINERS	25,000.00	1,468.63	10,548.35	14,451.65	42.19%
BAR EXAM PROCTORS	31,000.00	-	14,369.75	16,630.25	46.35%
CHARACTER & FITNESS BOARD	20,000.00	2,013.43	11,053.90	8,946.10	55.27%
DISABILITY ACCOMMODATIONS	20,000.00	750.00	9,792.22	10,207.78	48.96%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,000.00	-	659.12	340.88	65.91%
EXAM WRITING	28,355.00	-	14,175.00	14,180.00	49.99%
COURT REPORTERS	18,000.00	1,080.90	8,504.30	9,495.70	47.25%
PRINTING & COPYING	-	-	101.70	(101.70)	
TOTAL DIRECT EXPENSES:	416,931.00	6,337.42	163,310.56	253,620.44	39.17%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.30 FTE)	496,503.00	41,262.72	336,549.57	159,953.43	67.78%
BENEFITS EXPENSE	188,862.00	14,636.13	121,928.09	66,933.91	64.56%
OTHER INDIRECT EXPENSE	155,683.00	15,615.82	111,882.17	43,800.83	71.87%
TOTAL INDIRECT EXPENSES:	841,048.00	71,514.67	570,359.83	270,688.17	67.82%
TOTAL ALL EXPENSES:	1,257,979.00	77,852.09	733,670.39	524,308.61	58.32%
NET INCOME (LOSS):	69,421.00	5,857.91	388,149.61		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	5,400.00	170.52	2,420.52	2,979.48	44.82%
STAFF MEMBERSHIP DUES	2,131.00	-	925.00	1,206.00	43.41%
TELEPHONE	1,000.00	-	421.19	578.81	42.12%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	60,000.00	-	100.00%
BOG MEETINGS	117,000.00	12,217.61	71,698.04	45,301.96	61.28%
BOG COMMITTEES' EXPENSES	30,000.00	1,655.61	11,780.45	18,219.55	39.27%
BOG CONFERENCE ATTENDANCE	49,000.00	2,639.05	18,482.41	30,517.59	37.72%
BOG TRAVEL & OUTREACH	35,000.00	2,816.02	12,437.68	22,562.32	35.54%
ED TRAVEL & OUTREACH	5,000.00	674.18	2,359.82	2,640.18	47.20%
BAR STRUCTURE WORKGROUP	-	44.58	129.98	(129.98)	
TOTAL DIRECT EXPENSES:	304,531.00	20,217.57	180,655.09	123,875.91	59.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	361,878.00	44,117.14	313,611.03	48,266.97	86.66%
BENEFITS EXPENSE	107,757.00	9,111.28	71,621.50	36,135.50	66.47%
OTHER INDIRECT EXPENSE	60,543.00	6,065.08	43,454.26	17,088.74	71.77%
TOTAL INDIRECT EXPENSES:	530,178.00	59,293.50	428,686.79	101,491.21	80.86%
TOTAL ALL EXPENSES:	834,709.00	79,511.07	609,341.88	225,367.12	73.00%
NET INCOME (LOSS):	(834,709.00)	(79,511.07)	(609,341.88)		

Washington State Bar Association

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For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	50,000.00	-	-	50,000.00	0.00%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	300.00	450.00	40.00%
WSBA LOGO MERCHANDISE SALES	-	-	560.00	(560.00)	
TOTAL REVENUE:	50,750.00	-	860.00	49,890.00	1.69%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	2,800.00	1,900.00	59.57%
STAFF MEMBERSHIP DUES	1,000.00	-	1,060.00	(60.00)	106.00%
SUBSCRIPTIONS	10,050.00	365.36	6,938.99	3,111.01	69.04%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	406.36	1,043.64	28.02%
APEX DINNER	63,000.00	-	6,562.50	56,437.50	10.42%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,458.95	(458.95)	105.74%
COMMUNICATIONS OUTREACH	15,000.00	-	10,459.03	4,540.97	69.73%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	-	1,600.00	0.00%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	384.25	(384.25)	
TELEPHONE	-	26.67	186.85	(186.85)	
CONFERENCE CALLS	-	-	34.74	(34.74)	
TOTAL DIRECT EXPENSES:	104,800.00	742.03	37,291.67	67,508.33	35.58%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.62 FTE)	312,393.00	26,026.62	212,574.10	99,818.90	68.05%
BENEFITS EXPENSE	124,221.00	9,338.48	77,938.11	46,282.89	62.74%
OTHER INDIRECT EXPENSE	114,168.00	11,433.02	81,913.78	32,254.22	71.75%
TOTAL INDIRECT EXPENSES:	550,782.00	46,798.12	372,425.99	178,356.01	67.62%
TOTAL ALL EXPENSES:	655,582.00	47,540.15	409,717.66	245,864.34	62.50%
NET INCOME (LOSS):	(604,832.00)	(47,540.15)	(408,857.66)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	3,500.00	853.20	4,729.40	(1,229.40)	135.13%
TOTAL DIRECT EXPENSES:	3,500.00	853.20	4,729.40	(1,229.40)	135.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.15 FTE)	429,625.00	36,615.08	303,737.64	125,887.36	70.70%
BENEFITS EXPENSE	174,080.00	13,539.77	110,655.03	63,424.97	63.57%
OTHER INDIRECT EXPENSE	176,688.00	17,707.23	126,866.37	49,821.63	71.80%
TOTAL INDIRECT EXPENSES:	780,393.00	67,862.08	541,259.04	239,133.96	69.36%
TOTAL ALL EXPENSES:	783,893.00	68,715.28	545,988.44	237,904.56	69.65%
NET INCOME (LOSS):	(783,893.00)	(68,715.28)	(545,988.44)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	3,200.00	170.00	1,192.50	2,007.50	37.27%
RECOVERY OF DISCIPLINE COSTS	80,000.00	6,656.08	51,087.00	28,913.00	63.86%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,321.96	10,076.89	2,923.11	77.51%
TOTAL REVENUE:	96,200.00	8,148.04	62,356.39	33,843.61	64.82%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	7,123.00	328.00	6,337.56	785.44	88.97%
PUBLICATIONS PRODUCTION	444.00	-	211.25	232.75	47.58%
STAFF TRAVEL/PARKING	35,000.00	2,053.91	18,312.49	16,687.51	52.32%
STAFF MEMBERSHIP DUES	3,900.00	205.00	1,765.05	2,134.95	45.26%
TELEPHONE	2,300.00	186.40	1,491.68	808.32	64.86%
COURT REPORTERS	55,000.00	2,125.70	15,855.36	39,144.64	28.83%
OUTSIDE COUNSEL/AIC	2,000.00	-	37.49	1,962.51	1.87%
LITIGATION EXPENSES	25,000.00	2,327.83	13,666.55	11,333.45	54.67%
DISABILITY EXPENSES	7,500.00	2,975.00	5,475.00	2,025.00	73.00%
ONLINE LEGAL RESEARCH	68,000.00	5,569.61	39,270.18	28,729.82	57.75%
LAW LIBRARY	12,500.00	133.79	6,097.18	6,402.82	48.78%
TRANSLATION SERVICES	1,500.00	-	247.89	1,252.11	16.53%
CONFERENCE CALLS	-	-	12.84	(12.84)	
TOTAL DIRECT EXPENSES:	220,267.00	15,905.24	108,780.52	111,486.48	49.39%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.88 FTE)	3,556,329.00	283,599.70	2,348,974.57	1,207,354.43	66.05%
BENEFITS EXPENSE	1,196,316.00	90,593.47	769,790.22	426,525.78	64.35%
OTHER INDIRECT EXPENSE	911,363.00	91,289.77	654,061.44	257,301.56	71.77%
TOTAL INDIRECT EXPENSES:	5,664,008.00	465,482.94	3,772,826.23	1,891,181.77	66.61%
TOTAL ALL EXPENSES:	5,884,275.00	481,388.18	3,881,606.75	2,002,668.25	65.97%
NET INCOME (LOSS):	(5,788,075.00)	(473,240.14)	(3,819,250.36)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	110,000.00	-	137,500.00	(27,500.00)	125.00%
WORK STUDY GRANTS	10,374.00	582.75	4,215.75	6,158.25	40.64%
TOTAL REVENUE:	120,374.00	582.75	141,715.75	(21,341.75)	117.73%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	2,242.28	4,857.38	1,142.62	80.96%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
COMMITTEE FOR DIVERSITY	5,000.00	768.75	3,746.88	1,253.12	74.94%
DIVERSITY EVENTS & PROJECTS	10,000.00	10.93	4,153.47	5,846.53	41.53%
INTERNAL DIVERSITY OUTREACH	200.00	-	70.24	129.76	35.12%
TOTAL DIRECT EXPENSE:	21,550.00	3,021.96	12,827.97	8,722.03	59.53%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.05 FTE)	328,835.00	24,978.56	222,091.67	106,743.33	67.54%
BENEFITS EXPENSE	115,724.00	8,961.47	74,822.36	40,901.64	64.66%
OTHER INDIRECT EXPENSE	100,082.00	10,038.78	71,924.35	28,157.65	71.87%
TOTAL INDIRECT EXPENSES:	544,641.00	43,978.81	368,838.38	175,802.62	67.72%
TOTAL ALL EXPENSES:	566,191.00	47,000.77	381,666.35	184,524.65	67.41%
NET INCOME (LOSS):	(445,817.00)	(46,418.02)	(239,950.60)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	800.00	113.77	608.67	191.33	76.08%
STAFF TRAVEL/PARKING	1,400.00	-	11.99	1,388.01	0.86%
SUPPLIES	500.00	-	-	500.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	3,000.00	42.81	240.26	2,759.74	8.01%
POSTAGE	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	14,200.00	156.58	2,860.92	11,339.08	20.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.15 FTE)	89,538.00	9,576.30	65,095.79	24,442.21	72.70%
BENEFITS EXPENSE	32,707.00	2,564.68	21,138.44	11,568.56	64.63%
OTHER INDIRECT EXPENSE	28,418.00	2,858.26	20,478.35	7,939.65	72.06%
TOTAL INDIRECT EXPENSES:	150,663.00	14,999.24	106,712.58	43,950.42	70.83%
TOTAL ALL EXPENSES:	164,863.00	15,155.82	109,573.50	55,289.50	66.46%
NET INCOME (LOSS):	(164,863.00)	(15,155.82)	(109,573.50)		

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	150.00	-	220.00	(70.00)	146.67%
STAFF MEMBERSHIP DUES	1,250.00	-	778.00	472.00	62.24%
SUBSCRIPTIONS	2,100.00	-	1,799.30	300.70	85.68%
STAFF TRAINING- GENERAL	30,000.00	1,261.35	9,083.48	20,916.52	30.28%
RECRUITING AND ADVERTISING	7,000.00	66.05	2,547.90	4,452.10	36.40%
PAYROLL PROCESSING	49,000.00	3,318.08	31,266.29	17,733.71	63.81%
SALARY SURVEYS	2,900.00	220.20	2,510.30	389.70	86.56%
CONSULTING SERVICES	10,000.00	-	-	10,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(4,865.68)	(48,205.27)	(54,194.73)	47.08%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	260,398.00	20,344.90	168,336.00	92,062.00	64.65%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	84,017.00	6,469.73	54,392.78	29,624.22	64.74%
OTHER INDIRECT EXPENSE	60,543.00	6,065.05	43,454.24	17,088.76	71.77%
TOTAL INDIRECT EXPENSES:	204,958.00	32,879.68	266,183.02	(61,225.02)	129.87%
TOTAL ALL EXPENSES:	204,958.00	32,879.68	266,183.02	(61,225.02)	129.87%
NET INCOME (LOSS):	(204,958.00)	(32,879.68)	(266,183.02)		

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	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	162,000.00	5,644.00	157,955.00	4,045.00	97.50%
LAW CLERK APPLICATION FEES	4,000.00	300.00	1,900.00	2,100.00	47.50%
TOTAL REVENUE:	166,000.00	5,944.00	159,855.00	6,145.00	96.30%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	1,142.44	3,656.80	2,343.20	60.95%
STAFF TRAVEL/PARKING	-	-	33.33	(33.33)	
LAW CLERK OUTREACH	5,000.00	-	89.09	4,910.91	1.78%
TOTAL DIRECT EXPENSES:	11,350.00	1,142.44	3,779.22	7,570.78	33.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	84,449.00	6,319.84	55,322.06	29,126.94	65.51%
BENEFITS EXPENSE	31,033.00	2,397.97	19,941.87	11,091.13	64.26%
OTHER INDIRECT EXPENSE	27,183.00	2,718.84	19,479.48	7,703.52	71.66%
TOTAL INDIRECT EXPENSES:	142,665.00	11,436.65	94,743.41	47,921.59	66.41%
TOTAL ALL EXPENSES:	154,015.00	12,579.09	98,522.63	55,492.37	63.97%
NET INCOME (LOSS):	11,985.00	(6,635.09)	61,332.37		

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,550.00	67.28	1,855.74	2,694.26	40.79%
STAFF MEMBERSHIP DUES	450.00	-	130.00	320.00	28.89%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
TELEPHONE	400.00	-	-	400.00	0.00%
OLYMPIA RENT	2,500.00	-	1,143.12	1,356.88	45.72%
CONTRACT LOBBYIST	5,000.00	-	5,000.00	-	100.00%
LOBBYIST CONTACT COSTS	1,000.00	-	-	1,000.00	0.00%
LEGISLATIVE COMMITTEE	2,500.00	147.19	2,431.40	68.60	97.26%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	18,650.00	214.47	12,542.06	6,107.94	67.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	80,340.00	6,705.76	54,201.67	26,138.33	67.47%
BENEFITS EXPENSE	27,893.00	2,338.45	19,513.05	8,379.95	69.96%
OTHER INDIRECT EXPENSE	27,183.00	2,718.80	19,479.50	7,703.50	71.66%
TOTAL INDIRECT EXPENSES:	135,416.00	11,763.01	93,194.22	42,221.78	68.82%
TOTAL ALL EXPENSES:	154,066.00	11,977.48	105,736.28	48,329.72	68.63%
NET INCOME (LOSS):	(154,066.00)	(11,977.48)	(105,736.28)		

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,760.48	13,055.88	8,944.12	59.34%
RULE 9/LEGAL INTERN FEES	11,000.00	4,350.00	9,200.00	1,800.00	83.64%
INVESTIGATION FEES	22,000.00	3,800.00	20,400.00	1,600.00	92.73%
PRO HAC VICE	230,000.00	21,291.00	237,049.00	(7,049.00)	103.06%
MEMBER CONTACT INFORMATION	19,000.00	1,200.00	8,293.61	10,706.39	43.65%
PHOTO BAR CARD SALES	350.00	24.00	264.00	86.00	75.43%
TOTAL REVENUE:	304,350.00	32,425.48	288,262.49	16,087.51	94.71%
DIRECT EXPENSES:					
DEPRECIATION	13,812.00	1,150.00	9,204.00	4,608.00	66.64%
POSTAGE	29,000.00	1,026.80	17,493.10	11,506.90	60.32%
LICENSING FORMS	3,000.00	-	2,441.11	558.89	81.37%
TOTAL DIRECT EXPENSES:	45,812.00	2,176.80	29,138.21	16,673.79	63.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.35 FTE)	395,080.00	31,990.14	268,820.19	126,259.81	68.04%
BENEFITS EXPENSE	133,752.00	10,328.10	86,458.83	47,293.17	64.64%
OTHER INDIRECT EXPENSE	107,495.00	10,770.74	77,168.74	30,326.26	71.79%
TOTAL INDIRECT EXPENSES:	636,327.00	53,088.98	432,447.76	203,879.24	67.96%
TOTAL ALL EXPENSES:	682,139.00	55,265.78	461,585.97	220,553.03	67.67%
NET INCOME (LOSS):	(377,789.00)	(22,840.30)	(173,323.48)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	98.34	431.49	168.51	71.92%
LLLT BOARD	17,000.00	267.97	8,204.54	8,795.46	48.26%
LLLT OUTREACH	8,000.00	-	2,407.66	5,592.34	30.10%
TOTAL DIRECT EXPENSES:	25,600.00	366.31	11,043.69	14,556.31	43.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	135,526.00	8,710.83	85,024.10	50,501.90	62.74%
BENEFITS EXPENSE	41,762.00	3,664.31	30,404.99	11,357.01	72.81%
OTHER INDIRECT EXPENSE	38,303.00	3,834.24	27,471.11	10,831.89	71.72%
TOTAL INDIRECT EXPENSES:	215,591.00	16,209.38	142,900.20	72,690.80	66.28%
TOTAL ALL EXPENSES:	241,191.00	16,575.69	153,943.89	87,247.11	63.83%
NET INCOME (LOSS):	(241,191.00)	(16,575.69)	(153,943.89)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
LPO BOARD	3,000.00	61.05	2,064.91	935.09	68.83%
TOTAL DIRECT EXPENSES:	3,000.00	61.05	2,064.91	935.09	68.83%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.17 FTE)	99,089.00	7,462.31	64,973.43	34,115.57	65.57%
BENEFITS EXPENSE	40,651.00	2,698.68	22,462.25	18,188.75	55.26%
OTHER INDIRECT EXPENSE	28,913.00	2,893.13	20,728.19	8,184.81	71.69%
TOTAL INDIRECT EXPENSES:	168,653.00	13,054.12	108,163.87	60,489.13	64.13%
TOTAL ALL EXPENSES:	171,653.00	13,115.17	110,228.78	61,424.22	64.22%
NET INCOME (LOSS):	(171,653.00)	(13,115.17)	(110,228.78)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	540,000.00	49,500.00	430,145.00	109,855.00	79.66%
FORM 1 LATE FEES	150,000.00	15,850.00	140,537.50	9,462.50	93.69%
MEMBER LATE FEES	203,000.00	19,200.00	185,825.00	17,175.00	91.54%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	43,000.00	-	100.00%
ATTENDANCE LATE FEES	85,000.00	8,300.00	62,230.00	22,770.00	73.21%
COMITY CERTIFICATES	29,000.00	200.00	32,894.06	(3,894.06)	113.43%
TOTAL REVENUE:	1,050,000.00	93,050.00	894,631.56	155,368.44	85.20%
DIRECT EXPENSES:					
DEPRECIATION	249,948.00	20,843.00	166,567.00	83,381.00	66.64%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
MCLE BOARD	2,000.00	155.71	820.18	1,179.82	41.01%
TOTAL DIRECT EXPENSES:	252,448.00	20,998.71	167,887.18	84,560.82	66.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.90 FTE)	374,898.00	25,975.18	261,196.39	113,701.61	69.67%
BENEFITS EXPENSE	124,996.00	9,717.95	80,740.66	44,255.34	64.59%
OTHER INDIRECT EXPENSE	121,087.00	12,130.12	86,908.49	34,178.51	71.77%
TOTAL INDIRECT EXPENSES:	620,981.00	47,823.25	428,845.54	192,135.46	69.06%
TOTAL ALL EXPENSES:	873,429.00	68,821.96	596,732.72	276,696.28	68.32%
NET INCOME (LOSS):	176,571.00	24,228.04	297,898.84		

