



Budget and Audit Committee – Meeting Agenda
June 29, 2017 | 1:00 – 5:00 pm
WSBA Offices

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AGENDA ITEM 1.



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AGENDA ITEM 2.

DRAFT
Washington State Bar Association
Budget and Audit Committee
Seattle, WA
April 13, 2017

Treasurer Karmy called the meeting to order at 1:08 p.m. Committee members present were President Robin Haynes, Past President Bill Hyslop, President-Elect Brad Furlong, Governors Dan Bridges, Ann Danieli, James Doane, Athan Papailiou and Kim Risenmay; Executive Director Paula Littlewood, and Chief Operations Officer Ann Holmes. Also present were Controller Mark Hayes, Chief Disciplinary Counsel Doug Ende, Director of Advancement/Chief Development Officer Terra Nevitt, General Counsel/Chief Regulatory Counsel Jean McElroy, and Human Resources Director Frances Dujon-Reynolds

Minutes of February 16, 2017 Meeting

The minutes of the February 16, 2017 meeting were approved by consent.

January 2017 Financial Statements & February 2017 Financial Statements

Chief Operating Officer Holmes provided a brief overview of current trends, noting that license fees were trending slightly favorable to budget. She explained that expenses were within normal trends, but that the information is relatively limited being early in the year.

Investment Update as of February 28, 2017 & March 31, 2017

Controller Hayes provided a brief update of the status of WSBA's investment portfolio as of February 28th and March 31st, noting that the investment portfolio had earnings that exceeded the losses experienced in November.

Long Range Planning

Chief Operating Officer Holmes reviewed the new license fee payment plan that will allow up to 5 months to pay license fees by the Feb 1st deadline. She also reviewed the FY18 budget timeline indicating that a draft of the budget will be reviewed by the Committee at the June 29th meeting

Governor Risenmay indicated that he would like a discussion to take place at the June 29th meeting on the viability of the Washington State Bar Foundation.

President-Elect Furlong indicated he would like a discussion to take place on the Lawyers Fund for Client Protection reserve balance at the June 29th meeting.

Treasurer Karmy adjourned the meeting at 2:50 p.m.

AGENDA ITEM 3a.

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Mark Hayes, Controller
Ann Holmes, Chief Operations Officer

Re: Results through March 31, 2017 (50% of fiscal year)

Date: June 15, 2017

Attached are the year-to-date financial statements through March 2017, which show that most revenue and expenses are favorably within acceptable ranges of the budgeted amounts. Below is a summary of revenue and expense highlights through March 31, 2017, 50% of the fiscal year.

REVENUE AND EXPENSE ANALYSIS

General Fund Revenues

- *Licensing revenue* is slightly over budget at 51.26%. The majority of 2017 licensing fees have been collected and we are on track to finish the year ahead of budget.
- *Gain/Loss on Investments* is currently under budget at 19.33%, but we have made steady gains from the losses incurred when the treasury market underwent a significant correction in November. Market fluctuation is part of the investment landscape and difficult to predict. Our overall portfolio is showing a 4.76% gain since the portfolio was first created up from 3.52% at the end of the first quarter.
- *Bar Exam Fees* is currently higher than budget at 92.29% and will continue to collect additional revenue throughout the year from application fees. Fees collected as of March include fees collected for the February and July exams and admission by motion applications. At this point we expect to end the year slightly ahead of budget.
- *Discipline revenue* is under budget at 32.75%. The major revenue source for Discipline revenue is recovery of discipline costs that varies and is difficult to predict.
- *Law Clerk Fees* are higher than budget at 105.67%. We collect money throughout the year; however, our highest collection months are between December and February so it is likely we have collected the majority of the revenue at this time.
- *License and Membership Records revenue* is coming in over budget at 66.99%. *Pro hac vice* license fees of \$128,205 are \$36,655 or 40.0% higher than same time last year.
- *MCLE Revenue* is higher than budget at 60.13%, which is consistent with historical trends in the timing of revenue collection. We expect the revenue to continue to be on track and to come in on or over budget at the end of the year.

- *NW Lawyer Revenue* is slightly over budget at 50.90%. This includes revenue from display and classified advertising as well as general and professional announcements. We anticipate that the revenue for this cost center will remain on budget through the rest of the year with slight fluctuations due to the timing and number of issues remaining to be published.
- *Reimbursement from Sections* revenue is over budget at 103.57%. This revenue is generated from the section per-member charge and is budgeted based on the estimated total number of section memberships for the year. At this point in time, the majority of section dues have been paid; however, there may be some additional revenue between now and the end of the fiscal year.

Indirect Expenses

Salaries for regular employees are slightly over budget at 50.57%. This is due to a year to date increase in our vacation and comp time liability of \$105,680. This should reverse itself as employees embark on their summer vacations. *Temporary salaries* are under budget at 48.87%. Adjusting for the increase in vacation and comp time liability, benefits are in line with salaries.

Other Indirect Expenses such as *rent, insurance, depreciation, property taxes* etc. are below budget at 43.97%. A few outliers include: *Furniture, maintenance & Leasehold Improvements Expense* is under budget at 25.97%. Spending in this category varies and is subject to timing of purchases. *Furniture and Office Depreciation Expense* is over budget at 67.48% due to timing in that a large amount of these assets will be fully-depreciated within the year after which no further expense will be incurred; *Computer Software Depreciation Expense* is under budget at 12.24%. This expense will increase as we put our new website in to production. *Professional Fees- Audit* is over budget at 105.36%. Our FY16 audit came in \$1,662 more than we had budgeted; *Professional Fees - Legal* is 16.06% of budget. This expense is incurred on a case by case basis and is difficult to predict; *Technology* direct expenses (computer hardware, software, etc.) are below budget at 20.62%. To date we have spent \$16,829 or 7.94% of our budget for consulting services. We are engaged in projects that will see this expense climb as the year progresses. Overall Technology direct expenses are expected to come in slightly under budget for the year; and *Office Supplies & Equipment* is at 38.13% of budget. Spending in this category varies and is subject to the timing of purchases.

General Fund Direct Expenses

Direct expenses are under budget in a variety of areas. In total, Direct Expenses are 38.70%. Some key areas follow:

- *Access to Justice* expenses are under budget at 36.10%, but the expenses related to the bi-annual conference will be incurred in June.
- *Admission/Bar Exam* expenses are under budget at 22.11%, which is driven by the timing of the bar exams. The majority of costs for the Winter exam have been paid. The remaining costs budgeted are to be spent for the July exam.
- *BOG Travel & Outreach* expenses in the Board of Governors cost center is under budget at 29.29%. Expenses in this line are related to Board travel and attendance at various events such as committee meetings, local bar events, etc. Spending patterns depend on timing of events throughout the year but we expect to come in on budget.

- *Communication* expense is under budget at 29.16%. This is a timing issue, because \$63,000 of the \$130,060 direct expense budget is for the annual awards dinner which will be spent toward the end of the fiscal year.
- *OGC Disciplinary Board* expense is under budget at 39.32%. Outside counsel costs are a key component of the direct expenses and are incurred on a case by case basis and difficult to predict.
- *Public Service* expenses are lower than budget at 40.34%. We have finalized grant agreements with our partner law schools and funds have begun to be disbursed. These expenses should be on budget by year end.

Continuing Legal Education (CLE)

Overall CLE revenue of \$1,081,095 came in below budget at 41.99%. CLE is experiencing market impacts that we believe are tied to the MCLE rules changes effective January 1, 2016, which eliminated the requirement of live attendance at CLEs. The drop in live registrations began in August 2016 and increased dramatically between October to December of 2016, which is typically our best performing period for CLEs. Year to date (through March 31, 2017), registration for live attendance is down 48%. As a result, CLE seminar revenue was below budget at 23.35%. However, while the rule changes are contributing to this negative impact to live seminar registrations, they seem to have had a positive impact on recorded product sales. Year to date (through March 31, 2017), product sales are up 31% as compared to product sales during this same time last year. Through March 31, 2017, CLE Product revenue was above budget at 77.90%.

CLE Indirect expenses are slightly under budget at 48.52%. CLE Direct expenses are below budget at 30.41%. Expense related to section splits, which account for 21% of the total Direct expense budget is under budget at 21.45%. This should pick up as section mid-year programs pick up starting in early summer.

If the market impacts relative to revenue continue to hold we will end up with a net loss of \$76,716 under our current model. Thanks to our success last year, the CLE Reserve Fund is currently at \$456,568 so we would be able to absorb the projected loss and still maintain a healthy reserve fund. The CLE team is taking proactive steps to optimize efficiency within the operation to save costs. Additionally, we are looking at the marketing of WSBA CLEs to ensure we have the optimal product mix and most efficient delivery models given the shifts in market demand. We are confident that with operational efficiency gains we will be effectively responding to these market changes.

Lawyers' Fund for Client Protection (LFCP)

LFCP revenues are over budget at 98.61% due to the collection of the bulk of the LFCP assessments with the annual license fee in January and February. Currently, total LFCP direct expenses are below budget; however, it is still too early to make projections on these expenses (as the budget for Gifts to Injured Clients is difficult to predict). Indirect expenses are on budget and will likely remain so throughout the rest of the fiscal year.



WSBA Financial Reports

(Unaudited)

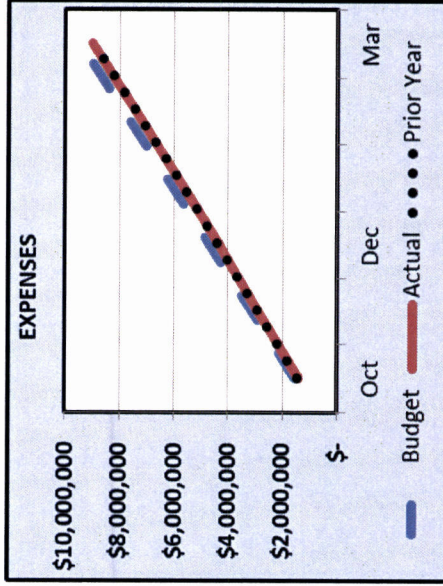
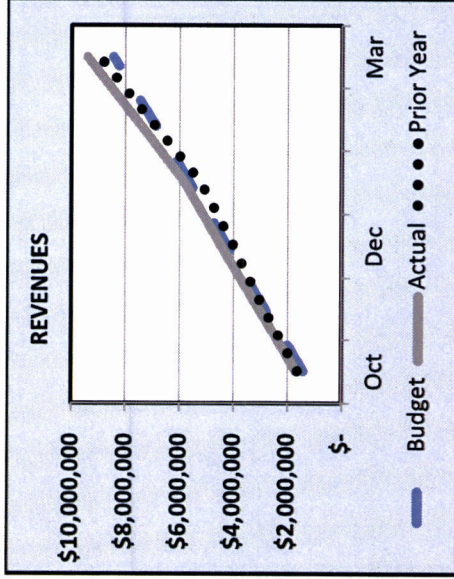
Year to Date March 31, 2017

**Prepared by Mark Hayes, Controller
Submitted by
Ann Holmes, Chief Operations Officer
April 19, 2017**



KEY FINANCIAL BENCHMARKS THROUGH MARCH 31, 2017 (50.0% of the year)

GENERAL FUND (Supports regulatory functions and most services to members and the public)



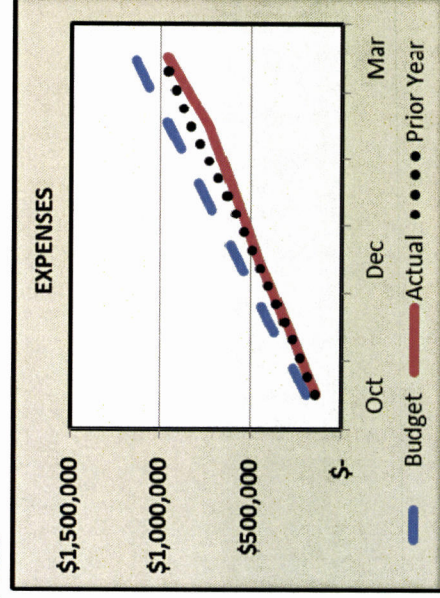
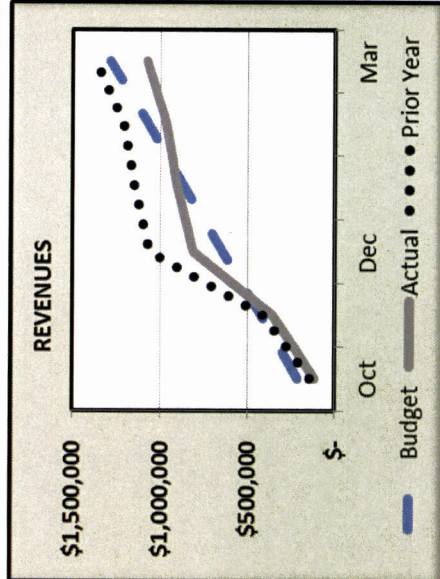
REVENUES: The majority of revenues collected through March are from license fees which are tracking slightly ahead of budget. Overall revenue is ahead of budget due to timing related to donations from the Foundation and Bar exam fees. We expect revenue to slightly exceed budget for the year.

EXPENSES: Indirect expenses (salaries, benefits, overhead) are slightly under budget due to the timing of overhead spending that will occur as the year progresses. Direct expenses are currently under budget due to timing of activities required for spending.

PROJECTED NET RESULT: It is still relatively early in the year to project net results at year-end, however we expect normal trends to hold true which would result in a slightly lower net loss at year-end.

	FY17 Budget	FY17 Actuals	Variance
Revenues	\$8,445,112	\$9,416,416	\$971,304
Expenses	\$9,443,785	\$8,994,679	\$449,106
Profit/(Loss)	(\$998,673)	\$421,737	\$1,420,410

CLE FUND



REVENUES: Actual revenue is less than budget due to seminar registrations dropping 48% from prior year. Product revenue is up, but not enough to cover the seminar shortfall.

EXPENSES: Indirect expenses are slightly below budget due to the timing of overhead spending that will occur as the year progresses. Direct expenses are lower than budget, because splits with sections, which represent 21% of the direct expense budget, largely occur in the second half of the year.

PROJECTED NET RESULT: Currently the CLE fund shows a slight net profit compared to budget; however, we do not believe that over the year the pickup in product revenue will offset the reduction in seminar revenue versus budget and are anticipating we will come in with a slight net loss.

	FY17 Budget	FY17 Actuals	Variance
Revenues	\$1,287,400	\$1,081,095	(\$206,305)
Expenses	\$1,151,293	\$960,339	\$190,954
Profit/(Loss)	\$136,107	\$120,756	\$15,351

LAWYERS FUND FOR CLIENT PROTECTION

REVENUES: Actual revenues are ahead of budget with the bulk of the member assessments coming in January and February. We expect revenue to approximate budget for the year.

EXPENSES: Actual expenses are below budget. We expect to see additional spending for gifts to injured clients in the remaining months of the fiscal year.

PROJECTED NET RESULT: We expect the LFCP fund to come in on budget at this time.

SECTIONS OPERATIONS

REVENUES: The majority of revenue collected by Sections is from member dues, which are at 101.52% collected so far this year. The remaining revenue to be collected is related to CLE seminar profit.

EXPENSES: Actual direct expenses are slightly higher than budget. Variances depend on timing of Section spending throughout the year. Expenses related to the WSBA Per-Member Charge are consistent with revenues collected.

PROJECTED NET RESULT: Through March, Sections Operations shows a net profit due to timing of the collection of membership dues. We expect this to fall in line with budget as the year progresses.



To: Board of Governors
Budget and Audit Committee

From: Mark Hayes, Controller

Re: Key Financial Benchmarks for the Fiscal Year to Date (YTD) through March 31, 2017

Date: April 20, 2017

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	50.00%	50.57%	\$61,808 (Over budget)	49.68%	Expected to be on or slightly under budget
Benefits	50.00%	48.87%	\$41,764 (Under budget)	47.73%	Expected to be on budget
Other Indirect Expenses	50.00%	43.97%	\$202,964 (Under budget)	46.67%	Expected to be slightly under budget
Total Indirect Expenses	50.00%	48.98%	\$182,920 (Under budget)	48.75%	Expected to be on or slightly under budget

General Fund Revenues	50.00%	55.75%	\$971,304 (Over budget)	57.12%	Expected to be slightly over budget
General Fund Direct Expenses	50.00%	38.70%	\$288,279 (Under budget)	45.53%	Expected to be on or slightly under budget

CLE Revenue	50.00%	41.99%	\$206,305 (Under budget)	57.62%	Expected to be under budget
CLE Direct Expenses	50.00%	30.41%	\$169,714 (Under budget)	65.40%	Expected to be on or slightly under budget
CLE Indirect Expenses	50.00%	48.52%	\$21,241 (Under budget)	47.17%	Expected to be on or slightly under 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 March, 2017 (6 months into the fiscal year).

Washington State Bar Association Financial Summary
Year to Date as of March 31, 2017 50.00% of Year
Compared to Fiscal Year 2017 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	-	8,000.00	116,786	197,913	22,327	61,850	139,113	259,763	(139,113)	(251,763)
Administration	25,938	55,000	531,363	1,028,621	(2,364)	3,135	528,999	1,029,756	(503,061)	(974,756)
Admissions/Bar Exam	973,485	1,070,000	383,010	784,390	83,325	376,900	466,335	1,161,290	(507,150)	(91,290)
Board of Governors	-	-	276,166	487,946	86,317	294,650	362,483	782,596	(362,483)	(782,596)
Communications	1,354	44,250	734,867	1,570,598	37,923	130,060	772,790	1,700,658	(771,436)	(1,656,408)
Discipline	45,852	140,000	2,617,246	5,335,003	113,207	267,668	2,730,453	5,602,671	(2,684,601)	(5,462,671)
Diversity	90,000	100,374	179,853	365,119	6,770	29,150	186,624	394,269	(96,624)	(293,895)
Foundation	-	-	74,067	148,649	2,802	19,300	76,869	167,949	(76,869)	(167,949)
Human Resources	-	-	187,130	257,819	-	-	187,130	257,819	(187,130)	(257,819)
Law Clerk Program	102,500	97,000	45,112	101,085	1,599	5,350	46,711	106,435	55,789	(9,435)
Law Office Management Asst.Prog	2,070	2,500	86,496	198,202	876	4,700	87,372	202,902	(85,302)	(200,402)
Lawyers Assistance Program	3,055	15,750	59,292	127,432	35,385	46,770	94,677	174,202	(91,622)	(158,452)
Legislative	-	-	106,846	220,465	24,429	42,800	131,274	263,265	(131,274)	(263,265)
Licensing Fees	6,768,583	13,204,000	-	-	-	-	-	-	6,768,583	13,204,000
License and Membership Records	165,995	247,800	281,844	559,967	30,637	27,500	312,481	587,467	(146,486)	(339,667)
Limited License Legal Technician	4,475	13,400	85,551	175,010	16,099	60,054	101,650	235,064	(97,175)	(221,664)
Limited Practice Officers	71,345	132,700	189,203	3,348	13,284	87,388	202,487	202,487	(16,043)	(69,787)
Mandatory CLE	427,500	711,000	233,043	468,890	111,516	266,500	344,558	735,390	(82,941)	(24,390)
Member Benefits	10,847	3,000	-	-	30,529	75,000	30,529	75,000	(19,682)	(72,000)
Mentorship Program	-	-	79,495	177,973	2,606	23,500	82,101	201,473	(82,101)	(201,473)
New Lawyer Program	21,682	80,000	124,924	275,191	14,496	32,700	139,420	307,891	(117,738)	(227,891)
NW Lawyer	291,914	573,450	104,370	221,408	217,559	402,800	321,929	624,208	(30,016)	(50,758)
Office of General Counsel	54	-	373,896	777,270	3,470	15,700	377,367	792,970	(377,312)	(792,970)
OGC-Disciplinary Board	-	-	79,666	154,747	40,503	103,000	120,168	257,747	(120,168)	(257,747)
Practice of Law Board	-	-	50,255	101,271	8,720	14,100	58,975	115,371	(58,975)	(115,371)
Professional Responsibility Program	-	-	120,860	272,851	2,276	8,000	123,136	280,851	(123,136)	(280,851)
Public Service Programs	91,804	85,000	98,632	216,540	86,916	215,460	185,548	432,000	(93,744)	(347,000)
Sections Administration	317,963	307,000	221,074	448,056	6,467	12,100	227,541	460,156	(90,422)	(153,156)
Technology	-	-	671,057	1,475,919	-	-	671,057	1,475,919	(671,057)	(1,475,919)
Subtotal General Fund	9,416,416	16,890,224	8,006,941	16,335,538	987,737	2,552,031	8,994,679	18,887,569	421,737	(1,997,345)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations	55,75%	-	49.02%	-	38.70%	-	47.62%	-	421,737	(1,997,345)
Percentage of Budget	-	-	-	-	-	-	-	-	-	-
CLE-Products	685,341	879,800	257,439	512,809	70,005	144,865	327,444	657,674	357,897	222,126
CLE-Seminars	395,754	1,695,000	439,497	923,544	193,398	721,369	632,895	1,644,913	(237,141)	50,087
Total CLE	1,081,095	2,574,800	696,936	1,436,353	263,403	866,234	960,339	2,302,587	120,756	272,213
Percentage of Budget	41.99%	-	48.52%	-	30.41%	-	41.71%	-	-	-
Total All Sections	547,871	688,611	-	-	480,550	904,833	480,550	904,833	67,321	(216,222)
Lawyers Fund for Client Protection-Restricted	972,319	986,000	56,009	113,721	153,795	502,500	209,804	616,221	762,515	369,779
Management Western States Bar Conference	66,800	50,000	-	-	71,882	50,000	71,882	50,000.00	(5,082)	-
Totals	12,084,500	21,189,635	8,759,887	17,885,612	1,957,367	4,875,597.75	10,717,253	22,761,210	1,367,246	(1,571,575)
Percentage of Budget	57.03%	-	48.98%	-	40.15%	-	47.09%	-	-	-

Fund Balances		Fund Balances		2017 Budgeted Fund Balances	
Sept. 30, 2016	Year to date	Sept. 30, 2016	Year to date	Sept. 30, 2016	Year to date
Restricted Funds:					
Lawyers Fund for Client Protection	2,646,222	3,408,736	3,016,001		
Western States Bar Conference	10,958	5,877	10,958		
Board-Designated Funds (Non-General Fund):					
CLE Fund Balance	456,568	577,324	728,781		
Section Funds	1,212,637	1,279,958	998,416		
Board-Designated Funds (General Fund):					
Operating Reserve Fund	1,500,000	1,500,000	1,500,000		
Facilities Reserve Fund	200,000	200,000	200,000		
Unrestricted Funds (General Fund):					
Unrestricted General Fund	2,218,536	2,640,273	221,191		
Total Fund Balance	8,244,921	9,612,168	6,673,347		
Net Change In Fund Balance		1,367,246	(1,571,575)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	<u>13,204,000.00</u>	<u>1,238,125.48</u>	<u>6,768,582.95</u>	<u>6,435,417.05</u>	<u>51.26%</u>
TOTAL REVENUE:	<u>13,204,000.00</u>	<u>1,238,125.48</u>	<u>6,768,582.95</u>	<u>6,435,417.05</u>	<u>51.26%</u>