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2019 to May 31, 2019
66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	10,000.00	750.00	6,766.80	3,233.20	67.67%
SEMINAR REGISTRATIONS	-	49.00	1,372.00	(1,372.00)	
LAP GROUPS REVENUE	-	-	280.00	(280.00)	
TOTAL REVENUE:	10,000.00	799.00	8,418.80	1,581.20	84.19%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	127.86	72.14	63.93%
STAFF MEMBERSHIP DUES	225.00	226.00	226.00	(1.00)	100.44%
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
TOTAL DIRECT EXPENSES:	1,275.00	226.00	1,178.86	96.14	92.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	84,582.00	7,095.26	57,818.31	26,763.69	68.36%
BENEFITS EXPENSE	34,402.00	2,669.21	22,122.34	12,279.66	64.31%
OTHER INDIRECT EXPENSE	22,240.00	2,230.86	15,983.23	6,256.77	71.87%
TOTAL INDIRECT EXPENSES:	141,224.00	11,995.33	95,923.88	45,300.12	67.92%
TOTAL ALL EXPENSES:	142,499.00	12,221.33	97,102.74	45,396.26	68.14%
NET INCOME (LOSS):	(132,499.00)	(11,422.33)	(88,683.94)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	30,000.00	8,724.40	33,983.37	(3,983.37)	113.28%
NMP PRODUCT SALES	70,000.00	1,644.00	64,042.64	5,957.36	91.49%
SPONSORSHIPS	1,200.00	-	725.00	475.00	60.42%
SEMINAR REGISTRATIONS	30,000.00	6,009.00	8,557.00	21,443.00	28.52%
TRIAL ADVOCACY PROGRAM	10,000.00	-	14,955.00	(4,955.00)	149.55%
TOTAL REVENUE:	141,200.00	16,377.40	122,263.01	18,936.99	86.59%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,500.00	-	241.49	4,258.51	5.37%
SUBSCRIPTIONS	480.00	15.00	784.60	(304.60)	163.46%
CONFERENCE CALLS	200.00	6.05	70.86	129.14	35.43%
YLL SECTION PROGRAM	1,100.00	-	740.00	360.00	67.27%
WYLC CLE COMPS	1,000.00	-	250.00	750.00	25.00%
WYLC OUTREACH EVENTS	2,500.00	-	516.93	1,983.07	20.68%
WYL COMMITTEE	15,000.00	90.99	1,163.16	13,836.84	7.75%
OPEN SECTIONS NIGHT	4,400.00	-	2,999.64	1,400.36	68.17%
RURAL PLACEMENT PROGRAM	10,500.00	16.76	16.76	10,483.24	0.16%
TRIAL ADVOCACY EXPENSES	2,500.00	-	2,347.00	153.00	93.88%
RECEPTION/FORUM EXPENSE	4,000.00	581.38	3,658.02	341.98	91.45%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	835.90	1,664.10	33.44%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
LENDING LIBRARY	5,500.00	108.90	2,065.02	3,434.98	37.55%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	119.89	796.57	703.43	53.10%
TOTAL DIRECT EXPENSES:	56,065.00	938.97	16,485.95	39,579.05	29.41%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.98 FTE)	296,941.00	24,586.12	192,087.02	104,853.98	64.69%
BENEFITS EXPENSE	110,321.00	8,541.74	71,230.06	39,090.94	64.57%
OTHER INDIRECT EXPENSE	98,352.00	9,864.45	70,675.55	27,676.45	71.86%
TOTAL INDIRECT EXPENSES:	505,614.00	42,992.31	333,992.63	171,621.37	66.06%
TOTAL ALL EXPENSES:	561,679.00	43,931.28	350,478.58	211,200.42	62.40%
NET INCOME (LOSS):	(420,479.00)	(27,553.88)	(228,215.57)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	8,000.00	4,500.00	5,500.00	2,500.00	68.75%
INTERNET SALES	9,000.00	490.00	12,740.00	(3,740.00)	141.56%
TOTAL REVENUE:	17,000.00	4,990.00	18,240.00	(1,240.00)	107.29%
DIRECT EXPENSES:					
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	-	500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	1,700.00	-	476.41	1,223.59	28.02%
WSBA CONNECTS	46,560.00	-	31,040.00	15,520.00	66.67%
CASEMAKER & FASTCASE	136,336.00	5,416.00	113,108.95	23,227.05	82.96%
CONFERENCE CALLS	-	-	256.53	(256.53)	
TOTAL DIRECT EXPENSES:	185,096.00	5,416.00	144,881.89	40,214.11	78.27%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.73 FTE)	54,366.00	4,466.46	35,320.39	19,045.61	64.97%
BENEFITS EXPENSE	20,206.00	1,576.32	13,107.58	7,098.42	64.87%
OTHER INDIRECT EXPENSE	18,039.00	1,812.57	12,986.51	5,052.49	71.99%
TOTAL INDIRECT EXPENSES:	92,611.00	7,855.35	61,414.48	31,196.52	66.31%
TOTAL ALL EXPENSES:	277,707.00	13,271.35	206,296.37	71,410.63	74.29%
NET INCOME (LOSS):	(260,707.00)	(8,281.35)	(188,056.37)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,267.59	(1,267.59)	
DISPLAY ADVERTISING	297,500.00	25,581.50	101,639.30	195,860.70	34.16%
SUBSCRIPT/SINGLE ISSUES	350.00	-	57.36	292.64	16.39%
CLASSIFIED ADVERTISING	12,500.00	168.00	11,539.50	960.50	92.32%
GEN ANNOUNCEMENTS	17,500.00	1,201.20	2,438.80	15,061.20	13.94%
PROF ANNOUNCEMENTS	21,000.00	1,715.00	6,043.80	14,956.20	28.78%
JOB TARGET ADVERTISING	112,500.00	12,989.43	119,701.49	(7,201.49)	106.40%
TOTAL REVENUE:	461,350.00	41,655.13	242,687.84	218,662.16	52.60%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	(2,450.00)	4,450.00	-122.50%
POSTAGE	89,000.00	10,083.66	60,008.60	28,991.40	67.43%
PRINTING, COPYING & MAILING	250,000.00	26,814.60	171,040.40	78,959.60	68.42%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	700.00	4,300.00	5,900.00	42.16%
GRAPHICS/ARTWORK	3,500.00	-	-	3,500.00	0.00%
EDITORIAL ADVISORY COMMITTEE	800.00	184.05	390.45	409.55	48.81%
STAFF MEMBERSHIP DUES	135.00	-	-	135.00	0.00%
SUPPLIES	-	-	17.79	(17.79)	
TOTAL DIRECT EXPENSES:	355,635.00	37,782.31	233,307.24	122,327.76	65.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	177,211.00	15,102.04	118,711.17	58,499.83	66.99%
BENEFITS EXPENSE	70,006.00	5,431.52	36,583.56	33,422.44	52.26%
OTHER INDIRECT EXPENSE	55,601.00	5,577.08	39,957.97	15,643.03	71.87%
TOTAL INDIRECT EXPENSES:	302,818.00	26,110.64	195,252.70	107,565.30	64.48%
TOTAL ALL EXPENSES:	658,453.00	63,892.95	428,559.94	229,893.06	65.09%
NET INCOME (LOSS):	(197,103.00)	(22,237.82)	(185,872.10)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	330.00	(330.00)	
TOTAL REVENUE:	-	-	330.00	(330.00)	
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	3,240.00	-	-	3,240.00	0.00%
STAFF MEMBERSHIP DUES	1,500.00	-	200.00	1,300.00	13.33%
COURT RULES COMMITTEE	2,000.00	145.97	1,727.76	272.24	86.39%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	-	2,500.00	0.00%
LITIGATION EXPENSES	-	172.31	260.39	(260.39)	
TOTAL DIRECT EXPENSES:	13,076.00	318.28	2,188.15	10,887.85	16.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.75 FTE)	588,978.00	38,636.98	323,851.87	265,126.13	54.99%
BENEFITS EXPENSE	197,610.00	14,429.94	121,430.27	76,179.73	61.45%
OTHER INDIRECT EXPENSE	142,092.00	14,256.41	102,142.47	39,949.53	71.88%
TOTAL INDIRECT EXPENSES:	928,680.00	67,323.33	547,424.61	381,255.39	58.95%
TOTAL ALL EXPENSES:	941,756.00	67,641.61	549,612.76	392,143.24	58.36%
NET INCOME (LOSS):	(941,756.00)	(67,641.61)	(549,282.76)		

Washington State Bar Association

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For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
DISCIPLINARY BOARD EXPENSES	10,000.00	130.72	3,490.86	6,509.14	34.91%
CHIEF HEARING OFFICER	33,000.00	2,500.00	20,000.00	13,000.00	60.61%
HEARING OFFICER EXPENSES	3,000.00	-	134.43	2,865.57	4.48%
HEARING OFFICER TRAINING	2,000.00	-	-	2,000.00	0.00%
OUTSIDE COUNSEL	55,000.00	3,000.00	26,500.00	28,500.00	48.18%
TOTAL DIRECT EXPENSES:	<u>103,500.00</u>	<u>5,630.72</u>	<u>50,125.29</u>	<u>53,374.71</u>	<u>48.43%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	110,578.00	7,806.54	64,156.91	46,421.09	58.02%
BENEFITS EXPENSE	40,663.00	3,110.36	25,934.85	14,728.15	63.78%
OTHER INDIRECT EXPENSE	35,832.00	3,590.26	25,722.96	10,109.04	71.79%
TOTAL INDIRECT EXPENSES:	<u>187,073.00</u>	<u>14,507.16</u>	<u>115,814.72</u>	<u>71,258.28</u>	<u>61.91%</u>
TOTAL ALL EXPENSES:	<u>290,573.00</u>	<u>20,137.88</u>	<u>165,940.01</u>	<u>124,632.99</u>	<u>57.11%</u>
NET INCOME (LOSS):	<u><u>(290,573.00)</u></u>	<u><u>(20,137.88)</u></u>	<u><u>(165,940.01)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	1,400.00	-	39.92	1,360.08	2.85%
STAFF MEMBERSHIP DUES	1,152.00	-	-	1,152.00	0.00%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
ABA DELEGATES	4,500.00	-	2,970.84	1,529.16	66.02%
ANNUAL CHAIR MEETINGS	600.00	-	496.74	103.26	82.79%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	143.04	2,320.32	2,179.68	51.56%
BOG ELECTIONS	6,500.00	-	4,900.00	1,600.00	75.38%
BAR OUTREACH	10,000.00	1,875.74	2,910.44	7,089.56	29.10%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	30,852.00	2,018.78	13,638.26	17,213.74	44.21%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	224,397.00	18,729.30	151,091.12	73,305.88	67.33%
BENEFITS EXPENSE	79,186.00	6,204.38	51,890.56	27,295.44	65.53%
OTHER INDIRECT EXPENSE	67,463.00	6,762.18	48,448.99	19,014.01	71.82%
TOTAL INDIRECT EXPENSES:	371,046.00	31,695.86	251,430.67	119,615.33	67.76%
TOTAL ALL EXPENSES:	401,898.00	33,714.64	265,068.93	136,829.07	65.95%
NET INCOME (LOSS):	(401,898.00)	(33,714.64)	(265,068.93)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	16,000.00	1,117.01	7,092.68	8,907.32	44.33%
TOTAL DIRECT EXPENSES:	16,000.00	1,117.01	7,092.68	8,907.32	44.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	50,676.00	1,588.54	14,547.22	36,128.78	28.71%
BENEFITS EXPENSE	13,502.00	1,030.15	8,803.78	4,698.22	65.20%
OTHER INDIRECT EXPENSE	9,885.00	975.99	6,992.69	2,892.31	70.74%
TOTAL INDIRECT EXPENSES:	74,063.00	3,594.68	30,343.69	43,719.31	40.97%
TOTAL ALL EXPENSES:	90,063.00	4,711.69	37,436.37	52,626.63	41.57%
NET INCOME (LOSS):	(90,063.00)	(4,711.69)	(37,436.37)		

Washington State Bar Association

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For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,000.00	-	1,396.13	603.87	69.81%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
CPE COMMITTEE	4,200.00	-	3,397.47	802.53	80.89%
TOTAL DIRECT EXPENSES:	6,700.00	-	4,793.60	1,906.40	71.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.65 FTE)	160,192.00	13,608.68	108,473.65	51,718.35	67.71%
BENEFITS EXPENSE	57,904.00	4,478.73	37,415.36	20,488.64	64.62%
OTHER INDIRECT EXPENSE	40,774.00	4,078.22	29,219.16	11,554.84	71.66%
TOTAL INDIRECT EXPENSES:	258,870.00	22,165.63	175,108.17	83,761.83	67.64%
TOTAL ALL EXPENSES:	265,570.00	22,165.63	179,901.77	85,668.23	67.74%
NET INCOME (LOSS):	(265,570.00)	(22,165.63)	(179,901.77)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	110,000.00	-	137,500.00	(27,500.00)	125.00%
PSP PRODUCT SALES	2,000.00	-	1,975.00	25.00	98.75%
TOTAL REVENUE:	112,000.00	-	139,475.00	(27,475.00)	124.53%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	207,915.00	5,480.57	105,531.50	102,383.50	50.76%
STAFF TRAVEL/PARKING	2,000.00	196.59	353.48	1,646.52	17.67%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	88.36	1,032.29	967.71	51.61%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	-	162.27	20,337.73	0.79%
TOTAL DIRECT EXPENSES:	232,415.00	5,765.52	107,079.54	125,335.46	46.07%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.03 FTE)	87,057.00	6,075.10	47,666.30	39,390.70	54.75%
BENEFITS EXPENSE	29,994.00	2,315.53	19,366.35	10,627.65	64.57%
OTHER INDIRECT EXPENSE	25,453.00	2,544.55	18,230.89	7,222.11	71.63%
TOTAL INDIRECT EXPENSES:	142,504.00	10,935.18	85,263.54	57,240.46	59.83%
TOTAL ALL EXPENSES:	374,919.00	16,700.70	192,343.08	182,575.92	51.30%
NET INCOME (LOSS):	(262,919.00)	(16,700.70)	(52,868.08)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
SUBSCRIPTIONS	83.00	-	79.98	3.02	96.36%
IMAGE LIBRARY	4,680.00	-	4,200.00	480.00	89.74%
TOTAL DIRECT EXPENSES:	5,263.00	-	4,279.98	983.02	81.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.22 FTE)	80,074.00	6,551.06	59,115.34	20,958.66	73.83%
BENEFITS EXPENSE	31,380.00	2,431.35	19,970.56	11,409.44	63.64%
OTHER INDIRECT EXPENSE	30,148.00	3,032.53	21,727.01	8,420.99	72.07%
TOTAL INDIRECT EXPENSES:	141,602.00	12,014.94	100,812.91	40,789.09	71.19%
TOTAL ALL EXPENSES:	146,865.00	12,014.94	105,092.89	41,772.11	71.56%
NET INCOME (LOSS):	(146,865.00)	(12,014.94)	(105,092.89)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	1,762.50	290,793.75	9,206.25	96.93%
TOTAL REVENUE:	300,000.00	1,762.50	290,793.75	9,206.25	96.93%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	204.23	821.29	378.71	68.44%
SUBSCRIPTIONS	372.00	-	372.00	-	100.00%
CONFERENCE CALLS	300.00	38.22	231.88	68.12	77.29%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	590.39	409.61	59.04%
DUES STATEMENTS	6,000.00	-	5,585.18	414.82	93.09%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,297.00	242.45	7,600.74	1,696.26	81.75%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.25 FTE)	297,955.00	26,337.54	201,897.53	96,057.47	67.76%
BENEFITS EXPENSE	112,039.00	8,692.92	72,320.92	39,718.08	64.55%
OTHER INDIRECT EXPENSE	105,024.00	10,526.73	75,420.59	29,603.41	71.81%
TOTAL INDIRECT EXPENSES:	515,018.00	45,557.19	349,639.04	165,378.96	67.89%
TOTAL ALL EXPENSES:	524,315.00	45,799.64	357,239.78	167,075.22	68.13%
NET INCOME (LOSS):	(224,315.00)	(44,037.14)	(66,446.03)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	85,000.00	991.36	54,077.83	30,922.17	63.62%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,569.91	13,128.34	10,871.66	54.70%
COMPUTER HARDWARE	29,000.00	450.33	11,608.66	17,391.34	40.03%
COMPUTER SOFTWARE	29,000.00	4,086.93	14,268.13	14,731.87	49.20%
HARDWARE SERVICE & WARRANTIES	60,000.00	-	31,468.64	28,531.36	52.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	75,556.25	197,274.63	72,725.37	73.06%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	137.35	9,862.65	1.37%
COMPUTER SUPPLIES	15,000.00	456.86	5,611.88	9,388.12	37.41%
THIRD PARTY SERVICES	143,000.00	743.00	108,549.70	34,450.30	75.91%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(83,854.64)	(436,125.16)	(231,484.84)	65.33%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,059,680.00	90,780.58	736,989.71	322,690.29	69.55%
BENEFITS EXPENSE	370,332.00	28,624.92	235,120.65	135,211.35	63.49%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,435.36)	(75,965.37)	(112,834.63)	40.24%
OTHER INDIRECT EXPENSE	299,010.00	29,976.80	214,773.91	84,236.09	71.83%
TOTAL INDIRECT EXPENSES:	1,540,222.00	139,946.94	1,110,918.90	429,303.10	72.13%
TOTAL ALL EXPENSES:	1,540,222.00	139,946.94	1,110,918.90	429,303.10	72.13%
NET INCOME (LOSS):	(1,540,222.00)	(139,946.94)	(1,110,918.90)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	876,000.00	101,414.00	466,459.40	409,540.60	53.25%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	-	1,500.00	40,000.00	3.61%
SHIPPING & HANDLING	1,000.00	18.00	295.14	704.86	29.51%
COURSEBOOK SALES	11,000.00	210.00	8,308.00	2,692.00	75.53%
MP3 AND VIDEO SALES	950,000.00	22,848.52	643,669.58	306,330.42	67.75%
TOTAL REVENUE:	1,879,500.00	124,490.52	1,120,232.12	759,267.88	59.60%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	30.66	803.67	2,196.33	26.79%
POSTAGE - FLIERS/CATALOGS	10,685.00	86.23	6,448.43	4,236.57	60.35%
POSTAGE - MISC./DELIVERY	2,500.00	141.50	476.50	2,023.50	19.06%
DEPRECIATION	5,540.00	485.00	4,906.12	633.88	88.56%
ONLINE EXPENSES	40,000.00	3,601.92	29,609.07	10,390.93	74.02%
ACCREDITATION FEES	4,696.00	(36.00)	1,978.00	2,718.00	42.12%
SEMINAR BROCHURES	20,770.00	2,596.74	12,416.42	8,353.58	59.78%
FACILITIES	223,500.00	56,247.86	117,586.85	105,913.15	52.61%
SPEAKERS & PROGRAM DEVELOP	68,100.00	6,803.85	20,730.59	47,369.41	30.44%
SPLITS TO SECTIONS	-	-	3,784.24	(3,784.24)	
CLE SEMINAR COMMITTEE	500.00	30.27	122.66	377.34	24.53%
BAD DEBT EXPENSE	600.00	-	(523.00)	1,123.00	-87.17%
STAFF TRAVEL/PARKING	5,675.00	2,334.94	2,525.54	3,149.46	44.50%
STAFF MEMBERSHIP DUES	1,260.00	-	1,007.00	253.00	79.92%
SUPPLIES	3,650.00	109.93	296.10	3,353.90	8.11%
TELEPHONE	-	-	13.88	(13.88)	
COST OF SALES - COURSEBOOKS	1,200.00	11.61	1,284.70	(84.70)	107.06%
A/V DEVELOP COSTS (RECORDING)	1,500.00	466.82	466.82	1,033.18	31.12%
SHIPPING SUPPLIES	100.00	-	-	100.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	20.12	314.07	185.93	62.81%
POSTAGE - FLIERS/CATALOGS	-	-	746.95	(746.95)	
TOTAL DIRECT EXPENSES:	393,776.00	72,931.45	204,994.61	188,781.39	52.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.72 FTE)	656,422.00	52,900.03	440,600.30	215,821.70	67.12%
BENEFITS EXPENSE	254,178.00	17,988.74	159,601.76	94,576.24	62.79%
OTHER INDIRECT EXPENSE	240,197.00	24,085.98	172,568.37	67,628.63	71.84%
TOTAL INDIRECT EXPENSES:	1,150,797.00	94,974.75	772,770.43	378,026.57	67.15%
TOTAL ALL EXPENSES:	1,544,573.00	167,906.20	977,765.04	566,807.96	63.30%
NET INCOME (LOSS):	334,927.00	(43,415.68)	142,467.08		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,000.00	684.00	3,061.86	(1,061.86)	153.09%
DESKBOOK SALES	80,000.00	17,763.86	84,557.34	(4,557.34)	105.70%
SECTION PUBLICATION SALES	3,000.00	195.00	2,960.00	40.00	98.67%
CASEMAKER ROYALTIES	75,000.00	6,668.76	29,534.73	45,465.27	39.38%
TOTAL REVENUE:	160,000.00	25,311.62	120,113.93	39,886.07	75.07%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	50,000.00	28,328.72	82,284.30	(32,284.30)	164.57%
COST OF SALES - SECTION PUBLICATION	750.00	-	507.26	242.74	67.63%
SPLITS TO SECTIONS	1,000.00	-	713.82	286.18	71.38%
DESKBOOK ROYALTIES	1,000.00	-	659.92	340.08	65.99%
SHIPPING SUPPLIES	150.00	-	-	150.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	2,000.00	1,435.72	5,060.09	(3,060.09)	253.00%
FLIERS/CATALOGS	3,000.00	-	1,932.18	1,067.82	64.41%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,000.00	341.72	3,024.84	(1,024.84)	151.24%
OBSOLETE INVENTORY	-	-	7,536.21	(7,536.21)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	7,440.00	675.00	6,020.00	1,420.00	80.91%
STAFF MEMBERSHIP DUES	250.00	-	168.00	82.00	67.20%
MISCELLANEOUS	200.00	55.00	55.00	145.00	27.50%
TOTAL DIRECT EXPENSES:	69,390.00	30,836.16	107,961.62	(38,571.62)	155.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.05 FTE)	117,663.00	9,822.92	80,203.14	37,459.86	68.16%
BENEFITS EXPENSE	48,981.00	3,805.20	31,559.34	17,421.66	64.43%
OTHER INDIRECT EXPENSE	50,659.00	5,089.11	36,461.68	14,197.32	71.97%
TOTAL INDIRECT EXPENSES:	217,303.00	18,717.23	148,224.16	69,078.84	68.21%
TOTAL ALL EXPENSES:	286,693.00	49,553.39	256,185.78	30,507.22	89.36%
NET INCOME (LOSS):	(126,693.00)	(24,241.77)	(136,071.85)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	867.55	4,916.57	(1,916.57)	163.89%
CPF MEMBER ASSESSMENTS	982,000.00	8,292.50	1,011,672.50	(29,672.50)	103.02%
INTEREST INCOME	7,500.00	9,222.28	49,855.99	(42,355.99)	664.75%
TOTAL REVENUE:	992,500.00	18,382.33	1,066,445.06	(73,945.06)	107.45%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	2,192.71	1,742.38	(742.38)	174.24%
GIFTS TO INJURED CLIENTS	500,000.00	26,499.00	82,699.00	417,301.00	16.54%
CPF BOARD EXPENSES	3,000.00	151.28	649.36	2,350.64	21.65%
TOTAL DIRECT EXPENSES:	504,000.00	28,842.99	85,090.74	418,909.26	16.88%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	97,740.00	6,735.72	54,555.75	43,184.25	55.82%
BENEFITS EXPENSE	35,581.00	2,704.38	22,627.20	12,953.80	63.59%
OTHER INDIRECT EXPENSE	30,889.00	3,102.28	22,226.65	8,662.35	71.96%
TOTAL INDIRECT EXPENSES:	164,210.00	12,542.38	99,409.60	64,800.40	60.54%
TOTAL ALL EXPENSES:	668,210.00	41,385.37	184,500.34	483,709.66	27.61%
NET INCOME (LOSS):	324,290.00	(23,003.04)	881,944.72		