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	8,000.00	-	-	8,000.00	0%
TOTAL REVENUE:	8,000.00	-	-	8,000.00	0%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	15,100.00	159.79	3,601.46	11,498.54	23.85%
ATJ BOARD COMMITTEES EXPENSE	5,000.00	701.44	1,599.08	3,400.92	31.98%
STAFF TRAVEL/PARKING	1,200.00	521.09	622.51	577.49	51.88%
STAFF MEMBERSHIP DUES	150.00	-	-	150.00	0.00%
PUBLIC DEFENSE	8,400.00	144.89	2,504.64	5,895.36	29.82%
CONFERENCE/INSTITUTE EXPENSE	23,000.00	-	13,100.00	9,900.00	57%
RECEPTION/FORUM EXPENSE	5,000.00	-	899.00	4,101.00	18%
TOTAL DIRECT EXPENSES:	61,850.00	1,527.21	22,326.69	39,523.31	36.10%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	105,884.00	13,177.89	76,028.38	29,855.62	71.80%
BENEFITS EXPENSE	42,244.00	3,452.18	18,890.12	23,353.88	44.72%
OTHER INDIRECT EXPENSE	49,785.00	3,921.58	21,867.89	27,917.11	43.92%
TOTAL INDIRECT EXPENSES:	197,913.00	20,551.65	116,786.39	81,126.61	59.01%
TOTAL ALL EXPENSES:	259,763.00	22,078.86	139,113.08	120,649.92	53.55%
NET INCOME (LOSS):	(251,763.00)	(22,078.86)	(139,113.08)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	25,000.00	7,070.05	19,883.13	5,116.87	79.53%
GAIN/LOSS ON INVESTMENTS	30,000.00	7,183.72	5,798.88	24,201.12	19.33%
MISCELLANEOUS	-	250.00	256.00	(256.00)	
TOTAL REVENUE:	55,000.00	14,503.77	25,938.01	29,061.99	47.16%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	2,159.25	(2,594.85)	2,594.85	
STAFF TRAVEL/PARKING	2,500.00	-	231.00	2,269.00	9.24%
STAFF MEMBERSHIP DUES	635.00	-	-	635.00	0.00%
TOTAL DIRECT EXPENSES:	3,135.00	2,159.25	(2,363.85)	5,498.85	-75.40%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.92 FTE)	632,169.00	63,413.92	344,297.83	287,871.17	54.46%
BENEFITS EXPENSE	206,690.00	16,515.89	104,610.75	102,079.25	50.61%
OTHER INDIRECT EXPENSE	187,762.00	14,785.99	82,454.41	105,307.59	43.91%
TOTAL INDIRECT EXPENSES:	1,026,621.00	94,715.80	531,362.99	495,258.01	51.76%
TOTAL ALL EXPENSES:	1,029,756.00	96,875.05	528,999.14	500,756.86	51.37%
NET INCOME (LOSS):	(974,756.00)	(82,371.28)	(503,061.13)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS/BAR EXAMS					
REVENUE:					
EXAM SOFT REVENUE	40,000.00	12,215.00	12,215.00	27,785.00	30.54%
BAR EXAM FEES	1,000,000.00	311,435.00	922,935.00	77,065.00	92.29%
RULE 9/LEGAL INTERN FEES	-	(250.00)	-	-	
SPECIAL ADMISSIONS	30,000.00	5,545.00	38,335.00	(8,335.00)	127.78%
TOTAL REVENUE:	1,070,000.00	328,945.00	973,485.00	96,515.00	90.98%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	65,000.00	(4,250.00)	36,275.70	28,724.30	55.81%
EXAMINER FEES	32,500.00	-	10,000.00	22,500.00	30.77%
UBE EXMINATIONS	136,000.00	-	-	136,000.00	0.00%
BOARD OF BAR EXAMINERS	30,000.00	3,424.64	3,567.86	26,432.14	11.89%
BAR EXAM PROCTORS	33,000.00	14,459.00	14,459.00	18,541.00	43.82%
CHARACTER & FITNESS BOARD	20,000.00	158.73	5,972.36	14,027.64	29.86%
DISABILITY ACCOMMODATIONS	25,000.00	-	4,885.50	20,114.50	19.54%
CHARACTER & FITNESS INVESTIGATIONS	1,000.00	-	150.58	849.42	15.06%
LAW SCHOOL VISITS	1,000.00	-	41.00	959.00	4.10%
COURT REPORTERS	15,000.00	395.96	4,433.35	10,566.65	29.56%
POSTAGE	4,000.00	311.25	1,874.97	2,125.03	46.87%
STAFF TRAVEL/PARKING	13,000.00	34.45	1,338.90	11,661.10	10.30%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
SUPPLIES	1,200.00	136.00	325.78	874.22	27.15%
TOTAL DIRECT EXPENSES:	376,900.00	14,670.03	83,325.00	293,575.00	22.11%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.48 FTE)	465,903.00	39,663.90	233,717.91	232,185.09	50.16%
BENEFITS EXPENSE	164,864.00	12,505.64	81,762.51	83,101.49	49.59%
OTHER INDIRECT EXPENSE	153,623.00	12,109.62	67,530.04	86,092.96	43.96%
TOTAL INDIRECT EXPENSES:	784,390.00	64,279.16	383,010.46	401,379.54	48.83%
TOTAL ALL EXPENSES:	1,161,290.00	78,949.19	466,335.46	694,954.54	40.16%
NET INCOME (LOSS):	(91,290.00)	249,995.81	507,149.54		

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50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOG MEETINGS	125,000.00	2,399.96	45,387.22	79,612.78	36.31%
BOG COMMITTEES' EXPENSES	30,000.00	329.63	7,317.45	22,682.55	24.39%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	-	60,000.00	0.00%
BOG CONFERENCE ATTENDANCE	17,500.00	2,948.86	13,075.63	4,424.37	74.72%
BOG TRAVEL & OUTREACH	45,000.00	4,423.58	16,267.89	28,732.11	36.15%
ED TRAVEL & OUTREACH	5,000.00	166.41	1,254.49	3,745.51	25.09%
BOG ELECTIONS	5,000.00	9.80	97.27	4,902.73	1.95%
STAFF TRAVEL/PARKING	4,000.00	328.00	2,224.40	1,775.60	55.61%
STAFF MEMBERSHIP DUES	1,850.00	-	550.00	1,300.00	29.73%
TELEPHONE	1,300.00	-	142.65	1,157.35	10.97%
TOTAL DIRECT EXPENSES:	294,650.00	10,606.24	86,317.00	208,333.00	29.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	336,231.00	30,545.44	204,468.09	131,762.91	60.81%
BENEFITS EXPENSE	93,632.00	7,284.44	46,124.92	47,507.08	49.26%
OTHER INDIRECT EXPENSE	58,083.00	4,584.54	25,572.54	32,510.46	44.03%
TOTAL INDIRECT EXPENSES:	487,946.00	42,414.42	276,165.55	211,780.45	56.60%
TOTAL ALL EXPENSES:	782,596.00	53,020.66	362,482.55	420,113.45	46.32%
NET INCOME (LOSS):	(782,596.00)	(53,020.66)	(362,482.55)		

Washington State Bar Association

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50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATIONS					
REVENUE:					
AWARDS LUNCH/DINNER	44,000.00	-	(95.84)	44,095.84	-0.22%
50 YEAR MEMBER TRIBUTE LUNCH	250.00	-	1,170.00	(920.00)	468.00%
WSBA LOGO MERCHANDISE SALES	-	-	280.00	(280.00)	
TOTAL REVENUE:	44,250.00	-	1,354.16	42,895.84	3.06%
DIRECT EXPENSES:					
IMAGE LIBRARY	4,100.00	-	3,999.00	101.00	97.54%
BAR OUTREACH	2,500.00	-	-	2,500.00	0.00%
ABA DELEGATES	5,600.00	-	-	5,600.00	0.00%
ANNUAL CHAIR MTGS	600.00	-	877.32	(277.32)	146.22%
AWARDS DINNER	63,000.00	-	9,570.00	53,430.00	15.19%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,576.25	(576.25)	107.20%
JUD RECOMMEND COMMITTEE	4,500.00	-	-	4,500.00	0.00%
PROFESSIONALISM	750.00	-	821.72	(71.72)	109.56%
COMMUNICATIONS OUTREACH	15,000.00	-	1,332.21	13,667.79	8.88%
TRANSLATION SERVICES	3,500.00	323.90	1,694.55	1,805.45	48.42%
DEPRECIATION	2,300.00	225.00	1,356.00	944.00	58.96%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	79.47	(79.47)	
STAFF TRAVEL/PARKING	4,000.00	-	478.00	3,522.00	11.95%
STAFF MEMBERSHIP DUES	1,960.00	370.00	420.00	1,540.00	21.43%
SUBSCRIPTIONS	10,050.00	-	6,122.75	3,927.25	60.92%
DIGITAL/ONLINE DEVELOPMENT	4,000.00	556.57	2,582.62	1,417.38	64.57%
CONFERENCE CALLS	200.00	-	13.49	186.51	6.75%
TOTAL DIRECT EXPENSES:	130,060.00	1,475.47	37,923.38	92,136.62	29.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (14.64 FTE)	896,797.00	79,880.03	427,199.61	469,597.39	47.64%
BENEFITS EXPENSE	326,726.00	23,390.13	155,180.34	171,545.66	47.50%
OTHER INDIRECT EXPENSE	347,075.00	27,345.57	152,487.13	194,587.87	43.93%
TOTAL INDIRECT EXPENSES:	1,570,598.00	130,615.73	734,867.08	835,730.92	46.79%
TOTAL ALL EXPENSES:	1,700,658.00	132,091.20	772,790.46	927,867.54	45.44%
NET INCOME (LOSS):	(1,656,408.00)	(132,091.20)	(771,436.30)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,000.00	233.75	1,608.75	391.25	80.44%
RECOVERY OF DISCIPLINE COSTS	125,000.00	4,000.00	38,316.99	86,683.01	30.65%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,360.61	5,926.56	7,073.44	45.59%
TOTAL REVENUE:	140,000.00	5,594.36	45,852.30	94,147.70	32.75%
DIRECT EXPENSES:					
COURT REPORTERS	65,000.00	7,501.40	27,846.40	37,153.60	42.84%
OUTSIDE COUNSEL/AIC	3,500.00	147.66	886.72	2,613.28	25.33%
LITIGATION EXPENSES	30,000.00	1,316.65	10,077.46	19,922.54	33.59%
DISABILITY EXPENSES	15,000.00	-	5,076.45	9,923.55	33.84%
ONLINE LEGAL RESEARCH	65,900.00	-	27,346.80	38,553.20	41.50%
LAW LIBRARY	13,075.00	26.90	4,134.14	8,940.86	31.62%
TRANSLATION SERVICES	3,000.00	-	95.00	2,905.00	3.17%
DEPRECIATION-SOFTWARE	25,200.00	2,205.00	13,227.00	11,973.00	52.49%
PUBLICATIONS PRODUCTION	250.00	-	212.23	37.77	84.89%
STAFF TRAVEL/PARKING	38,500.00	1,710.00	18,542.28	19,957.72	48.16%
STAFF MEMBERSHIP DUES	3,243.00	-	1,529.38	1,713.62	47.16%
TELEPHONE	5,000.00	181.00	4,233.51	766.49	84.67%
TOTAL DIRECT EXPENSES:	267,668.00	13,088.61	113,207.37	154,460.63	42.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (37.77 FTE)	3,370,608.00	303,845.58	1,694,949.27	1,675,658.73	50.29%
BENEFITS EXPENSE	1,068,970.00	83,184.89	528,915.64	540,054.36	49.48%
OTHER INDIRECT EXPENSE	895,425.00	70,539.15	393,380.86	502,044.14	43.93%
TOTAL INDIRECT EXPENSES:	5,335,003.00	457,569.62	2,617,245.77	2,717,757.23	49.06%
TOTAL ALL EXPENSES:	5,602,671.00	470,658.23	2,730,453.14	2,872,217.86	48.73%
NET INCOME (LOSS):	(5,462,671.00)	(465,063.87)	(2,684,600.84)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS & GRANTS	90,000.00	-	90,000.00	-	100.00%
WORK STUDY GRANTS	10,374.00	-	-	10,374.00	0.00%
TOTAL REVENUE:	100,374.00	-	90,000.00	10,374.00	89.66%
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
STAFF TRAVEL/PARKING	8,600.00	720.18	2,591.41	6,008.59	30.13%
SUPPLIES	2,000.00	-	-	2,000.00	0.00%
COMMITTEE FOR DIVERSITY	6,200.00	265.93	2,685.65	3,514.35	43.32%
DIVERSITY EVENTS & PROJECTS	5,500.00	652.04	1,470.19	4,029.81	26.73%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	-	1,000.00	0.00%
INTERNAL DIVERSITY OUTREACH	500.00	-	22.96	477.04	4.59%
TOTAL DIRECT EXPENSE:	29,150.00	1,638.15	6,770.21	22,379.79	23.23%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.97 FTE)	222,565.00	20,810.54	113,068.08	109,496.92	50.80%
BENEFITS EXPENSE	72,143.00	5,714.19	35,902.62	36,240.38	49.77%
OTHER INDIRECT EXPENSE	70,411.00	5,538.06	30,882.71	39,528.29	43.86%
TOTAL INDIRECT EXPENSES:	365,119.00	32,062.79	179,853.41	185,265.59	49.26%
TOTAL ALL EXPENSES:	394,269.00	33,700.94	186,623.62	207,645.38	47.33%
NET INCOME (LOSS):	(293,895.00)	(33,700.94)	(96,623.62)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
BOARD OF TRUSTEES	5,000.00	793.67	1,364.35	3,635.65	27.29%
GRAPHIC DESIGN	1,500.00	-	-	1,500.00	0.00%
CONSULTING SERVICES	3,000.00	-	-	3,000.00	0.00%
POSTAGE	500.00	-	-	500.00	0.00%
PRINTING & COPYING	1,500.00	-	39.46	1,460.54	2.63%
STAFF TRAVEL/PARKING	1,700.00	(42.94)	(9.51)	1,709.51	-0.56%
STAFF MEMBERSHIP DUES	600.00	-	-	600.00	0.00%
SUPPLIES	500.00	-	-	500.00	0.00%
SPECIAL EVENTS	5,000.00	1,407.74	1,407.74	3,592.26	28.15%
TOTAL DIRECT EXPENSES:	<u>19,300.00</u>	<u>2,158.47</u>	<u>2,802.04</u>	<u>16,497.96</u>	<u>14.52%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	88,294.00	8,348.11	45,811.57	42,482.43	51.89%
BENEFITS EXPENSE	30,721.00	2,454.19	15,253.82	15,467.18	49.65%
OTHER INDIRECT EXPENSE	29,634.00	2,331.81	13,001.70	16,632.30	43.87%
TOTAL INDIRECT EXPENSES:	<u>148,649.00</u>	<u>13,134.11</u>	<u>74,067.09</u>	<u>74,581.91</u>	<u>49.83%</u>
TOTAL ALL EXPENSES:	<u>167,949.00</u>	<u>15,292.58</u>	<u>76,869.13</u>	<u>91,079.87</u>	<u>45.77%</u>
NET INCOME (LOSS):	<u>(167,949.00)</u>	<u>(15,292.58)</u>	<u>(76,869.13)</u>		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAINING- GENERAL	35,000.00	(530.35)	6,555.46	28,444.54	18.73%
RECRUITING AND ADVERTISING	7,000.00	265.22	2,552.05	4,447.95	36.46%
PAYROLL PROCESSING	55,000.00	2,898.51	24,244.70	30,755.30	44.08%
SALARY SURVEYS	2,700.00	-	542.52	2,157.48	20.09%
DEPRECIATION	835.00	-	835.21	(0.21)	100.03%
CONSULTING SERVICES	9,000.00	-	9,760.00	(760.00)	108.44%
STAFF TRAVEL/PARKING	250.00	-	13.00	237.00	5.20%
STAFF MEMBERSHIP DUES	1,378.00	-	828.00	550.00	60.09%
SUBSCRIPTIONS	1,993.00	1,638.52	1,744.95	248.05	87.55%
THIRD PARTY SERVICES	13,500.00	-	13,426.00	74.00	99.45%
TRANSFER TO INDIRECT EXPENSE	(126,656.00)	(4,271.90)	(60,501.89)	(66,154.11)	47.77%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.48 FTE)	244,580.00	22,583.40	125,497.61	119,082.39	51.31%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
BENEFITS EXPENSE	74,445.00	5,888.87	35,771.06	38,673.94	48.05%
OTHER INDIRECT EXPENSE	58,794.00	4,637.30	25,861.31	32,932.69	43.99%
TOTAL INDIRECT EXPENSES:	<u>257,819.00</u>	<u>33,109.57</u>	<u>187,129.98</u>	<u>70,689.02</u>	<u>72.58%</u>
TOTAL ALL EXPENSES:	<u>257,819.00</u>	<u>33,109.57</u>	<u>187,129.98</u>	<u>70,689.02</u>	<u>72.58%</u>
NET INCOME (LOSS):	<u>(257,819.00)</u>	<u>(33,109.57)</u>	<u>(187,129.98)</u>		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	95,000.00	17,975.00	101,100.00	(6,100.00)	106.42%
LAW CLERK APPLICATION FEES	2,000.00	-	1,400.00	600.00	70.00%
TOTAL REVENUE:	97,000.00	17,975.00	102,500.00	(5,500.00)	105.67%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	5,000.00	536.15	1,598.99	3,401.01	31.98%
TOTAL DIRECT EXPENSES:	5,350.00	536.15	1,598.99	3,751.01	29.89%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.89 FTE)	59,025.00	3,435.81	26,063.62	32,961.38	44.16%
BENEFITS EXPENSE	20,961.00	1,418.50	9,739.70	11,221.30	46.47%
OTHER INDIRECT EXPENSE	21,099.00	1,669.37	9,308.79	11,790.21	44.12%
TOTAL INDIRECT EXPENSES:	101,085.00	6,523.68	45,112.11	55,972.89	44.63%
TOTAL ALL EXPENSES:	106,435.00	7,059.83	46,711.10	59,723.90	43.89%
NET INCOME (LOSS):	(9,435.00)	10,915.17	55,788.90		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW OFFICE MNGT ASSISTANCE PROGRAM					
REVENUE:					
LAW OFFICE IN A BOX SALES	2,500.00	495.04	2,070.04	429.96	82.80%
TOTAL REVENUE:	2,500.00	495.04	2,070.04	429.96	82.80%
DIRECT EXPENSES:					
LIBRARY MATERIALS/RESOURCES	1,500.00	-	36.90	1,463.10	2.46%
LAW OFFICE IN A BOX	500.00	-	317.09	182.91	63.42%
STAFF TRAVEL/PARKING	2,000.00	158.20	158.20	1,841.80	7.91%
STAFF MEMBERSHIP DUES	600.00	-	364.00	236.00	60.67%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
TOTAL DIRECT EXPENSES:	4,700.00	158.20	876.19	3,823.81	18.64%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.50 FTE)	122,445.00	11,623.07	52,432.10	70,012.90	42.82%
BENEFITS EXPENSE	40,196.00	3,204.43	18,398.46	21,797.54	45.77%
OTHER INDIRECT EXPENSE	35,561.00	2,808.85	15,665.55	19,895.45	44.05%
TOTAL INDIRECT EXPENSES:	198,202.00	17,636.35	86,496.11	111,705.89	43.64%
TOTAL ALL EXPENSES:	202,902.00	17,794.55	87,372.30	115,529.70	43.06%
NET INCOME (LOSS):	(200,402.00)	(17,299.51)	(85,302.26)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	15,750.00	375.00	2,750.00	13,000.00	17.46%
LAP CLIENT FEES	-	-	255.00	(255.00)	
MEMB HEALTH CARE INSUR REBATE	-	-	49.50	(49.50)	
TOTAL REVENUE:	15,750.00	375.00	3,054.50	12,695.50	19.39%
DIRECT EXPENSES:					
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
MEMBER ASSISTANCE PROGRAM	45,120.00	11,640.00	34,560.00	10,560.00	76.60%
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
MISCELLANEOUS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	46,770.00	11,640.00	35,385.00	11,385.00	75.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.87 FTE)	77,476.00	7,365.04	37,448.03	40,027.97	48.34%
BENEFITS EXPENSE	29,331.00	1,971.71	12,829.87	16,501.13	43.74%
OTHER INDIRECT EXPENSE	20,625.00	1,616.40	9,013.77	11,611.23	43.70%
TOTAL INDIRECT EXPENSES:	127,432.00	10,953.15	59,291.67	68,140.33	46.53%
TOTAL ALL EXPENSES:	174,202.00	22,593.15	94,676.67	79,525.33	54.35%
NET INCOME (LOSS):	(158,452.00)	(22,218.15)	(91,622.17)		

Washington State Bar Association

Statement of Activities

For the Period from March 1, 2017 to March 31, 2017

50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
OLYMPIA RENT	5,000.00	207.03	819.96	4,180.04	16.40%
CONTRACT LOBBYIST	20,000.00	5,000.00	15,000.00	5,000.00	75.00%
LOBBYIST CONTACT COSTS	1,600.00	-	96.22	1,503.78	6.01%
LEGISLATIVE COMMITTEE	2,500.00	176.03	2,415.42	84.58	96.62%
BOG LEGISLATIVE COMMITTEE	250.00	(146.13)	218.92	31.08	87.57%
STAFF TRAVEL/PARKING	8,000.00	621.56	3,040.50	4,959.50	38.01%
STAFF MEMBERSHIP DUES	450.00	-	142.17	307.83	31.59%
SUBSCRIPTIONS	2,000.00	-	1,972.80	27.20	98.64%
TELEPHONE	3,000.00	148.73	722.62	2,277.38	24.09%
TOTAL DIRECT EXPENSES:	42,800.00	6,007.22	24,428.61	18,371.39	57.08%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.85 FTE)	131,303.00	12,252.14	65,103.38	66,199.62	49.58%
BENEFITS EXPENSE	45,303.00	3,590.70	22,532.68	22,770.32	49.74%
OTHER INDIRECT EXPENSE	43,859.00	3,444.77	19,209.66	24,649.34	43.80%
TOTAL INDIRECT EXPENSES:	220,465.00	19,287.61	106,845.72	113,619.28	48.46%
TOTAL ALL EXPENSES:	263,265.00	25,294.83	131,274.33	131,990.67	49.86%
NET INCOME (LOSS):	(263,265.00)	(25,294.83)	(131,274.33)		