Washington State Bar Association

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For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	33,000.00	-	34,632.50	(1,632.50)	104.95%
OTHER ACTIVITIES REGISTRATION REVENUE	20,000.00	-	22,525.00	(2,525.00)	112.63%
WESTERN STATES BAR MEMBERSHIP DUES	3,200.00	-	3,000.00	200.00	93.75%
SPONSORSHIPS	12,000.00	-	7,700.00	4,300.00	64.17%
TOTAL REVENUE:	68,200.00	-	67,857.50	342.50	99.50%
DIRECT EXPENSES:					
FACILITIES	55,000.00	(3,516.92)	47,383.58	7,616.42	86.15%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	501.23	501.23	498.77	50.12%
BANK FEES	-	-	1.00	(1.00)	
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	3,500.00	-	6,952.30	(3,452.30)	198.64%
MARKETING EXPENSE	800.00	-	601.05	198.95	75.13%
STAFF TRAVEL/PARKING	2,000.00	900.00	2,177.35	(177.35)	108.87%
TOTAL DIRECT EXPENSES:	62,800.00	(2,115.69)	57,616.51	5,183.49	91.75%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	62,800.00	(2,115.69)	57,616.51	5,183.49	91.75%
NET INCOME (LOSS):	5,400.00	2,115.69	10,240.99		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	472,490.00	2,840.00	441,333.12	31,156.88	93.41%
SEMINAR PROFIT SHARE	15,000.00	2,637.35	13,556.00	1,444.00	90.37%
INTEREST INCOME	1,900.00	-	-	1,900.00	0.00%
PUBLICATIONS REVENUE	4,000.00	-	2,747.95	1,252.05	68.70%
OTHER	50,750.00	760.00	20,409.75	30,340.25	40.22%
TOTAL REVENUE:	544,140.00	6,237.35	478,046.82	66,093.18	87.85%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	531,505.00	54,404.18	175,433.66	356,071.34	33.01%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	309,019.50	1,762.50	290,793.75	18,225.75	94.10%
TOTAL DIRECT EXPENSES:	840,524.50	56,166.68	466,227.41	374,297.09	55.47%
NET INCOME (LOSS):	(296,384.50)	(49,929.33)	11,819.41		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,868,980.00	963,636.53	7,899,142.20	3,969,837.80	66.55%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	141,330.00	12,822.50	140,276.37	1,053.63	99.25%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,435.36)	(75,965.37)	(112,834.63)	40.24%
EMPLOYEE ASSISTANCE PLAN	4,800.00	1,200.00	3,600.00	1,200.00	75.00%
EMPLOYEE SERVICE AWARDS	2,230.00	-	2,129.12	100.88	95.48%
FICA (EMPLOYER PORTION)	879,000.00	71,013.67	566,802.36	312,197.64	64.48%
L&I INSURANCE	47,250.00	-	19,980.39	27,269.61	42.29%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	-	1,381.52	7,203.17	(7,203.17)	
MEDICAL (EMPLOYER PORTION)	1,590,000.00	124,047.96	976,800.85	613,199.15	61.43%
RETIREMENT (EMPLOYER PORTION)	1,494,000.00	118,095.97	971,535.79	522,464.21	65.03%
TRANSPORTATION ALLOWANCE	119,250.00	425.00	107,458.20	11,791.80	90.11%
UNEMPLOYMENT INSURANCE	87,500.00	7,484.23	49,841.32	37,658.68	56.96%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	604.39	6,295.61	8.76%
TOTAL SALARY & BENEFITS EXPENSE:	15,852,440.00	1,290,672.02	10,669,408.79	5,183,031.21	67.30%
WORKPLACE BENEFITS	39,000.00	2,960.07	35,800.82	3,199.18	91.80%
HUMAN RESOURCES POOLED EXP	102,400.00	4,865.68	48,205.27	54,194.73	47.08%
MEETING SUPPORT EXPENSES	12,500.00	1,422.28	9,752.12	2,747.88	78.02%
RENT	1,802,000.00	143,364.94	1,287,491.09	514,508.91	71.45%
PERSONAL PROP TAXES-WSBA	14,000.00	900.84	9,345.99	4,654.01	66.76%
FURNITURE, MAINT, LH IMP	35,200.00	-	14,566.41	20,633.59	41.38%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	3,721.55	36,115.01	9,884.99	78.51%
FURN & OFFICE EQUIP DEPRECIATION	51,300.00	4,242.00	33,654.78	17,645.22	65.60%
COMPUTER HARDWARE DEPRECIATION	51,800.00	3,978.00	30,799.00	21,001.00	59.46%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	10,257.00	78,725.00	83,975.00	48.39%
INSURANCE	143,000.00	11,916.18	95,329.44	47,670.56	66.66%
PROFESSIONAL FEES-AUDIT	35,000.00	-	31,669.20	3,330.80	90.48%
PROFESSIONAL FEES-LEGAL	50,000.00	67,977.34	214,441.14	(164,441.14)	428.88%
TELEPHONE & INTERNET	47,000.00	396.44	25,248.03	21,751.97	53.72%
POSTAGE - GENERAL	36,000.00	2,362.20	16,557.56	19,442.44	45.99%
RECORDS STORAGE	40,000.00	528.86	28,937.65	11,062.35	72.34%
STAFF TRAINING	95,245.00	1,768.55	36,548.95	58,696.05	38.37%
BANK FEES	35,400.00	2,235.33	22,844.54	12,555.46	64.53%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	1,815.55	4,609.64	7,390.36	38.41%
COMPUTER POOLED EXPENSES	667,610.00	83,854.64	436,125.16	231,484.84	65.33%
TOTAL OTHER INDIRECT EXPENSES:	3,478,155.00	348,567.45	2,496,766.80	981,388.20	71.78%
TOTAL INDIRECT EXPENSES:	19,330,595.00	1,639,239.47	13,166,175.59		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2019 to May 31, 2019

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	15,958,200.00	1,384,207.67	10,876,575.22	5,081,624.78
ACCESS TO JUSTICE	(327,324.00)	(25,880.79)	(200,840.63)	(126,483.37)
ADMINISTRATION	(1,043,654.00)	(49,078.90)	(527,700.99)	(515,953.01)
ADMISSIONS/BAR EXAM	69,421.00	5,857.91	388,149.61	(318,728.61)
BOARD OF GOVERNORS	(834,709.00)	(79,511.07)	(609,341.88)	(225,367.12)
COMMUNICATIONS	(604,832.00)	(47,540.15)	(408,857.66)	(195,974.34)
CONFERENCE & BROADCAST SERVICES	(783,893.00)	(68,715.28)	(545,988.44)	(237,904.56)
DISCIPLINE	(5,788,075.00)	(473,240.14)	(3,819,250.36)	(1,968,824.64)
DIVERSITY	(445,817.00)	(46,418.02)	(239,950.60)	(205,866.40)
FOUNDATION	(164,863.00)	(15,155.82)	(109,573.50)	(55,289.50)
HUMAN RESOURCES	(204,958.00)	(32,879.68)	(266,183.02)	61,225.02
LAP	(132,499.00)	(11,422.33)	(88,683.94)	(43,815.06)
LEGISLATIVE	(154,066.00)	(11,977.48)	(105,736.28)	(48,329.72)
LICENSING AND MEMBERSHIP	(377,789.00)	(22,840.30)	(173,323.48)	(204,465.52)
LIMITED LICENSE LEGAL TECHNICIAN	(241,191.00)	(16,575.69)	(153,943.89)	(87,247.11)
LIMITED PRACTICE OFFICERS	(171,653.00)	(13,115.17)	(110,228.78)	(61,424.22)
MANDATORY CLE ADMINISTRATION	176,571.00	24,228.04	297,898.84	(121,327.84)
MEMBER BENEFITS	(260,707.00)	(8,281.35)	(188,056.37)	(72,650.63)
MEMBER SERVICES & ENGAGEMENT	(420,479.00)	(27,553.88)	(228,215.57)	(192,263.43)
NW LAWYER	(197,103.00)	(22,237.82)	(185,872.10)	(11,230.90)
OFFICE OF GENERAL COUNSEL	(941,756.00)	(67,641.61)	(549,282.76)	(392,473.24)
OGC-DISCIPLINARY BOARD	(290,573.00)	(20,137.88)	(165,940.01)	(124,632.99)
OUTREACH & ENGAGEMENT	(401,898.00)	(33,714.64)	(265,068.93)	(136,829.07)
PRACTICE OF LAW BOARD	(90,063.00)	(4,711.69)	(37,436.37)	(52,626.63)
PROFESSIONAL RESPONSIBILITY PROGRAM	(265,570.00)	(22,165.63)	(179,901.77)	(85,668.23)
PUBLICATION & DESIGN SERVICES	(146,865.00)	(12,014.94)	(105,092.89)	(41,772.11)
PUBLIC SERVICE PROGRAMS	(262,919.00)	(16,700.70)	(52,868.08)	(210,050.92)
LAW CLERK PROGRAM	11,985.00	(6,635.09)	61,332.37	(49,347.37)
SECTIONS ADMINISTRATION	(224,315.00)	(44,037.14)	(66,446.03)	(157,868.97)
TECHNOLOGY	(1,540,222.00)	(139,946.94)	(1,110,918.90)	(429,303.10)
CLE - PRODUCTS	733,919.00	3,126.93	490,729.92	243,189.08
CLE - SEMINARS	(398,992.00)	(46,542.61)	(348,262.84)	(50,729.16)
SECTIONS OPERATIONS	(296,384.50)	(49,929.33)	11,819.41	(308,203.91)
DESKBOOKS	(126,693.00)	(24,241.77)	(136,071.85)	9,378.85
CLIENT PROTECTION FUND	324,290.00	(23,003.04)	881,944.72	(557,654.72)
WESTERN STATES BAR CONFERENCE				
(No WSBA Funds)	5,400.00	2,115.69	10,240.99	(4,840.99)
INDIRECT EXPENSES	(19,330,595.00)	(1,639,239.47)	(13,166,175.59)	(6,164,419.41)
TOTAL OF ALL	19,190,671.50	1,703,550.11	11,126,522.43	8,064,149.07
NET INCOME (LOSS)	139,923.50	(64,310.64)	2,039,653.16	

**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2019**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 678,271

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.41%	\$ 5,463,583
UBS Financial Money Market	2.41%	\$ 585,841
Morgan Stanley Money Market	2.31%	\$ 2,975,287
Merrill Lynch Money Market	2.40%	\$ 1,944,096
Short Term Investments	Varies	\$ 4,230,000

General Fund Total \$ 15,877,079

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,021,009

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.41%	\$ 3,332,594
Morgan Stanley Money Market	2.32%	\$ 105,503
Wells Fargo Investments	Varies	\$ -

Client Protection Fund Total \$ 4,459,106

Grand Total Cash & Investments \$ 20,336,185

**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2019**

Short Term Investments- General Fund

<u>Bank</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Amount</u>
Mizrahi Tefahot Bank	2.30%	2.30%	3 months	6/12/2019	250,000.00
Customers Bank	2.30%	2.30%	3 months	6/14/2019	250,000.00
Fidelity Bank Atlanta	2.30%	2.30%	4 months	7/15/2019	250,000.00
Pacific Premier Bank	2.30%	2.30%	4 months	7/15/2019	250,000.00
City National Bank	2.40%	2.40%	6 months	7/18/2019	240,000.00
Stifel Bank & Trust	2.40%	2.40%	4 months	7/26/2019	250,000.00
Bank of Baroda	2.30%	2.30%	6 months	7/30/2019	250,000.00
Valley National Bank	2.30%	2.30%	6 months	7/30/2019	250,000.00
Old National Bank	2.35%	2.35%	6 months	8/15/2019	250,000.00
Banc of California	2.35%	2.35%	6 months	9/11/2019	250,000.00
Western Alliance Bank	2.30%	2.30%	6 months	9/16/2019	250,000.00
Citizens Bank Rhode Island	2.40%	2.40%	6 months	9/20/2019	250,000.00
Umpqua Bank	2.50%	2.50%	8 months	9/23/2019	250,000.00
Bank of NY Mellon	2.45%	2.45%	9 months	10/15/2019	250,000.00
UBS Bank	2.50%	2.50%	9 months	10/16/2019	240,000.00
Investors Bank	2.55%	2.55%	9 months	10/18/2019	250,000.00
US Bank National Association	2.45%	2.45%	9 months	11/6/2019	250,000.00

Total Short Term Investments- General Fund	4,230,000.00
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Client Protection Fund

<u>Bank</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>Term Mths</u>	<u>Maturity Date</u>	<u>Amount</u>
					Total CPF -

AGENDA ITEM 5

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer
Tiffany Lynch, Associate Director of Finance

cc: Executive Management Team

Re: **Update on Potential FY19 Budget Amendments**

Date: June 18, 2019

As the Committee has discussed in March and May, several unbudgeted matters are impacting WSBA's budget. Updated cost information relating to these matters (where known), and their potential impacts on the FY19 and/or FY20 budgets, is set forth below:

Matter	Cost Estimate
1. Professional search firm fee for new Executive Director	<ul style="list-style-type: none">• Typical fee is 25-30% of executive's compensation• Search will occur in FY20; draft budget includes \$65,000
2. Investigation/litigation costs related to claims/potential claims (Ralph, Bridges, Littlewood, Beauregard, hostile workforce)	<ul style="list-style-type: none">• FY19: Legal fees are 429% of budget through May; \$120,488 incurred in FY19 to date relate to these matters• FY20: (1) draft budget includes \$200,000 increase in Professional Fees – Legal; (2) potentially set litigation reserves
3. Costs associated with consideration and potential implementation of Structures Work Group recommendations	<ul style="list-style-type: none">• Unknown
4. Costs associated with insurance renewal, including self-insurance	<ul style="list-style-type: none">• Currently looking at for D&O/EPL coverage. If WSBA renews with current carrier, premiums (now \$41,000) will double or triple, deductible will increase from \$100,000 to \$500,000 for any claim related to a Board member, hammer clause will increase from 10% to 100%, and certain claims may not be covered. If WSBA contracts with new carrier, will need to buy tail coverage (~\$30,000) in addition to premiums.• FY20: draft budget includes \$100,000 increase for insurance
5. Potential supplemental audit	<ul style="list-style-type: none">• ~\$15,000 or ~\$50,000• Could impact either/both FY19 and FY20 budget

AGENDA ITEM 6.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer
Tiffany Lynch, Associate Director of Finance

cc: Executive Management Team

Re: Draft FY 2020 Budgets

Date: June 18, 2019

FISCAL CONTEXT

The WSBA budget is a policy document and management tool that allocates funds to fulfill our regulatory responsibilities, serve and protect the public, and support our members in maintaining success in the practice of law. Each year, we work to build a fiscally responsible budget designed to meet the needs of our members in a diverse, rapidly changing profession. We set budget parameters based on current and multi-year projections of revenues, expenses, and reserves.

This year, in light of potential structural change, the Committee determined that the FY20 budget would essentially support the status quo of programs, services, and operations. To that end, the FY20 draft budget advances WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice. It enables WSBA to support members, and to advance and promote: (1) access to the justice system, (2) diversity, equity, and cultural understanding throughout the legal community, (3) the public's understanding of the rule of law and its confidence in the legal system, (4) a fair and impartial judiciary, and (5) the ethics, civility, professionalism, and competence of the Bar.

The FY20 draft budget also supports programs and services such as the following, which help assure competent and qualified legal professionals, and promote the role of legal professionals in society:

- Over 140 credit hours of free and low cost CLE programs, including the Legal Lunchbox series and New and Young Lawyer education programs
- Help from our confidential Ethics Line
- Career consultation, including Job Seekers Group
- Free legal research tools
- Mentorship programming
- Member Assistance consultation programming; and WSBAConnects, a 24/7 confidential statewide wellness benefit to help address issues related to mental health and addiction, career management, family, caregiving, daily living, health and well-being, and more

- Practice management consultation and resources to help achieve and maintain a successful law practice, including: ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting, and other business systems
- Public Service training and programs (Moderate Means and Call to Duty)
- 29 practice sections and numerous WSBA committees, task forces, and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

After providing a high level comparison of the FY20 draft and FY19 budgets, this memorandum takes a deeper look at the FY20 draft budget by fund (and fund reserves as applicable): (1) the General Fund; (2) the Capital Budget; (3) the Continuing Legal Education (CLE) Fund; and (4) the Client Protection Fund (CPF). In keeping with past practice, the memorandum also provides background information on (5) the Sections Fund budgets and the Per-Member Charge (Sections budgets are not due until July 12, and will be presented at the Committee's next meeting). Budget details are included in appendices, including narratives on each cost center page in the budget to better facilitate the Committee's review.