Washington State Bar Association

Statement of Activities

For the Period from March 1, 2017 to March 31, 2017

50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,454.63	11,549.99	10,450.01	52.50%
RULE 9/LEGAL INTERN FEES	11,000.00	650.00	2,250.00	8,750.00	20.45%
INVESTIGATION FEES	20,000.00	700.00	12,900.00	7,100.00	64.50%
PRO HAC VICE	170,000.00	20,020.00	128,205.00	41,795.00	75.41%
MEMBER CONTACT INFORMATION	24,000.00	921.41	10,886.13	13,113.87	45.36%
PHOTO BAR CARD SALES	800.00	24.00	204.00	596.00	25.50%
TOTAL REVENUE:	247,800.00	23,770.04	165,995.12	81,804.88	66.99%
DIRECT EXPENSES:					
LICENSING FORMS	2,500.00	-	2,659.92	(159.92)	106.40%
POSTAGE	25,000.00	43.70	27,177.13	(2,177.13)	108.71%
SUPPLIES - BAR CARDS	-	-	800.00	(800.00)	
TOTAL DIRECT EXPENSES:	27,500.00	43.70	30,637.05	(3,137.05)	111.41%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.29 FTE)	346,073.00	34,868.00	181,374.97	164,698.03	52.41%
BENEFITS EXPENSE	112,190.00	8,915.69	55,842.83	56,347.17	49.78%
OTHER INDIRECT EXPENSE	101,704.00	8,002.49	44,625.84	57,078.16	43.88%
TOTAL INDIRECT EXPENSES:	559,967.00	51,786.18	281,843.64	278,123.36	50.33%
TOTAL ALL EXPENSES:	587,467.00	51,829.88	312,480.69	274,986.31	53.19%
NET INCOME (LOSS):	(339,667.00)	(28,059.84)	(146,485.57)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
LLLT LICENSE FEES	5,950.00	291.60	1,925.00	4,025.00	32.35%
LLLT EXAM FEES	7,150.00	-	1,650.00	5,500.00	23.08%
LLLT WAIVER FEES	300.00	-	900.00	(600.00)	300.00%
TOTAL REVENUE:	13,400.00	291.60	4,475.00	8,925.00	33.40%
DIRECT EXPENSES:					
CHRACTER & FITNESS INVESTIGATIONS	700.00	76.00	114.00	586.00	16.29%
LLLT BOARD	18,000.00	1,089.12	7,486.50	10,513.50	41.59%
LLLT OUTREACH	8,000.00	-	1,336.33	6,663.67	16.70%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
LLLT EXAM WRITING	29,600.00	6,825.00	6,825.00	22,775.00	23.06%
STAFF TRAVEL/PARKING	400.00	106.07	226.74	173.26	56.69%
STAFF MEMBERSHIP DUES	-	-	110.00	(110.00)	
TOTAL DIRECT EXPENSES:	60,054.00	8,096.19	16,098.57	43,955.43	26.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.39 FTE)	106,271.00	9,462.33	53,216.73	53,054.27	50.08%
BENEFITS EXPENSE	35,786.00	2,849.61	17,853.14	17,932.86	49.89%
OTHER INDIRECT EXPENSE	32,953.00	2,596.78	14,481.51	18,471.49	43.95%
TOTAL INDIRECT EXPENSES:	175,010.00	14,908.72	85,551.38	89,458.62	48.88%
TOTAL ALL EXPENSES:	235,064.00	23,004.91	101,649.95	133,414.05	43.24%
NET INCOME (LOSS):	(221,664.00)	(22,713.31)	(97,174.95)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
LPO EXAMINATION FEES	17,000.00	(300.00)	16,500.00	500.00	97.06%
LPO LICENSE FEES	108,000.00	8,812.31	53,845.00	54,155.00	49.86%
LPO LATE LICENSE FEES	1,000.00	-	-	1,000.00	0.00%
LPO CEU & TA LATE FEES	4,000.00	-	100.00	3,900.00	2.50%
LPO CONTINUING ED ACCRED FEE	2,700.00	-	900.00	1,800.00	33.33%
TOTAL REVENUE:	132,700.00	8,512.31	71,345.00	61,355.00	53.76%
DIRECT EXPENSES:					
LPO EXAM FACILITIES	800.00	-	394.58	405.42	49.32%
LPO BOARD	3,000.00	351.41	998.27	2,001.73	33.28%
LPO DISCIPLINE EXPENSES	500.00	-	-	500.00	0.00%
FINGERPRINT CARD PROCESSING	3,230.00	-	1,824.00	1,406.00	56.47%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
POSTAGE	2,300.00	130.96	130.96	2,169.04	5.69%
TOTAL DIRECT EXPENSES:	13,284.00	482.37	3,347.81	9,936.19	25.20%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.47 FTE)	115,843.00	6,547.70	51,168.72	64,674.28	44.17%
BENEFITS EXPENSE	38,510.00	2,503.35	17,501.78	21,008.22	45.45%
OTHER INDIRECT EXPENSE	34,850.00	2,755.81	15,369.43	19,480.57	44.10%
TOTAL INDIRECT EXPENSES:	189,203.00	11,806.86	84,039.93	105,163.07	44.42%
TOTAL ALL EXPENSES:	202,487.00	12,289.23	87,387.74	115,099.26	43.16%
NET INCOME (LOSS):	(69,787.00)	(3,776.92)	(16,042.74)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CLE ADMINISTRATION					
REVENUE:					
ACCREDITED PROGRAM FEES	300,000.00	28,350.00	131,000.00	169,000.00	43.67%
FORM 1 LATE FEES	75,000.00	13,755.00	65,380.00	9,620.00	87.17%
MEMBER LATE FEES	150,000.00	30,100.00	121,725.00	28,275.00	81.15%
ANNUAL ACCREDITED SPONSOR FEES	27,000.00	-	28,500.00	(1,500.00)	105.56%
ATTENDANCE FEES	70,000.00	3,872.00	27,095.00	42,905.00	38.71%
COMITY CERTIFICATES	29,000.00	850.15	24,819.79	4,180.21	85.59%
ATTENDANCE LATE FEES	60,000.00	4,445.00	28,980.00	31,020.00	48.30%
TOTAL REVENUE:	711,000.00	81,372.15	427,499.79	283,500.21	60.13%
DIRECT EXPENSES:					
MCLE BOARD	3,000.00	-	705.86	2,294.14	23.53%
POSTAGE	2,000.00	-	-	2,000.00	0.00%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
DEPRECIATION	261,000.00	18,995.00	110,310.00	150,690.00	42.26%
TOTAL DIRECT EXPENSES:	266,500.00	18,995.00	111,515.86	154,984.14	41.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.72 FTE)	257,805.00	24,732.96	133,872.99	123,932.01	51.93%
BENEFITS EXPENSE	99,187.00	8,098.78	49,965.18	49,221.82	50.37%
OTHER INDIRECT EXPENSE	111,898.00	8,823.65	49,204.40	62,693.60	43.97%
TOTAL INDIRECT EXPENSES:	468,890.00	41,655.39	233,042.57	235,847.43	49.70%
TOTAL ALL EXPENSES:	735,390.00	60,650.39	344,558.43	390,831.57	46.85%
NET INCOME (LOSS):	(24,390.00)	20,721.76	82,941.36		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER BENEFITS					
REVENUE:					
ROYALTIES	3,000.00	1,333.65	10,847.23	(7,847.23)	361.57%
TOTAL REVENUE:	3,000.00	1,333.65	10,847.23	(7,847.23)	361.57%
DIRECT EXPENSES:					
CASEMAKER	75,000.00	6,337.99	30,528.83	44,471.17	40.71%
TOTAL DIRECT EXPENSES:	75,000.00	6,337.99	30,528.83	44,471.17	40.71%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	75,000.00	6,337.99	30,528.83	44,471.17	40.71%
NET INCOME (LOSS):	(72,000.00)	(5,004.34)	(19,681.60)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MENTORSHIP PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
MENTORSHIP PROGRAM EXPENSES	15,000.00	622.70	1,378.06	13,621.94	9.19%
RECEPTION/FORUM EXPENSE	4,800.00	-	982.02	3,817.98	20.46%
CONSULTING SERVICES	1,000.00	-	-	1,000.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	-	2,000.00	0.00%
SUBSCRIPTIONS	500.00	-	224.00	276.00	44.80%
CONFERENCE CALLS	200.00	9.39	21.67	178.33	10.84%
TOTAL DIRECT EXPENSES:	23,500.00	632.09	2,605.75	20,894.25	11.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.40 FTE)	108,515.00	8,255.38	47,584.62	60,930.38	43.85%
BENEFITS EXPENSE	36,268.00	2,923.99	17,281.15	18,986.85	47.65%
OTHER INDIRECT EXPENSE	33,190.00	2,623.33	14,629.68	18,560.32	44.08%
TOTAL INDIRECT EXPENSES:	177,973.00	13,802.70	79,495.45	98,477.55	44.67%
TOTAL ALL EXPENSES:	201,473.00	14,434.79	82,101.20	119,371.80	40.75%
NET INCOME (LOSS):	(201,473.00)	(14,434.79)	(82,101.20)		

Washington State Bar Association

Statement of Activities

For the Period from March 1, 2017 to March 31, 2017

50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NEW LAWYER PROGRAM					
REVENUE:					
DONATIONS	-	-	1,200.00	(1,200.00)	
SEMINAR REGISTRATIONS	55,000.00	(158.00)	3,249.00	51,751.00	5.91%
TRIAL ADVOCACY PROGRAM	25,000.00	-	17,233.00	7,767.00	68.93%
TOTAL REVENUE:	80,000.00	(158.00)	21,682.00	58,318.00	27.10%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,000.00	-	324.99	675.01	32.50%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
ONLINE EXPENSES	2,500.00	585.25	1,277.56	1,222.44	51.10%
NEW LAWYER OUTREACH EVENTS	1,000.00	19.52	19.52	980.48	1.95%
NEW LAWYERS COMMITTEE	15,000.00	90.69	6,029.83	8,970.17	40.20%
OPEN SECTIONS NIGHT	3,500.00	-	3,577.78	(77.78)	102.22%
TRIAL ADVOCACY PROGRAM	3,500.00	-	1,341.61	2,158.39	38.33%
SEMINAR BROCHURES	2,000.00	-	68.18	1,931.82	3.41%
SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	26.22	856.19	1,143.81	42.81%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	1,000.00	1,000.00	50.00%
TOTAL DIRECT EXPENSES:	32,700.00	721.68	14,495.66	18,204.34	44.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	165,467.00	13,124.56	74,337.50	91,129.50	44.93%
BENEFITS EXPENSE	56,383.00	4,110.31	27,089.20	29,293.80	48.04%
OTHER INDIRECT EXPENSE	53,341.00	4,213.21	23,497.49	29,843.51	44.05%
TOTAL INDIRECT EXPENSES:	275,191.00	21,448.08	124,924.19	150,266.81	45.40%
TOTAL ALL EXPENSES:	307,891.00	22,169.76	139,419.85	168,471.15	45.28%
NET INCOME (LOSS):	(227,891.00)	(22,327.76)	(117,737.85)		

Washington State Bar Association
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50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,133.91	(1,133.91)	
DISPLAY ADVERTISING	440,000.00	42,858.75	213,446.00	226,554.00	48.51%
SUBSCRIPT/SINGLE ISSUES	450.00	-	144.00	306.00	32.00%
CLASSIFIED ADVERTISING	89,000.00	10,170.13	61,342.37	27,657.63	68.92%
GEN ANNOUNCEMENTS	17,000.00	1,450.00	4,150.00	12,850.00	24.41%
PROF ANNOUNCEMENTS	27,000.00	2,885.00	11,697.50	15,302.50	43.32%
TOTAL REVENUE:	573,450.00	57,363.88	291,913.78	281,536.22	50.90%
DIRECT EXPENSES:					
GRAPHICS/ARTWORK	3,500.00	-	1,583.80	1,916.20	45.25%
OUTSIDE SALES EXPENSE	80,000.00	-	31,623.43	48,376.57	39.53%
EDITORIAL ADVISORY COMMITTEE	800.00	-	95.17	704.83	11.90%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	-	3,000.00	5,400.00	35.71%
BAD DEBT EXPENSE	1,000.00	(2,000.00)	2,000.00	(1,000.00)	200.00%
POSTAGE	89,100.00	9,994.25	51,546.49	37,553.51	57.85%
PRINTING, COPYING & MAILING	220,000.00	26,260.13	127,710.08	92,289.92	58.05%
TOTAL DIRECT EXPENSES:	402,800.00	34,254.38	217,558.97	185,241.03	54.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.72 FTE)	131,759.00	9,815.87	64,947.70	66,811.30	49.29%
BENEFITS EXPENSE	48,872.00	3,360.07	21,544.15	27,327.85	44.08%
OTHER INDIRECT EXPENSE	40,777.00	3,206.28	17,878.53	22,898.47	43.84%
TOTAL INDIRECT EXPENSES:	221,408.00	16,382.22	104,370.38	117,037.62	47.14%
TOTAL ALL EXPENSES:	624,208.00	50,636.60	321,929.35	302,278.65	51.57%
NET INCOME (LOSS):	(50,758.00)	6,727.28	(30,015.57)		

Washington State Bar Association
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50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	54.21	(54.21)	
TOTAL REVENUE:	-	-	54.21	(54.21)	
DIRECT EXPENSES:					
AMICUS BRIEF COMMITTEE	100.00	-	83.63	16.37	83.63%
COURT RULES COMMITTEE	5,000.00	203.83	564.20	4,435.80	11.28%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	-	-	1,500.00	0.00%
LITIGATION EXPENSES	-	22.49	139.89	(139.89)	
CUSTODIANSHIPS	5,000.00	-	1,010.37	3,989.63	20.21%
STAFF TRAVEL/PARKING	2,600.00	269.00	1,647.26	952.74	63.36%
STAFF MEMBERSHIP DUES	1,500.00	25.00	25.00	1,475.00	1.67%
TOTAL DIRECT EXPENSES:	15,700.00	520.32	3,470.35	12,229.65	22.10%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.7 FTE)	484,565.00	40,302.08	238,340.19	246,224.81	49.19%
BENEFITS EXPENSE	157,573.00	12,160.92	76,151.46	81,421.54	48.33%
OTHER INDIRECT EXPENSE	135,132.00	10,652.34	59,404.66	75,727.34	43.96%
TOTAL INDIRECT EXPENSES:	777,270.00	63,115.34	373,896.31	403,373.69	48.10%
TOTAL ALL EXPENSES:	792,970.00	63,635.66	377,366.66	415,603.34	47.59%
NET INCOME (LOSS):	(792,970.00)	(63,635.66)	(377,312.45)		

Washington State Bar Association

Statement of Activities

For the Period from March 1, 2017 to March 31, 2017

50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OGC-DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
DISCIPLINARY BOARD EXPENSES	7,500.00	948.92	5,707.39	1,792.61	76.10%
CHIEF HEARING OFFICER	33,000.00	2,500.00	15,000.00	18,000.00	45.45%
HEARING OFFICER EXPENSES	5,000.00	-	295.54	4,704.46	5.91%
HEARING OFFICER TRAINING	2,000.00	-	-	2,000.00	0.00%
OUTSIDE COUNSEL	55,000.00	3,250.00	19,500.00	35,500.00	35.45%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	103,000.00	6,698.92	40,502.93	62,497.07	39.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.30 FTE)	92,118.00	11,855.55	50,137.72	41,980.28	54.43%
BENEFITS EXPENSE	31,810.00	2,557.17	15,931.27	15,878.73	50.08%
OTHER INDIRECT EXPENSE	30,819.00	2,437.79	13,596.51	17,222.49	44.12%
TOTAL INDIRECT EXPENSES:	154,747.00	16,850.51	79,665.50	75,081.50	51.48%
TOTAL ALL EXPENSES:	257,747.00	23,549.43	120,168.43	137,578.57	46.62%
NET INCOME (LOSS):	(257,747.00)	(23,549.43)	(120,168.43)		

Washington State Bar Association
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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	14,000.00	1,153.99	8,719.51	5,280.49	62.28%
TRANSLATION SERVICES	100.00	-	-	100.00	0.00%
LITIGATION EXPENSES	-	0.38	0.38	(0.38)	
TOTAL DIRECT EXPENSES:	14,100.00	1,154.37	8,719.89	5,380.11	61.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.81 FTE)	61,398.00	5,844.27	31,485.21	29,912.79	51.28%
BENEFITS EXPENSE	20,670.00	1,655.93	10,348.21	10,321.79	50.06%
OTHER INDIRECT EXPENSE	19,203.00	1,510.42	8,421.48	10,781.52	43.86%
TOTAL INDIRECT EXPENSES:	101,271.00	9,010.62	50,254.90	51,016.10	49.62%
TOTAL ALL EXPENSES:	115,371.00	10,164.99	58,974.79	56,396.21	51.12%
NET INCOME (LOSS):	(115,371.00)	(10,164.99)	(58,974.79)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CPE COMMITTEE	6,000.00	31.50	1,490.01	4,509.99	24.83%
STAFF TRAVEL/PARKING	1,500.00	-	785.71	714.29	52.38%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	8,000.00	31.50	2,275.72	5,724.28	28.45%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.07 FTE)	165,405.00	13,637.74	72,497.21	92,907.79	43.83%
BENEFITS EXPENSE	58,372.00	4,279.39	26,787.86	31,584.14	45.89%
OTHER INDIRECT EXPENSE	49,074.00	3,868.75	21,574.73	27,499.27	43.96%
TOTAL INDIRECT EXPENSES:	272,851.00	21,785.88	120,859.80	151,991.20	44.30%
TOTAL ALL EXPENSES:	280,851.00	21,817.38	123,135.52	157,715.48	43.84%
NET INCOME (LOSS):	(280,851.00)	(21,817.38)	(123,135.52)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	85,000.00	-	85,000.00	-	100.00%
PSP PRODUCT SALES	-	382.00	6,804.00	(6,804.00)	
TOTAL REVENUE:	85,000.00	382.00	91,804.00	(6,804.00)	108.00%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	203,915.00	53,955.80	85,689.14	118,225.86	42.02%
SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	-	1,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	14.03	1,985.97	0.70%
STAFF MEMBERSHIP DUES	95.00	-	-	95.00	0.00%
VOLUNTEER RECRUITMENT & OUTREACH	2,100.00	-	28.55	2,071.45	1.36%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
PRO BONO & LEGAL AID COMMITTEE	2,000.00	24.54	361.49	1,638.51	18.07%
VOLUNTEER RECRUITMENT & APPREC	500.00	783.84	783.84	(283.84)	156.77%
DAY OF SERVICE	3,150.00	39.06	39.06	3,110.94	1.24%
TOTAL DIRECT EXPENSES:	215,460.00	54,803.24	86,916.11	128,543.89	40.34%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.70 FTE)	132,099.00	10,423.72	59,832.10	72,266.90	45.29%
BENEFITS EXPENSE	44,139.00	3,314.99	21,066.55	23,072.45	47.73%
OTHER INDIRECT EXPENSE	40,302.00	3,179.80	17,733.66	22,568.34	44.00%
TOTAL INDIRECT EXPENSES:	216,540.00	16,918.51	98,632.31	117,907.69	45.55%
TOTAL ALL EXPENSES:	432,000.00	71,721.75	185,548.42	246,451.58	42.95%
NET INCOME (LOSS):	(347,000.00)	(71,339.75)	(93,744.42)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	307,000.00	7,275.00	317,962.50	(10,962.50)	103.57%
TOTAL REVENUE:	307,000.00	7,275.00	317,962.50	(10,962.50)	103.57%
DIRECT EXPENSES:					
DUES STATEMENTS	9,500.00	-	5,416.72	4,083.28	57.02%
STAFF TRAVEL/PARKING	1,000.00	20.53	436.57	563.43	43.66%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	439.78	560.22	43.98%
CONFERENCE CALLS	300.00	18.73	40.10	259.90	13.37%
MISCELLANEOUS	300.00	-	134.00	166.00	44.67%
TOTAL DIRECT EXPENSES:	12,100.00	39.26	6,467.17	5,632.83	53.45%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.03 FTE)	259,395.00	24,563.72	132,426.97	126,968.03	51.05%
BENEFITS EXPENSE	93,121.00	7,518.76	46,683.69	46,437.31	50.13%
OTHER INDIRECT EXPENSE	95,540.00	7,525.33	41,962.95	53,577.05	43.92%
TOTAL INDIRECT EXPENSES:	448,056.00	39,607.81	221,073.61	226,982.39	49.34%
TOTAL ALL EXPENSES:	460,156.00	39,647.07	227,540.78	232,615.22	49.45%
NET INCOME (LOSS):	(153,156.00)	(32,372.07)	90,421.72		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
COMPUTER HARDWARE	29,000.00	-	4,195.42	24,804.58	14.47%
COMPUTER SOFTWARE	28,000.00	3,799.09	13,020.43	14,979.57	46.50%
SOFTWARE MAINTENANCE & LICENSING	286,500.00	3,597.57	35,703.41	250,796.59	12.46%
HARDWARE SERVICE & WARRANTIES	41,000.00	2,837.66	20,737.18	20,262.82	50.58%
TELEPHONE HARDWARE & MAINTENANCE	26,000.00	-	9,897.55	16,102.45	38.07%
COMPUTER SUPPLIES	34,000.00	1,301.19	11,937.44	22,062.56	35.11%
THIRD PARTY SERVICES	40,500.00	-	28,211.25	12,288.75	69.66%
CONSULTING SERVICES	212,000.00	-	16,829.39	195,170.61	7.94%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,513.02	8,707.72	15,292.28	36.28%
TRANSFER TO INDIRECT EXPENSES	(723,610.00)	(13,048.53)	(149,239.79)	(574,370.21)	20.62%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,002,250.00	84,905.96	456,353.52	545,896.48	45.53%
BENEFITS EXPENSE	327,511.00	25,239.09	155,837.72	171,673.28	47.58%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(55,032.42)	(66,737.26)	(73,962.74)	47.43%
OTHER INDIRECT EXPENSE	286,858.00	22,523.64	125,603.19	161,254.81	43.79%
TOTAL INDIRECT EXPENSES:	<u>1,475,919.00</u>	<u>77,636.27</u>	<u>671,057.17</u>	<u>804,861.83</u>	<u>45.47%</u>
TOTAL ALL EXPENSES:	<u>1,475,919.00</u>	<u>77,636.27</u>	<u>671,057.17</u>	<u>804,861.83</u>	<u>45.47%</u>
NET INCOME (LOSS):	<u>(1,475,919.00)</u>	<u>(77,636.27)</u>	<u>(671,057.17)</u>		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	1,670,000.00	71,648.50	390,754.25	1,279,245.75	23.40%
SEMINAR-EXHIB/SPNSR/ETC	25,000.00	4,500.00	5,000.00	20,000.00	20.00%
SHIPPING & HANDLING	4,600.00	527.00	2,521.28	2,078.72	54.81%
DESKBOOK SALES	80,000.00	4,946.51	52,514.82	27,485.18	65.64%
COURSEBOOK SALES	20,000.00	2,484.00	9,217.50	10,782.50	46.09%
SECTION PUBLICATION SALES	15,200.00	1,800.00	6,502.50	8,697.50	42.78%
CASEMAKER ROYALTIES	60,000.00	3,563.99	28,090.04	31,909.96	46.82%
MP3 AND VIDEO SALES	700,000.00	27,994.65	586,314.63	113,685.37	83.76%
TOTAL REVENUE:	2,574,800.00	117,464.65	1,080,915.02	1,493,884.98	41.98%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	4,000.00	72.45	451.11	3,548.89	11.28%
POSTAGE - FLIERS/CATALOGS	40,000.00	2,764.00	11,765.10	28,234.90	29.41%
POSTAGE - MISC./DELIVERY	2,500.00	35.00	280.00	2,220.00	11.20%
DEPRECIATION	19,000.00	1,827.00	10,962.00	8,038.00	57.69%
ONLINE EXPENSES	82,000.00	37,253.80	54,626.98	27,373.02	66.62%
ACCREDITATION FEES	6,500.00	136.00	3,472.00	3,028.00	53.42%
SEMINAR BROCHURES	65,000.00	-	15,017.05	49,982.95	23.10%
FACILITIES	285,988.00	18,138.22	69,504.49	216,483.51	24.30%
SPEAKERS & PROGRAM DEVELOP	55,000.00	368.36	13,223.21	41,776.79	24.04%
SPLITS TO SECTIONS	167,456.00	35,921.05	35,921.05	131,534.95	21.45%
SPLITS TO CO-SPONSORS	7,500.00	-	-	7,500.00	0.00%
HONORARIA	20,250.00	-	-	20,250.00	0.00%
CLE SEMINAR COMMITTEE	1,500.00	-	66.68	1,433.32	4.45%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,500.00	-	95.27	6,404.73	1.47%
STAFF MEMBERSHIP DUES	1,550.00	-	-	1,550.00	0.00%
SUPPLIES	2,000.00	-	806.64	1,193.36	40.33%
COST OF SALES - DESKBOOKS	56,000.00	3,331.65	37,111.26	18,888.74	66.27%
COST OF SALES - COURSEBOOKS	1,400.00	219.75	764.87	635.13	54.63%
COST OF SALES SECTION PUBLICATION	2,800.00	312.16	1,131.57	1,668.43	40.41%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
DESKBOOK ROYALTIES	1,000.00	570.72	570.72	429.28	57.07%
RECORDED SEMINAR ROYALTIES	-	192.50	192.50	(192.50)	
SHIPPING SUPPLIES	250.00	-	-	250.00	0.00%
POSTAGE & DELIVERY-DESKBOOKS	4,000.00	115.23	1,595.32	2,404.68	39.88%
POSTAGE & DELIVERY-COURSEBOOKS	3,000.00	31.58	238.06	2,761.94	7.94%
SPLITS WITH SECTIONS	4,800.00	549.45	549.45	4,250.55	11.45%
FLIERS/CATALOGS	7,500.00	-	553.76	6,946.24	7.38%
POSTAGE - FLIERS/CATALOGS	5,000.00	-	-	5,000.00	0.00%
COMPLIMENTARY BOOK PROGRAM	4,000.00	-	1,404.15	2,595.85	35.10%
RECORDS STORAGE - OFF SITE	7,440.00	620.00	3,100.00	4,340.00	41.67%
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	866,234.00	102,458.92	263,403.24	602,830.76	30.41%
INDIRECT EXPENSES:					
SALARY EXPENSE (12.77 FTE)	837,663.00	78,314.44	413,857.54	423,805.46	49.41%
BENEFITS EXPENSE	295,948.00	23,671.87	148,233.76	147,714.24	50.09%
OTHER INDIRECT EXPENSE	302,742.00	23,847.97	134,844.61	167,897.39	44.54%
TOTAL INDIRECT EXPENSES:	1,436,353.00	125,834.28	696,935.91	739,417.09	48.52%
TOTAL ALL EXPENSES:	2,302,587.00	228,293.20	960,339.15	1,342,247.85	41.71%
NET INCOME (LOSS):	272,213.00	(110,828.55)	120,575.87		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	475,770.00	10,971.25	483,015.25	(7,245.25)	101.52%
SEMINAR PROFIT SHARE	151,310.00	35,921.05	49,920.93	101,389.07	32.99%
INTEREST INCOME	1,406.00	-	-	1,406.00	0.00%
PUBLICATIONS REVENUE	5,000.00	549.45	3,347.65	1,652.35	66.95%
OTHER	55,125.00	6,254.00	11,586.67	43,538.33	21.02%
TOTAL REVENUE:	688,611.00	53,695.75	547,870.50	140,740.50	79.56%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	627,684.00	20,627.24	162,587.26	465,096.74	25.90%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	310,818.75	7,275.00	317,962.50	(7,143.75)	102.30%
TOTAL DIRECT EXPENSES:	938,502.75	27,902.24	480,549.76	457,952.99	51.20%
NET INCOME (LOSS):	(249,891.75)	25,793.51	67,320.74		