HOW THE FY20 DRAFT BUDGETS COMPARE TO THE FY19 BUDGET

General Fund Budget	FY19	FY20	Difference
• Revenue	\$20,222,324	\$20,818,314	\$595,990
• Expenses	\$20,323,940	\$21,379,234	\$1,055,294
• Net Income/(Loss)	(\$101,616)	(\$560,920)	\$459,304
• Projected Reserves	\$3,694,242	\$3,133,322	(\$560,920)
CLE Fund Budget	FY19	FY20	Difference
• Revenue	\$2,039,500	\$1,989,500	(\$50,000)
• Expenses	\$1,831,266	\$1,989,214	\$157,948
• Net Income/(Loss)	\$208,234	\$287	(\$207,947)
• Projected Reserves	\$812,359	\$821,646	\$287
Client Protection Fund Budget	FY19	FY20	Difference
• Revenue	\$992,500	\$1,023,000	\$30,500
• Expenses	\$668,210	\$648,686	(\$19,524)
• Net Income/(Loss)	\$324,290	\$374,314	\$50,024
• Projected Reserves	\$3,552,278	\$3,926,592	\$374,314

DRAFT FY20 BUDGETS

1. GENERAL FUND BUDGET AND RESERVES

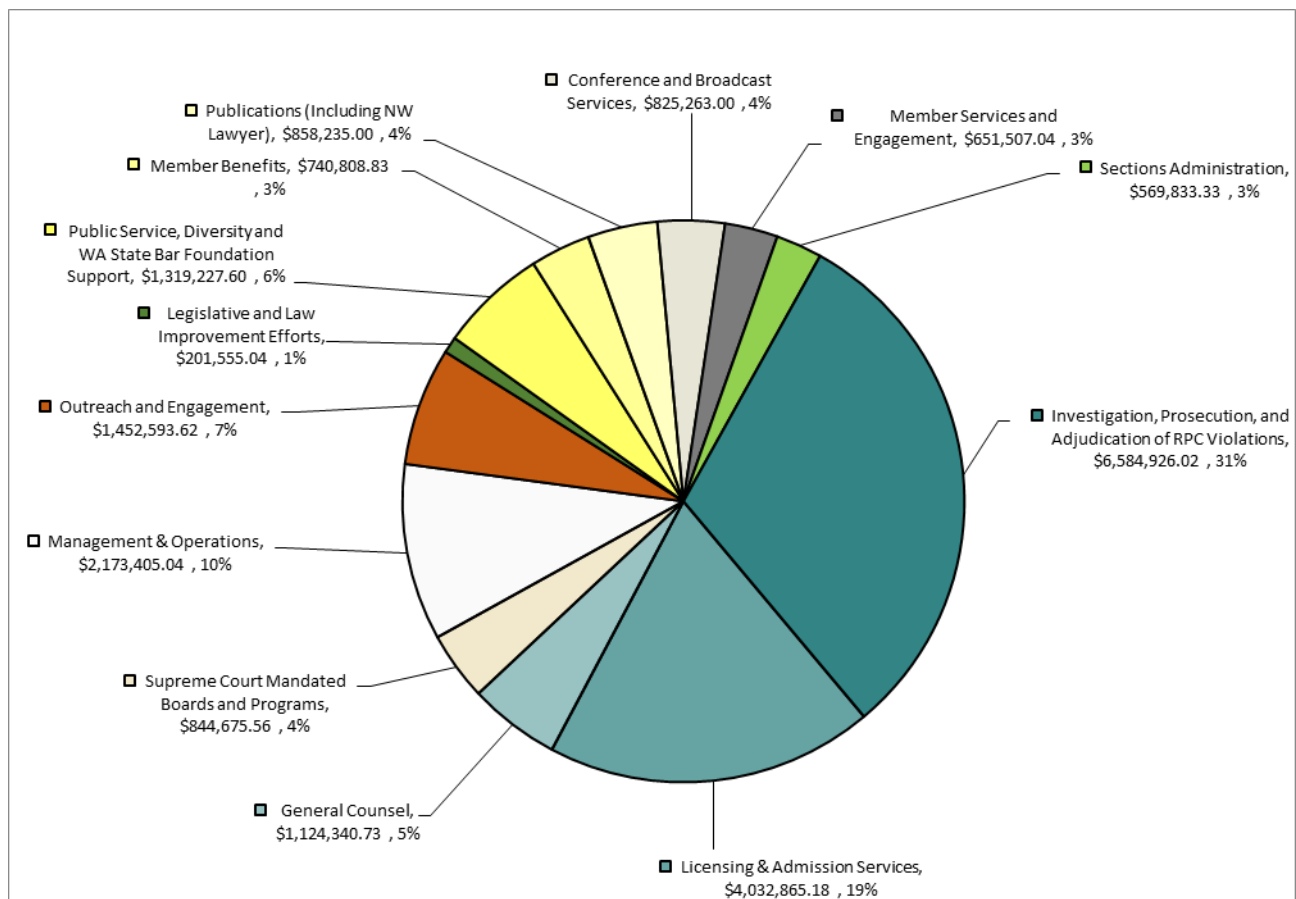
A. Overview

The General Fund is supported by license fees, consists of 31 cost centers, and supports the majority of the WSBA's work, including regulatory functions and most services to members and the public. The draft FY20 General Fund budget is built on lawyer license fees of \$458 and LPO/LLLT license fees of \$200, as previously deemed reasonable by the Supreme Court.

The General Fund Draft Budget assumes revenue of \$20,818,314 and expenses of \$21,379,234, with a budgeted net result of (\$560,920). WSBA-wide, FTE remain the same at 140.75 FTE. Assuming WSBA meets rather than exceeds expectations of both the FY19 budget and the FY20 Draft Budget presented, General Fund reserves are anticipated to be at least \$3.1 million at the end of FY20.

As you review General Fund cost center narratives and data, note that a net negative means that the cost center is supported by license fee revenues; a net positive means that it generates sufficient non-license fee revenues to support itself (*Attachment A*).

B. Draft FY20 General Fund Expenses by WSBA Programs and Services



C. How the FY20 Draft General Fund Budget Compares to the FY19 Budget

General Fund Budget Summary	FY19	FY20	Difference
• Revenue	\$20,222,324	\$20,818,314	\$595,990
• Expenses	\$20,323,940	\$21,379,234	\$1,055,294
• Net Income/(Loss)	(\$101,616)	(\$560,920)	\$459,304
• Projected reserves	\$3,694,242	\$3,133,322	(\$560,920)
Revenue Changes from FY19 Budget (\$20,000 or greater)			Budget Impact
• License fees: revenue at \$453 for .25 fiscal year; \$458 for .75 fiscal year, set in 2016			422,000
• Admissions Application Fees: increase based on expected continued increase in Motion and UBE transfer applications			100,000
• Pro Hac Vice: increase consistent with actual revenues			40,000
• Interest Income: increased to account for interest earned on investment portfolio funds transferred into money market account			30,000
• Gain/Loss on Investments: eliminated due to transfer of investment portfolio into money market account			(30,000)
• Variety of other revenue changes			33,990
Total Increase in Revenue from FY19			\$595,990
Expense Changes from FY19 Budget (\$20,000 or greater)			Budget Impact
• Professional Fees - Legal: increase based on expected continued increase in litigation costs			200,000
• Salaries for all funds: net of (1) 3% market salary pool; and (2) savings from hiring efficiencies (replacement hires at lower salaries)			191,491
• Rent: includes operating costs and adjustments for 2019 leasehold excise taxes			149,000
• BOG Meetings & Retreat: includes additional costs proposed for (1) extending all meetings to 2 full days and location changes (\$53,500); and (2) addition of 2 meetings (\$55,000)			108,500
• Insurance: anticipated increase in premiums			100,000
• Temporary Employees: increase due to additional temps for ODC, Diversity, MCLE, and CLE projects			74,250
• Human Resources Direct Expenses: additional cost for Executive Director recruitment			65,000
• Professional Fees - Audit: additional cost for proposed supplemental audit work			50,000
• Capital Labor: IT staff development of software projects in the capital budget, which can be capitalized as an asset when the project is complete. This changes depending on workload for the year. Reduction in this amount results in an increase in indirect expenses			47,800
• Retirement: costs based on percentage of increased gross salary; employer contribution rate increased by 0.03%			37,265
• Variety of other direct and indirect cost changes			31,988
Total Increase in Expense from FY19			\$1,055,294

E. FY20 Cost Center Changes

The Draft FY20 General Fund Budget reflects the Committee's direction as follows:

1. The BOG/OED cost center has been split into the BOG cost center and OED cost center, in order to better reflect these costs.
2. The LPO and LLLT cost centers now reflect the pre-FY18 methodology of accounting for all expenses associated with these licenses in these cost centers (rather than include revenues with the Licensing cost center and expenses in the Admissions cost center).

2. CAPITAL BUDGET

The FY20 Capital Budget includes the cost of purchasing, refreshing and/or replacing outdated hardware and software as needed to protect data security and will increase our efficiency. Capital labor costs involve in-house development, customization, and/or upgrading to systems and projects. Anticipated FY20 projects include the development and implementation of a coordinated Online Admissions Program, enhancement of the MCLE program, routine upgrade to WSBA' accounting software (Navision), and replacement of the Discipline records system (GILDA) in anticipation of rule changes. The Capital Budget also includes the cost of purchasing, refreshing and/or replacing hardware and equipment and leasehold improvements (*Attachment B*).

3. CLE FUND BUDGET AND RESERVES

The CLE Fund is a board-designated operating reserve, consisting of net income from the CLE activities, to cover net loss and extraordinary costs of CLE programs, products, and/or capital acquisitions as needed. The FY20 CLE Fund Budget consists of two cost centers: (1) CLE Seminars and Products; and (2) Deskbooks. The FY20 budget reflects: (1) slight decreases in revenue across the board in live seminars, sponsorships and MP3 and video product sales; and (2) the addition of profit sharing of seminar and on-demand product revenues with WSBA sections, as approved by the Board last year (*Attachment C*).

CLE COST CENTER SUMMARY	FY19	FY20	Difference
CLE Seminars and Products			
• Revenue	\$1,879,500	\$1,824,000	(\$55,500)
• Expenses	\$1,544,573	\$1,635,516	\$90,943
• Net Income/(Loss)	\$334,927	\$188,484	\$146,443
Deskbooks			
• Revenue	\$160,000	\$165,500	\$5,500
• Expenses	\$286,693	\$353,698	\$67,005
• Net Income/(Loss)	(\$126,693)	(\$188,198)	\$61,505
CLE COST CENTER TOTAL			
• Revenue	\$2,039,500	\$1,989,500	(\$50,000)
• Expenses	\$1,831,266	\$1,989,214	\$157,948
• Net Income/(Loss)	\$208,234	\$287	(\$207,948)
Projected Reserves	\$812,359	\$812,646	\$287

4. CLIENT PROTECTION FUND BUDGET AND RESERVES

The Client Protection Fund (CPF) is a legally-restricted fund created in 1995 by the Washington Supreme Court and WSBA to make gifts to compensate those financially victimized by lawyer dishonesty or failure to account for client funds or property. It is principally funded by an annual assessment on all active members and *pro hac vice* admissions as required by the Washington Supreme Court. The assessment has been \$30 since 2010. Last year, the Court determined that LLLTs (but not LPOs) should also pay the \$30 assessment. Expenses consist mainly of payouts to injured clients and CPF Board staff support. The maximum gift payout is \$150,000; CPF fund reserves are budgeted at **\$3,926,592** through the end of FY20 (*Attachment D*).

Client Protection Fund Budget	FY19	FY20	Difference
• Revenue	\$992,500	\$1,023,000	\$30,500
• Expenses	\$667,919	\$648,686	(\$19,233)
• Net Income/(Loss)	\$324,581	\$374,314	\$49,733
• Projected reserves	\$3,552,278	\$3,926,592	\$374,314

5. FY20 SECTION BUDGETS AND PER-MEMBER CHARGE

WSBA Sections are currently working on preparing their FY20 budgets and will be submitting them for review on July 12. Consistent with previous years, all Section budgets will be presented at the next Budget and Audit Committee meeting for review.

The Section Per-Member Charge, calculated each year as part of the annual budget process, is based on the WSBA's first draft of the budget for administrative costs associated with supporting WSBA Sections for the upcoming fiscal year. These costs include salaries and benefits, overhead, and general section administration expenses. The Per-Member Charge has been \$18.75 since FY16. The Per-Member Charge required to cover costs in FY19 is **\$23.48**. The Committee will need to decide whether or not to increase the Per-Member Charge. We will provide section leadership with a detailed memo explaining the Per-member Charge via email on June 30, 2019.

ATTACHMENTS

	A	Draft FY20 General Fund Budget
	B	Draft FY20 Capital Budget
	C	Draft FY20 CLE Budget
	D	Draft FY20 CPF Budget

ATTACHMENT A

Washington State Bar Association

Budget Comparison Report

For the Period October 1, 2019 to September 30, 2020

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
SALARIES & BENEFITS:				
SALARIES	11,868,980.00	12,060,469.00	191,489.00	1.6%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	(200,000.00)	-	0.0%
TEMPORARY EMPLOYEES	141,330.00	250,780.00	109,450.00	77.4%
EMPLOYEE ASSISTANCE PLAN	4,800.00	4,800.00	-	0.0%
EMPLOYEE SERVICE AWARDS	2,230.00	3,080.00	850.00	38.1%
FICA	879,000.00	887,000.00	8,000.00	0.9%
L&I INSURANCE	47,250.00	49,500.00	2,250.00	4.8%
WA STATE FAMILY MEDICAL LEAVE	-	17,500.00	17,500.00	
MEDICAL	1,590,000.00	1,580,000.00	(10,000.00)	-0.6%
RETIREMENT	1,494,000.00	1,527,000.00	33,000.00	2.2%
TRANSPORTATION ALLOWANCE	119,250.00	115,000.00	(4,250.00)	-3.6%
UNEMPLOYMENT INSURANCE	87,500.00	84,500.00	(3,000.00)	-3.4%
STAFF DEVELOPMENT-GENERAL	6,900.00	6,900.00	-	0.0%
CAPITAL LABOR	(188,800.00)	(141,000.00)	47,800.00	-25.3%
TOTAL SALARIES & BENEFITS:	15,852,440.00	16,245,529.00	393,089.00	2.5%
OVERHEAD:				
WORKPLACE BENEFITS	39,000.00	44,500.00	5,500.00	14.1%
HUMAN RESOURCES DIRECT EXPENSES	102,400.00	167,120.00	64,720.00	63.2%
MEETING SUPPORT EXPENSES	12,500.00	15,000.00	2,500.00	20.0%
RENT	1,802,000.00	1,951,000.00	149,000.00	8.3%
PROPERTY TAXES	14,000.00	12,000.00	(2,000.00)	-14.3%
FURNITURE, MAINTENANCE, LEASHOLD IMPROVEMENTS	35,200.00	35,000.00	(200.00)	-0.6%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	46,000.00	-	0.0%
FURNITURE & OFFICE EQUIPMENT DEPRECIATION	51,300.00	53,000.00	1,700.00	3.3%
COMPUTER HARDWARE DEPRECIATION	51,800.00	50,000.00	(1,800.00)	-3.5%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	165,000.00	2,300.00	1.4%
INSURANCE	143,000.00	243,000.00	100,000.00	69.9%
PROFESSIONAL FEES-AUDIT	35,000.00	85,000.00	50,000.00	142.9%
PROFESSIONAL FEES-LEGAL	50,000.00	250,000.00	200,000.00	400.0%
TELEPHONE & INTERNET	47,000.00	47,000.00	-	0.0%
BANK FEES	35,400.00	34,000.00	(1,400.00)	-4.0%
POSTAGE	36,000.00	30,000.00	(6,000.00)	-16.7%
CONFERENCES & TRAINING	95,245.00	99,900.00	4,655.00	4.9%
RECORDS STORAGE	40,000.00	42,000.00	2,000.00	5.0%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	12,000.00	-	0.0%
TECHNOLOGY DIRECT EXPENSES	667,610.00	667,610.00	-	0.0%
TOTAL OVERHEAD:	3,478,155.00	4,049,130.00	570,975.00	16.4%
TOTAL INDIRECT EXPENSES:	19,330,595.00	20,294,659.00	964,064.00	5.0%

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

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.

Washington State Bar Association

Budget Comparison Report

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ACCESS TO JUSTICE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CONFERENCES & INSTITUTES	7,500.00	-	(7,500.00)	-100%
WORK STUDY GRANTS	-	2,100.00	2,100.00	
TOTAL REVENUE:	7,500.00	2,100.00	(5,400.00)	-72%
DIRECT EXPENSES:				
ATJ BOARD RETREAT	2,000.00	2,000.00	-	0%
LEADERSHIP TRAINING	2,000.00	2,000.00	-	0%
ATJ BOARD EXPENSE	24,000.00	24,000.00	-	0%
PUBLIC DEFENSE	7,000.00	7,000.00	-	0%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	(14,837.00)	-100%
RECEPTION/FORUM EXPENSE	9,500.00	9,500.00	-	0%
STAFF TRAVEL/PARKING	3,500.00	2,700.00	(800.00)	-23%
STAFF MEMBERSHIP DUES	120.00	120.00	-	0%
TOTAL DIRECT EXPENSES:	62,957.00	47,320.00	(15,637.00)	-25%
INDIRECT EXPENSES:				
FTE	2.10	1.92	(0.18)	-9%
SALARY EXPENSE	160,817.00	151,471.00	(9,346.00)	-6%
BENEFIT EXPENSE	59,156.00	54,395.00	(4,761.00)	-8%
OVERHEAD	51,894.00	55,235.00	3,341.00	6%
TOTAL INDIRECT EXPENSES:	271,867.00	261,101.00	(10,766.00)	-4%
TOTAL ALL EXPENSES:	334,824.00	308,421.00	(26,403.00)	-8%
NET INCOME (LOSS):	(327,324.00)	(306,321.00)	21,003.00	

WSBA administers the Supreme Court-established Access to Justice Board and most of its initiatives and working committees. This cost center also includes staffing and other support for WSBA's Council on Public Defense. Overall, revenue and direct costs have decreased because the biennial Access to Justice Conference will not take place in FY20. Costs proposed in this budget include support for two ATJ Board regional meetings, implementation of the State Plan for the Coordinated Delivery of Civil Legal Aid to Low Income People, outreach on the anticipated updated Technology Principles and a Tech Justice Summit, continued membership in the WA Nonprofit Association in furtherance of the ATJ Board's goal to more meaningfully engage with community-based organizations and joint meetings with other justice partners like the Minority and Justice Commission.