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LAWYERS FUND FOR CLIENT PROTECTION					
REVENUE:					
LFCP RESTITUTION	1,000.00	235.85	2,021.25	(1,021.25)	202.13%
LFCP MEMBER ASSESSMENTS	982,000.00	22,800.00	962,887.50	19,112.50	98.05%
INTEREST INCOME	3,000.00	1,498.54	7,409.92	(4,409.92)	247.00%
TOTAL REVENUE:	986,000.00	24,534.39	972,318.67	13,681.33	98.61%
DIRECT EXPENSES:					
GIFTS TO INJURED CLIENTS	500,000.00	10,015.26	152,133.12	347,866.88	30.43%
LFCP BOARD EXPENSES	1,500.00	57.65	1,109.49	390.51	73.97%
BANK FEES - WELLS FARGO	1,000.00	74.73	552.06	447.94	55.21%
TOTAL DIRECT EXPENSES:	502,500.00	10,147.64	153,794.67	348,705.33	30.61%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.01 FTE)	66,205.00	6,261.40	33,732.25	32,472.75	50.95%
BENEFITS EXPENSE	23,572.00	1,905.46	11,787.88	11,784.12	50.01%
OTHER INDIRECT EXPENSE	23,944.00	1,881.32	10,489.28	13,454.72	43.81%
TOTAL INDIRECT EXPENSES:	113,721.00	10,048.18	56,009.41	57,711.59	49.25%
TOTAL ALL EXPENSES:	616,221.00	20,195.82	209,804.08	406,416.92	34.05%
NET INCOME (LOSS):	369,779.00	4,338.57	762,514.59		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE					
REVENUE:					
REGISTRATION REVENUE	25,600.00	30,150.00	29,700.00	(4,100.00)	116.02%
OTHER ACTIVITIES REGISTRATION REVENUE	13,000.00	19,380.00	22,700.00	(9,700.00)	174.62%
WESTERN STATES BAR MEMBERSHIP DUES	2,400.00	-	2,400.00	-	100.00%
SPONSORSHIPS	9,000.00	-	12,000.00	(3,000.00)	133.33%
TOTAL REVENUE:	50,000.00	49,530.00	66,800.00	(16,800.00)	133.60%
DIRECT EXPENSES:					
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	-	1,000.00	0.00%
FACILITIES	44,000.00	-	66,569.93	(22,569.93)	151.30%
STAFF TRAVEL/PARKING	2,300.00	572.00	1,144.00	1,156.00	49.74%
BANK FEES	560.00	46.62	281.30	278.70	50.23%
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	1,200.00	1,818.90	3,294.54	(2,094.54)	274.55%
MARKETING EXPENSE	440.00	539.18	591.79	(151.79)	134.50%
TOTAL DIRECT EXPENSES:	50,000.00	2,976.70	71,881.56	(21,881.56)	143.76%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	50,000.00	2,976.70	71,881.56	(21,881.56)	143.76%
NET INCOME (LOSS):	-	46,553.30	(5,081.56)		

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	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	10,987,791.00	987,817.55	5,503,657.00	5,484,134.00	50.09%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
TEMPORARY SALARIES	98,320.00	12,043.00	37,594.42	60,725.58	38.24%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(55,032.42)	(66,737.26)	(73,962.74)	47.43%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	2,400.00	2,400.00	50.00%
EMPLOYEE SERVICE AWARDS	1,970.00	620.00	1,650.00	320.00	83.76%
FICA (EMPLOYER PORTION)	823,000.00	65,754.03	390,572.32	432,427.68	47.46%
L&I INSURANCE	48,000.00	-	9,596.26	38,403.74	19.99%
MEDICAL (EMPLOYER PORTION)	1,335,000.00	112,701.90	671,839.80	663,160.20	50.33%
RETIREMENT (EMPLOYER PORTION)	1,252,000.00	94,706.66	580,387.06	671,612.94	46.36%
TRANSPORTATION ALLOWANCE	118,500.00	125.00	105,794.50	12,705.50	89.28%
UNEMPLOYMENT INSURANCE	106,000.00	11,733.55	43,578.38	62,421.62	41.11%
STAFF DEVELOPMENT-GENERAL	6,865.00	24.96	485.34	6,379.66	7.07%
TOTAL SALARY & BENEFITS EXPENSE:	14,521,546.00	1,230,494.23	7,280,817.82	7,240,728.18	50.14%
WORKPLACE BENEFITS	42,000.00	2,466.97	20,343.33	21,656.67	48.44%
HUMAN RESOURCES POOLED EXP	126,656.00	4,271.90	60,501.89	66,154.11	47.77%
MEETING SUPPORT EXPENSES	15,000.00	842.67	5,898.45	9,101.55	39.32%
RENT	1,645,000.00	197,979.21	886,044.02	758,955.98	53.86%
PERSONAL PROP TAXES-WSBA	12,500.00	701.08	5,193.45	7,306.55	41.55%
FURNITURE, MAINT, LH IMP	38,000.00	1,547.02	9,868.91	28,131.09	25.97%
OFFICE SUPPLIES & EQUIPMENT	50,000.00	2,503.62	19,063.03	30,936.97	38.13%
FURN & OFFICE EQUIP DEPRECIATION	74,000.00	3,486.00	49,936.44	24,063.56	67.48%
COMPUTER HARDWARE DEPRECIATION	63,000.00	4,830.00	32,735.51	30,264.49	51.96%
COMPUTER SOFTWARE DEPRECIATION	94,500.00	1,826.00	11,569.01	82,930.99	12.24%
INSURANCE	130,400.00	10,881.85	65,291.10	65,108.90	50.07%
PROFESSIONAL FEES-AUDIT	31,000.00	-	32,662.06	(1,662.06)	105.36%
PROFESSIONAL FEES-LEGAL	60,000.00	671.37	9,636.67	50,363.33	16.06%
TELEPHONE & INTERNET	38,000.00	2,328.11	21,142.15	16,857.85	55.64%
POSTAGE - GENERAL	45,000.00	2,545.48	15,296.26	29,703.74	33.99%
RECORDS STORAGE	40,000.00	3,119.80	19,363.39	20,636.61	48.41%
STAFF TRAINING	75,000.00	8,997.57	43,609.43	31,390.57	58.15%
BANK FEES	35,400.00	2,710.77	18,130.68	17,269.32	51.22%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	199.01	3,543.40	21,456.60	14.17%
COMPUTER POOLED EXPENSES	723,610.00	13,048.53	149,239.79	574,370.21	20.62%
TOTAL OTHER INDIRECT EXPENSES:	3,364,066.00	264,956.96	1,479,068.97	1,884,997.03	43.97%
TOTAL INDIRECT EXPENSES:	17,885,612.00	1,495,451.19	8,759,886.79		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2017 to March 31, 2017
50.00% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	13,204,000.00	1,238,125.48	6,768,582.95	6,435,417.05
ACCESS TO JUSTICE	(251,763.00)	(22,078.86)	(139,113.08)	(112,649.92)
ADMINISTRATION	(974,756.00)	(82,371.28)	(503,061.13)	(471,694.87)
ADMISSIONS/BAR EXAM	(91,290.00)	249,995.81	507,149.54	(598,439.54)
BOARD OF GOVERNORS	(782,596.00)	(53,020.66)	(362,482.55)	(420,113.45)
COMMUNICATIONS	(1,656,408.00)	(132,091.20)	(771,436.30)	(884,971.70)
DISCIPLINE	(5,462,671.00)	(465,063.87)	(2,684,600.84)	(2,778,070.16)
DIVERSITY	(293,895.00)	(33,700.94)	(96,623.62)	(197,271.38)
FOUNDATION	(167,949.00)	(15,292.58)	(76,869.13)	(91,079.87)
HUMAN RESOURCES	(257,819.00)	(33,109.57)	(187,129.98)	(70,689.02)
PUBLIC SERVICE PROGRAMS	(347,000.00)	(71,339.75)	(93,744.42)	(253,255.58)
LOMAP	(200,402.00)	(17,299.51)	(85,302.26)	(115,099.74)
LAP	(158,452.00)	(22,218.15)	(91,622.17)	(66,829.83)
LEGISLATIVE	(263,265.00)	(25,294.83)	(131,274.33)	(131,990.67)
LICENSING AND MEMBERSHIP	(339,667.00)	(28,059.84)	(146,485.57)	(193,181.43)
LIMITED LICENSE LEGAL TECHNICIAN	(221,664.00)	(22,713.31)	(97,174.95)	(124,489.05)
LIMITED PRACTICE OFFICERS	(69,787.00)	(3,776.92)	(16,042.74)	(53,744.26)
MANDATORY CLE ADMINISTRATION	(24,390.00)	20,721.76	82,941.36	(107,331.36)
MEMBER BENEFITS	(72,000.00)	(5,004.34)	(19,681.60)	(52,318.40)
MENTORSHIP PROGRAM	(201,473.00)	(14,434.79)	(82,101.20)	(119,371.80)
NEW LAWYER PROGRAM	(227,891.00)	(22,327.76)	(117,737.85)	(110,153.15)
NW LAWYER	(50,758.00)	6,727.28	(30,015.57)	(20,742.43)
OFFICE OF GENERAL COUNSEL	(792,970.00)	(63,635.66)	(377,312.45)	(415,657.55)
OGC-DISCIPLINARY BOARD	(257,747.00)	(23,549.43)	(120,168.43)	(137,578.57)
PRACTICE OF LAW BOARD	(115,371.00)	(10,164.99)	(58,974.79)	(56,396.21)
PROFESSIONAL RESPONSIBILITY	(280,851.00)	(21,817.38)	(123,135.52)	(157,715.48)
LAW CLERK PROGRAM	(9,435.00)	10,915.17	55,788.90	(65,223.90)
SECTIONS ADMINISTRATION	(153,156.00)	(32,372.07)	90,421.72	(243,577.72)
TECHNOLOGY	(1,475,919.00)	(77,636.27)	(671,057.17)	(804,861.83)
CLE - PRODUCTS	222,126.00	(15,783.75)	357,897.08	(135,771.08)
CLE - SEMINARS	50,087.00	(94,864.80)	(237,141.21)	287,228.21
SECTIONS OPERATIONS	(249,891.75)	25,793.51	67,320.74	(317,212.49)
LFCP	369,779.00	4,338.57	762,514.59	(392,735.59)
WESTERN STATES BAR CONFERENCE	-	46,553.30	(5,081.56)	5,081.56
INDIRECT EXPENSES	(17,885,612.00)	(1,495,451.19)	(8,759,886.79)	(9,125,725.21)
TOTAL OF ALL	19,490,856.75	1,301,302.82	7,392,640.33	12,098,216.42
NET INCOME (LOSS)	(1,605,244.75)	194,148.37	1,367,246.46	

**Washington State Bar Association
Analysis of Cash Investments
As of March 31, 2017**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>		<u>Amount</u>
Wells Fargo	General	\$	611,707
		Total	\$ 611,707

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.80%	\$	3,914,840
UBS Financial Money Market	0.91%	\$	838,145
Morgan Stanley Money Market	0.62%	\$	25,667
Merrill Lynch Money Market	0.94%	\$	1,872,536
Long Term Investments	Varies	\$	3,381,714
Short Term Investments	Varies	\$	4,500,000
General Fund Total		\$	15,144,608

Lawyer's Fund for Client Protection

Checking

<u>Bank</u>		<u>Amount</u>
Wells Fargo	\$	1,477,752

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.80%	\$	2,230,493
Morgan Stanley Money Market	0.23%	\$	102,589
Wells Fargo Investments	Varies	\$	-
Lawyers' Fund for Client Protection Total		\$	3,810,834

Grand Total Cash & Investments	\$	18,955,443
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**Washington State Bar Association
Analysis of Cash Investments
As of March 31, 2017**

Long Term Investments- General Fund

UBS Financial Long Term Investments
Nuveen 3-7 year Municipal Bond Portfolio

Value as of 3/31/2017
\$ 496,609.69

Morgan Stanley Long Term Investments

Lord Abbett Short Term Duration Income Fund
Guggenheim Total Return Bond Fund
Virtus Multi-Sector Short Term Bond Fund

Value as of 3/31/2017
\$ 1,555,897.38
\$ 663,526.08
\$ 665,680.84
\$ 2,885,104.30

Total Long Term Investments- General Fund 3,381,713.99

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>
Enterprise Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Pacific Western Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
First VA Community Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Bank of China NY	0.85%	0.85%	9 months	10/30/2017	250,000.00
Bank of Baroda	0.90%	0.90%	9 months	10/31/2017	250,000.00
Citizens Bank NA PA Philadelphia	0.65%	0.65%	3 months	5/1/2017	250,000.00
Citizens Bank NA Providence RI	0.65%	0.65%	3 months	5/1/2017	250,000.00
ZB NA	0.80%	0.80%	9 months	11/1/2017	250,000.00
First Merchant Bank	0.65%	0.65%	6 months	8/3/2017	250,000.00
Bank India NY	0.80%	0.80%	6 months	8/9/2017	250,000.00
Compass Bank AL	0.60%	0.60%	3 months	5/8/2017	250,000.00
Mizrahi Tefaho LA	0.65%	0.65%	3 months	5/15/2017	250,000.00
Huntington National Bank	0.80%	0.80%	6 months	8/15/2017	250,000.00
Green Bank NA Houston	0.55%	0.55%	6 months	5/15/2017	250,000.00
Safra National Bank NY	0.65%	0.65%	6 months	8/15/2017	250,000.00
United Bank Vernon Rockville CT	0.65%	0.65%	6 months	8/16/2017	250,000.00
Luther Burbank Savings Manhattan Beach	0.55%	0.55%	3 months	5/24/2017	250,000.00
Washington First Bank Reston VA	0.70%	0.70%	6 months	8/28/2017	250,000.00

Total Short Term Investments- General Fund 4,500,000.00

Lawyer's Fund for Client Protection

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

AGENDA ITEM 3b.



WSBA Financial Reports

(Unaudited)

Year to Date April 30, 2017

**Prepared by Mark Hayes, Controller
Submitted by
Ann Holmes, Chief Operations Officer
May 22, 2017**



To: Board of Governors
Budget and Audit Committee

From: Mark Hayes, Controller

Re: Key Financial Benchmarks for the Fiscal Year to Date (YTD) through April 30, 2017

Date: May 22, 2017

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	58.33%	58.47%	\$15,635 (Over budget)	57.61%	Expected to be on or slightly under budget
Benefits	58.33%	56.72%	\$59,422 (Under budget)	55.42%	Expected to be on budget
Other Indirect Expenses	58.33%	53.43%	\$164,845 (Under budget)	51.69%	Expected to be slightly under budget
Total Indirect Expenses	58.33%	57.16%	\$208,631 (Under budget)	55.92%	Expected to be on or slightly under budget

General Fund Revenues	58.33%	64.69%	\$1,074,664 (Over budget)	66.20%	Expected to be slightly over budget
General Fund Direct Expenses	58.33%	46.82%	\$293,714 (Under budget)	51.08%	Expected to be on or slightly under budget

CLE Revenue	58.33%	45.18%	\$338,504 (Under budget)	63.40%	Expected to be under budget
CLE Direct Expenses	58.33%	33.25%	\$217,262 (Under budget)	69.82%	Expected to be on or slightly under budget
CLE Indirect Expenses	58.33%	56.76%	\$22,505 (Under budget)	54.70%	Expected to be on or slightly under 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 April, 2017 (7 months into the fiscal year).

Washington State Bar Association Financial Summary
Year to Date as of April 30, 2017 58.33% of Year
Compared to Fiscal Year 2017 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	-	8,000.00	137,445	197,913	37,760	61,850	175,205	259,763	(175,205)	(251,763)
Administration	51,370	55,000	617,597	1,026,621	(1,165)	3,135	616,432	1,029,756	(565,062)	(974,756)
Admissions/Bar Exam	1,088,405	1,070,000	444,894	784,390	139,652	376,900	584,546	1,161,290	503,859	(91,290)
Board of Governors	-	-	315,016	487,946	104,763	294,650	419,799	782,596	(419,799)	(782,596)
Communications	1,354	44,250	858,334	1,570,598	40,709	130,060	899,043	1,700,658	(897,689)	(1,656,408)
Discipline	60,323	140,000	3,052,005	5,335,003	126,997	267,668	3,179,001	5,602,671	(3,118,679)	(5,462,671)
Diversity	90,000	100,374	211,026	365,119	8,407	29,150	219,433	394,269	(129,433)	(293,895)
Foundation	-	-	86,721	148,649	5,587	19,300	92,308	167,949	(92,308)	(167,949)
Human Resources	-	-	217,194	257,819	-	-	217,194	257,819	(217,194)	(257,819)
Law Clerk Program	104,625	97,000	51,386	101,085	1,651	5,350	53,037	106,435	51,388	(9,435)
Law Office Management Asst Prog	2,205	2,500	103,366	198,202	1,991	4,700	105,357	202,902	(103,152)	(200,402)
Lawyers Assistance Program	3,805	15,750	69,611	127,432	35,385	46,770	104,996	174,202	(101,191)	(158,452)
Legislative	-	-	121,186	220,465	29,872	42,800	151,058	263,265	(151,058)	(263,265)
Licensing Fees	7,948,348	13,204,000	-	-	-	-	-	-	7,948,348	13,204,000
License and Membership Records	185,775	247,800	329,196	559,967	30,752	27,500	359,948	587,467	(174,173)	(339,667)
Limited License Legal Technician	4,917	13,400	99,875	175,010	19,439	60,054	119,315	235,064	(114,398)	(221,664)
Limited Practice Officers	80,961	132,700	189,203	327,000	3,808	13,284	99,005	202,487	(18,043)	(69,787)
Mandatory CLE	508,703	711,000	273,765	468,890	130,659	266,500	404,424	735,390	104,279	(24,390)
Member Benefits	11,058	3,000	-	-	36,673	75,000	36,673	75,000	(25,616)	(72,000)
Mentorship Program	-	-	91,819	177,973	2,606	23,500	94,424	201,473	(94,424)	(201,473)
New Lawyer Program	21,662	80,000	147,359	275,191	17,531	32,700	164,890	307,891	(143,208)	(227,891)
NW Lawyer	350,218	573,450	123,724	221,408	262,985	402,800	386,709	624,208	(36,491)	(50,758)
Office of General Counsel	54	-	440,271	777,270	3,625	15,700	443,896	792,970	(443,842)	(792,970)
OGC-Disciplinary Board	-	-	90,654	154,747	47,510	103,000	138,164	257,747	(138,164)	(257,747)
Practice of Law Board	-	-	58,912	101,271	9,008	14,100	67,920	115,371	(67,920)	(115,371)
Professional Responsibility Program	-	-	141,626	272,851	2,397	8,000	144,023	280,851	(144,023)	(280,851)
Public Service Programs	92,136	85,000	115,319	216,540	89,740	215,460	205,059	432,000	(112,923)	(347,000)
Sections Administration	320,794	307,000	260,564	448,056	6,526	12,100	267,089	460,156	53,704	(153,156)
Technology	-	-	788,936	1,475,919	-	-	788,936	1,475,919	(788,936)	(1,475,919)
Subtotal General Fund	10,926,732	16,890,224	9,342,998	16,335,538	1,194,886	2,552,031	10,537,884	18,887,569	388,848	(1,997,345)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations	64.69%	-	57.19%	-	46.82%	-	55.79%	-	388,848	(1,997,345)
Percentage of Budget	-	-	-	-	-	-	-	-	-	-
CLE-Products	726,724	879,800	300,998	512,809	76,242	144,865	377,240	657,674	349,483	222,126
CLE-Seminars	436,653	1,695,000	514,322	923,544	211,769	721,369	726,091	1,644,913	(289,437)	50,087
Total CLE	1,163,377	2,574,800	815,320	1,436,353	288,012	866,234	1,103,331	2,302,587	60,046	272,213
Percentage of Budget	45.16%	-	56.76%	-	33.25%	-	47.92%	-	-	-
Total All Sections	554,418	688,611	-	-	504,679	904,833	504,679	904,833	49,739	(216,222)
Lawyers Fund for Client Protection-Restricted	986,286	986,000	65,729	113,721	156,930	502,500	222,659	616,221	763,627	369,779
Management Western States Bar Conference (No WSBA Funds)	67,750	50,000	-	-	58,988	50,000	58,988	50,000	8,762	-
Totals	13,698,563	21,189,635	10,224,046	17,885,612	2,203,495	4,875,597.75	12,427,542	22,761,210	1,271,021	(1,571,575)
Percentage of Budget	64.65%	-	57.16%	-	45.19%	-	54.60%	-	-	-

Summary of Fund Balances:

Restricted Funds:	Fund Balances Sept. 30, 2016	Fund Balances Year to date	2017 Budgeted Fund Balances
Lawyers Fund for Client Protection	2,646,222	3,409,849	3,016,001
Western States Bar Conference (No WSBA Funds)	10,958	19,720	10,958
Board-Designated Funds (Non-General Fund):	-	-	-
CLE Fund Balance	456,568	516,614	728,781
Section Funds	1,212,637	1,262,376	996,416
Board-Designated Funds (General Fund):	-	-	-
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	200,000	200,000	200,000
Unrestricted Funds (General Fund):	-	-	-
Unrestricted General Fund	2,218,536	2,607,384	221,191
Total Fund Balance	8,244,921	9,515,943	6,673,347
Net Change In Fund Balance	-	1,271,021	(1,571,575)

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	<u>13,204,000.00</u>	<u>1,179,765.28</u>	<u>7,948,348.23</u>	<u>5,255,651.77</u>	<u>60.20%</u>
TOTAL REVENUE:	<u>13,204,000.00</u>	<u>1,179,765.28</u>	<u>7,948,348.23</u>	<u>5,255,651.77</u>	<u>60.20%</u>