Washington State Bar Association

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ADMINISTRATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	70,000.00	100,000.00	30,000.00	43%
GAIN/LOSS ON INVESTMENTS	30,000.00	-	(30,000.00)	-100%
TOTAL REVENUE:	100,000.00	100,000.00	-	0%
DIRECT EXPENSES:				
LAW LIBRARY	-	279.00	279.00	
STAFF TRAVEL/PARKING	4,200.00	4,200.00	-	0%
STAFF MEMBERSHIP DUES	685.00	950.00	265.00	39%
TOTAL DIRECT EXPENSES:	4,885.00	5,429.00	544.00	11%
INDIRECT EXPENSES:				
FTE	7.97	7.98	0.01	0%
SALARY EXPENSE	700,100.00	723,667.00	23,567.00	3%
BENEFIT EXPENSE	241,718.00	247,080.00	5,362.00	2%
OVERHEAD	196,951.00	229,571.00	32,620.00	17%
TOTAL INDIRECT EXPENSES:	1,138,769.00	1,200,318.00	61,549.00	5%
TOTAL ALL EXPENSES:	1,143,654.00	1,205,747.00	62,093.00	5%
NET INCOME (LOSS):	(1,043,654.00)	(1,105,747.00)	(62,093.00)	

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

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

ADMISSIONS	FISCAL 2018 BUDGET	FISCAL 2019 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
EXAMSOFT REVENUE	35,000.00	35,000.00	-	0%
APPLICATION FEES	1,200,000.00	1,300,000.00	100,000.00	8%
SPECIAL ADMISSIONS	60,000.00	60,000.00	-	0%
RULE 9/LEGAL INTERN FEES	-	12,000.00	12,000.00	
LLLT EXAM FEES	7,500.00	-	(7,500.00)	-100%
LLLT WAIVER FEES	900.00	-	(900.00)	
LPO EXAMINATION FEES	24,000.00	-	(24,000.00)	-100%
TOTAL REVENUE:	1,327,400.00	1,407,000.00	79,600.00	6%
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	70,000.00	84,060.00	14,060.00	20%
EXAMINER FEES	35,000.00	35,000.00	-	0%
BOARD OF BAR EXAMINERS	25,000.00	30,000.00	5,000.00	20%
BAR EXAM PROCTORS	31,000.00	31,000.00	-	0%
CHARACTER & FITNESS BOARD EXP	20,000.00	20,000.00	-	0%
DISABILITY ACCOMMODATIONS	20,000.00	20,000.00	-	0%
CHARACTER & FITNESS INVESTIGATIONS	900.00	900.00	-	0%
LAW SCHOOL VISITS	1,000.00	1,600.00	600.00	60%
UBE EXAMINATIONS	130,000.00	135,000.00	5,000.00	4%
LLLT/LPO EXAM WRITING	28,355.00	-	(28,355.00)	
COURT REPORTERS	18,000.00	18,000.00	-	0%
ONLINE LEGAL RESEARCH	-	3,675.00	3,675.00	
LAW LIBRARY	-	1,116.00	1,116.00	
DEPRECIATION	17,776.00	26,900.00	9,124.00	51%
POSTAGE	4,000.00	4,000.00	-	0%
STAFF TRAVEL/PARKING	13,000.00	14,900.00	1,900.00	15%
STAFF MEMBERSHIP DUES	400.00	650.00	250.00	63%
SUPPLIES	2,500.00	2,500.00	-	0%
TOTAL DIRECT EXPENSES:	416,931.00	429,301.00	12,370.00	3%
INDIRECT EXPENSES:				
FTE	6.30	6.80	0.50	8%
SALARY EXPENSE	496,503.00	547,525.00	51,022.00	10%
BENEFIT EXPENSE	188,862.00	205,780.00	16,918.00	9%
OVERHEAD	155,683.00	195,624.00	39,941.00	26%
TOTAL INDIRECT EXPENSES:	841,048.00	948,929.00	107,881.00	13%
TOTAL ALL EXPENSES:	1,257,979.00	1,378,230.00	120,251.00	10%
NET INCOME (LOSS):	69,421.00	28,770.00	(40,651.00)	

The Supreme Court has delegated to WSBA administrative responsibility over admissions for lawyers, Limited License Legal Technicians (LLLTs), and Limited Practice Officers (LPOs). Each year, over 1,000 people take one of the Uniform Bar Exams offered in February and July in the Puget Sound area, and much smaller numbers take the licensing exams for LPOs and LLLTs, also offered twice a year. In addition, approximately 600 people are admitted through admission by motion and more than 100 through a UBE score transfer, and another several hundred are licensed to practice as house counsel.

This work unit reviews all admission applications for all license types, performs some aspects of the background checks on applicants, further investigates identified character and fitness issues for some applicants for review by Bar Counsel (up to several hundred each year), and supports the Character and Fitness Board in conducting hearings and making recommendations to the Supreme Court regarding whether to admit and license applicants for all license types (usually between 10 and 20 hearings each year). This work unit also works with the National Conference of Bar Examiners in administering and grading exams for lawyers and the Board of Bar Examiners for grading exams for lawyers. Work has begun to develop and implement a new online application program that can accommodate all of the different types of lawyer admission and licensing applications, rather than needing to use paper applications for many types of applications.

Revenue increases are consistent with historic trends. This year, revenue in this cost center does not include revenue from LPO and LLLT admission applications, but does include revenue from APR 9 Licensed Legal Intern applications. Direct expense budget includes all costs for the lawyer exams and the Boards.

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BOARD OF GOVERNORS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	60,000.00	-	0%
BOG MEETINGS	117,000.00	210,500.00	93,500.00	80%
BOG COMMITTEES' EXPENSES	30,000.00	30,000.00	-	0%
BOG RETREAT	-	15,000.00	15,000.00	
BOG CONFERENCE ATTENDANCE	49,000.00	44,000.00	(5,000.00)	-10%
BOG TRAVEL & OUTREACH	35,000.00	35,000.00	-	0%
ED TRAVEL & OUTREACH	5,000.00	-	(5,000.00)	-100%
CONSULTING SERVICES	-	5,000.00	5,000.00	
STAFF TRAVEL/PARKING	5,400.00	-	(5,400.00)	-100%
STAFF MEMBERSHIP DUES	2,131.00	400.00	(1,731.00)	-81%
TELEPHONE	1,000.00	-	(1,000.00)	-100%
TOTAL DIRECT EXPENSES:	304,531.00	399,900.00	95,369.00	31%
INDIRECT EXPENSES:				
FTE	2.45	1.00	(1.45)	-59%
SALARY EXPENSE	361,878.00	69,756.00	(292,122.00)	-81%
BENEFIT EXPENSE	107,757.00	26,638.00	(81,119.00)	-75%
OVERHEAD	60,543.00	28,768.00	(31,775.00)	-52%
TOTAL INDIRECT EXPENSES:	530,178.00	125,162.00	(405,016.00)	-76%
TOTAL ALL EXPENSES:	834,709.00	525,062.00	(309,647.00)	-37%
NET INCOME (LOSS):	(834,709.00)	(525,062.00)	309,647.00	

This cost center supports the president, the president-elect, the Board of Governors' work and meetings, and Board committees. The budget includes funding for Board meetings, Board committees, and governor travel and outreach (to local, specialty, and minority bar associations, committees, sections, etc.). In FY20, it also continues to earmark support for the Washington Leadership Institute.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

COMMUNICATION STRATEGIES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AWARDS DINNER	50,000.00	40,000.00	(10,000.00)	-20%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	(750.00)	-100%
TOTAL REVENUE:	50,750.00	40,000.00	(10,750.00)	-21%
DIRECT EXPENSES:				
AWARDS DINNER	63,000.00	70,000.00	7,000.00	11%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	8,000.00	-	0%
COMMUNICATIONS OUTREACH	15,000.00	15,000.00	-	0%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	(1,600.00)	-100%
STAFF TRAVEL/PARKING	4,700.00	4,700.00	-	0%
STAFF MEMBERSHIP DUES	1,000.00	1,515.00	515.00	52%
SUBSCRIPTIONS	10,050.00	10,050.00	-	0%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	1,450.00	-	0%
TELEPHONE	-	325.00	325.00	
TOTAL DIRECT EXPENSES:	104,800.00	111,040.00	6,240.00	6%
INDIRECT EXPENSES:				
FTE	4.62	4.44	(0.18)	-4%
SALARY EXPENSE	312,393.00	310,102.00	(2,291.00)	-1%
BENEFIT EXPENSE	124,221.00	118,282.00	(5,939.00)	-5%
OVERHEAD	114,168.00	127,731.00	13,563.00	12%
TOTAL INDIRECT EXPENSES:	550,782.00	556,115.00	5,333.00	1%
TOTAL ALL EXPENSES:	655,582.00	667,155.00	11,573.00	2%
NET INCOME (LOSS):	(604,832.00)	(627,155.00)	(22,323.00)	

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

Washington State Bar Association

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CONFERENCE & BROADCAST SERVICES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
TRANSLATION SERVICES	3,500.00	5,500.00	2,000.00	57%
TOTAL DIRECT EXPENSES:	3,500.00	5,500.00	2,000.00	57%
INDIRECT EXPENSES:				
FTE	7.15	7.11	(0.04)	-1%
SALARY EXPENSE	429,625.00	439,469.00	9,844.00	2%
BENEFIT EXPENSE	174,080.00	175,752.00	1,672.00	1%
OVERHEAD	176,688.00	204,542.00	27,854.00	16%
TOTAL INDIRECT EXPENSES:	780,393.00	819,763.00	39,370.00	5%
TOTAL ALL EXPENSES:	783,893.00	825,263.00	41,370.00	5%
NET INCOME (LOSS):	(783,893.00)	(825,263.00)	(41,370.00)	

Conference and Broadcast Services is responsible for the Service Center, meeting facilities, mail and print services, and all other services on WSBA's public floor. In fiscal year 2018, WSBA supported almost 1,500 on-site meetings and events, and the Service Center handled over 45,000 communications with members and the public. This cost center also supports all non-CLE activities related to webcasting, webinars, and recorded products.

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DISCIPLINE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AUDIT REVENUE	3,200.00	2,500.00	(700.00)	-22%
RECOVERY OF DISCIPLINE COSTS	80,000.00	90,000.00	10,000.00	13%
DISCIPLINE HISTORY SUMMARY	13,000.00	14,000.00	1,000.00	8%
PRACTICE MONITOR FEES	-	4,000.00	4,000.00	
TOTAL REVENUE:	96,200.00	110,500.00	14,300.00	15%
DIRECT EXPENSES:				
COURT REPORTERS	55,000.00	35,000.00	(20,000.00)	-36%
OUTSIDE COUNSEL/AIC	2,000.00	1,000.00	(1,000.00)	-50%
LITIGATION EXPENSES	25,000.00	25,000.00	-	0%
DISABILITY EVALUATIONS	7,500.00	7,500.00	-	0%
ONLINE LEGAL RESEARCH	68,000.00	53,287.50	(14,712.50)	-22%
LAW LIBRARY	12,500.00	6,700.00	(5,800.00)	-46%
TRANSLATION SERVICES	1,500.00	1,000.00	(500.00)	-33%
PRACTICE MONITOR EXPENSE	-	4,000.00	4,000.00	
DEPRECIATION	7,123.00	2,300.00	(4,823.00)	-68%
PUBLICATIONS PRODUCTION	444.00	250.00	(194.00)	-44%
STAFF TRAVEL/PARKING	35,000.00	35,000.00	-	0%
STAFF MEMBERSHIP DUES	3,900.00	4,111.00	211.00	5%
TELEPHONE	2,300.00	2,300.00	-	0%
TOTAL DIRECT EXPENSES:	220,267.00	177,448.50	(42,818.50)	-19%
INDIRECT EXPENSES:				
FTE	36.88	36.93	0.05	0%
SALARY EXPENSE	3,556,329.00	3,676,010.00	119,681.00	3%
BENEFIT EXPENSE	1,196,316.00	1,211,817.00	15,501.00	1%
OVERHEAD	911,363.00	1,062,411.00	151,048.00	17%
TOTAL INDIRECT EXPENSES:	5,664,008.00	5,950,238.00	286,230.00	5%
TOTAL ALL EXPENSES:	5,884,275.00	6,127,686.50	243,411.50	4%
NET INCOME (LOSS):	(5,788,075.00)	(6,017,186.50)	(229,111.50)	

The Washington Supreme Court has exclusive responsibility for the lawyer, LPO, and LLLT discipline and disability systems in Washington. By court rule, the Supreme Court delegates regulatory authority to the WSBA through, in part, the Office of Disciplinary Counsel (ODC).

ODC is responsible for fielding communications from individuals with concerns about a lawyer, for reviewing, investigating, and prosecuting grievances about the ethical conduct of Washington lawyers, and for addressing issues involving a lawyer's alleged incapacity to practice law. ODC is also responsible for investigating and prosecuting ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. More specifically, ODC identifies and dismisses grievances that do not allege unethical conduct, prosecutes violations of the Washington Supreme Court's Rules of Professional Conduct in matters that have been ordered to hearing by a review committee of the Disciplinary Board, and seeks transfers to disability-inactive status for licensees lacking the capacity to practice law. Some disciplinary matters are resolved by stipulation, some involving less serious misconduct may be diverted from discipline into the Diversion Program, while others are contested at a disciplinary hearing. If a hearing-level decision is appealed, disciplinary counsel briefs and argues the appeal to the applicable regulatory board and, in some cases, the Supreme Court. ODC also reviews trust account overdraft notices and conducts random examinations of trust account books and records, tracks and collects costs and expenses assessed against respondents in disciplinary proceedings, and monitors compliance with conditions of probation imposed in disciplinary matters.

To perform these functions, ODC employs disciplinary counsel, investigators, auditors, and a support staff of paralegals and administrative assistants; its expenses are primarily staff-related. Revenues consist primarily of recovery of discipline costs and expenses and service fees for providing discipline history summaries.

Washington State Bar Association

Budget Comparison Report

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DIVERSITY	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	110,000.00	125,000.00	15,000.00	14%
SPONSORSHIP REVENUE	4,000.00	-	(4,000.00)	-100%
WORK STUDY GRANTS	10,374.00	10,374.00	-	0%
TOTAL REVENUE:	124,374.00	135,374.00	11,000.00	9%
DIRECT EXPENSES:				
COMMITTEE FOR DIVERSITY	5,000.00	6,000.00	1,000.00	20%
DIVERSITY EVENTS & PROJECTS	10,000.00	15,750.00	5,750.00	58%
INTERNAL DIVERSITY OUTREACH	200.00	200.00	-	0%
STAFF TRAVEL/PARKING	6,000.00	6,000.00	-	0%
STAFF MEMBERSHIP DUES	350.00	980.00	630.00	180%
TOTAL DIRECT EXPENSES:	21,550.00	28,930.00	7,380.00	34%
INDIRECT EXPENSES:				
FTE	4.05	3.87	(0.18)	-4%
SALARY EXPENSE	328,835.00	341,233.00	12,398.00	4%
BENEFIT EXPENSE	115,724.00	114,992.00	(732.00)	-1%
OVERHEAD	100,082.00	111,333.00	11,251.00	11%
TOTAL INDIRECT EXPENSES:	544,641.00	567,558.00	22,917.00	4%
TOTAL ALL EXPENSES:	566,191.00	596,488.00	30,297.00	5%
NET INCOME (LOSS):	(441,817.00)	(461,114.00)	(19,297.00)	

This cost center captures the cost of WSBA's staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. Activities supported by this cost center include equity and inclusion consultation for legal professionals and organizations, diversity centered research, community networking events held across the state, events to promote inclusion and provide opportunities for mentorship such as the Seattle University Law School ARC Reception, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the WSBA Diversity Committee, development of three diversity-related CLE programs for the Legal Lunchbox and other educational events, like the Beyond the Dialogue Series. Direct costs have been reduced slightly in this cost center, while indirects have increased to reflect the investment of staff resources in delivering these programs. The diversity programs are supported by a \$125,000 grant from the Washington State Bar Foundation in FY20 (a \$15,000 increase over the FY19 budget).

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FOUNDATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
SPECIAL EVENTS	5,000.00	5,000.00	-	0%
BOARD OF TRUSTEES	3,000.00	3,000.00	-	0%
CONSULTING SERVICES	3,000.00	3,000.00	-	0%
POSTAGE	500.00	500.00	-	0%
PRINTING & COPYING	800.00	900.00	100.00	13%
STAFF TRAVEL/PARKING	1,400.00	750.00	(650.00)	-46%
SUPPLIES	500.00	250.00	(250.00)	-50%
TOTAL DIRECT EXPENSES:	14,200.00	13,400.00	(800.00)	-6%
INDIRECT EXPENSES:				
FTE	1.15	1.05	(0.10)	-9%
SALARY EXPENSE	89,538.00	90,008.00	470.00	1%
BENEFIT EXPENSE	32,707.00	31,689.00	(1,018.00)	-3%
OVERHEAD	28,418.00	30,135.00	1,717.00	6%
TOTAL INDIRECT EXPENSES:	150,663.00	151,832.00	1,169.00	1%
TOTAL ALL EXPENSES:	164,863.00	165,232.00	369.00	0%
NET INCOME (LOSS):	(164,863.00)	(165,232.00)	(369.00)	

The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$250,000 in revenue to WSBA's FY20 budget to support public service, diversity, and access to justice efforts within the Advancement Department cost centers. We continue to look for opportunities to reduce indirect and direct costs in this cost center to better reflect the actual cost of delivering this service.

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HUMAN RESOURCES	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
STAFF TRAINING- GENERAL	30,000.00	30,000.00	-	0%
RECRUITING AND ADVERTISING	7,000.00	7,000.00	-	0%
PAYROLL PROCESSING	49,000.00	49,000.00	-	0%
SALARY SURVEYS	2,900.00	2,900.00	-	0%
CONSULTING SERVICES	10,000.00	75,000.00	65,000.00	650%
STAFF TRAVEL/PARKING	150.00	250.00	100.00	67%
STAFF MEMBERSHIP DUES	1,250.00	870.00	(380.00)	-30%
SUBSCRIPTIONS	2,100.00	2,100.00	-	0%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(167,120.00)	(64,720.00)	63%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
FTE	2.45	2.45	-	0%
SALARY EXPENSE	260,398.00	271,913.00	11,515.00	4%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	(200,000.00)	-	0%
BENEFIT EXPENSE	84,017.00	86,720.00	2,703.00	3%
OVERHEAD	60,543.00	70,482.00	9,939.00	16%
TOTAL INDIRECT EXPENSES:	204,958.00	229,115.00	24,157.00	12%
TOTAL ALL EXPENSES:	204,958.00	229,115.00	24,157.00	12%
NET INCOME (LOSS):	(204,958.00)	(229,115.00)	(24,157.00)	

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

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LAW CLERK PROGRAM	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LAW CLERK FEES	162,000.00	172,000.00	10,000.00	6%
LAW CLERK APPLICATION FEES	4,000.00	2,700.00	(1,300.00)	-33%
TOTAL REVENUE:	166,000.00	174,700.00	8,700.00	5%
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	100.00	-	0%
LAW CLERK BOARD EXPENSE	6,000.00	10,000.00	4,000.00	67%
LAW CLERK OUTREACH	5,000.00	3,000.00	(2,000.00)	-40%
STAFF TRAVEL/PARKING	-	600.00	600.00	
SUBSCRIPTIONS	250.00	250.00	-	0%
TOTAL DIRECT EXPENSES:	11,350.00	13,950.00	2,600.00	23%
INDIRECT EXPENSES:				
FTE	1.10	1.25	0.15	14%
SALARY EXPENSE	84,449.00	92,121.00	7,672.00	9%
BENEFIT EXPENSE	31,033.00	34,398.00	3,365.00	11%
OVERHEAD	27,183.00	35,960.00	8,777.00	32%
TOTAL INDIRECT EXPENSES:	142,665.00	162,479.00	19,814.00	14%
TOTAL ALL EXPENSES:	154,015.00	176,429.00	22,414.00	15%
NET INCOME (LOSS):	11,985.00	(1,729.00)	(13,714.00)	

The Law Clerk Program is now joined with LLLT and LPO licensing in the “Innovative Licensing Programs” work unit within RSD. This cost center captures the revenue and expenses for the APR 6 Law Clerk Program, which is a program of education that offers an alternative to law school by allowing Law Clerks to study law with a tutor/employer while working full time with the employer; the standard program is four years, the curriculum is essentially the same as a three year JD program curriculum, and Law Clerks must pass character and fitness review and pass the Bar exam to be eligible for admission and licensing as a lawyer. The Board hopes to expand the program through increased outreach and education about the program, and with improving employment situations, expansion of the number of participants may continue to be a possibility. RSD staff has been working to improve the data base at the heart of the program in order to provide improved services to the Law Clerks and tutors. RSD and Communications staff have been working to increase the outreach about and visibility of the program.

Revenues are generated from modest fees charged to the Law Clerks to participate in the program. Expenses are the costs to administer the Law Clerk program and the expenses incurred by the Law Clerk Board. This program has been slowly increasing in size and currently stands at about 84 clerk/tutor pairs around the state.

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LEGISLATIVE	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
RENT - OLYMPIA OFFICE	2,500.00	2,500.00	-	0%
CONTRACT LOBBYIST	5,000.00	5,000.00	-	0%
LOBBYIST CONTACT COSTS	1,000.00	-	(1,000.00)	-100%
LEGISLATIVE COMMITTEE	2,500.00	2,500.00	-	0%
BOG LEGISLATIVE COMMITTEE	250.00	250.00	-	0%
STAFF TRAVEL/PARKING	4,550.00	2,500.00	(2,050.00)	-45%
STAFF MEMBERSHIP DUES	450.00	450.00	-	0%
SUBSCRIPTIONS	2,000.00	2,000.00	-	0%
TELEPHONE	400.00	-	(400.00)	-100%
TOTAL DIRECT EXPENSES:	18,650.00	15,200.00	(3,450.00)	-18%
INDIRECT EXPENSES:				
FTE	1.10	1.10	-	0%
SALARY EXPENSE	80,340.00	82,883.00	2,543.00	3%
BENEFIT EXPENSE	27,893.00	30,676.00	2,783.00	10%
OVERHEAD	27,183.00	31,645.00	4,462.00	16%
TOTAL INDIRECT EXPENSES:	135,416.00	145,204.00	9,788.00	7%
TOTAL ALL EXPENSES:	154,066.00	160,404.00	6,338.00	4%
NET INCOME (LOSS):	(154,066.00)	(160,404.00)	(6,338.00)	

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

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LICENSING AND MEMBERSHIP RECORDS

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
STATUS CERTIFICATE FEES	22,000.00	22,000.00	-	0%
RULE 9/LEGAL INTERN FEES	11,000.00	-	(11,000.00)	-100%
INVESTIGATION FEES	22,000.00	22,700.00	700.00	3%
PRO HAC VICE	230,000.00	270,000.00	40,000.00	17%
MEMBER CONTACT INFORMATION	19,000.00	10,000.00	(9,000.00)	-47%
PHOTO BAR CARD SALES	350.00	300.00	(50.00)	-14%
TOTAL REVENUE:	304,350.00	325,000.00	20,650.00	7%
DIRECT EXPENSES:				
LICENSING FORMS	3,000.00	2,437.50	(562.50)	-19%
DEPRECIATION	13,812.00	13,850.00	38.00	0%
POSTAGE	29,000.00	19,500.00	(9,500.00)	-33%
TOTAL DIRECT EXPENSES:	45,812.00	35,787.50	(10,024.50)	-22%
INDIRECT EXPENSES:				
FTE	4.35	4.20	(0.15)	-3%
SALARY EXPENSE	395,080.00	386,870.00	(8,210.00)	-2%
BENEFIT EXPENSE	133,752.00	130,142.00	(3,610.00)	-3%
OVERHEAD	107,495.00	120,827.00	13,332.00	12%
TOTAL INDIRECT EXPENSES:	636,327.00	637,839.00	1,512.00	0%
TOTAL ALL EXPENSES:	682,139.00	673,626.50	(8,512.50)	-1%
NET INCOME (LOSS):	(377,789.00)	(348,626.50)	29,162.50	

All member and license types are tracked in one database and their annual license renewal processes are administered by this work group. This work group includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the accuracy of the membership records database and transmitting it to the Supreme Court.

Revenues are generated from application fees for pro hac vice admissions, as well as limited sales of member contact information, member status certificates, investigation fees for status changes, and revenue from sales of photo bar cards. Expenses are primarily printing and postage costs for the annual license packets and compliance follow up, and all status changes. Revenue changes are consistent with historic trends; direct costs change with changes in printing and mailing costs. Licensing revenue and expenses for annual licensing of LLLTs and LPOs are now reflected in those cost centers.

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LICENSING	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	5,800.00	-	(5,800.00)	-100%
LICENSE FEES	15,778,000.00	16,200,000.00	422,000.00	3%
LPO LICENSE FEES	174,400.00	-	(174,400.00)	-100%
TOTAL REVENUE:	15,958,200.00	16,200,000.00	241,800.00	2%
DIRECT EXPENSES:				
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	-	-	-	
TOTAL ALL EXPENSES:	-	-	-	
NET INCOME (LOSS):	15,958,200.00	16,200,000.00	241,800.00	

Most cost centers across WSBA are supported by license fee funds. The Licensing cost center tracks this revenue without any associated expenses. Increase in revenue is attributable to increased license fee rates for all members in FY20.

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LIMITED LICENSE LEGAL TECHNICIAN	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	-	7,550.00	7,550.00	
LLLT EXAM FEES	-	4,500.00	4,500.00	
INVESTIGATION FEES	-	300.00	300.00	
LLLT WAIVER FEES	-	300.00	300.00	
MEMBER LATE FEES	-	300.00	300.00	
TOTAL REVENUE:	-	12,950.00	12,950.00	
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	-	600.00	600.00	
LLLT BOARD	17,000.00	18,000.00	1,000.00	6%
LLLT OUTREACH	8,000.00	3,000.00	(5,000.00)	
LLLT EXAM WRITING	-	14,178.00	14,178.00	
LICENSING FORMS	-	2.50	2.50	
POSTAGE	-	20.00	20.00	
STAFF TRAVEL/PARKING	600.00	600.00	-	0%
TOTAL DIRECT EXPENSES:	25,600.00	36,400.50	10,800.50	42%
INDIRECT EXPENSES:				
FTE	1.55	1.34	(0.21)	-14%
SALARY EXPENSE	135,526.00	103,330.00	(32,196.00)	-24%
BENEFIT EXPENSE	41,762.00	37,843.00	(3,919.00)	-9%
OVERHEAD	38,303.00	38,406.00	103.00	0%
TOTAL INDIRECT EXPENSES:	215,591.00	179,579.00	(36,012.00)	-17%
TOTAL ALL EXPENSES:	241,191.00	215,979.50	(25,211.50)	-10%
NET INCOME (LOSS):	(241,191.00)	(203,029.50)	38,161.50	

All member and license types are tracked in one database and their annual license renewal processes are administered by this work group. This work group includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the accuracy of the membership records database and transmitting it to the Supreme Court.

Revenues are generated from application fees for pro hac vice admissions, as well as limited sales of member contact information, member status certificates, investigation fees for status changes, and revenue from sales of photo bar cards. Expenses are primarily printing and postage costs for the annual license packets and compliance follow up, and all status changes. Revenue changes are consistent with historic trends; direct costs change with changes in printing and mailing costs. Licensing revenue and expenses for annual licensing of LLLTs and LPOs are now reflected in those cost centers.

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LIMITED PRACTICE OFFICERS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INVESTIGATION FEES	-	1,000.00	1,000.00	
LPO EXAMINATION FEES	-	26,000.00	26,000.00	
LPO LICENSE FEES	-	173,900.00	173,900.00	
LPO LATE LICENSE FEES	-	4,590.00	4,590.00	
ACCREDITED PROGRAM FEES	-	6,000.00	6,000.00	
MEMBER LATE FEES	-	900.00	900.00	
TOTAL REVENUE:	-	212,390.00	212,390.00	
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	-	6,890.00	6,890.00	
LPO EXAM WRITING	-	14,178.00	14,178.00	
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
LAW LIBRARY	-	279.00	279.00	
LICENSING FORMS	-	60.00	60.00	
LPO BOARD	3,000.00	3,000.00	-	0%
LPO OUTREACH	-	3,000.00	3,000.00	
POSTAGE	-	480.00	480.00	
PRINTING & COPYING	-	200.00	200.00	
STAFF TRAVEL/PARKING	-	100.00	100.00	
TOTAL DIRECT EXPENSES:	3,000.00	30,024.50	27,024.50	901%
INDIRECT EXPENSES:				
FTE	1.17	1.09	(0.08)	-7%
SALARY EXPENSE	99,089.00	86,688.00	(12,401.00)	-13%
BENEFIT EXPENSE	40,651.00	31,360.00	(9,291.00)	-23%
OVERHEAD	28,913.00	31,214.00	2,301.00	8%
TOTAL INDIRECT EXPENSES:	168,653.00	149,262.00	(19,391.00)	-11%
TOTAL ALL EXPENSES:	171,653.00	179,286.50	7,633.50	4%
NET INCOME (LOSS):	(171,653.00)	33,103.50	204,756.50	

The Limited Practice Officer (LPO) license type (APR 12), was created by the Supreme Court, and later delegated to the WSBA in 2002. LPOs are WSBA members; there are about 971 licensed LPOs, with 804 of them on Active status. This cost center is used to track all revenues and expenses associated with the Limited Practice Officer (LPO) license type.

This cost center includes all revenue from admission, licensing, and MCLE functions for LPOs, and all expenses related to admitting, licensing and annual license renewal (including MCLE reporting) for LPOs, and includes staffing and expenses related to the Limited Practice Board, which by court rule oversees the program. Also included are direct expenses for work with Ergometrics a professional testing company that assists WSBA and the LP Board in preparing LPO exams (similar to some parts of the assistance WSBA receives from the NCBE for the lawyer exams).

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MANDATORY CONTINUING LEGAL EDUCATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ACCREDITED PROGRAM FEES	540,000.00	534,000.00	(6,000.00)	-1%
FORM1 LATE FEE	150,000.00	150,000.00	-	0%
MEMBER LATE FEES	203,000.00	201,800.00	(1,200.00)	-1%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	43,000.00	-	0%
ATTENDANCE LATE FEES	85,000.00	85,000.00	-	0%
COMITY CERTIFICATES	29,000.00	29,000.00	-	0%
TOTAL REVENUE:	<u>1,050,000.00</u>	<u>1,042,800.00</u>	<u>(7,200.00)</u>	<u>-1%</u>
DIRECT EXPENSES:				
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
LAW LIBRARY	-	279.00	279.00	
MCLE BOARD EXPENSES	2,000.00	2,000.00	-	0%
DEPRECIATION	249,948.00	250,000.00	52.00	0%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>252,448.00</u>	<u>254,616.50</u>	<u>2,168.50</u>	<u>1%</u>
INDIRECT EXPENSES:				
FTE	4.90	4.65	(0.25)	-5%
SALARY EXPENSE	374,898.00	424,678.00	49,780.00	13%
BENEFIT EXPENSE	124,996.00	123,400.00	(1,596.00)	-1%
OVERHEAD	121,087.00	133,772.00	12,685.00	10%
TOTAL INDIRECT EXPENSES:	<u>620,981.00</u>	<u>681,850.00</u>	<u>60,869.00</u>	<u>10%</u>
TOTAL ALL EXPENSES:	<u>873,429.00</u>	<u>936,466.50</u>	<u>63,037.50</u>	<u>7%</u>
NET INCOME (LOSS):	<u>176,571.00</u>	<u>106,333.50</u>	<u>(70,237.50)</u>	

MCLE administration is a core regulatory function of the WSBA. This area processes requests for accreditation of all CLE programs for all license types, a total of about 20,000 accreditation requests per year, and tracks the earned credits and the CLE certifications and requirements of all individual members to ascertain whether they have completed their minimum continuing education requirements. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits.

Revenue increases are consistent with historical trends. The cost center tracks direct expenses related to MCLE accreditation and compliance (except expenses related for LLLT and LPO MCLE, which are included in those cost centers this year), and is also used to track staffing and expenses related to the MCLE Board, which by court rule oversees the program for all license types.

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MEMBER ASSISTANCE PROGRAM	FISCAL 2018 BUDGET	FISCAL 2019 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DIVERSIONS	10,000.00	6,750.00	(3,250.00)	-33%
TOTAL REVENUE:	10,000.00	6,750.00	(3,250.00)	-33%
DIRECT EXPENSES:				
PROF LIAB INSURANCE	850.00	850.00	-	0%
PUBLICATIONS PRODUCTION	200.00	200.00	-	0%
STAFF MEMBERSHIP DUES	225.00	225.00	-	0%
TOTAL DIRECT EXPENSES:	1,275.00	1,275.00	-	0%
INDIRECT EXPENSES:				
FTE	0.90	0.90	-	0%
SALARY EXPENSE	84,582.00	87,698.00	3,116.00	4%
BENEFIT EXPENSE	34,402.00	35,067.00	665.00	2%
OVERHEAD	22,240.00	25,891.00	3,651.00	16%
TOTAL INDIRECT EXPENSES:	141,224.00	148,656.00	7,432.00	5%
TOTAL ALL EXPENSES:	142,499.00	149,931.00	7,432.00	5%
NET INCOME (LOSS):	(132,499.00)	(143,181.00)	(10,682.00)	

The Member Wellness Program is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems and provide education and services to foster member well-being. Services include assessment, short-term consultation, group services (e.g. for Job Seekers) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Last year, MWP conducted approximately 200 consultations and gave presentations reaching 1,200 members.

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

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MEMBER SERVICES AND ENGAGEMENT	FISCAL 2018 BUDGET	FISCAL 2019 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ROYALTIES	30,000.00	42,500.00	12,500.00	42%
NMP PRODUCT SALES	70,000.00	70,000.00	-	0%
SPONSORSHIPS	1,200.00	800.00	(400.00)	-33%
SEMINAR REGISTRATIONS	30,000.00	15,000.00	(15,000.00)	-50%
TRIAL ADVOCACY PROGRAM	10,000.00	10,000.00	-	0%
TOTAL REVENUE:	141,200.00	138,300.00	(2,900.00)	-2%
DIRECT EXPENSES:				
WYLC OUTREACH EVENTS	2,500.00	2,500.00	-	0%
LENDING LIBRARY	5,500.00	5,500.00	-	0%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	1,500.00	-	0%
WYLC COMMITTEE	15,000.00	15,000.00	-	0%
OPEN SECTIONS NIGHT	4,400.00	3,000.00	(1,400.00)	
RURAL PLACEMENT PROGRAM	10,500.00	-	(10,500.00)	
TRIAL ADVOCACY PROGRAM	2,500.00	2,500.00	-	0%
RECEPTION/FORUM EXPENSE	4,000.00	4,000.00	-	0%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	2,500.00	-	0%
YLL SECTION PROGRAM	1,100.00	1,100.00	-	0%
WYLC CLE COMPS	1,000.00	1,000.00	-	0%
STAFF TRAVEL/PARKING	4,500.00	2,500.00	(2,000.00)	-44%
STAFF MEMBERSHIP DUES	385.00	445.00	60.00	16%
SUBSCRIPTIONS	480.00	500.00	20.00	4%
CONFERENCE CALLS	200.00	300.00	100.00	50%
TOTAL DIRECT EXPENSES:	56,065.00	42,345.00	(13,720.00)	-24%
INDIRECT EXPENSES:				
FTE	3.98	4.24	0.26	7%
SALARY EXPENSE	296,941.00	326,272.00	29,331.00	10%
BENEFIT EXPENSE	110,321.00	119,762.00	9,441.00	9%
OVERHEAD	98,352.00	121,977.00	23,625.00	24%
TOTAL INDIRECT EXPENSES:	505,614.00	568,011.00	62,397.00	12%
TOTAL ALL EXPENSES:	561,679.00	610,356.00	48,677.00	9%
NET INCOME (LOSS):	(420,479.00)	(472,056.00)	(51,577.00)	

Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and practice management. These activities are designed to support member competence, professionalism and strengthen community.

In FY19 this cost center will support the direct and indirect costs of: (1) developing a 24-credit Practice Primer Track, the annual Trial Advocacy Program, and a free financial/debt management seminar; (2) supporting 1 Open Sections Night, 4 MentorLink Mixers, the Young Lawyer Liaison Program (to Sections), 4 Public Service Incentive Awards (free CLEs), the Law School WSBA Representatives Program, the WSBA mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (3) supporting those in solo and small-firm practice and those going through practice transitions by continuing to offer free telephone consultations, maintaining a Lending Library, referrals to external consultant, offering discounts to practice management vendors, and promoting WSBA online guides; (4) supporting the Washington Young Lawyers Committee and the ABA YLD District Representative; (5) promoting the WSBA Health Insurance Exchange..

FY20 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount), CLE registration for live seminars, and sales of on-demand recorded products. Overall direct expenses for the cost center in FY20 are reduced from FY19.

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MEMBERSHIP BENEFITS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SPONSORSHIPS	8,000.00	9,000.00	1,000.00	13%
INTERNET SALES	9,000.00	12,000.00	3,000.00	33%
TOTAL REVENUE:	17,000.00	21,000.00	4,000.00	24%
DIRECT EXPENSES:				
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	(500.00)	-100%
LEGAL LUNCHBOX SPEAKERS & PROGRAM DEVELOP	1,700.00	2,000.00	300.00	18%
WSBA CONNECTS	46,560.00	46,560.00	-	
CASEMAKER & FASTCASE	136,336.00	136,436.00	100.00	0%
TRANSCRIPTION SERVICES	-	1,500.00	1,500.00	
TOTAL DIRECT EXPENSES:	185,096.00	186,496.00	1,400.00	1%
INDIRECT EXPENSES:				
FTE	0.73	0.69	(0.04)	-5%
SALARY EXPENSE	54,366.00	53,322.00	(1,044.00)	-2%
BENEFIT EXPENSE	20,206.00	19,484.00	(722.00)	-4%
OVERHEAD	18,039.00	19,706.00	1,667.00	9%
TOTAL INDIRECT EXPENSES:	92,611.00	92,512.00	(99.00)	0%
TOTAL ALL EXPENSES:	277,707.00	279,008.00	1,301.00	0%
NET INCOME (LOSS):	(260,707.00)	(258,008.00)	2,699.00	

This cost center includes costs associated with programs benefiting WSBA's membership as a part of their annual license fee: (1) Casemaker and Fastcase, two free legal research tools; (2) Legal Lunch Box Series, a free monthly CLEs with attendance in excess of 20,000 in FY18; and (3) WSBA Connects, a confidential 24/7 member assistance program operated by Kepro, our community partner (see Member Wellness Program cost center narrative for a fuller description of this program). The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

NW LAWYER	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DISPLAY ADVERTISING	297,500.00	297,500.00	-	0%
SUBSCRIPT/SINGLE ISSUES	350.00	350.00	-	0%
CLASSIFIED ADVERTISING	12,500.00	12,500.00	-	0%
GEN ANNOUNCEMENTS	17,500.00	17,500.00	-	0%
PROF ANNOUNCEMENTS	21,000.00	21,000.00	-	0%
JOB TARGET	112,500.00	112,500.00	-	0%
TOTAL REVENUE:	461,350.00	461,350.00	-	0%
DIRECT EXPENSES:				
GRAPHICS/ARTWORK	3,500.00	3,500.00	-	0%
EDITORIAL ADVIS COMMITTEE EXP	800.00	800.00	-	0%
BAD DEBT EXPENSE	2,000.00	2,000.00	-	0%
POSTAGE	89,000.00	89,000.00	-	0%
PRINTING & COPYING	250,000.00	250,000.00	-	0%
STAFF MEMBERSHIP DUES	135.00	615.00	480.00	356%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	12,000.00	1,800.00	18%
TOTAL DIRECT EXPENSES:	355,635.00	357,915.00	2,280.00	1%
INDIRECT EXPENSES:				
FTE	2.25	2.55	0.30	13%
SALARY EXPENSE	177,211.00	206,395.00	29,184.00	16%
BENEFIT EXPENSE	70,006.00	79,825.00	9,819.00	14%
OVERHEAD	55,601.00	73,359.00	17,758.00	32%
TOTAL INDIRECT EXPENSES:	302,818.00	359,579.00	56,761.00	19%
TOTAL ALL EXPENSES:	658,453.00	717,494.00	59,041.00	9%
NET INCOME (LOSS):	(197,103.00)	(256,144.00)	(59,041.00)	

NWLawyer is the official publication of WSBA and serves as the primary method of print communication 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 NWLawyer is administered by the staff in the Communications and Outreach Department. NWLawyer revenues come from sales of advertisements (display ads, classified ads, professional ads, and announcements) and subscriptions (to nonmembers). Expenses include outside advertising 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. The overall increase in indirect costs reflects staff time devoted to bringing on a new, full-time editor. After vetting several options, WSBA entered into a contract with a professional advertising management company (SagaCity Media) in January 2018 for the express purpose of increasing ad sales revenue. The production team is working with SagaCity to set ad targets and diversify the types of ads included in the magazine to begin to make the magazine more cost-neutral. We have also contracted (as of June 2019) for an upgraded platform for the digital version of the magazine that will allow for additional online ads, producing an additional revenue stream.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