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	8,000.00	-	-	8,000.00	0%
TOTAL REVENUE:	8,000.00	-	-	8,000.00	0%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	15,100.00	1,263.98	4,865.44	10,234.56	32.22%
ATJ BOARD COMMITTEES EXPENSE	5,000.00	522.78	2,121.86	2,878.14	42.44%
STAFF TRAVEL/PARKING	1,200.00	24.00	646.51	553.49	53.88%
STAFF MEMBERSHIP DUES	150.00	-	-	150.00	0.00%
PUBLIC DEFENSE	8,400.00	522.18	3,026.82	5,373.18	36.03%
CONFERENCE/INSTITUTE EXPENSE	23,000.00	13,100.00	26,200.00	(3,200.00)	114%
RECEPTION/FORUM EXPENSE	5,000.00	-	899.00	4,101.00	18%
TOTAL DIRECT EXPENSES:	61,850.00	15,432.94	37,759.63	24,090.37	61.05%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	105,884.00	12,392.60	88,420.98	17,463.02	83.51%
BENEFITS EXPENSE	42,244.00	3,554.83	22,444.95	19,799.05	53.13%
OTHER INDIRECT EXPENSE	49,785.00	4,711.53	26,579.42	23,205.58	53.39%
TOTAL INDIRECT EXPENSES:	197,913.00	20,658.96	137,445.35	60,467.65	69.45%
TOTAL ALL EXPENSES:	259,763.00	36,091.90	175,204.98	84,558.02	67.45%
NET INCOME (LOSS):	(251,763.00)	(36,091.90)	(175,204.98)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	25,000.00	7,620.04	27,503.17	(2,503.17)	110.01%
GAIN/LOSS ON INVESTMENTS	30,000.00	18,061.70	23,860.58	6,139.42	79.54%
MISCELLANEOUS	-	(250.00)	6.00	(6.00)	
TOTAL REVENUE:	55,000.00	25,431.74	51,369.75	3,630.25	93.40%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	1,198.92	(1,395.93)	1,395.93	
STAFF TRAVEL/PARKING	2,500.00	-	231.00	2,269.00	9.24%
STAFF MEMBERSHIP DUES	635.00	-	-	635.00	0.00%
TOTAL DIRECT EXPENSES:	3,135.00	1,198.92	(1,164.93)	4,299.93	-37.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.92 FTE)	632,169.00	51,678.88	395,976.71	236,192.29	62.64%
BENEFITS EXPENSE	206,690.00	16,791.32	121,402.07	85,287.93	58.74%
OTHER INDIRECT EXPENSE	187,762.00	17,763.72	100,218.13	87,543.87	53.38%
TOTAL INDIRECT EXPENSES:	1,026,621.00	86,233.92	617,596.91	409,024.09	60.16%
TOTAL ALL EXPENSES:	1,029,756.00	87,432.84	616,431.98	413,324.02	59.86%
NET INCOME (LOSS):	(974,756.00)	(62,001.10)	(565,062.23)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS/BAR EXAMS					
REVENUE:					
EXAM SOFT REVENUE	40,000.00	-	12,215.00	27,785.00	30.54%
BAR EXAM FEES	1,000,000.00	112,440.00	1,035,375.00	(35,375.00)	103.54%
SPECIAL ADMISSIONS	30,000.00	2,480.00	40,815.00	(10,815.00)	136.05%
TOTAL REVENUE:	1,070,000.00	114,920.00	1,088,405.00	(18,405.00)	101.72%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	65,000.00	354.00	36,629.70	28,370.30	56.35%
EXAMINER FEES	32,500.00	-	10,000.00	22,500.00	30.77%
UBE EXMINATIONS	136,000.00	40,342.00	40,342.00	95,658.00	29.66%
BOARD OF BAR EXAMINERS	30,000.00	1,168.03	4,735.89	25,264.11	15.79%
BAR EXAM PROCTORS	33,000.00	150.00	14,609.00	18,391.00	44.27%
CHARACTER & FITNESS BOARD	20,000.00	2,114.87	8,087.23	11,912.77	40.44%
DISABILITY ACCOMMODATIONS	25,000.00	6,037.37	10,922.87	14,077.13	43.69%
CHARACTER & FITNESS INVESTIGATIONS	1,000.00	-	150.58	849.42	15.06%
LAW SCHOOL VISITS	1,000.00	-	41.00	959.00	4.10%
COURT REPORTERS	15,000.00	2,200.58	6,633.93	8,366.07	44.23%
POSTAGE	4,000.00	760.57	2,635.54	1,364.46	65.89%
STAFF TRAVEL/PARKING	13,000.00	3,199.20	4,538.10	8,461.90	34.91%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
SUPPLIES	1,200.00	-	325.78	874.22	27.15%
TOTAL DIRECT EXPENSES:	376,900.00	56,326.62	139,651.62	237,248.38	37.05%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.48 FTE)	465,903.00	34,582.42	268,300.33	197,602.67	57.59%
BENEFITS EXPENSE	164,864.00	12,752.84	94,515.35	70,348.65	57.33%
OTHER INDIRECT EXPENSE	153,623.00	14,548.44	82,078.48	71,544.52	53.43%
TOTAL INDIRECT EXPENSES:	784,390.00	61,883.70	444,894.16	339,495.84	56.72%
TOTAL ALL EXPENSES:	1,161,290.00	118,210.32	584,545.78	576,744.22	50.34%
NET INCOME (LOSS):	(91,290.00)	(3,290.32)	503,859.22		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
BOG MEETINGS	125,000.00	1,444.38	46,831.60	78,168.40	37.47%
BOG COMMITTEES' EXPENSES	30,000.00	1,817.28	9,134.73	20,865.27	30.45%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	-	60,000.00	0.00%
BOG CONFERENCE ATTENDANCE	17,500.00	3,569.41	16,645.04	854.96	95.11%
BOG TRAVEL & OUTREACH	45,000.00	4,325.07	20,592.96	24,407.04	45.76%
ED TRAVEL & OUTREACH	5,000.00	(99.02)	1,155.47	3,844.53	23.11%
BOG ELECTIONS	5,000.00	6,522.78	6,620.05	(1,620.05)	132.40%
STAFF TRAVEL/PARKING	4,000.00	328.00	2,552.40	1,447.60	63.81%
STAFF MEMBERSHIP DUES	1,850.00	272.70	822.70	1,027.30	44.47%
TELEPHONE	1,300.00	285.11	427.76	872.24	32.90%
TOTAL DIRECT EXPENSES:	<u>294,650.00</u>	<u>18,465.71</u>	<u>104,782.71</u>	<u>189,867.29</u>	<u>35.56%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	336,231.00	26,037.03	230,505.12	105,725.88	68.56%
BENEFITS EXPENSE	93,632.00	7,306.04	53,430.96	40,201.04	57.06%
OTHER INDIRECT EXPENSE	58,083.00	5,507.37	31,079.91	27,003.09	53.51%
TOTAL INDIRECT EXPENSES:	<u>487,946.00</u>	<u>38,850.44</u>	<u>315,015.99</u>	<u>172,930.01</u>	<u>64.56%</u>
TOTAL ALL EXPENSES:	<u>782,596.00</u>	<u>57,316.15</u>	<u>419,798.70</u>	<u>362,797.30</u>	<u>53.64%</u>
NET INCOME (LOSS):	<u>(782,596.00)</u>	<u>(57,316.15)</u>	<u>(419,798.70)</u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATIONS					
REVENUE:					
AWARDS LUNCH/DINNER	44,000.00	-	(95.84)	44,095.84	-0.22%
50 YEAR MEMBER TRIBUTE LUNCH	250.00	-	1,170.00	(920.00)	468.00%
WSBA LOGO MERCHANDISE SALES	-	-	280.00	(280.00)	
TOTAL REVENUE:	44,250.00	-	1,354.16	42,895.84	3.06%
DIRECT EXPENSES:					
IMAGE LIBRARY	4,100.00	-	3,999.00	101.00	97.54%
BAR OUTREACH	2,500.00	470.58	470.58	2,029.42	18.82%
ABA DELEGATES	5,600.00	750.00	750.00	4,850.00	13.39%
ANNUAL CHAIR MTGS	600.00	-	877.32	(277.32)	146.22%
AWARDS DINNER	63,000.00	-	9,570.00	53,430.00	15.19%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,576.25	(576.25)	107.20%
JUD RECOMMEND COMMITTEE	4,500.00	60.65	60.65	4,439.35	1.35%
PROFESSIONALISM	750.00	384.48	1,206.20	(456.20)	160.83%
COMMUNICATIONS OUTREACH	15,000.00	216.40	1,548.61	13,451.39	10.32%
TRANSLATION SERVICES	3,500.00	201.45	1,896.00	1,604.00	54.17%
DEPRECIATION	2,300.00	227.00	1,583.00	717.00	68.83%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	79.47	(79.47)	
STAFF TRAVEL/PARKING	4,000.00	218.80	696.80	3,303.20	17.42%
STAFF MEMBERSHIP DUES	1,960.00	-	420.00	1,540.00	21.43%
SUBSCRIPTIONS	10,050.00	-	6,122.75	3,927.25	60.92%
DIGITAL/ONLINE DEVELOPMENT	4,000.00	256.57	2,839.19	1,160.81	70.98%
CONFERENCE CALLS	200.00	-	13.49	186.51	6.75%
TOTAL DIRECT EXPENSES:	130,060.00	2,785.93	40,709.31	89,350.69	31.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (14.64 FTE)	896,797.00	66,443.91	493,643.52	403,153.48	55.05%
BENEFITS EXPENSE	326,726.00	24,169.63	179,349.97	147,376.03	54.89%
OTHER INDIRECT EXPENSE	347,075.00	32,853.29	185,340.42	161,734.58	53.40%
TOTAL INDIRECT EXPENSES:	1,570,598.00	123,466.83	858,333.91	712,264.09	54.65%
TOTAL ALL EXPENSES:	1,700,658.00	126,252.76	899,043.22	801,614.78	52.86%
NET INCOME (LOSS):	(1,656,408.00)	(126,252.76)	(897,689.06)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,000.00	318.75	1,927.50	72.50	96.38%
RECOVERY OF DISCIPLINE COSTS	125,000.00	12,810.00	51,126.99	73,873.01	40.90%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,341.71	7,268.27	5,731.73	55.91%
TOTAL REVENUE:	140,000.00	14,470.46	60,322.76	79,677.24	43.09%
DIRECT EXPENSES:					
COURT REPORTERS	65,000.00	1,781.94	29,628.34	35,371.66	45.58%
OUTSIDE COUNSEL/AIC	3,500.00	110.27	996.99	2,503.01	28.49%
LITIGATION EXPENSES	30,000.00	1,013.78	11,091.24	18,908.76	36.97%
DISABILITY EXPENSES	15,000.00	-	5,076.45	9,923.55	33.84%
ONLINE LEGAL RESEARCH	65,900.00	5,613.64	32,960.44	32,939.56	50.02%
LAW LIBRARY	13,075.00	-	4,134.14	8,940.86	31.62%
TRANSLATION SERVICES	3,000.00	620.00	715.00	2,285.00	23.83%
DEPRECIATION-SOFTWARE	25,200.00	2,204.08	15,431.08	9,768.92	61.23%
PUBLICATIONS PRODUCTION	250.00	-	212.23	37.77	84.89%
STAFF TRAVEL/PARKING	38,500.00	2,350.12	20,892.40	17,607.60	54.27%
STAFF MEMBERSHIP DUES	3,243.00	-	1,529.38	1,713.62	47.16%
TELEPHONE	5,000.00	95.49	4,329.00	671.00	86.58%
TOTAL DIRECT EXPENSES:	267,668.00	13,789.32	126,996.69	140,671.31	47.45%
INDIRECT EXPENSES:					
SALARY EXPENSE (37.77 FTE)	3,370,608.00	265,669.95	1,960,619.22	1,409,988.78	58.17%
BENEFITS EXPENSE	1,068,970.00	84,345.16	613,260.80	455,709.20	57.37%
OTHER INDIRECT EXPENSE	895,425.00	84,743.76	478,124.62	417,300.38	53.40%
TOTAL INDIRECT EXPENSES:	5,335,003.00	434,758.87	3,052,004.64	2,282,998.36	57.21%
TOTAL ALL EXPENSES:	5,602,671.00	448,548.19	3,179,001.33	2,423,669.67	56.74%
NET INCOME (LOSS):	(5,462,671.00)	(434,077.73)	(3,118,678.57)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS & GRANTS	90,000.00	-	90,000.00	-	100.00%
WORK STUDY GRANTS	10,374.00	-	-	10,374.00	0.00%
TOTAL REVENUE:	100,374.00	-	90,000.00	10,374.00	89.66%
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
STAFF TRAVEL/PARKING	8,600.00	257.42	2,848.83	5,751.17	33.13%
SUPPLIES	2,000.00	-	-	2,000.00	0.00%
COMMITTEE FOR DIVERSITY	6,200.00	590.47	3,276.12	2,923.88	52.84%
DIVERSITY EVENTS & PROJECTS	5,500.00	739.18	2,209.37	3,290.63	40.17%
SPECIAL EVENTS	5,000.00	50.00	50.00	4,950.00	1.00%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	-	1,000.00	0.00%
INTERNAL DIVERSITY OUTREACH	500.00	-	22.96	477.04	4.59%
TOTAL DIRECT EXPENSE:	29,150.00	1,637.07	8,407.28	20,742.72	28.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.97 FTE)	222,565.00	18,688.76	131,756.84	90,808.16	59.20%
BENEFITS EXPENSE	72,143.00	5,830.33	41,732.95	30,410.05	57.85%
OTHER INDIRECT EXPENSE	70,411.00	6,653.43	37,536.14	32,874.86	53.31%
TOTAL INDIRECT EXPENSES:	365,119.00	31,172.52	211,025.93	154,093.07	57.80%
TOTAL ALL EXPENSES:	394,269.00	32,809.59	219,433.21	174,835.79	55.66%
NET INCOME (LOSS):	(293,895.00)	(32,809.59)	(129,433.21)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOARD OF TRUSTEES	5,000.00	27.38	1,391.73	3,608.27	27.83%
GRAPHIC DESIGN	1,500.00	-	-	1,500.00	0.00%
CONSULTING SERVICES	3,000.00	2,600.00	2,600.00	400.00	86.67%
POSTAGE	500.00	-	-	500.00	0.00%
PRINTING & COPYING	1,500.00	-	39.46	1,460.54	2.63%
STAFF TRAVEL/PARKING	1,700.00	73.34	63.83	1,636.17	3.75%
STAFF MEMBERSHIP DUES	600.00	84.00	84.00	516.00	14.00%
SUPPLIES	500.00	-	-	500.00	0.00%
SPECIAL EVENTS	5,000.00	-	1,407.74	3,592.26	28.15%
TOTAL DIRECT EXPENSES:	19,300.00	2,784.72	5,586.76	13,713.24	28.95%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	88,294.00	7,354.24	53,165.81	35,128.19	60.21%
BENEFITS EXPENSE	30,721.00	2,498.13	17,751.95	12,969.05	57.78%
OTHER INDIRECT EXPENSE	29,634.00	2,801.45	15,803.15	13,830.85	53.33%
TOTAL INDIRECT EXPENSES:	148,649.00	12,653.82	86,720.91	61,928.09	58.34%
TOTAL ALL EXPENSES:	167,949.00	15,438.54	92,307.67	75,641.33	54.96%
NET INCOME (LOSS):	(167,949.00)	(15,438.54)	(92,307.67)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAINING- GENERAL	35,000.00	1,940.00	8,495.46	26,504.54	24.27%
RECRUITING AND ADVERTISING	7,000.00	246.05	2,798.10	4,201.90	39.97%
PAYROLL PROCESSING	55,000.00	5,271.78	29,516.48	25,483.52	53.67%
SALARY SURVEYS	2,700.00	323.32	865.84	1,834.16	32.07%
DEPRECIATION	835.00	-	835.21	(0.21)	100.03%
CONSULTING SERVICES	9,000.00	-	9,760.00	(760.00)	108.44%
STAFF TRAVEL/PARKING	250.00	-	13.00	237.00	5.20%
STAFF MEMBERSHIP DUES	1,378.00	-	828.00	550.00	60.09%
SUBSCRIPTIONS	1,993.00	-	1,744.95	248.05	87.55%
THIRD PARTY SERVICES	13,500.00	-	13,426.00	74.00	99.45%
TRANSFER TO INDIRECT EXPENSE	(126,656.00)	(7,781.15)	(68,283.04)	(58,372.96)	53.91%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.48 FTE)	244,580.00	18,532.24	144,029.85	100,550.15	58.89%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
BENEFITS EXPENSE	74,445.00	5,960.79	41,731.85	32,713.15	56.06%
OTHER INDIRECT EXPENSE	58,794.00	5,571.08	31,432.39	27,361.61	53.46%
TOTAL INDIRECT EXPENSES:	257,819.00	30,064.11	217,194.09	40,624.91	84.24%
TOTAL ALL EXPENSES:	257,819.00	30,064.11	217,194.09	40,624.91	84.24%
NET INCOME (LOSS):	(257,819.00)	(30,064.11)	(217,194.09)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	95,000.00	2,125.00	103,225.00	(8,225.00)	108.66%
LAW CLERK APPLICATION FEES	2,000.00	-	1,400.00	600.00	70.00%
TOTAL REVENUE:	97,000.00	2,125.00	104,625.00	(7,625.00)	107.86%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	5,000.00	51.94	1,650.93	3,349.07	33.02%
TOTAL DIRECT EXPENSES:	5,350.00	51.94	1,650.93	3,699.07	30.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.89 FTE)	59,025.00	2,816.53	28,880.15	30,144.85	48.93%
BENEFITS EXPENSE	20,961.00	1,451.69	11,191.39	9,769.61	53.39%
OTHER INDIRECT EXPENSE	21,099.00	2,005.61	11,314.40	9,784.60	53.63%
TOTAL INDIRECT EXPENSES:	101,085.00	6,273.83	51,385.94	49,699.06	50.83%
TOTAL ALL EXPENSES:	106,435.00	6,325.77	53,036.87	53,398.13	49.83%
NET INCOME (LOSS):	(9,435.00)	(4,200.77)	51,588.13		

Washington State Bar Association

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For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW OFFICE MNGT ASSISTANCE PROGRAM					
REVENUE:					
LAW OFFICE IN A BOX SALES	2,500.00	135.00	2,205.04	294.96	88.20%
TOTAL REVENUE:	2,500.00	135.00	2,205.04	294.96	88.20%
DIRECT EXPENSES:					
LIBRARY MATERIALS/RESOURCES	1,500.00	534.80	571.70	928.30	38.11%
LAW OFFICE IN A BOX	500.00	-	317.09	182.91	63.42%
STAFF TRAVEL/PARKING	2,000.00	580.24	738.44	1,261.56	36.92%
STAFF MEMBERSHIP DUES	600.00	-	364.00	236.00	60.67%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
TOTAL DIRECT EXPENSES:	4,700.00	1,115.04	1,991.23	2,708.77	42.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.50 FTE)	122,445.00	10,244.76	62,676.86	59,768.14	51.19%
BENEFITS EXPENSE	40,196.00	3,250.70	21,649.16	18,546.84	53.86%
OTHER INDIRECT EXPENSE	35,561.00	3,374.49	19,040.04	16,520.96	53.54%
TOTAL INDIRECT EXPENSES:	198,202.00	16,869.95	103,366.06	94,835.94	52.15%
TOTAL ALL EXPENSES:	202,902.00	17,984.99	105,357.29	97,544.71	51.93%
NET INCOME (LOSS):	(200,402.00)	(17,849.99)	(103,152.25)		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	15,750.00	750.00	3,500.00	12,250.00	22.22%
LAP CLIENT FEES	-	-	255.00	(255.00)	
MEMB HEALTH CARE INSUR REBATE	-	-	49.50	(49.50)	
TOTAL REVENUE:	15,750.00	750.00	3,804.50	11,945.50	24.16%
DIRECT EXPENSES:					
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
MEMBER ASSISTANCE PROGRAM	45,120.00	-	34,560.00	10,560.00	76.60%
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
MISCELLANEOUS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	46,770.00	-	35,385.00	11,385.00	75.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.87 FTE)	77,476.00	6,382.24	43,830.27	33,645.73	56.57%
BENEFITS EXPENSE	29,331.00	1,995.10	14,824.97	14,506.03	50.54%
OTHER INDIRECT EXPENSE	20,625.00	1,941.91	10,955.68	9,669.32	53.12%
TOTAL INDIRECT EXPENSES:	127,432.00	10,319.25	69,610.92	57,821.08	54.63%
TOTAL ALL EXPENSES:	174,202.00	10,319.25	104,995.92	69,206.08	60.27%
NET INCOME (LOSS):	(158,452.00)	(9,569.25)	(101,191.42)		

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
OLYMPIA RENT	5,000.00	207.03	1,026.99	3,973.01	20.54%
CONTRACT LOBBYIST	20,000.00	5,000.00	20,000.00	-	100.00%
LOBBYIST CONTACT COSTS	1,600.00	-	96.22	1,503.78	6.01%
LEGISLATIVE COMMITTEE	2,500.00	-	2,415.42	84.58	96.62%
BOG LEGISLATIVE COMMITTEE	250.00	-	218.92	31.08	87.57%
STAFF TRAVEL/PARKING	8,000.00	79.96	3,120.46	4,879.54	39.01%
STAFF MEMBERSHIP DUES	450.00	-	142.17	307.83	31.59%
SUBSCRIPTIONS	2,000.00	-	1,972.80	27.20	98.64%
TELEPHONE	3,000.00	156.65	879.27	2,120.73	29.31%
TOTAL DIRECT EXPENSES:	42,800.00	5,443.64	29,872.25	12,927.75	69.79%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.85 FTE)	131,303.00	6,535.43	71,638.81	59,664.19	54.56%
BENEFITS EXPENSE	45,303.00	3,666.58	26,199.26	19,103.74	57.83%
OTHER INDIRECT EXPENSE	43,859.00	4,138.49	23,348.15	20,510.85	53.23%
TOTAL INDIRECT EXPENSES:	220,465.00	14,340.50	121,186.22	99,278.78	54.97%
TOTAL ALL EXPENSES:	263,265.00	19,784.14	151,058.47	112,206.53	57.38%
NET INCOME (LOSS):	(263,265.00)	(19,784.14)	(151,058.47)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,765.63	13,315.62	8,684.38	60.53%
RULE 9/LEGAL INTERN FEES	11,000.00	2,100.00	4,350.00	6,650.00	39.55%
INVESTIGATION FEES	20,000.00	1,700.00	14,600.00	5,400.00	73.00%
PRO HAC VICE	170,000.00	11,550.00	139,755.00	30,245.00	82.21%
MEMBER CONTACT INFORMATION	24,000.00	2,640.28	13,526.41	10,473.59	56.36%
PHOTO BAR CARD SALES	800.00	24.00	228.00	572.00	28.50%
TOTAL REVENUE:	247,800.00	19,779.91	185,775.03	62,024.97	74.97%
DIRECT EXPENSES:					
LICENSING FORMS	2,500.00	-	2,659.92	(159.92)	106.40%
POSTAGE	25,000.00	20.70	27,197.83	(2,197.83)	108.79%
SUPPLIES - BAR CARDS	-	-	800.00	(800.00)	
MISCELLANEOUS	-	94.15	94.15	(94.15)	
TOTAL DIRECT EXPENSES:	27,500.00	114.85	30,751.90	(3,251.90)	111.83%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.29 FTE)	346,073.00	28,675.17	210,050.14	136,022.86	60.70%
BENEFITS EXPENSE	112,190.00	9,063.09	64,905.92	47,284.08	57.85%
OTHER INDIRECT EXPENSE	101,704.00	9,614.07	54,239.91	47,464.09	53.33%
TOTAL INDIRECT EXPENSES:	559,967.00	47,352.33	329,195.97	230,771.03	58.79%
TOTAL ALL EXPENSES:	587,467.00	47,467.18	359,947.87	227,519.13	61.27%
NET INCOME (LOSS):	(339,667.00)	(27,687.27)	(174,172.84)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
LLLT LICENSE FEES	5,950.00	291.60	2,216.60	3,733.40	37.25%
LLLT EXAM FEES	7,150.00	-	1,650.00	5,500.00	23.08%
LLLT WAIVER FEES	300.00	150.00	1,050.00	(750.00)	350.00%
TOTAL REVENUE:	13,400.00	441.60	4,916.60	8,483.40	36.69%
DIRECT EXPENSES:					
CHRACTER & FITNESS INVESTIGATIONS	700.00	-	114.00	586.00	16.29%
LLLT BOARD	18,000.00	1,791.13	9,277.63	8,722.37	51.54%
LLLT OUTREACH	8,000.00	1,549.60	2,885.93	5,114.07	36.07%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
LLLT EXAM WRITING	29,600.00	-	6,825.00	22,775.00	23.06%
STAFF TRAVEL/PARKING	400.00	-	226.74	173.26	56.69%
STAFF MEMBERSHIP DUES	-	-	110.00	(110.00)	
TOTAL DIRECT EXPENSES:	60,054.00	3,340.73	19,439.30	40,614.70	32.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.39 FTE)	106,271.00	8,309.11	61,525.84	44,745.16	57.90%
BENEFITS EXPENSE	35,786.00	2,894.99	20,748.13	15,037.87	57.98%
OTHER INDIRECT EXPENSE	32,953.00	3,119.76	17,601.27	15,351.73	53.41%
TOTAL INDIRECT EXPENSES:	175,010.00	14,323.86	99,875.24	75,134.76	57.07%
TOTAL ALL EXPENSES:	235,064.00	17,664.59	119,314.54	115,749.46	50.76%
NET INCOME (LOSS):	(221,664.00)	(17,222.99)	(114,397.94)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
LPO EXAMINATION FEES	17,000.00	-	16,500.00	500.00	97.06%
LPO LICENSE FEES	108,000.00	9,261.48	63,106.48	44,893.52	58.43%
LPO LATE LICENSE FEES	1,000.00	55.00	55.00	945.00	5.50%
LPO CEU & TA LATE FEES	4,000.00	-	100.00	3,900.00	2.50%
LPO CONTINUING ED ACCRED FEE	2,700.00	300.00	1,200.00	1,500.00	44.44%
TOTAL REVENUE:	132,700.00	9,616.48	80,961.48	51,738.52	61.01%
DIRECT EXPENSES:					
LPO EXAM FACILITIES	800.00	244.58	639.16	160.84	79.90%
LPO BOARD	3,000.00	136.46	1,134.73	1,865.27	37.82%
LPO DISCIPLINE EXPENSES	500.00	-	-	500.00	0.00%
FINGERPRINT CARD PROCESSING	3,230.00	-	1,824.00	1,406.00	56.47%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
POSTAGE	2,300.00	78.79	209.75	2,090.25	9.12%
TOTAL DIRECT EXPENSES:	13,284.00	459.83	3,807.64	9,476.36	28.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.47 FTE)	115,843.00	5,295.15	56,463.87	59,379.13	48.74%
BENEFITS EXPENSE	38,510.00	2,551.06	20,052.84	18,457.16	52.07%
OTHER INDIRECT EXPENSE	34,850.00	3,310.82	18,680.25	16,169.75	53.60%
TOTAL INDIRECT EXPENSES:	189,203.00	11,157.03	95,196.96	94,006.04	50.31%
TOTAL ALL EXPENSES:	202,487.00	11,616.86	99,004.60	103,482.40	48.89%
NET INCOME (LOSS):	(69,787.00)	(2,000.38)	(18,043.12)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CLE ADMINISTRATION					
REVENUE:					
ACCREDITED PROGRAM FEES	300,000.00	20,650.00	151,650.00	148,350.00	50.55%
FORM 1 LATE FEES	75,000.00	8,435.00	73,815.00	1,185.00	98.42%
MEMBER LATE FEES	150,000.00	42,675.00	164,400.00	(14,400.00)	109.60%
ANNUAL ACCREDITED SPONSOR FEES	27,000.00	250.00	28,750.00	(1,750.00)	106.48%
ATTENDANCE FEES	70,000.00	4,219.00	31,314.00	38,686.00	44.73%
COMITY CERTIFICATES	29,000.00	250.01	25,069.80	3,930.20	86.45%
ATTENDANCE LATE FEES	60,000.00	4,725.00	33,705.00	26,295.00	56.18%
TOTAL REVENUE:	711,000.00	81,204.01	508,703.80	202,296.20	71.55%
DIRECT EXPENSES:					
MCLE BOARD	3,000.00	147.85	853.71	2,146.29	28.46%
POSTAGE	2,000.00	-	-	2,000.00	0.00%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
DEPRECIATION	261,000.00	18,995.00	129,305.00	131,695.00	49.54%
TOTAL DIRECT EXPENSES:	266,500.00	19,142.85	130,658.71	135,841.29	49.03%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.72 FTE)	257,805.00	21,814.92	155,687.91	102,117.09	60.39%
BENEFITS EXPENSE	99,187.00	8,307.10	58,272.28	40,914.72	58.75%
OTHER INDIRECT EXPENSE	111,898.00	10,600.90	59,805.30	52,092.70	53.45%
TOTAL INDIRECT EXPENSES:	468,890.00	40,722.92	273,765.49	195,124.51	58.39%
TOTAL ALL EXPENSES:	735,390.00	59,865.77	404,424.20	330,965.80	54.99%
NET INCOME (LOSS):	(24,390.00)	21,338.24	104,279.60		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER BENEFITS					
REVENUE:					
ROYALTIES	3,000.00	210.31	11,057.54	(8,057.54)	368.58%
TOTAL REVENUE:	3,000.00	210.31	11,057.54	(8,057.54)	368.58%
DIRECT EXPENSES:					
CASEMAKER	75,000.00	6,144.47	36,673.30	38,326.70	48.90%
TOTAL DIRECT EXPENSES:	75,000.00	6,144.47	36,673.30	38,326.70	48.90%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	75,000.00	6,144.47	36,673.30	38,326.70	48.90%
NET INCOME (LOSS):	(72,000.00)	(5,934.16)	(25,615.76)		