OFFICE OF THE EXECUTIVE DIRECTOR

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
ED TRAVEL & OUTREACH	-	5,000.00	5,000.00	
LAW LIBRARY	-	279.00	279.00	
STAFF TRAVEL/PARKING	-	5,400.00	5,400.00	
STAFF MEMBERSHIP DUES	-	1,700.00	1,700.00	
TELEPHONE	-	1,000.00	1,000.00	
TOTAL DIRECT EXPENSES:	-	13,379.00	13,379.00	
INDIRECT EXPENSES:				
FTE	-	1.45	1.45	
SALARY EXPENSE	-	247,104.00	247,104.00	
BENEFIT EXPENSE	-	71,244.00	71,244.00	
OVERHEAD	-	41,714.00	41,714.00	
TOTAL INDIRECT EXPENSES:	-	360,062.00	360,062.00	
TOTAL ALL EXPENSES:	-	373,441.00	373,441.00	
NET INCOME (LOSS):	-	(373,441.00)	(373,441.00)	

This cost center supports the Office of the Executive Director. The budget includes funding travel and outreach as well as other related expenses.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

OFFICE OF GENERAL COUNSEL	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LITIGATION EXPENSES	-	500.00	500.00	
ONLINE LEGAL RESEARCH	-	11,025.00	11,025.00	
LAW LIBRARY	-	1,673.00	1,673.00	
COURT RULES COMMITTEE	2,000.00	3,000.00	1,000.00	50%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	500.00	-	0%
CUSTODIANSHIP	2,500.00	2,500.00	-	0%
DEPRECIATION	3,336.00	3,336.00	-	0%
STAFF TRAVEL/PARKING	3,240.00	300.00	(2,940.00)	-91%
STAFF MEMBERSHIP DUES	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	13,076.00	24,334.00	11,258.00	86%
INDIRECT EXPENSES:				
FTE	5.75	5.82	0.07	1%
SALARY EXPENSE	588,978.00	600,907.00	11,929.00	2%
BENEFIT EXPENSE	197,610.00	198,401.00	791.00	0%
OVERHEAD	142,092.00	167,431.00	25,339.00	18%
TOTAL INDIRECT EXPENSES:	928,680.00	966,739.00	38,059.00	4%
TOTAL ALL EXPENSES:	941,756.00	991,073.00	49,317.00	5%
NET INCOME (LOSS):	(941,756.00)	(991,073.00)	(49,317.00)	

The Office of General Counsel serves as counsel to WSBA and the Board of Governors. This office handles or oversees all litigation against WSBA, interpretations and changes to the WSBA bylaws, and other legal issues. It also handles public records requests, custodianship matters, the Client Protection Fund 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 Client Protection Board, the Court Rules Committee, Discipline Selection Panel, and the Discipline Advisory Round Table.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

OFFICE OF GENERAL COUNSEL DISCIPLINARY BOARD	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LAW LIBRARY	-	1,116.00	1,116.00	
DISCIPLINARY BOARD EXPENSES	10,000.00	10,000.00	-	0%
CHIEF HEARING OFFICER	33,000.00	33,000.00	-	0%
HEARING OFFICER EXPENSES	3,000.00	3,000.00	-	0%
HEARING OFFICER TRAINING	2,000.00	2,000.00	-	0%
OUTSIDE COUNSEL	55,000.00	55,000.00	-	0%
STAFF MEMBERSHIP DUES	500.00	200.00	(300.00)	-60%
TOTAL DIRECT EXPENSES:	103,500.00	104,316.00	816.00	1%
INDIRECT EXPENSES:				
FTE	1.45	1.55	0.10	7%
SALARY EXPENSE	110,578.00	104,449.00	(6,129.00)	-6%
BENEFIT EXPENSE	40,663.00	40,468.00	(195.00)	0%
OVERHEAD	35,832.00	44,591.00	8,759.00	24%
TOTAL INDIRECT EXPENSES:	187,073.00	189,508.00	2,435.00	1%
TOTAL ALL EXPENSES:	290,573.00	293,824.00	3,251.00	1%
NET INCOME (LOSS):	(290,573.00)	(293,824.00)	(3,251.00)	

The Disciplinary Board reviews stipulations to and hearing officer recommendations for suspension and disbarment, holds public oral arguments, and issues written recommendations to the Supreme Court in disciplinary matters. Four separate Review Committees made up of Disciplinary Board members review disciplinary counsel requests for public hearing, admonition, and interim suspension, and dismissals upon request. One assistant general counsel devotes approximately half of her time to this function, assisted by the Clerk to the Disciplinary Board, who handles a significant number of requests for public discipline information.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

OUTREACH AND ENGAGEMENT	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
ABA DELEGATES	4,500.00	5,600.00	1,100.00	24%
ANNUAL CHAIR MEETINGS	600.00	600.00	-	0%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	4,500.00	-	0%
BOG ELECTIONS	6,500.00	6,500.00	-	0%
BAR OUTREACH	10,000.00	11,600.00	1,600.00	16%
PROFESSIONALISM	2,000.00	2,000.00	-	0%
STAFF TRAVEL/PARKING	1,400.00	-	(1,400.00)	-100%
STAFF MEMBERSHIP DUES	1,152.00	825.00	(327.00)	-28%
CONFERENCE CALLS	200.00	-	(200.00)	-100%
TOTAL DIRECT EXPENSES:	<u>30,852.00</u>	<u>31,625.00</u>	<u>773.00</u>	<u>3%</u>
INDIRECT EXPENSES:				
FTE	2.73	2.73	-	0%
SALARY EXPENSE	224,397.00	231,494.00	7,097.00	3%
BENEFIT EXPENSE	79,186.00	81,898.00	2,712.00	3%
OVERHEAD	67,463.00	78,537.00	11,074.00	16%
TOTAL INDIRECT EXPENSES:	<u>371,046.00</u>	<u>391,929.00</u>	<u>20,883.00</u>	<u>6%</u>
TOTAL ALL EXPENSES:	<u>401,898.00</u>	<u>423,554.00</u>	<u>21,656.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(401,898.00)</u>	<u>(423,554.00)</u>	<u>(21,656.00)</u>	

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

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

PRACTICE LAW BOARD	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
PRACTICE OF LAW BOARD	16,000.00	16,000.00	-	0%
TOTAL DIRECT EXPENSES:	16,000.00	16,000.00	-	0%
INDIRECT EXPENSES:				
FTE	0.40	0.40	-	0%
SALARY EXPENSE	50,676.00	38,689.00	(11,987.00)	-24%
BENEFIT EXPENSE	13,502.00	13,065.00	(437.00)	-3%
OVERHEAD	9,885.00	11,507.00	1,622.00	16%
TOTAL INDIRECT EXPENSES:	74,063.00	63,261.00	(10,802.00)	-15%
TOTAL ALL EXPENSES:	90,063.00	79,261.00	(10,802.00)	-12%
NET INCOME (LOSS):	(90,063.00)	(79,261.00)	10,802.00	

The Practice of Law Board (POLB) is established by Supreme Court rule and administered by the WSBA to make recommendations to the Supreme Court regarding the practice or law, particularly with regard to the delivery of legal and law related services to the public. The POLB is also charged with educating the public about how to receive competent legal assistance. The POLB reviews allegations of the unauthorized practice of law (UPL) and refers matters for prosecution when appropriate.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

PROFESSIONAL RESPONSIBILITY PROGRAM	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
LAW LIBRARY	-	279.00	279.00	
CPE COMMITTEE	4,200.00	5,000.00	800.00	19%
STAFF TRAVEL/PARKING	2,000.00	4,000.00	2,000.00	100%
STAFF MEMBERSHIP DUES	500.00	375.00	(125.00)	-25%
TOTAL DIRECT EXPENSES:	6,700.00	9,654.00	2,954.00	44%
INDIRECT EXPENSES:				
FTE	1.65	1.55	(0.10)	-6%
SALARY EXPENSE	160,192.00	159,873.00	(319.00)	0%
BENEFIT EXPENSE	57,904.00	57,053.00	(851.00)	-1%
OVERHEAD	40,774.00	44,591.00	3,817.00	9%
TOTAL INDIRECT EXPENSES:	258,870.00	261,517.00	2,647.00	1%
TOTAL ALL EXPENSES:	265,570.00	271,171.00	5,601.00	2%
NET INCOME (LOSS):	(265,570.00)	(271,171.00)	(5,601.00)	

This program includes the ethics phone line, a resource for members to get answers to ethics questions before they take action; support for the Committee on Professional Ethics; and statewide educational ethics presentations. The Ethics Line provides ethics assistance in around 3,000 member calls a year, and Professional Responsibility Counsel is a frequent local (and occasionally national) speaker, making between 40 and 50 presentations a year on ethical issues of concern to our members. In FY17, WSBA staff completed a revamp of the Ethics Advisory Opinion database and search function to make it easier for people to find current, accurate ethics information on the WSBA website.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

PUBLIC SERVICE PROGRAMS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	110,000.00	125,000.00	15,000.00	14%
PSP PRODUCT SALES	2,000.00	1,000.00	(1,000.00)	-50%
WORK STUDY GRANTS	-	2,100.00	2,100.00	
TOTAL REVENUE:	112,000.00	128,100.00	16,100.00	14%
DIRECT EXPENSES:				
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	2,000.00	-	0%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	25,000.00	4,500.00	22%
DONATIONS/SPONSORSHIPS	207,915.00	221,777.00	13,862.00	7%
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
TOTAL DIRECT EXPENSES:	232,415.00	250,777.00	18,362.00	8%
INDIRECT EXPENSES:				
FTE	1.03	1.54	0.51	50%
SALARY EXPENSE	87,057.00	117,048.00	29,991.00	34%
BENEFIT EXPENSE	29,994.00	42,502.00	12,508.00	42%
OVERHEAD	25,453.00	44,303.00	18,850.00	74%
TOTAL INDIRECT EXPENSES:	142,504.00	203,853.00	61,349.00	43%
TOTAL ALL EXPENSES:	374,919.00	454,630.00	79,711.00	21%
NET INCOME (LOSS):	(262,919.00)	(326,530.00)	(63,611.00)	

Public Service Programs includes staffing and support for the WSBA Moderate Means Program, Call to Duty, the Powerful Communities Project, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service through WSBA and with our community partners. Much of this support is provided in the form of grant funding to the partners through the Powerful Communities Project and the Moderate Means Program. There is a small increase for the Moderate Means Program to cover the expenses associated with bifurcating the previously shared staff attorney position at Seattle University and University of Washington law schools; by having two different part-time people at each school, we will be able to serve more clients and improve the program overall. There is a small increase to redesign the pro bono portal for WSBA members to find pro bono opportunities; the current portal is out of date and needs significant improvements. Public Service Programs will continued to be supported by a grant of \$125,000 from the Washington State Bar Foundation.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

PUBLICATION AND DESIGN SERVICES

	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
IMAGE LIBRARY	4,680.00	4,680.00	-	0%
EQUIPMENT, HARDWARE & SOFTWARE	-	330.00	330.00	
STAFF MEMBERSHIP DUES	500.00	-	(500.00)	-100%
SUBSCRIPTIONS	83.00	262.00	179.00	216%
SUPPLIES	-	300.00	300.00	
TOTAL DIRECT EXPENSES:	5,263.00	5,572.00	309.00	6%
INDIRECT EXPENSES:				
FTE	1.22	1.09	(0.13)	-11%
SALARY EXPENSE	80,074.00	75,007.00	(5,067.00)	-6%
BENEFIT EXPENSE	31,380.00	28,805.00	(2,575.00)	-8%
OVERHEAD	30,148.00	31,357.00	1,209.00	4%
TOTAL INDIRECT EXPENSES:	141,602.00	135,169.00	(6,433.00)	-5%
TOTAL ALL EXPENSES:	146,865.00	140,741.00	(6,124.00)	-4%
NET INCOME (LOSS):	(146,865.00)	(140,741.00)	6,124.00	

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

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

SECTIONS ADMINISTRATION	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
REIMBURSEMENTS FROM SECTIONS	300,000.00	300,000.00	-	0%
TOTAL REVENUE:	300,000.00	300,000.00	-	0%
DIRECT EXPENSES:				
SECTION/COMMITTEE CHAIR MTGS	1,000.00	1,000.00	-	0%
DUES STATEMENTS	6,000.00	6,000.00	-	0%
STAFF TRAVEL/PARKING	1,200.00	1,200.00	-	0%
STAFF MEMBERSHIP DUES	125.00	125.00	-	0%
SUBSCRIPTIONS	372.00	372.00	-	0%
CONFERENCE CALLS	300.00	300.00	-	0%
MISCELLANEOUS	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	9,297.00	9,297.00	-	0%
INDIRECT EXPENSES:				
FTE	4.25	4.24	(0.01)	0%
SALARY EXPENSE	297,955.00	303,468.00	5,513.00	2%
BENEFIT EXPENSE	112,039.00	114,639.00	2,600.00	2%
OVERHEAD	105,024.00	121,905.00	16,881.00	16%
TOTAL INDIRECT EXPENSES:	515,018.00	540,012.00	24,994.00	5%
TOTAL ALL EXPENSES:	524,315.00	549,309.00	24,994.00	5%
NET INCOME (LOSS):	(224,315.00)	(249,309.00)	(24,994.00)	

The WSBA has 29 sections and provides the administrative functions necessary to support them. Direct staff time and expenses related to administering the sections are included in this cost center. This cost center also supports the indirect costs of developing 70 credit hours of 'Mini CLEs' for Sections in FY19. Sections partially reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses for supporting the sections.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

TECHNOLOGY	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	-	-	-	
DIRECT EXPENSES:				
COMPUTER HARDWARE	29,000.00	29,000.00	-	0%
COMPUTER SOFTWARE	29,000.00	29,000.00	-	0%
HARDWARE SERVICE & WARRANTIES	60,000.00	60,000.00	-	0%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	270,000.00	-	0%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	10,000.00	-	0%
COMPUTER SUPPLIES	15,000.00	15,000.00	-	0%
THIRD PARTY SERVICES	143,000.00	143,000.00	-	0%
CONSULTING SERVICES	85,000.00	85,000.00	-	0%
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	110.00	110.00	-	0%
TELEPHONE	24,000.00	24,000.00	-	0%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(667,610.00)	-	0%
TOTAL DIRECT EXPENSES:	-	-	-	
INDIRECT EXPENSES:				
FTE	12.10	12.10	-	0%
SALARY EXPENSE	1,059,680.00	1,090,382.00	30,702.00	3%
CAPITAL LABOR	(188,800.00)	(141,000.00)	47,800.00	-25%
BENEFIT EXPENSE	370,332.00	377,371.00	7,039.00	2%
OVERHEAD	299,010.00	348,096.00	49,086.00	16%
TOTAL INDIRECT EXPENSES:	1,540,222.00	1,674,849.00	134,627.00	9%
TOTAL ALL EXPENSES:	1,540,222.00	1,674,849.00	134,627.00	9%
NET INCOME (LOSS):	(1,540,222.00)	(1,674,849.00)	(134,627.00)	

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

ATTACHMENT B

**2020 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2020
Capital Software								
GILDA System Replacement (Phase 2- project to finish in FY21)	DISC	144,000	1	144,000	5	Jan-21	28,800	0
Navision Accounting System Upgrade	General Indirects	28,000	1	28,000	5	Apr-20	5,600	2,800
Unassigned capital software needs for FY20	General Indirects	20,000	1	20,000	3	Oct-19	6,667	6,667
		192,000		192,000			41,067	9,467
Capital Labor								
MCLE Enhancements Phase 3 (project to finish in FY21)	MCLE	90,000	1	90,000	3	Nov-20	30,000	0
Online Admissions Program Phase 2	ADMISS	41,000	1	41,000	3	Feb-20	13,667	9,111
Personify Enhancements 2020	General Indirects	10,000	1	10,000	3	Jun-20	3,333	1,111
		141,000		141,000			47,000	10,222
Total				333,000			88,067	19,689
Capital Hardware								
Network Infrastructure Upgrades	General Indirects	20,000	1	20,000	5	Oct-19	4,000	4,000
Unassigned capital hardware needs for FY20	General Indirects	20,000	1	20,000	5	Oct-19	4,000	4,000
Total				40,000			8,000	8,000
Leasehold Improvements								
Leasehold Improvements for Miscellaneous Office Moves	General Indirects	10,000	1	10,000	7	Oct-19	1,379	1,379
Total				10,000			1,379	1,379
GRAND TOTAL				575,000			97,446	29,068

ATTACHMENT C

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CONTINUING LEGAL EDUCATION (CLE)

	FISCAL 2018 BUDGET	FISCAL 2019 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	1,000.00	1,000.00	-	0%
SEMINAR REGISTRATIONS	876,000.00	860,000.00	(16,000.00)	-2%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	29,000.00	(12,500.00)	-30%
COURSEBOOK SALES	11,000.00	9,000.00	(2,000.00)	-18%
MP3 AND VIDEO SALES	950,000.00	925,000.00	(25,000.00)	-3%
TOTAL REVENUE:	1,879,500.00	1,824,000.00	(55,500.00)	-3%
DIRECT EXPENSES:				
COST OF SALES - COURSEBOOKS	1,200.00	200.00	(1,000.00)	-83%
A/V DEVELOP COSTS (RECORDING)	1,500.00	1,500.00	-	0%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	42,000.00	2,000.00	5%
SHIPPING SUPPLIES	100.00	-	(100.00)	-100%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	500.00	-	0%
COURSEBOOK PRODUCTION	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	10,685.00	12,000.00	1,315.00	12%
POSTAGE - MISCELLANEOUS	2,500.00	1,000.00	(1,500.00)	-60%
ACCREDITATION FEES	4,696.00	3,000.00	(1,696.00)	-36%
SEMINAR BROCHURES	20,770.00	21,000.00	230.00	1%
FACILITIES	223,500.00	234,000.00	10,500.00	5%
SPEAKERS & PROGRAM DEVELOP	68,100.00	62,000.00	(6,100.00)	-9%
SPLITS TO SECTIONS- SEMINARS	-	80,000.00	80,000.00	
CLE SEMINAR COMMITTEE	500.00	500.00	-	0%
BAD DEBT EXPENSE	600.00	600.00	-	0%
DEPRECIATION	5,540.00	5,820.00	280.00	5%
STAFF TRAVEL/PARKING	5,675.00	8,000.00	2,325.00	41%
STAFF MEMBERSHIP DUES	1,260.00	1,470.00	210.00	17%
SUPPLIES	3,650.00	2,000.00	(1,650.00)	-45%
TOTAL DIRECT EXPENSES:	393,776.00	478,590.00	84,814.00	22%
INDIRECT EXPENSES:				
FTE	9.72	9.31	(0.41)	-4%
SALARY EXPENSE	656,422.00	643,255.00	(13,167.00)	-2%
BENEFIT EXPENSE	254,178.00	245,839.00	(8,339.00)	-3%
OVERHEAD	240,197.00	267,832.00	27,635.00	12%
TOTAL INDIRECT EXPENSES:	1,150,797.00	1,156,926.00	6,129.00	1%
TOTAL ALL EXPENSES:	1,544,573.00	1,635,516.00	90,943.00	6%
NET INCOME (LOSS):	334,927.00	188,484.00	(146,443.00)	