Washington State Bar Association

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For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MENTORSHIP PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
MENTORSHIP PROGRAM EXPENSES	15,000.00	-	1,378.06	13,621.94	9.19%
RECEPTION/FORUM EXPENSE	4,800.00	-	982.02	3,817.98	20.46%
CONSULTING SERVICES	1,000.00	-	-	1,000.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	-	2,000.00	0.00%
SUBSCRIPTIONS	500.00	-	224.00	276.00	44.80%
CONFERENCE CALLS	200.00	-	21.67	178.33	10.84%
TOTAL DIRECT EXPENSES:	23,500.00	-	2,605.75	20,894.25	11.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.40 FTE)	108,515.00	6,202.54	53,787.16	54,727.84	49.57%
BENEFITS EXPENSE	36,268.00	2,968.94	20,250.09	16,017.91	55.83%
OTHER INDIRECT EXPENSE	33,190.00	3,151.64	17,781.32	15,408.68	53.57%
TOTAL INDIRECT EXPENSES:	177,973.00	12,323.12	91,818.57	86,154.43	51.59%
TOTAL ALL EXPENSES:	201,473.00	12,323.12	94,424.32	107,048.68	46.87%
NET INCOME (LOSS):	(201,473.00)	(12,323.12)	(94,424.32)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NEW LAWYER PROGRAM					
REVENUE:					
DONATIONS	-	-	1,200.00	(1,200.00)	
SEMINAR REGISTRATIONS	55,000.00	-	3,249.00	51,751.00	5.91%
TRIAL ADVOCACY PROGRAM	25,000.00	-	17,233.00	7,767.00	68.93%
TOTAL REVENUE:	80,000.00	-	21,682.00	58,318.00	27.10%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,000.00	306.91	631.90	368.10	63.19%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
ONLINE EXPENSES	2,500.00	639.32	1,916.88	583.12	76.68%
NEW LAWYER OUTREACH EVENTS	1,000.00	159.97	179.49	820.51	17.95%
NEW LAWYERS COMMITTEE	15,000.00	1,869.75	7,899.58	7,100.42	52.66%
OPEN SECTIONS NIGHT	3,500.00	-	3,577.78	(77.78)	102.22%
TRIAL ADVOCACY PROGRAM	3,500.00	-	1,341.61	2,158.39	38.33%
SEMINAR BROCHURES	2,000.00	-	68.18	1,931.82	3.41%
SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	59.36	915.55	1,084.45	45.78%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	1,000.00	1,000.00	50.00%
TOTAL DIRECT EXPENSES:	32,700.00	3,035.31	17,530.97	15,169.03	53.61%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	165,467.00	13,186.02	87,523.52	77,943.48	52.89%
BENEFITS EXPENSE	56,383.00	4,187.18	31,276.38	25,106.62	55.47%
OTHER INDIRECT EXPENSE	53,341.00	5,061.72	28,559.21	24,781.79	53.54%
TOTAL INDIRECT EXPENSES:	275,191.00	22,434.92	147,359.11	127,831.89	53.55%
TOTAL ALL EXPENSES:	307,891.00	25,470.23	164,890.08	143,000.92	53.55%
NET INCOME (LOSS):	(227,891.00)	(25,470.23)	(143,208.08)		

Washington State Bar Association

Statement of Activities

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,133.91	(1,133.91)	
DISPLAY ADVERTISING	440,000.00	44,072.75	257,518.75	182,481.25	58.53%
SUBSCRIPT/SINGLE ISSUES	450.00	36.00	180.00	270.00	40.00%
CLASSIFIED ADVERTISING	89,000.00	11,197.95	72,540.32	16,459.68	81.51%
GEN ANNOUNCEMENTS	17,000.00	1,200.00	5,350.00	11,650.00	31.47%
PROF ANNOUNCEMENTS	27,000.00	1,797.50	13,495.00	13,505.00	49.98%
TOTAL REVENUE:	573,450.00	58,304.20	350,217.98	223,232.02	61.07%
DIRECT EXPENSES:					
GRAPHICS/ARTWORK	3,500.00	-	1,583.80	1,916.20	45.25%
OUTSIDE SALES EXPENSE	80,000.00	7,005.00	38,628.43	41,371.57	48.29%
EDITORIAL ADVISORY COMMITTEE	800.00	27.32	122.49	677.51	15.31%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	1,500.00	4,500.00	3,900.00	53.57%
BAD DEBT EXPENSE	1,000.00	(575.00)	1,425.00	(425.00)	142.50%
POSTAGE	89,100.00	10,244.41	61,790.90	27,309.10	69.35%
PRINTING, COPYING & MAILING	220,000.00	27,224.43	154,934.51	65,065.49	70.42%
TOTAL DIRECT EXPENSES:	402,800.00	45,426.16	262,985.13	139,814.87	65.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.72 FTE)	131,759.00	12,513.02	77,460.72	54,298.28	58.79%
BENEFITS EXPENSE	48,872.00	2,988.24	24,532.39	24,339.61	50.20%
OTHER INDIRECT EXPENSE	40,777.00	3,851.97	21,730.50	19,046.50	53.29%
TOTAL INDIRECT EXPENSES:	221,408.00	19,353.23	123,723.61	97,684.39	55.88%
TOTAL ALL EXPENSES:	624,208.00	64,779.39	386,708.74	237,499.26	61.95%
NET INCOME (LOSS):	(50,758.00)	(6,475.19)	(36,490.76)		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	54.21	(54.21)	
TOTAL REVENUE:	-	-	54.21	(54.21)	
DIRECT EXPENSES:					
AMICUS BRIEF COMMITTEE	100.00	-	83.63	16.37	83.63%
COURT RULES COMMITTEE	5,000.00	6.41	570.61	4,429.39	11.41%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	-	-	1,500.00	0.00%
LITIGATION EXPENSES	-	0.45	140.34	(140.34)	
CUSTODIANSHIPS	5,000.00	0.50	1,010.87	3,989.13	20.22%
STAFF TRAVEL/PARKING	2,600.00	147.00	1,794.26	805.74	69.01%
STAFF MEMBERSHIP DUES	1,500.00	-	25.00	1,475.00	1.67%
TOTAL DIRECT EXPENSES:	15,700.00	154.36	3,624.71	12,075.29	23.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.7 FTE)	484,565.00	41,236.27	279,576.46	204,988.54	57.70%
BENEFITS EXPENSE	157,573.00	12,341.15	88,492.61	69,080.39	56.16%
OTHER INDIRECT EXPENSE	135,132.00	12,797.50	72,202.16	62,929.84	53.43%
TOTAL INDIRECT EXPENSES:	777,270.00	66,374.92	440,271.23	336,998.77	56.64%
TOTAL ALL EXPENSES:	792,970.00	66,529.28	443,895.94	349,074.06	55.98%
NET INCOME (LOSS):	(792,970.00)	(66,529.28)	(443,841.73)		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OGC-DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSE:					
DISCIPLINARY BOARD EXPENSES	7,500.00	182.80	5,890.19	1,609.81	78.54%
CHIEF HEARING OFFICER	33,000.00	2,500.00	17,500.00	15,500.00	53.03%
HEARING OFFICER EXPENSES	5,000.00	-	295.54	4,704.46	5.91%
HEARING OFFICER TRAINING	2,000.00	508.00	508.00	1,492.00	25.40%
OUTSIDE COUNSEL	55,000.00	3,735.00	23,235.00	31,765.00	42.25%
DISCIPLINARY SELECTION PANEL	-	81.46	81.46	(81.46)	
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	<u>103,000.00</u>	<u>7,007.26</u>	<u>47,510.19</u>	<u>55,489.81</u>	<u>46.13%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.30 FTE)	92,118.00	5,445.32	55,583.04	36,534.96	60.34%
BENEFITS EXPENSE	31,810.00	2,614.22	18,545.49	13,264.51	58.30%
OTHER INDIRECT EXPENSE	30,819.00	2,928.79	16,525.30	14,293.70	53.62%
TOTAL INDIRECT EXPENSES:	<u>154,747.00</u>	<u>10,988.33</u>	<u>90,653.83</u>	<u>64,093.17</u>	<u>58.58%</u>
TOTAL ALL EXPENSES:	<u>257,747.00</u>	<u>17,995.59</u>	<u>138,164.02</u>	<u>119,582.98</u>	<u>53.60%</u>
NET INCOME (LOSS):	<u>(257,747.00)</u>	<u>(17,995.59)</u>	<u>(138,164.02)</u>		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	14,000.00	287.91	9,007.42	4,992.58	64.34%
TRANSLATION SERVICES	100.00	-	-	100.00	0.00%
LITIGATION EXPENSES	-	-	0.38	(0.38)	
TOTAL DIRECT EXPENSES:	14,100.00	287.91	9,007.80	5,092.20	63.89%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.81 FTE)	61,398.00	5,148.90	36,634.11	24,763.89	59.67%
BENEFITS EXPENSE	20,670.00	1,693.75	12,041.96	8,628.04	58.26%
OTHER INDIRECT EXPENSE	19,203.00	1,814.55	10,236.03	8,966.97	53.30%
TOTAL INDIRECT EXPENSES:	101,271.00	8,657.20	58,912.10	42,358.90	58.17%
TOTAL ALL EXPENSES:	115,371.00	8,945.11	67,919.90	47,451.10	58.87%
NET INCOME (LOSS):	(115,371.00)	(8,945.11)	(67,919.90)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CPE COMMITTEE	6,000.00	19.61	1,509.62	4,490.38	25.16%
STAFF TRAVEL/PARKING	1,500.00	102.57	888.28	611.72	59.22%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	8,000.00	122.18	2,397.90	5,602.10	29.97%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.07 FTE)	165,405.00	11,762.74	84,259.95	81,145.05	50.94%
BENEFITS EXPENSE	58,372.00	4,355.35	31,143.21	27,228.79	53.35%
OTHER INDIRECT EXPENSE	49,074.00	4,647.87	26,222.60	22,851.40	53.43%
TOTAL INDIRECT EXPENSES:	272,851.00	20,765.96	141,625.76	131,225.24	51.91%
TOTAL ALL EXPENSES:	280,851.00	20,888.14	144,023.66	136,827.34	51.28%
NET INCOME (LOSS):	(280,851.00)	(20,888.14)	(144,023.66)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	85,000.00	-	85,000.00	-	100.00%
PSP PRODUCT SALES	-	332.00	7,136.00	(7,136.00)	
TOTAL REVENUE:	85,000.00	332.00	92,136.00	(7,136.00)	108.40%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	203,915.00	2,682.30	88,371.44	115,543.56	43.34%
SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	-	1,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	6.55	20.58	1,979.42	1.03%
STAFF MEMBERSHIP DUES	95.00	-	-	95.00	0.00%
VOLUNTEER RECRUITMENT & OUTREACH	2,100.00	-	28.55	2,071.45	1.36%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
PRO BONO & LEGAL AID COMMITTEE	2,000.00	82.89	444.38	1,555.62	22.22%
VOLUNTEER RECRUITMENT & APPREC	500.00	52.07	835.91	(335.91)	167.18%
DAY OF SERVICE	3,150.00	-	39.06	3,110.94	1.24%
TOTAL DIRECT EXPENSES:	215,460.00	2,823.81	89,739.92	125,720.08	41.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.70 FTE)	132,099.00	9,496.31	69,328.41	62,770.59	52.48%
BENEFITS EXPENSE	44,139.00	3,370.16	24,436.71	19,702.29	55.36%
OTHER INDIRECT EXPENSE	40,302.00	3,820.16	21,553.82	18,748.18	53.48%
TOTAL INDIRECT EXPENSES:	216,540.00	16,686.63	115,318.94	101,221.06	53.26%
TOTAL ALL EXPENSES:	432,000.00	19,510.44	205,058.86	226,941.14	47.47%
NET INCOME (LOSS):	(347,000.00)	(19,178.44)	(112,922.86)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	307,000.00	2,831.25	320,793.75	(13,793.75)	104.49%
TOTAL REVENUE:	307,000.00	2,831.25	320,793.75	(13,793.75)	104.49%
DIRECT EXPENSES:					
DUES STATEMENTS	9,500.00	-	5,416.72	4,083.28	57.02%
STAFF TRAVEL/PARKING	1,000.00	23.01	459.58	540.42	45.96%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	25.90	465.68	534.32	46.57%
CONFERENCE CALLS	300.00	9.44	49.54	250.46	16.51%
MISCELLANEOUS	300.00	-	134.00	166.00	44.67%
TOTAL DIRECT EXPENSES:	12,100.00	58.35	6,525.52	5,574.48	53.93%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.03 FTE)	259,395.00	22,767.26	155,194.23	104,200.77	59.83%
BENEFITS EXPENSE	93,121.00	7,681.93	54,365.62	38,755.38	58.38%
OTHER INDIRECT EXPENSE	95,540.00	9,041.04	51,003.99	44,536.01	53.38%
TOTAL INDIRECT EXPENSES:	448,056.00	39,490.23	260,563.84	187,492.16	58.15%
TOTAL ALL EXPENSES:	460,156.00	39,548.58	267,089.36	193,066.64	58.04%
NET INCOME (LOSS):	(153,156.00)	(36,717.33)	53,704.39		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
COMPUTER HARDWARE	29,000.00	108.13	4,303.55	24,696.45	14.84%
COMPUTER SOFTWARE	28,000.00	145.14	13,165.57	14,834.43	47.02%
SOFTWARE MAINTENANCE & LICENSING	286,500.00	86,448.03	122,151.44	164,348.56	42.64%
HARDWARE SERVICE & WARRANTIES	41,000.00	-	20,737.18	20,262.82	50.58%
TELEPHONE HARDWARE & MAINTENANCE	26,000.00	2,792.02	12,689.57	13,310.43	48.81%
COMPUTER SUPPLIES	34,000.00	(4,102.91)	7,834.53	26,165.47	23.04%
THIRD PARTY SERVICES	40,500.00	1,182.25	29,393.50	11,106.50	72.58%
CONSULTING SERVICES	212,000.00	10,196.00	27,025.39	184,974.61	12.75%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,430.45	10,138.17	13,861.83	42.24%
TRANSFER TO INDIRECT EXPENSES	(723,610.00)	(98,199.11)	(247,438.90)	(476,171.10)	34.20%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,002,250.00	77,937.85	534,291.37	467,958.63	53.31%
BENEFITS EXPENSE	327,511.00	25,668.59	181,506.31	146,004.69	55.42%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(12,786.80)	(79,524.06)	(61,175.94)	56.52%
OTHER INDIRECT EXPENSE	286,858.00	27,059.41	152,662.60	134,195.40	53.22%
TOTAL INDIRECT EXPENSES:	1,475,919.00	117,879.05	788,936.22	686,982.78	53.45%
TOTAL ALL EXPENSES:	1,475,919.00	117,879.05	788,936.22	686,982.78	53.45%
NET INCOME (LOSS):	(1,475,919.00)	(117,879.05)	(788,936.22)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	1,670,000.00	40,899.00	431,653.25	1,238,346.75	25.85%
SEMINAR-EXHIB/SPNSR/ETC	25,000.00	-	5,000.00	20,000.00	20.00%
SHIPPING & HANDLING	4,600.00	150.00	2,671.28	1,928.72	58.07%
DESKBOOK SALES	80,000.00	2,560.00	55,074.82	24,925.18	68.84%
COURSEBOOK SALES	20,000.00	185.00	9,402.50	10,597.50	47.01%
SECTION PUBLICATION SALES	15,200.00	673.84	7,176.34	8,023.66	47.21%
CASEMAKER ROYALTIES	60,000.00	2,212.44	30,302.48	29,697.52	50.50%
MP3 AND VIDEO SALES	700,000.00	35,601.68	621,916.31	78,083.69	88.85%
TOTAL REVENUE:	2,574,800.00	82,281.96	1,163,196.98	1,411,603.02	45.18%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	4,000.00	520.23	971.34	3,028.66	24.28%
POSTAGE - FLIERS/CATALOGS	40,000.00	-	11,765.10	28,234.90	29.41%
POSTAGE - MISC/DELIVERY	2,500.00	140.00	420.00	2,080.00	16.80%
DEPRECIATION	19,000.00	1,827.00	12,789.00	6,211.00	67.31%
ONLINE EXPENSES	82,000.00	3,287.29	57,914.27	24,085.73	70.63%
ACCREDITATION FEES	6,500.00	453.00	3,925.00	2,575.00	60.38%
SEMINAR BROCHURES	65,000.00	3,071.14	18,088.19	46,911.81	27.83%
FACILITIES	285,988.00	11,173.86	80,678.35	205,309.65	28.21%
SPEAKERS & PROGRAM DEVELOP	55,000.00	1,705.59	14,928.80	40,071.20	27.14%
SPLITS TO SECTIONS	167,456.00	-	35,921.05	131,534.95	21.45%
SPLITS TO CO-SPONSORS	7,500.00	-	-	7,500.00	0.00%
HONORARIA	20,250.00	-	-	20,250.00	0.00%
CLE SEMINAR COMMITTEE	1,500.00	-	66.68	1,433.32	4.45%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,500.00	-	95.27	6,404.73	1.47%
STAFF MEMBERSHIP DUES	1,550.00	-	-	1,550.00	0.00%
SUPPLIES	2,000.00	-	806.64	1,193.36	40.33%
COST OF SALES - DESKBOOKS	56,000.00	1,599.27	38,710.53	17,289.47	69.13%
COST OF SALES - COURSEBOOKS	1,400.00	17.56	782.43	617.57	55.89%
COST OF SALES SECTION PUBLICATION	2,800.00	117.06	1,248.63	1,551.37	44.59%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
DESKBOOK ROYALTIES	1,000.00	-	570.72	429.28	57.07%
RECORDED SEMINAR ROYALTIES	-	-	192.50	(192.50)	
SHIPPING SUPPLIES	250.00	-	-	250.00	0.00%
POSTAGE & DELIVERY-DESKBOOKS	4,000.00	76.26	1,671.58	2,328.42	41.79%
POSTAGE & DELIVERY-COURSEBOOKS	3,000.00	-	238.06	2,761.94	7.94%
SPLITS WITH SECTIONS	4,800.00	-	549.45	4,250.55	11.45%
FLIERS/CATALOGS	7,500.00	-	553.76	6,946.24	7.38%
POSTAGE - FLIERS/CATALOGS	5,000.00	-	-	5,000.00	0.00%
COMPLIMENTARY BOOK PROGRAM	4,000.00	-	1,404.15	2,595.85	35.10%
RECORDS STORAGE - OFF SITE	7,440.00	620.00	3,720.00	3,720.00	50.00%
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	866,234.00	24,608.26	288,011.50	578,222.50	33.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (12.77 FTE)	837,663.00	65,704.34	479,561.88	358,101.12	57.25%
BENEFITS EXPENSE	295,948.00	24,028.18	172,261.94	123,686.06	58.21%
OTHER INDIRECT EXPENSE	302,742.00	28,651.15	163,495.76	139,246.24	54.00%
TOTAL INDIRECT EXPENSES:	1,436,353.00	118,383.67	815,319.58	621,033.42	56.76%
TOTAL ALL EXPENSES:	2,302,587.00	142,991.93	1,103,331.08	1,199,255.92	47.92%
NET INCOME (LOSS):	272,213.00	(60,709.97)	59,865.90		

Washington State Bar Association
Statement of Activities
For the Period from April 1, 2017 to April 30, 2017
58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	475,770.00	4,176.25	487,191.50	(11,421.50)	102.40%
SEMINAR PROFIT SHARE	151,310.00	1,705.98	51,626.91	99,683.09	34.12%
INTEREST INCOME	1,406.00	-	-	1,406.00	0.00%
PUBLICATIONS REVENUE	5,000.00	-	3,347.65	1,652.35	66.95%
OTHER	55,125.00	665.00	12,251.67	42,873.33	22.23%
TOTAL REVENUE:	688,611.00	6,547.23	554,417.73	134,193.27	80.51%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	627,684.00	21,298.13	183,885.39	443,798.61	29.30%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	310,818.75	2,831.25	320,793.75	(9,975.00)	103.21%
TOTAL DIRECT EXPENSES:	938,502.75	24,129.38	504,679.14	433,823.61	53.77%
NET INCOME (LOSS):	(249,891.75)	(17,582.15)	49,738.59		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2017 to April 30, 2017

58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYERS FUND FOR CLIENT PROTECTION					
REVENUE:					
LFCP RESTITUTION	1,000.00	205.35	2,226.60	(1,226.60)	222.66%
LFCP MEMBER ASSESSMENTS	982,000.00	11,790.00	974,677.50	7,322.50	99.25%
INTEREST INCOME	3,000.00	1,972.15	9,382.07	(6,382.07)	312.74%
TOTAL REVENUE:	986,000.00	13,967.50	986,286.17	(286.17)	100.03%
DIRECT EXPENSES:					
GIFTS TO INJURED CLIENTS	500,000.00	3,000.00	155,133.12	344,866.88	31.03%
LFCP BOARD EXPENSES	1,500.00	-	1,109.49	390.51	73.97%
BANK FEES - WELLS FARGO	1,000.00	(64.28)	487.78	512.22	48.78%
STAFF MEMBERSHIP DUES	-	200.00	200.00	(200.00)	
TOTAL DIRECT EXPENSES:	502,500.00	3,135.72	156,930.39	345,569.61	31.23%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.01 FTE)	66,205.00	5,516.36	39,248.61	26,956.39	59.28%
BENEFITS EXPENSE	23,572.00	1,942.94	13,730.82	9,841.18	58.25%
OTHER INDIRECT EXPENSE	23,944.00	2,260.25	12,749.53	11,194.47	53.25%
TOTAL INDIRECT EXPENSES:	113,721.00	9,719.55	65,728.96	47,992.04	57.80%
TOTAL ALL EXPENSES:	616,221.00	12,855.27	222,659.35	393,561.65	36.13%
NET INCOME (LOSS):	369,779.00	1,112.23	763,626.82		