The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations, sponsorships, online sales of coursebooks, and sales of on-demand CLE seminars (both video and audio). Consistent with revenues, expenses reflect the cost of production of seminars and products. Revenue for live CLE participation has settled at current levels after a sharp decline in FY17 and FY18 and revenue for recorded products is holding steady at current levels as well. Beginning in FY19 the fiscal policy for sharing CLE revenue with Sections changed. Under the new policy, Sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped. This policy shift will increase the overall splits to Sections as compared to the former policy which was based on live revenue only. As in FY19, WSBA CLE continues to look for opportunities to decrease direct and indirect costs. In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CLE - PRODUCTS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	1,000.00	1,000.00	-	0%
COURSEBOOK SALES	11,000.00	9,000.00	(2,000.00)	-18%
MP3 AND VIDEO SALES	950,000.00	925,000.00	(25,000.00)	-3%
TOTAL REVENUE:	962,000.00	935,000.00	(27,000.00)	-3%
DIRECT EXPENSES:				
COST OF SALES - COURSEBOOKS	1,200.00	200.00	(1,000.00)	-83%
A/V DEVELOP COSTS (RECORDING)	1,500.00	1,500.00	-	0%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	42,000.00	2,000.00	5%
SHIPPING SUPPLIES	100.00	-	(100.00)	-100%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	500.00	-	0%
BAD DEBT EXPENSE	100.00	100.00	-	0%
DEPRECIATION	5,540.00	5,820.00	280.00	5%
STAFF TRAVEL/PARKING	-	2,000.00	2,000.00	
STAFF MEMBERSHIP DUES	410.00	620.00	210.00	51%
TOTAL DIRECT EXPENSES:	49,350.00	52,740.00	3,390.00	7%
INDIRECT EXPENSES:				
FTE	1.63	1.56	(0.07)	-4%
SALARY EXPENSE	98,425.00	103,267.00	4,842.00	5%
BENEFIT EXPENSE	40,026.00	39,532.00	(494.00)	-1%
OVERHEAD	40,280.00	44,878.00	4,598.00	11%
TOTAL INDIRECT EXPENSES:	178,731.00	187,677.00	8,946.00	5%
TOTAL ALL EXPENSES:	228,081.00	240,417.00	12,336.00	5%
NET INCOME (LOSS):	733,919.00	694,583.00	(39,336.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CLE- SEMINARS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SEMINAR REGISTRATIONS	876,000.00	860,000.00	(16,000.00)	-2%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	29,000.00	(12,500.00)	-30%
TOTAL REVENUE:	917,500.00	889,000.00	(28,500.00)	-3%
DIRECT EXPENSES:				
COURSEBOOK PRODUCTION	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	10,685.00	12,000.00	1,315.00	12%
POSTAGE - MISCELLANEOUS	2,500.00	1,000.00	(1,500.00)	-60%
ACCREDITATION FEES	4,696.00	3,000.00	(1,696.00)	-36%
SEMINAR BROCHURES	20,770.00	21,000.00	230.00	1%
FACILITIES	223,500.00	234,000.00	10,500.00	5%
SPEAKERS & PROGRAM DEVELOP	68,100.00	62,000.00	(6,100.00)	-9%
SPLITS TO SECTIONS- SEMINARS	-	80,000.00	80,000.00	
CLE SEMINAR COMMITTEE	500.00	500.00	-	0%
BAD DEBT EXPENSE	500.00	500.00	-	0%
STAFF TRAVEL/PARKING	5,675.00	6,000.00	325.00	6%
STAFF MEMBERSHIP DUES	850.00	850.00	-	0%
SUPPLIES	3,650.00	2,000.00	(1,650.00)	-45%
TOTAL DIRECT EXPENSES:	344,426.00	425,850.00	81,424.00	24%
INDIRECT EXPENSES:				
FTE	8.09	7.75	(0.34)	-4%
SALARY EXPENSE	557,997.00	539,988.00	(18,009.00)	-3%
BENEFIT EXPENSE	214,152.00	206,307.00	(7,845.00)	-4%
OVERHEAD	199,917.00	222,954.00	23,037.00	12%
TOTAL INDIRECT EXPENSES:	972,066.00	969,249.00	(2,817.00)	0%
TOTAL ALL EXPENSES:	1,316,492.00	1,395,099.00	78,607.00	6%
NET INCOME (LOSS):	(398,992.00)	(506,099.00)	(107,107.00)	

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

DESKBOOKS	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	2,000.00	2,500.00	500.00	25%
DESKBOOK SALES	80,000.00	100,000.00	20,000.00	25%
SECTION PUBLICATION SALES	3,000.00	3,000.00	-	0%
CASEMAKER ROYALTIES	75,000.00	60,000.00	(15,000.00)	-20%
TOTAL REVENUE:	160,000.00	165,500.00	5,500.00	3%
DIRECT EXPENSES:				
COST OF SALES - DESKBOOKS	50,000.00	60,000.00	10,000.00	20%
COST OF SALES - SECTION PUBLICATION	750.00	750.00	-	0%
SPLITS TO SECTIONS	1,000.00	1,000.00	-	0%
DESKBOOK ROYALTIES	1,000.00	1,000.00	-	0%
SHIPPING SUPPLIES	150.00	-	(150.00)	-100%
POSTAGE & DELIVERY-DESKBOOKS	2,000.00	2,500.00	500.00	25%
FLIERS/CATALOGS	3,000.00	3,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	1,500.00	1,500.00	-	0%
COMPLIMENTARY BOOK PROGRAM	2,000.00	2,500.00	500.00	25%
ONLINE LEGAL RESEARCH	-	1,837.50	1,837.50	
BAD DEBT EXPENSE	100.00	100.00	-	0%
RECORDS STORAGE - OFF SITE	7,440.00	8,100.00	660.00	9%
STAFF MEMBERSHIP DUES	250.00	220.00	(30.00)	-12%
SUBSCRIPTIONS	-	150.00	150.00	
MISCELLANEOUS	200.00	-	(200.00)	-100%
TOTAL DIRECT EXPENSES:	69,390.00	82,657.50	13,267.50	19%
INDIRECT EXPENSES:				
FTE	2.05	2.25	0.20	10%
SALARY EXPENSE	117,663.00	148,307.00	30,644.00	26%
BENEFIT EXPENSE	48,981.00	58,004.00	9,023.00	18%
OVERHEAD	50,659.00	64,729.00	14,070.00	28%
TOTAL INDIRECT EXPENSES:	217,303.00	271,040.00	53,737.00	25%
TOTAL ALL EXPENSES:	286,693.00	353,697.50	67,004.50	23%
NET INCOME (LOSS):	(126,693.00)	(188,197.50)	(61,504.50)	

WSBA publishes a library of 18 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court options. Included in the CLE cost center in FY17, this cost center includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, creation of tables of authorities, indexing, and desktop publishing, as well as the costs of printing and binding.

ATTACHMENT D

Washington State Bar Association

Budget Comparison Report

For the Period from October 1, 2019 to September 30, 2020

CLIENT PROTECTION FUND	FISCAL 2019 BUDGET	FISCAL 2020 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CPF RESTITUTION	3,000.00	3,000.00	-	0%
CPF MEMBER ASSESSMENTS	982,000.00	1,000,000.00	18,000.00	2%
INTEREST REVENUE	7,500.00	20,000.00	12,500.00	167%
TOTAL REVENUE:	992,500.00	1,023,000.00	30,500.00	3%
DIRECT EXPENSES:				
GIFTS TO INJURED CLIENTS	500,000.00	500,000.00	-	0%
CPF BOARD EXPENSES	3,000.00	3,000.00	-	0%
BANK FEES - WELLS FARGO	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	504,000.00	504,000.00	-	0%
INDIRECT EXPENSES:				
FTE	1.25	1.18	(0.07)	-6%
SALARY EXPENSE	97,740.00	79,855.00	(17,885.00)	-18%
BENEFIT EXPENSE	35,581.00	30,884.00	(4,697.00)	-13%
OVERHEAD	30,889.00	33,947.00	3,058.00	10%
TOTAL INDIRECT EXPENSES:	164,210.00	144,686.00	(19,524.00)	-12%
TOTAL ALL EXPENSES:	668,210.00	648,686.00	(19,524.00)	-3%
NET INCOME (LOSS):	324,290.00	374,314.00	50,024.00	

The Washington Supreme Court and WSBA created this legally restricted fund in 1995 to compensate persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer. It does not cover malpractice claims or fee disputes.

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

ATTACHMENT E

TIMELINE

June 27	• Budget & Audit reviews draft budget
July 27	• BOG reviews draft budget
September 5	• Budget & Audit reviews revised budget
September 26-27	• BOG approves final budget

AGENDA ITEM 7.

WASHINGTON STATE BAR ASSOCIATION

TO: Budget and Audit Committee
FROM: Ann Holmes, Chief Operations Officer
DATE: June 14, 2019
RE: FY20 Section Per-Member Charge

ACTION REQUESTED: Set FY20 Section Per-Member Charge.
--

WSBA Sections are currently working on preparing their FY20 budgets and will be submitting them for review on July 12. Consistent with previous years, all Section budgets will be presented at the next Budget and Audit Committee meeting for review.

The Section Per-Member Charge, calculated each year as part of the annual budget process, is based on the WSBA's first draft of the budget for administrative costs associated with supporting WSBA Sections for the upcoming fiscal year. These costs include salaries and benefits, overhead, and general section administration expenses. The Per-Member Charge has been \$18.75 since FY16. The Per-Member Charge required to cover costs in FY20 is \$ 23.48.

The Committee will need to decide whether or not to increase the Per-Member Charge. We will provide section leadership with a detailed memo explaining the Per-member Charge via email on June 30, 2019.

AGENDA ITEM 8.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer
Tiffany Lynch, Associate Director of Finance

cc: Executive Management Team

Re: 2021 License Fees

Date: June 18, 2019

The Board of Governors establishes member license fees as part of the annual budget process, which the Court reviews for reasonableness. As discussed in March, license fees have already been set at \$458 for 2020. In light of WSBA's structural uncertainty, the Committee agreed that it would be appropriate to maintain fees at that same level for 2021. Here are the procedural steps involved:

1. At the July Board of Governors meeting, the Committee will discuss this approach to 2021 license fees with the Board as part of its presentation of the first draft budget.
2. At its September meeting, the Committee will vote on its 2021 license fee recommendation to the Board.
3. At the September Board of Governors meeting, the Board will vote on the Committee's recommendation.
4. The Washington Supreme Court will then review the fees set by the Board for reasonableness.

AGENDA ITEM 9.

AGENDA ITEM 10.

To: WSBA Budget & Audit Committee

From: Laura Sanford, Foundation Development Officer

Re: Financial Reports for June 27, 2019 Meeting

Date: June 17, 2019

This memo follows on ongoing discussion of the Washington State Bar Foundation's health and viability at each Budget & Audit Committee meeting since June 2017. Attached, please find the Foundation's most recent financial report covering the period of October 1, 2018 through May 31, 2019. Also attached is the WSBF's year-to-date fundraising report.

Looking at the *WSBF Balance Sheet*, you can see that as of May 31, the Foundation had a net worth of \$318,876. This is an increase of \$7,544 from the net worth as of the end of April, which was reported on at the May meeting. The WSBF's net worth will continue to grow as it raises funds throughout the fiscal year. The majority of those funds will be granted to WSBA at the beginning FY20. The *WSBF Statement of Activities* details these and other income and expenses year-to-date. WSBA's support of the Foundation is captured in the report as "WSBA Staff Support" and "WSBA Expenses" under "In Kind Expenses", which total \$109,574 as of the end of May. Our total income through cash contributions as of the end of May is \$278,958.

The *Fundraising Progress Report* provides a more up-to-date, but unofficial, look at the amount and source of contributions for FY19. As of June 17, 2019 the Foundation has raised \$282,497. The majority of funds raised are through the licensing campaign, which, experienced a 15% increase in both the number of gifts and dollars raised compared to FY18. The Foundation is currently seeking sponsorships for the WSBA APEX Awards dinner.

To: Terra Nevitt

From: Tiffany Lynch, Associate Director for Finance

Re: Foundation Financial Statements as of May 31, 2019

Date: June 17, 2019

Attached are the final financial statements for the Washington State Bar Foundation as of May 31, 2019. Below is a summary of the fund balances¹ as of May 31, 2019.

WSBF Fund Balances¹
As of May 31, 2019

Fund Name	Cash	Committed Funds	Available Funds
ATJ/Bar Leaders Conference	25,072	0	25,072
Call to Duty	50	0	50
Diversity	1,475	0	1,475
ELUL Midyear Scholarship Fund	793	(793)	0
McMahon	8,352	0	8,352
Moderate Means	250	0	250
Peter Greenfield Internship	8,403	0	8,403
Taxation Scholarship Fund	1,700	(1,700)	0
WSBA Justice & Diversity Opportunities	2,000	0	2,000
Unrestricted	<u>256,380</u>	<u>0</u>	<u>256,380</u>
Total Fund Balances	<u>\$304,475</u>	<u>(\$2,493)</u>	<u>\$301,982</u>

¹ Excludes fixed assets (\$14,400 in artwork).

WSBA Foundation
Statement of Activities (Profit & Loss)
October 2018 through May 2019

	<u>Oct '18 - May 19</u>
Ordinary Income/Expense	
Income	
Contributions & Grants Income	
Corporate	21,194
Foundations & Nonprofits	9,800
Government	2,000
Individuals/Private Donors	243,564
Other	2,400
	<hr/>
Total Contributions & Grants Income	278,958
In Kind Donations	114,860
	<hr/>
Total Income	393,817
Expense	
Donor Database Expense	1,292
In Kind Expenses	
WSBA Staff Support	106,713
WSBA Expenses	2,861
In Kind Expenses - Other	5,286
	<hr/>
Total In Kind Expenses	114,860
Bank Service Charges	40
Credit Card Fees	1,107
Dues	180
Licenses and Permits	10
Program Expense	
Taxation Scholarship	5,000
Pres Diversity Scholarship Fund	30,000
ELUL Section Scholarship Fund	858
WSBA Justice & Div. Opportunity	3,000
WSBA Funding	275,000
	<hr/>
Total Program Expense	313,858
Total Expense	431,346
	<hr/>
Net Ordinary Income	-37,529
Other Income/Expense	
Other Income	
Interest Income	1,803
	<hr/>
Total Other Income	1,803
Other Expense	
Other Expenses	4,932
	<hr/>
Total Other Expense	4,932
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Net Other Income	-3,130
	<hr/>
Net Income	-40,659
	<hr/> <hr/>

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06/17/19

Cash Basis

WSBA Foundation
Balance Sheet
As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Checking	27,050
Wells Fargo Heritage Money Mkt	277,427
Total Checking/Savings	<u>304,476</u>
Total Current Assets	304,476
Fixed Assets	
Artwork	14,400
Total Fixed Assets	<u>14,400</u>
TOTAL ASSETS	<u>318,876</u>
LIABILITIES & EQUITY	
Equity	
Increase/Decrease Fund Balance	359,535
Net Income	-40,659
Total Equity	<u>318,876</u>
TOTAL LIABILITIES & EQUITY	<u>318,876</u>

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06/17/19

Cash Basis

WSBA Foundation
Profit & Loss Prev Year Comparison
October 2018 through May 2019

	Oct '18 - May 19	Oct '17 - May 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Contributions & Grants Income				
Corporate	21,193.52	25,424.00	-4,230.48	-16.6%
Foundations & Nonprofits	9,800.00	600.00	9,200.00	1,533.3%
Government	2,000.00	0.00	2,000.00	100.0%
Individuals/Private Donors	243,564.17	219,271.11	24,293.06	11.1%
Other	2,400.00	0.00	2,400.00	100.0%
Total Contributions & Grants Income	278,957.69	245,295.11	33,662.58	13.7%
In Kind Donations	114,859.50	99,772.68	15,086.82	15.1%
Miscellaneous Income	0.00	1,814.37	-1,814.37	-100.0%
Total Income	393,817.19	346,882.16	46,935.03	13.5%
Expense				
Donor Database Expense	1,292.00	0.00	1,292.00	100.0%
In Kind Expenses				
WSBA Staff Support	106,712.58	95,172.39	11,540.19	12.1%
WSBA Expenses	2,860.92	4,600.29	-1,739.37	-37.8%
In Kind Expenses - Other	5,286.00	0.00	5,286.00	100.0%
Total In Kind Expenses	114,859.50	99,772.68	15,086.82	15.1%
Bank Service Charges	40.00	12.00	28.00	233.3%
Credit Card Fees	1,106.95	930.95	176.00	18.9%
Dues	180.00	0.00	180.00	100.0%
Insurance	0.00	929.00	-929.00	-100.0%
Licenses and Permits	10.00	10.00	0.00	0.0%
Office Supplies	0.00	54.39	-54.39	-100.0%
Program Expense				
Taxation Scholarship	5,000.00	0.00	5,000.00	100.0%
Pres Diversity Scholarship Fund	30,000.00	0.00	30,000.00	100.0%
ELUL Section Scholarship Fund	858.00	1,629.00	-771.00	-47.3%
WSBA Justice & Div. Opportunity	3,000.00	1,672.00	1,328.00	79.4%
WSBA Funding	275,000.00	200,000.00	75,000.00	37.5%
Peter Greenfield Scholarship	0.00	2,500.00	-2,500.00	-100.0%
Program Expense - Other	0.00	1,186.62	-1,186.62	-100.0%
Total Program Expense	313,858.00	206,987.62	106,870.38	51.6%
Total Expense	431,346.45	308,696.64	122,649.81	39.7%
Net Ordinary Income	-37,529.26	38,185.52	-75,714.78	-198.3%
Other Income/Expense				
Other Income				
Interest Income	1,802.55	563.56	1,238.99	219.9%
Total Other Income	1,802.55	563.56	1,238.99	219.9%
Other Expense				
Other Expenses	4,932.25	792.00	4,140.25	522.8%
Total Other Expense	4,932.25	792.00	4,140.25	522.8%
Net Other Income	-3,129.70	-228.44	-2,901.26	-1,270.0%
Net Income	-40,658.96	37,957.08	-78,616.04	-207.1%

WSBA Foundation
Balance Sheet Prev Year Comparison
As of May 31, 2019

	<u>May 31, 19</u>	<u>May 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Wells Fargo Checking	27,049.55	251,269.01	-224,219.46	-89.2%
Wells Fargo Heritage Money Mkt	277,426.58	51,366.22	226,060.36	440.1%
Total Checking/Savings	<u>304,476.13</u>	<u>302,635.23</u>	<u>1,840.90</u>	<u>0.6%</u>
Total Current Assets	<u>304,476.13</u>	<u>302,635.23</u>	<u>1,840.90</u>	<u>0.6%</u>
Fixed Assets				
Artwork	14,400.00	14,400.00	0.00	0.0%
Total Fixed Assets	<u>14,400.00</u>	<u>14,400.00</u>	<u>0.00</u>	<u>0.0%</u>
TOTAL ASSETS	<u>318,876.13</u>	<u>317,035.23</u>	<u>1,840.90</u>	<u>0.6%</u>
LIABILITIES & EQUITY				
Equity				
Increase/Decrease Fund Balance	359,535.09	279,078.15	80,456.94	28.8%
Net Income	-40,658.96	37,957.08	-78,616.04	-207.1%
Total Equity	<u>318,876.13</u>	<u>317,035.23</u>	<u>1,840.90</u>	<u>0.6%</u>
TOTAL LIABILITIES & EQUITY	<u>318,876.13</u>	<u>317,035.23</u>	<u>1,840.90</u>	<u>0.6%</u>

FY19 Fundraising Progress Report
As of June 17, 2019

FUNDRAISING ACTIVITY		DONATION SOURCE			
		Foundation Trustees & Trustee Firms	Board of Governors (non Trustee)	Individuals	Firms and Organizations
Annual Giving	\$4,119.94	\$1,979.00		\$2,085.94	\$55.00
Licensing	\$230,899.75	\$575.00	\$410.00	\$218,469.75	\$11,445.00
Events					
2018 APEX Awards (income rec'd in FY19)	\$1,530.00	\$500.00		\$1,030.00	
2019 APEX Awards	\$4,600.00				\$4,600.00
Program Event Sponsorships	\$1,000.00				\$1,000.00
ATJ Conference	\$27,572.00		\$2,000.00		\$25,572.00
Matching Gifts	\$1,200.00				\$1,200.00
Sections	\$11,575.00			\$5,375.00	\$6,200.00
TOTAL	\$282,496.69	\$3,054.00	\$2,410.00	\$226,960.69	\$50,072.00