Washington State Bar Association
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For the Period from April 1, 2017 to April 30, 2017
58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	25,600.00	450.00	30,150.00	(4,550.00)	117.77%
OTHER ACTIVITIES REGISTRATION REVENUE	13,000.00	500.00	23,200.00	(10,200.00)	178.46%
WESTERN STATES BAR MEMBERSHIP DUES	2,400.00	-	2,400.00	-	100.00%
SPONSORSHIPS	9,000.00	-	12,000.00	(3,000.00)	133.33%
TOTAL REVENUE:	50,000.00	950.00	67,750.00	(17,750.00)	135.50%
DIRECT EXPENSES:					
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	600.81	600.81	399.19	60.08%
FACILITIES	44,000.00	(14,254.43)	52,315.50	(8,315.50)	118.90%
STAFF TRAVEL/PARKING	2,300.00	788.61	1,932.61	367.39	84.03%
BANK FEES	560.00	46.61	327.91	232.09	58.56%
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	1,200.00	(163.96)	3,130.58	(1,930.58)	260.88%
MARKETING EXPENSE	440.00	88.53	680.32	(240.32)	154.62%
TOTAL DIRECT EXPENSES:	50,000.00	(12,893.83)	58,987.73	(8,987.73)	117.98%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	50,000.00	(12,893.83)	58,987.73	(8,987.73)	117.98%
NET INCOME (LOSS):	-	13,843.83	8,762.27		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	10,987,791.00	860,523.77	6,364,180.77	4,623,610.23	57.92%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
TEMPORARY SALARIES	98,320.00	7,846.50	45,440.92	52,879.08	46.22%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(12,786.80)	(79,524.06)	(61,175.94)	56.52%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	2,400.00	2,400.00	50.00%
EMPLOYEE SERVICE AWARDS	1,970.00	-	1,650.00	320.00	83.76%
FICA (EMPLOYER PORTION)	823,000.00	63,791.15	454,363.47	368,636.53	55.21%
L&I INSURANCE	48,000.00	9,230.61	18,826.87	29,173.13	39.22%
MEDICAL (EMPLOYER PORTION)	1,335,000.00	112,600.34	784,440.14	550,559.86	58.76%
RETIREMENT (EMPLOYER PORTION)	1,252,000.00	93,227.60	673,614.66	578,385.34	53.80%
TRANSPORTATION ALLOWANCE	118,500.00	130.00	105,924.50	12,575.50	89.39%
UNEMPLOYMENT INSURANCE	106,000.00	11,250.31	54,828.69	51,171.31	51.73%
STAFF DEVELOPMENT-GENERAL	6,865.00	-	485.34	6,379.66	7.07%
TOTAL SALARY & BENEFITS EXPENSE:	14,521,546.00	1,145,813.48	8,426,631.30	6,094,914.70	58.03%
WORKPLACE BENEFITS	42,000.00	1,484.36	21,827.69	20,172.31	51.97%
HUMAN RESOURCES POOLED EXP	126,656.00	7,781.15	68,283.04	58,372.96	53.91%
MEETING SUPPORT EXPENSES	15,000.00	1,573.97	7,472.42	7,527.58	49.82%
RENT	1,645,000.00	142,350.71	1,028,394.73	616,605.27	62.52%
PERSONAL PROP TAXES-WSBA	12,500.00	701.08	5,894.53	6,605.47	47.16%
FURNITURE, MAINT, LH IMP	38,000.00	5,099.27	14,968.18	23,031.82	39.39%
OFFICE SUPPLIES & EQUIPMENT	50,000.00	5,972.26	25,035.29	24,964.71	50.07%
FURN & OFFICE EQUIP DEPRECIATION	74,000.00	3,575.15	53,511.59	20,488.41	72.31%
COMPUTER HARDWARE DEPRECIATION	63,000.00	4,831.00	37,566.51	25,433.49	59.63%
COMPUTER SOFTWARE DEPRECIATION	94,500.00	1,825.00	13,394.01	81,105.99	14.17%
INSURANCE	130,400.00	10,881.85	76,172.95	54,227.05	58.41%
PROFESSIONAL FEES-AUDIT	31,000.00	-	32,662.06	(1,662.06)	105.36%
PROFESSIONAL FEES-LEGAL	60,000.00	12,601.20	22,237.87	37,762.13	37.06%
TELEPHONE & INTERNET	38,000.00	487.67	21,629.82	16,370.18	56.92%
POSTAGE - GENERAL	45,000.00	6,241.47	21,537.73	23,462.27	47.86%
RECORDS STORAGE	40,000.00	2,862.04	22,225.43	17,774.57	55.56%
STAFF TRAINING	75,000.00	7,900.07	51,509.50	23,490.50	68.68%
BANK FEES	35,400.00	2,157.17	20,287.85	15,112.15	57.31%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	1,821.64	5,365.04	19,634.96	21.46%
COMPUTER POOLED EXPENSES	723,610.00	98,199.11	247,438.90	476,171.10	34.20%
TOTAL OTHER INDIRECT EXPENSES:	3,364,066.00	318,346.17	1,797,415.14	1,566,650.86	53.43%
TOTAL INDIRECT EXPENSES:	17,885,612.00	1,464,159.65	10,224,046.44		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	13,204,000.00	1,179,765.28	7,948,348.23	5,255,651.77
ACCESS TO JUSTICE	(251,763.00)	(36,091.90)	(175,204.98)	(76,558.02)
ADMINISTRATION	(974,756.00)	(62,001.10)	(565,062.23)	(409,693.77)
ADMISSIONS/BAR EXAM	(91,290.00)	(3,290.32)	503,859.22	(595,149.22)
BOARD OF GOVERNORS	(782,596.00)	(57,316.15)	(419,798.70)	(362,797.30)
COMMUNICATIONS	(1,656,408.00)	(126,252.76)	(897,689.06)	(758,718.94)
DISCIPLINE	(5,462,671.00)	(434,077.73)	(3,118,678.57)	(2,343,992.43)
DIVERSITY	(293,895.00)	(32,809.59)	(129,433.21)	(164,461.79)
FOUNDATION	(167,949.00)	(15,438.54)	(92,307.67)	(75,641.33)
HUMAN RESOURCES	(257,819.00)	(30,064.11)	(217,194.09)	(40,624.91)
PUBLIC SERVICE PROGRAMS	(347,000.00)	(19,178.44)	(112,922.86)	(234,077.14)
LOMAP	(200,402.00)	(17,849.99)	(103,152.25)	(97,249.75)
LAP	(158,452.00)	(9,569.25)	(101,191.42)	(57,260.58)
LEGISLATIVE	(263,265.00)	(19,784.14)	(151,058.47)	(112,206.53)
LICENSING AND MEMBERSHIP	(339,667.00)	(27,687.27)	(174,172.84)	(165,494.16)
LIMITED LICENSE LEGAL TECHNICIAN	(221,664.00)	(17,222.99)	(114,397.94)	(107,266.06)
LIMITED PRACTICE OFFICERS	(69,787.00)	(2,000.38)	(18,043.12)	(51,743.88)
MANDATORY CLE ADMINISTRATION	(24,390.00)	21,338.24	104,279.60	(128,669.60)
MEMBER BENEFITS	(72,000.00)	(5,934.16)	(25,615.76)	(46,384.24)
MENTORSHIP PROGRAM	(201,473.00)	(12,323.12)	(94,424.32)	(107,048.68)
NEW LAWYER PROGRAM	(227,891.00)	(25,470.23)	(143,208.08)	(84,682.92)
NW LAWYER	(50,758.00)	(6,475.19)	(36,490.76)	(14,267.24)
OFFICE OF GENERAL COUNSEL	(792,970.00)	(66,529.28)	(443,841.73)	(349,128.27)
OGC-DISCIPLINARY BOARD	(257,747.00)	(17,995.59)	(138,164.02)	(119,582.98)
PRACTICE OF LAW BOARD	(115,371.00)	(8,945.11)	(67,919.90)	(47,451.10)
PROFESSIONAL RESPONSIBILITY	(280,851.00)	(20,888.14)	(144,023.66)	(136,827.34)
LAW CLERK PROGRAM	(9,435.00)	(4,200.77)	51,588.13	(61,023.13)
SECTIONS ADMINISTRATION	(153,156.00)	(36,717.33)	53,704.39	(206,860.39)
TECHNOLOGY	(1,475,919.00)	(117,879.05)	(788,936.22)	(686,982.78)
CLE - PRODUCTS	222,126.00	(8,413.76)	349,483.32	(127,357.32)
CLE - SEMINARS	50,087.00	(52,296.21)	(289,437.42)	339,524.42
SECTIONS OPERATIONS	(249,891.75)	(17,582.15)	49,738.59	(299,630.34)
LFCP	369,779.00	1,112.23	763,626.82	(393,847.82)
WESTERN STATES BAR CONFERENCE	-	13,843.83	8,762.27	(8,762.27)
INDIRECT EXPENSES	(17,885,612.00)	(1,464,159.65)	(10,224,046.44)	(7,661,565.56)
TOTAL OF ALL	19,490,856.75	1,560,384.82	8,953,025.15	10,537,831.60
NET INCOME (LOSS)	(1,605,244.75)	(96,225.17)	1,271,021.29	

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2017**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>		<u>Amount</u>
Wells Fargo	General	\$	129,656
Total		\$	129,656

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.92%	\$	3,167,798
UBS Financial Money Market	1.00%	\$	838,612
Morgan Stanley Money Market	0.65%	\$	25,680
Merrill Lynch Money Market	1.04%	\$	1,874,027
Long Term Investments	Varies	\$	3,381,714
Short Term Investments	Varies	\$	4,500,000

General Fund Total **\$ 13,917,487**

Lawyer's Fund for Client Protection

Checking

<u>Bank</u>		<u>Amount</u>
Wells Fargo	\$	1,477,752

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.92%	\$	2,232,446
Morgan Stanley Money Market	0.24%	\$	102,609
Wells Fargo Investments	Varies	\$	-

Lawyers' Fund for Client Protection Total **\$ 3,812,806**

Grand Total Cash & Investments **\$ 17,730,293**

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2017**

Long Term Investments- General Fund

UBS Financial Long Term Investments
Nuveen 3-7 year Municipal Bond Portfolio

Value as of 4/30/2017
\$ 499,768.92

Morgan Stanley Long Term Investments
Lord Abbett Short Term Duration Income Fund
Guggenheim Total Return Bond Fund
Virtus Multi-Sector Short Term Bond Fund

Value as of 4/30/2017
\$ 1,560,775.40
\$ 669,167.64
\$ 670,063.73
\$ 2,900,006.77

Total Long Term Investments- General Fund 3,399,775.69

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>
Enterprise Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Pacific Western Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
First VA Community Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Bank of China NY	0.85%	0.85%	9 months	10/30/2017	250,000.00
Bank of Baroda	0.90%	0.90%	9 months	10/31/2017	250,000.00
Citizens Bank NA PA Philadelphia	0.65%	0.65%	3 months	5/1/2017	250,000.00
Citizens Bank NA Providence RI	0.65%	0.65%	3 months	5/1/2017	250,000.00
ZB NA	0.80%	0.80%	9 months	11/1/2017	250,000.00
First Merchant Bank	0.65%	0.65%	6 months	8/3/2017	250,000.00
Bank India NY	0.80%	0.80%	6 months	8/9/2017	250,000.00
Compass Bank AL	0.60%	0.60%	3 months	5/8/2017	250,000.00
Mizrahi Tefaho LA	0.65%	0.65%	3 months	5/15/2017	250,000.00
Huntington National Bank	0.80%	0.80%	6 months	8/15/2017	250,000.00
Green Bank NA Houston	0.55%	0.55%	6 months	5/15/2017	250,000.00
Safra National Bank NY	0.65%	0.65%	6 months	8/15/2017	250,000.00
United Bank Vernon Rockville CT	0.65%	0.65%	6 months	8/16/2017	250,000.00
Luther Burbank Savings Manhattan Beach	0.55%	0.55%	3 months	5/24/2017	250,000.00
Washington First Bank Reston VA	0.70%	0.70%	6 months	8/28/2017	250,000.00

Total Short Term Investments- General Fund 4,500,000.00

Lawyer's Fund for Client Protection

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

AGENDA ITEM 3c.



WSBA Financial Reports

(Unaudited)

Year to Date May 31, 2017

**Prepared by Mark Hayes, Controller
Submitted by
Ann Holmes, Chief Operations Officer
June 16, 2017**



To: Board of Governors
Budget and Audit Committee

From: Mark Hayes, Controller

Re: Key Financial Benchmarks for the Fiscal Year to Date (YTD) through May 31, 2017

Date: June 16, 2017

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	66.67%	66.57%	\$10,881 (Under budget)	65.42%	Expected to be on or slightly under budget
Benefits	66.67%	64.33%	\$86,439 (Under budget)	62.54%	Expected to be on or slightly under budget
Other Indirect Expenses	66.67%	60.68%	\$201,472 (Under budget)	68.43%	Expected to be slightly under budget
Total Indirect Expenses	66.67%	65.00%	\$298,791 (Under budget)	65.38%	Expected to be on or slightly under budget

General Fund Revenues	66.67%	72.73%	\$1,023,206 (Over budget)	71.70%	Expected to be slightly over budget
General Fund Direct Expenses	66.67%	57.77%	\$227,244 (Under budget)	57.69%	Expected to be on or slightly under budget

CLE Revenue	66.67%	50.33%	\$420,825 (Under budget)	69.59%	Expected to be under budget
CLE Direct Expenses	66.67%	38.01%	\$248,294 (Under budget)	52.25%	Expected to be on or slightly under budget
CLE Indirect Expenses	66.67%	64.48%	\$31,456 (Under budget)	59.51%	Expected to be on or slightly under 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, 2017 (8 months into the fiscal year). 93

Washington State Bar Association Financial Summary
Year to Date as of May 31, 2017 66.67% of Year
Compared to Fiscal Year 2017 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	-	8,000.00	156,669	197,913	47,237	61,850	203,905	259,763	(203,905)	(251,763)
Administration	78,861	55,000	698,881	1,026,621	739	3,135	699,620	1,029,756	(620,759)	(974,756)
Admissions/Bar Exam	1,163,100	1,070,000	508,942	784,390	157,963	376,900	664,904	1,161,290	498,196	(91,290)
Board of Governors	-	-	352,415	487,946	194,672	294,650	537,088	782,596	(782,596)	(782,596)
Communications	1,494	44,250	978,549	1,570,598	44,178	130,060	1,022,727	1,700,658	(1,021,233)	(1,656,408)
Discipline	74,582	140,000	3,472,665	5,335,003	146,987	267,668	3,619,652	5,602,671	(3,545,070)	(5,462,671)
Diversity	90,275	100,374	240,687	365,119	10,647	29,150	251,334	394,269	(161,059)	(293,895)
Foundation	-	-	98,641	148,649	6,012	19,300	104,654	167,949	(104,654)	(167,949)
Human Resources	-	-	247,999	257,819	-	-	247,999	257,819	(247,999)	(257,819)
Law Clerk Program	104,725	97,000	57,210	101,085	2,073	5,350	59,282	106,435	45,443	(9,435)
Law Office Management Asst.Prog	2,610	2,500	119,352	198,202	2,613	4,700	121,964	202,902	(119,354)	(200,402)
Lawyers Assistance Program	4,045	15,750	79,587	127,432	35,611	46,770	115,198	174,202	(111,153)	(158,452)
Legislative	-	-	129,789	220,465	29,913	42,800	159,702	263,265	(159,702)	(263,265)
Licensing Fees	9,082,038	13,204,000	-	-	-	-	-	-	9,082,038	13,204,000
License and Membership Records	217,399	247,800	373,493	559,967	30,844	27,500	404,337	587,467	(186,938)	(339,667)
Limited License Legal Technician	5,679	13,400	113,455	175,010	20,880	60,054	134,335	235,064	(128,656)	(221,664)
Limited Practice Officers	89,906	132,700	105,551	189,203	7,549	13,284	113,100	202,487	(23,194)	(69,787)
Mandatory CLE	557,708	711,000	311,717	468,890	150,224	266,500	461,940	735,390	95,767	(24,390)
Member Benefits	17,483	3,000	-	-	48,962	75,000	48,962	75,000	(31,479)	(72,000)
Mentorship Program	-	-	103,316	177,973	3,053	23,500	106,369	201,473	(106,369)	(201,473)
New Lawyer Program	21,682	80,000	169,358	275,191	18,067	32,700	187,425	307,891	(165,743)	(227,891)
NW Lawyer	357,198	573,450	142,110	221,408	280,640	402,800	422,750	624,208	(65,552)	(50,758)
Office of General Counsel	56	-	500,069	777,270	3,978	15,700	504,047	792,970	(503,991)	(792,970)
OGC-Disciplinary Board	-	-	103,117	154,747	57,519	103,000	160,636	257,747	(160,636)	(257,747)
Practice of Law Board	-	-	67,094	101,271	10,109	14,100	77,203	115,371	(77,203)	(115,371)
Professional Responsibility Program	-	-	161,174	272,851	3,557	8,000	164,731	280,851	(164,731)	(280,851)
Public Service Programs	92,521	85,000	131,570	216,540	162,818	215,460	294,388	432,000	(201,867)	(347,000)
Sections Administration	322,556	307,000	301,966	448,056	7,350	309,316	460,156	460,156	13,240	(153,156)
Technology	-	-	901,153	1,475,919	-	-	901,153	1,475,919	(901,153)	(1,475,919)
Subtotal General Fund	12,283,918	16,890,224	10,624,529	16,335,538	1,474,194	2,552,031	12,098,723	18,887,369	185,195	(1,997,345)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations	72.73%	-	65.04%	-	57.77%	-	64.06%	-	185,195	(1,997,345)
Percentage of Budget	-	-	-	-	-	-	-	-	-	-
CLE-Products	754,848	879,800	341,358	512,809	84,944	144,865	426,302	657,674	328,546	222,126
CLE-Seminars	540,946	1,695,000	584,803	923,544	244,280	721,369	829,082	1,644,913	(288,137)	50,087
Total CLE	1,295,794	2,574,800	926,161	1,436,353	329,224	866,234	1,255,385	2,302,587	40,409	272,213
Percentage of Budget	50.33%	-	64.48%	-	38.01%	-	54.52%	-	-	-
Total All Sections	564,636	688,611	-	-	522,589	904,833	522,589	904,833	42,047	(216,222)
Lawyers Fund for Client Protection-Restricted	996,295	986,000	74,857	113,721	174,891	502,500	249,748	616,221	746,547	389,779
Management Western States Bar Conference (No WSBA Funds)	67,750	50,000	-	-	59,090	50,000	59,090	50,000.00	8,660	-
Totals	15,208,392	21,189,635	11,625,546	17,885,612	2,559,988	4,875,597.75	14,185,534	22,761,210	1,022,858	(1,571,575)
Percentage of Budget	71.77%	-	65.00%	-	52.51%	-	62.32%	-	-	-

Summary of Fund Balances:

	Fund Balances Sept. 30, 2016	Fund Balances Year to date	2017 Budgeted Fund Balances
Restricted Funds:			
Lawyers Fund for Client Protection	2,646,222	3,392,769	3,016,001
Western States Bar Conference (No WSBA Funds)	10,958	19,618	10,958
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	456,568	496,977	728,781
Section Funds	1,212,637	1,254,684	996,416
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	200,000	200,000	200,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	2,218,536	2,403,731	221,191
Total Fund Balance	8,244,921	9,267,780	6,673,347
Net Change in Fund Balance	-	1,022,858	(1,571,575)

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	<u>13,204,000.00</u>	<u>1,133,689.41</u>	<u>9,082,037.64</u>	<u>4,121,962.36</u>	<u>68.78%</u>
TOTAL REVENUE:	<u>13,204,000.00</u>	<u>1,133,689.41</u>	<u>9,082,037.64</u>	<u>4,121,962.36</u>	<u>68.78%</u>

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	8,000.00	-	-	8,000.00	0%
TOTAL REVENUE:	8,000.00	-	-	8,000.00	0%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	1,661.99	1,661.99	338.01	83.10%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	15,100.00	6,527.65	11,393.09	3,706.91	75.45%
ATJ BOARD COMMITTEES EXPENSE	5,000.00	359.39	2,481.25	2,518.75	49.63%
STAFF TRAVEL/PARKING	1,200.00	107.13	753.64	446.36	62.80%
STAFF MEMBERSHIP DUES	150.00	-	-	150.00	0.00%
PUBLIC DEFENSE	8,400.00	320.94	3,347.76	5,052.24	39.85%
CONFERENCE/INSTITUTE EXPENSE	23,000.00	500.00	26,700.00	(3,700.00)	116%
RECEPTION/FORUM EXPENSE	5,000.00	-	899.00	4,101.00	18%
TOTAL DIRECT EXPENSES:	61,850.00	9,477.10	47,236.73	14,613.27	76.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	105,884.00	12,188.34	100,609.32	5,274.68	95.02%
BENEFITS EXPENSE	42,244.00	3,422.60	25,867.55	16,376.45	61.23%
OTHER INDIRECT EXPENSE	49,785.00	3,612.44	30,191.86	19,593.14	60.64%
TOTAL INDIRECT EXPENSES:	197,913.00	19,223.38	156,668.73	41,244.27	79.16%
TOTAL ALL EXPENSES:	259,763.00	28,700.48	203,905.46	55,857.54	78.50%
NET INCOME (LOSS):	(251,763.00)	(28,700.48)	(203,905.46)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	25,000.00	6,976.72	34,479.89	(9,479.89)	137.92%
GAIN/LOSS ON INVESTMENTS	30,000.00	21,514.54	45,375.12	(15,375.12)	151.25%
MISCELLANEOUS	-	(1,000.00)	(994.00)	994.00	
TOTAL REVENUE:	55,000.00	27,491.26	78,861.01	(23,861.01)	143.38%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	412.52	(983.41)	983.41	
STAFF TRAVEL/PARKING	2,500.00	1,491.00	1,722.00	778.00	68.88%
STAFF MEMBERSHIP DUES	635.00	-	-	635.00	0.00%
TOTAL DIRECT EXPENSES:	3,135.00	1,903.52	738.59	2,396.41	23.56%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.92 FTE)	632,169.00	51,384.24	447,360.95	184,808.05	70.77%
BENEFITS EXPENSE	206,690.00	16,280.08	137,682.15	69,007.85	66.61%
OTHER INDIRECT EXPENSE	187,762.00	13,619.95	113,838.08	73,923.92	60.63%
TOTAL INDIRECT EXPENSES:	1,026,621.00	81,284.27	698,881.18	327,739.82	68.08%
TOTAL ALL EXPENSES:	1,029,756.00	83,187.79	699,619.77	330,136.23	67.94%
NET INCOME (LOSS):	(974,756.00)	(55,696.53)	(620,758.76)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS/BAR EXAMS					
REVENUE:					
EXAM SOFT REVENUE	40,000.00	-	12,215.00	27,785.00	30.54%
BAR EXAM FEES	1,000,000.00	70,390.00	1,105,765.00	(105,765.00)	110.58%
SPECIAL ADMISSIONS	30,000.00	4,305.00	45,120.00	(15,120.00)	150.40%
TOTAL REVENUE:	1,070,000.00	74,695.00	1,163,100.00	(93,100.00)	108.70%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	65,000.00	11,000.00	47,629.70	17,370.30	73.28%
EXAMINER FEES	32,500.00	-	10,000.00	22,500.00	30.77%
UBE EXMINATIONS	136,000.00	-	40,342.00	95,658.00	29.66%
BOARD OF BAR EXAMINERS	30,000.00	4,201.53	8,937.42	21,062.58	29.79%
BAR EXAM PROCTORS	33,000.00	-	14,609.00	18,391.00	44.27%
CHARACTER & FITNESS BOARD	20,000.00	1,443.36	9,530.59	10,469.41	47.65%
DISABILITY ACCOMMODATIONS	25,000.00	1,350.00	12,272.87	12,727.13	49.09%
CHARACTER & FITNESS INVESTIGATIONS	1,000.00	9.74	160.32	839.68	16.03%
LAW SCHOOL VISITS	1,000.00	8.00	49.00	951.00	4.90%
COURT REPORTERS	15,000.00	-	6,633.93	8,366.07	44.23%
POSTAGE	4,000.00	278.84	2,914.38	1,085.62	72.86%
STAFF TRAVEL/PARKING	13,000.00	19.44	4,557.54	8,442.46	35.06%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
SUPPLIES	1,200.00	-	325.78	874.22	27.15%
TOTAL DIRECT EXPENSES:	376,900.00	18,310.91	157,962.53	218,937.47	41.91%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.48 FTE)	465,903.00	37,770.01	306,070.34	159,832.66	65.69%
BENEFITS EXPENSE	164,864.00	13,122.94	107,638.29	57,225.71	65.29%
OTHER INDIRECT EXPENSE	153,623.00	11,154.71	93,233.19	60,389.81	60.69%
TOTAL INDIRECT EXPENSES:	784,390.00	62,047.66	506,941.82	277,448.18	64.63%
TOTAL ALL EXPENSES:	1,161,290.00	80,358.57	664,904.35	496,385.65	57.26%
NET INCOME (LOSS):	(91,290.00)	(5,663.57)	498,195.65		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
BOG MEETINGS	125,000.00	13,744.78	60,576.38	64,423.62	48.46%
BOG COMMITTEES' EXPENSES	30,000.00	904.95	10,039.68	19,960.32	33.47%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	60,000.00	60,000.00	-	100.00%
BOG CONFERENCE ATTENDANCE	17,500.00	392.18	17,037.22	462.78	97.36%
BOG TRAVEL & OUTREACH	45,000.00	3,718.73	24,311.69	20,688.31	54.03%
ED TRAVEL & OUTREACH	5,000.00	452.89	1,608.36	3,391.64	32.17%
BOG ELECTIONS	5,000.00	198.38	6,818.43	(1,818.43)	136.37%
STAFF TRAVEL/PARKING	4,000.00	328.00	2,880.40	1,119.60	72.01%
STAFF MEMBERSHIP DUES	1,850.00	-	822.70	1,027.30	44.47%
TELEPHONE	1,300.00	149.58	577.34	722.66	44.41%
TOTAL DIRECT EXPENSES:	<u>294,650.00</u>	<u>79,889.49</u>	<u>184,672.20</u>	<u>109,977.80</u>	<u>62.68%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	336,231.00	26,037.04	256,542.16	79,688.84	76.30%
BENEFITS EXPENSE	93,632.00	7,139.74	60,570.70	33,061.30	64.69%
OTHER INDIRECT EXPENSE	58,083.00	4,222.68	35,302.59	22,780.41	60.78%
TOTAL INDIRECT EXPENSES:	<u>487,946.00</u>	<u>37,399.46</u>	<u>352,415.45</u>	<u>135,530.55</u>	<u>72.22%</u>
TOTAL ALL EXPENSES:	<u>782,596.00</u>	<u>117,288.95</u>	<u>537,087.65</u>	<u>245,508.35</u>	<u>68.63%</u>
NET INCOME (LOSS):	<u>(782,596.00)</u>	<u>(117,288.95)</u>	<u>(537,087.65)</u>		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATIONS					
REVENUE:					
AWARDS LUNCH/DINNER	44,000.00	-	(95.84)	44,095.84	-0.22%
50 YEAR MEMBER TRIBUTE LUNCH	250.00	-	1,170.00	(920.00)	468.00%
WSBA LOGO MERCHANDISE SALES	-	140.00	420.00	(420.00)	
TOTAL REVENUE:	44,250.00	140.00	1,494.16	42,755.84	3.38%
DIRECT EXPENSES:					
IMAGE LIBRARY	4,100.00	-	3,999.00	101.00	97.54%
BAR OUTREACH	2,500.00	627.08	1,097.66	1,402.34	43.91%
ABA DELEGATES	5,600.00	-	750.00	4,850.00	13.39%
ANNUAL CHAIR MTGS	600.00	-	877.32	(277.32)	146.22%
AWARDS DINNER	63,000.00	-	9,570.00	53,430.00	15.19%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	797.90	9,374.15	(1,374.15)	117.18%
JUD RECOMMEND COMMITTEE	4,500.00	1,096.10	1,156.75	3,343.25	25.71%
PROFESSIONALISM	750.00	-	1,206.20	(456.20)	160.83%
COMMUNICATIONS OUTREACH	15,000.00	-	1,548.61	13,451.39	10.32%
TRANSLATION SERVICES	3,500.00	331.80	2,227.80	1,272.20	63.65%
DEPRECIATION	2,300.00	225.00	1,808.00	492.00	78.61%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	79.47	(79.47)	
STAFF TRAVEL/PARKING	4,000.00	-	696.80	3,303.20	17.42%
STAFF MEMBERSHIP DUES	1,960.00	30.00	450.00	1,510.00	22.96%
SUBSCRIPTIONS	10,050.00	85.00	6,207.75	3,842.25	61.77%
DIGITAL/ONLINE DEVELOPMENT	4,000.00	256.60	3,095.79	904.21	77.39%
CONFERENCE CALLS	200.00	19.51	33.00	167.00	16.50%
TOTAL DIRECT EXPENSES:	130,060.00	3,468.99	44,178.30	85,881.70	33.97%
INDIRECT EXPENSES:					
SALARY EXPENSE (14.64 FTE)	896,797.00	71,774.26	565,417.78	331,379.22	63.05%
BENEFITS EXPENSE	326,726.00	23,250.86	202,600.83	124,125.17	62.01%
OTHER INDIRECT EXPENSE	347,075.00	25,189.58	210,530.00	136,545.00	60.66%
TOTAL INDIRECT EXPENSES:	1,570,598.00	120,214.70	978,548.61	592,049.39	62.30%
TOTAL ALL EXPENSES:	1,700,658.00	123,683.69	1,022,726.91	677,931.09	60.14%
NET INCOME (LOSS):	(1,656,408.00)	(123,543.69)	(1,021,232.75)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,000.00	212.50	2,140.00	(140.00)	107.00%
RECOVERY OF DISCIPLINE COSTS	125,000.00	12,524.01	63,651.00	61,349.00	50.92%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,522.53	8,790.80	4,209.20	67.62%
TOTAL REVENUE:	140,000.00	14,259.04	74,581.80	65,418.20	53.27%
DIRECT EXPENSES:					
COURT REPORTERS	65,000.00	3,271.90	32,900.24	32,099.76	50.62%
OUTSIDE COUNSEL/AIC	3,500.00	-	996.99	2,503.01	28.49%
LITIGATION EXPENSES	30,000.00	1,673.15	12,764.39	17,235.61	42.55%
DISABILITY EXPENSES	15,000.00	-	5,076.45	9,923.55	33.84%
ONLINE LEGAL RESEARCH	65,900.00	10,231.64	43,192.08	22,707.92	65.54%
LAW LIBRARY	13,075.00	149.05	4,283.19	8,791.81	32.76%
TRANSLATION SERVICES	3,000.00	-	715.00	2,285.00	23.83%
DEPRECIATION-SOFTWARE	25,200.00	530.00	15,961.08	9,238.92	63.34%
PUBLICATIONS PRODUCTION	250.00	-	212.23	37.77	84.89%
STAFF TRAVEL/PARKING	38,500.00	3,437.84	24,330.24	14,169.76	63.20%
STAFF MEMBERSHIP DUES	3,243.00	515.00	2,044.38	1,198.62	63.04%
TELEPHONE	5,000.00	181.84	4,510.84	489.16	90.22%
TOTAL DIRECT EXPENSES:	267,668.00	19,990.42	146,987.11	120,680.89	54.91%
INDIRECT EXPENSES:					
SALARY EXPENSE (37.77 FTE)	3,370,608.00	273,782.13	2,234,401.35	1,136,206.65	66.29%
BENEFITS EXPENSE	1,068,970.00	81,902.46	695,163.26	373,806.74	65.03%
OTHER INDIRECT EXPENSE	895,425.00	64,975.47	543,100.09	352,324.91	60.65%
TOTAL INDIRECT EXPENSES:	5,335,003.00	420,660.06	3,472,664.70	1,862,338.30	65.09%
TOTAL ALL EXPENSES:	5,602,671.00	440,650.48	3,619,651.81	1,983,019.19	64.61%
NET INCOME (LOSS):	(5,462,671.00)	(426,391.44)	(3,545,070.01)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS & GRANTS	90,000.00	-	90,000.00	-	100.00%
SEMINAR REGISTRATIONS	-	275.00	275.00	(275.00)	
WORK STUDY GRANTS	10,374.00	-	-	10,374.00	0.00%
TOTAL REVENUE:	100,374.00	275.00	90,275.00	10,099.00	89.94%
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
STAFF TRAVEL/PARKING	8,600.00	(16.00)	2,832.83	5,767.17	32.94%
SUPPLIES	2,000.00	-	-	2,000.00	0.00%
COMMITTEE FOR DIVERSITY	6,200.00	62.99	3,339.11	2,860.89	53.86%
DIVERSITY EVENTS & PROJECTS	5,500.00	1,383.97	3,593.34	1,906.66	65.33%
SPECIAL EVENTS	5,000.00	-	50.00	4,950.00	1.00%
MISCELLANEOUS	-	808.79	808.79	(808.79)	
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	-	1,000.00	0.00%
INTERNAL DIVERSITY OUTREACH	500.00	-	22.96	477.04	4.59%
TOTAL DIRECT EXPENSE:	29,150.00	2,239.75	10,647.03	18,502.97	36.52%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.97 FTE)	222,565.00	18,829.42	150,586.26	71,978.74	67.66%
BENEFITS EXPENSE	72,143.00	5,730.30	47,463.25	24,679.75	65.79%
OTHER INDIRECT EXPENSE	70,411.00	5,101.37	42,637.51	27,773.49	60.56%
TOTAL INDIRECT EXPENSES:	365,119.00	29,661.09	240,687.02	124,431.98	65.92%
TOTAL ALL EXPENSES:	394,269.00	31,900.84	251,334.05	142,934.95	63.75%
NET INCOME (LOSS):	(293,895.00)	(31,625.84)	(161,059.05)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOARD OF TRUSTEES	5,000.00	212.82	1,604.55	3,395.45	32.09%
GRAPHIC DESIGN	1,500.00	-	-	1,500.00	0.00%
CONSULTING SERVICES	3,000.00	-	2,600.00	400.00	86.67%
POSTAGE	500.00	-	-	500.00	0.00%
PRINTING & COPYING	1,500.00	677.80	717.26	782.74	47.82%
STAFF TRAVEL/PARKING	1,700.00	-	63.83	1,636.17	3.75%
STAFF MEMBERSHIP DUES	600.00	99.00	183.00	417.00	30.50%
SUPPLIES	500.00	116.58	116.58	383.42	23.32%
SPECIAL EVENTS	5,000.00	(680.50)	727.24	4,272.76	14.54%
TOTAL DIRECT EXPENSES:	19,300.00	425.70	6,012.46	13,287.54	31.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	88,294.00	7,354.24	60,520.05	27,773.95	68.54%
BENEFITS EXPENSE	30,721.00	2,418.06	20,170.01	10,550.99	65.66%
OTHER INDIRECT EXPENSE	29,634.00	2,147.95	17,951.10	11,682.90	60.58%
TOTAL INDIRECT EXPENSES:	148,649.00	11,920.25	98,641.16	50,007.84	66.36%
TOTAL ALL EXPENSES:	167,949.00	12,345.95	104,653.62	63,295.38	62.31%
NET INCOME (LOSS):	(167,949.00)	(12,345.95)	(104,653.62)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAINING- GENERAL	35,000.00	545.00	9,040.46	25,959.54	25.83%
RECRUITING AND ADVERTISING	7,000.00	863.36	3,661.46	3,338.54	52.31%
PAYROLL PROCESSING	55,000.00	3,740.36	33,256.84	21,743.16	60.47%
SALARY SURVEYS	2,700.00	324.80	1,190.64	1,509.36	44.10%
DEPRECIATION	835.00	-	835.21	(0.21)	100.03%
CONSULTING SERVICES	9,000.00	-	9,760.00	(760.00)	108.44%
STAFF TRAVEL/PARKING	250.00	-	13.00	237.00	5.20%
STAFF MEMBERSHIP DUES	1,378.00	-	828.00	550.00	60.09%
SUBSCRIPTIONS	1,993.00	-	1,744.95	248.05	87.55%
THIRD PARTY SERVICES	13,500.00	-	13,426.00	74.00	99.45%
TRANSFER TO INDIRECT EXPENSE	(126,656.00)	(5,473.52)	(73,756.56)	(52,899.44)	58.23%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.48 FTE)	244,580.00	20,735.71	164,765.56	79,814.44	67.37%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
BENEFITS EXPENSE	74,445.00	5,797.87	47,529.72	26,915.28	63.85%
OTHER INDIRECT EXPENSE	58,794.00	4,271.47	35,703.86	23,090.14	60.73%
TOTAL INDIRECT EXPENSES:	257,819.00	30,805.05	247,999.14	9,819.86	96.19%
TOTAL ALL EXPENSES:	257,819.00	30,805.05	247,999.14	9,819.86	96.19%
NET INCOME (LOSS):	(257,819.00)	(30,805.05)	(247,999.14)		

Washington State Bar Association

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For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	95,000.00	-	103,225.00	(8,225.00)	108.66%
LAW CLERK APPLICATION FEES	2,000.00	100.00	1,500.00	500.00	75.00%
TOTAL REVENUE:	97,000.00	100.00	104,725.00	(7,725.00)	107.96%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	5,000.00	421.70	2,072.63	2,927.37	41.45%
TOTAL DIRECT EXPENSES:	5,350.00	421.70	2,072.63	3,277.37	38.74%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.89 FTE)	59,025.00	2,867.78	31,747.93	27,277.07	53.79%
BENEFITS EXPENSE	20,961.00	1,418.16	12,609.55	8,351.45	60.16%
OTHER INDIRECT EXPENSE	21,099.00	1,537.74	12,852.14	8,246.86	60.91%
TOTAL INDIRECT EXPENSES:	101,085.00	5,823.68	57,209.62	43,875.38	56.60%
TOTAL ALL EXPENSES:	106,435.00	6,245.38	59,282.25	47,152.75	55.70%
NET INCOME (LOSS):	(9,435.00)	(6,145.38)	45,442.75		

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For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW OFFICE MNGT ASSISTANCE PROGRAM					
REVENUE:					
LAW OFFICE IN A BOX SALES	2,500.00	405.00	2,610.04	(110.04)	104.40%
TOTAL REVENUE:	2,500.00	405.00	2,610.04	(110.04)	104.40%
DIRECT EXPENSES:					
LIBRARY MATERIALS/RESOURCES	1,500.00	81.65	653.35	846.65	43.56%
LAW OFFICE IN A BOX	500.00	40.01	357.10	142.90	71.42%
STAFF TRAVEL/PARKING	2,000.00	474.95	1,213.39	786.61	60.67%
STAFF MEMBERSHIP DUES	600.00	25.00	389.00	211.00	64.83%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
TOTAL DIRECT EXPENSES:	4,700.00	621.61	2,612.84	2,087.16	55.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.50 FTE)	122,445.00	10,244.76	72,921.62	49,523.38	59.55%
BENEFITS EXPENSE	40,196.00	3,153.37	24,802.53	15,393.47	61.70%
OTHER INDIRECT EXPENSE	35,561.00	2,587.32	21,627.36	13,933.64	60.82%
TOTAL INDIRECT EXPENSES:	198,202.00	15,985.45	119,351.51	78,850.49	60.22%
TOTAL ALL EXPENSES:	202,902.00	16,607.06	121,964.35	80,937.65	60.11%
NET INCOME (LOSS):	(200,402.00)	(16,202.06)	(119,354.31)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	15,750.00	-	3,500.00	12,250.00	22.22%
LAP CLIENT FEES	-	-	255.00	(255.00)	
LAP GROUPS REVENUE	-	240.00	240.00	(240.00)	
MEMB HEALTH CARE INSUR REBATE	-	-	49.50	(49.50)	
TOTAL REVENUE:	15,750.00	240.00	4,044.50	11,705.50	25.68%
DIRECT EXPENSES:					
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
MEMBER ASSISTANCE PROGRAM	45,120.00	-	34,560.00	10,560.00	76.60%
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	350.00	226.00	226.00	124.00	64.57%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
MISCELLANEOUS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	46,770.00	226.00	35,611.00	11,159.00	76.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.87 FTE)	77,476.00	6,548.09	50,378.36	27,097.64	65.02%
BENEFITS EXPENSE	29,331.00	1,938.63	16,763.60	12,567.40	57.15%
OTHER INDIRECT EXPENSE	20,625.00	1,488.93	12,444.61	8,180.39	60.34%
TOTAL INDIRECT EXPENSES:	127,432.00	9,975.65	79,586.57	47,845.43	62.45%
TOTAL ALL EXPENSES:	174,202.00	10,201.65	115,197.57	59,004.43	66.13%
NET INCOME (LOSS):	(158,452.00)	(9,961.65)	(111,153.07)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
OLYMPIA RENT	5,000.00	207.03	1,234.02	3,765.98	24.68%
CONTRACT LOBBYIST	20,000.00	-	20,000.00	-	100.00%
LOBBYIST CONTACT COSTS	1,600.00	-	96.22	1,503.78	6.01%
LEGISLATIVE COMMITTEE	2,500.00	-	2,415.42	84.58	96.62%
BOG LEGISLATIVE COMMITTEE	250.00	-	218.92	31.08	87.57%
STAFF TRAVEL/PARKING	8,000.00	168.78	3,289.24	4,710.76	41.12%
STAFF MEMBERSHIP DUES	450.00	-	142.17	307.83	31.59%
SUBSCRIPTIONS	2,000.00	-	1,972.80	27.20	98.64%
TELEPHONE	3,000.00	(335.19)	544.08	2,455.92	18.14%
TOTAL DIRECT EXPENSES:	42,800.00	40.62	29,912.87	12,887.13	69.89%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.85 FTE)	131,303.00	2,733.34	74,372.15	56,930.85	56.64%
BENEFITS EXPENSE	45,303.00	2,696.15	28,895.41	16,407.59	63.78%
OTHER INDIRECT EXPENSE	43,859.00	3,173.11	26,521.26	17,337.74	60.47%
TOTAL INDIRECT EXPENSES:	220,465.00	8,602.60	129,788.82	90,676.18	58.87%
TOTAL ALL EXPENSES:	263,265.00	8,643.22	159,701.69	103,563.31	60.66%
NET INCOME (LOSS):	(263,265.00)	(8,643.22)	(159,701.69)		

Washington State Bar Association

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For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,962.39	15,278.01	6,721.99	69.45%
RULE 9/LEGAL INTERN FEES	11,000.00	4,200.00	8,550.00	2,450.00	77.73%
INVESTIGATION FEES	20,000.00	1,900.00	16,500.00	3,500.00	82.50%
PRO HAC VICE	170,000.00	21,945.00	161,700.00	8,300.00	95.12%
MEMBER CONTACT INFORMATION	24,000.00	1,592.87	15,119.28	8,880.72	63.00%
PHOTO BAR CARD SALES	800.00	24.00	252.00	548.00	31.50%
TOTAL REVENUE:	247,800.00	31,624.26	217,399.29	30,400.71	87.73%
DIRECT EXPENSES:					
LICENSING FORMS	2,500.00	-	2,659.92	(159.92)	106.40%
POSTAGE	25,000.00	92.22	27,290.05	(2,290.05)	109.16%
SUPPLIES - BAR CARDS	-	-	800.00	(800.00)	
MISCELLANEOUS	-	-	94.15	(94.15)	
TOTAL DIRECT EXPENSES:	27,500.00	92.22	30,844.12	(3,344.12)	112.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.29 FTE)	346,073.00	28,127.92	238,178.06	107,894.94	68.82%
BENEFITS EXPENSE	112,190.00	8,797.74	73,703.66	38,486.34	65.70%
OTHER INDIRECT EXPENSE	101,704.00	7,371.39	61,611.30	40,092.70	60.58%
TOTAL INDIRECT EXPENSES:	559,967.00	44,297.05	373,493.02	186,473.98	66.70%
TOTAL ALL EXPENSES:	587,467.00	44,389.27	404,337.14	183,129.86	68.83%
NET INCOME (LOSS):	(339,667.00)	(12,765.01)	(186,937.85)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
LLLT LICENSE FEES	5,950.00	612.64	2,829.24	3,120.76	47.55%
LLLT EXAM FEES	7,150.00	-	1,650.00	5,500.00	23.08%
LLLT WAIVER FEES	300.00	150.00	1,200.00	(900.00)	400.00%
TOTAL REVENUE:	13,400.00	762.64	5,679.24	7,720.76	42.38%
DIRECT EXPENSES:					
CHRACTER & FITNESS INVESTIGATIONS	700.00	-	114.00	586.00	16.29%
LLLT BOARD	18,000.00	811.99	10,089.62	7,910.38	56.05%
LLLT OUTREACH	8,000.00	628.54	3,514.47	4,485.53	43.93%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
LLLT EXAM WRITING	29,600.00	-	6,825.00	22,775.00	23.06%
STAFF TRAVEL/PARKING	400.00	-	226.74	173.26	56.69%
STAFF MEMBERSHIP DUES	-	-	110.00	(110.00)	
TOTAL DIRECT EXPENSES:	60,054.00	1,440.53	20,879.83	39,174.17	34.77%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.39 FTE)	106,271.00	8,360.36	69,886.20	36,384.80	65.76%
BENEFITS EXPENSE	35,786.00	2,827.82	23,575.95	12,210.05	65.88%
OTHER INDIRECT EXPENSE	32,953.00	2,392.01	19,993.28	12,959.72	60.67%
TOTAL INDIRECT EXPENSES:	175,010.00	13,580.19	113,455.43	61,554.57	64.83%
TOTAL ALL EXPENSES:	235,064.00	15,020.72	134,335.26	100,728.74	57.15%
NET INCOME (LOSS):	(221,664.00)	(14,258.08)	(128,656.02)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
LPO EXAMINATION FEES	17,000.00	-	16,500.00	500.00	97.06%
LPO LICENSE FEES	108,000.00	8,894.54	72,001.02	35,998.98	66.67%
LPO LATE LICENSE FEES	1,000.00	-	55.00	945.00	5.50%
LPO CEU & TA LATE FEES	4,000.00	-	100.00	3,900.00	2.50%
LPO CONTINUING ED ACCRED FEE	2,700.00	50.00	1,250.00	1,450.00	46.30%
TOTAL REVENUE:	132,700.00	8,944.54	89,906.02	42,793.98	67.75%
DIRECT EXPENSES:					
LPO EXAM FACILITIES	800.00	-	639.16	160.84	79.90%
LPO BOARD	3,000.00	327.48	1,462.21	1,537.79	48.74%
LPO DISCIPLINE EXPENSES	500.00	-	-	500.00	0.00%
FINGERPRINT CARD PROCESSING	3,230.00	2,964.00	4,788.00	(1,558.00)	148.24%
DEPRECIATION	3,354.00	-	-	3,354.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
POSTAGE	2,300.00	449.88	659.63	1,640.37	28.68%
TOTAL DIRECT EXPENSES:	13,284.00	3,741.36	7,549.00	5,735.00	56.83%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.47 FTE)	115,843.00	5,346.40	61,810.27	54,032.73	53.36%
BENEFITS EXPENSE	38,510.00	2,469.37	22,522.21	15,987.79	58.48%
OTHER INDIRECT EXPENSE	34,850.00	2,538.48	21,218.73	13,631.27	60.89%
TOTAL INDIRECT EXPENSES:	189,203.00	10,354.25	105,551.21	83,651.79	55.79%
TOTAL ALL EXPENSES:	202,487.00	14,095.61	113,100.21	89,386.79	55.86%
NET INCOME (LOSS):	(69,787.00)	(5,151.07)	(23,194.19)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CLE ADMINISTRATION					
REVENUE:					
ACCREDITED PROGRAM FEES	300,000.00	24,600.00	176,250.00	123,750.00	58.75%
FORM 1 LATE FEES	75,000.00	11,340.00	85,155.00	(10,155.00)	113.54%
MEMBER LATE FEES	150,000.00	4,375.00	168,775.00	(18,775.00)	112.52%
ANNUAL ACCREDITED SPONSOR FEES	27,000.00	(500.00)	28,250.00	(1,250.00)	104.63%
ATTENDANCE FEES	70,000.00	4,624.00	35,938.00	34,062.00	51.34%
COMITY CERTIFICATES	29,000.00	225.01	25,294.81	3,705.19	87.22%
ATTENDANCE LATE FEES	60,000.00	4,340.00	38,045.00	21,955.00	63.41%
TOTAL REVENUE:	711,000.00	49,004.01	557,707.81	153,292.19	78.44%
DIRECT EXPENSES:					
MCLE BOARD	3,000.00	569.95	1,423.66	1,576.34	47.46%
POSTAGE	2,000.00	-	-	2,000.00	0.00%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
DEPRECIATION	261,000.00	18,995.00	148,300.00	112,700.00	56.82%
TOTAL DIRECT EXPENSES:	266,500.00	19,564.95	150,223.66	116,276.34	56.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.72 FTE)	257,805.00	21,814.92	177,502.83	80,302.17	68.85%
BENEFITS EXPENSE	99,187.00	8,008.37	66,280.65	32,906.35	66.82%
OTHER INDIRECT EXPENSE	111,898.00	8,128.02	67,933.32	43,964.68	60.71%
TOTAL INDIRECT EXPENSES:	468,890.00	37,951.31	311,716.80	157,173.20	66.48%
TOTAL ALL EXPENSES:	735,390.00	57,516.26	461,940.46	273,449.54	62.82%
NET INCOME (LOSS):	(24,390.00)	(8,512.25)	95,767.35		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER BENEFITS					
REVENUE:					
ROYALTIES	3,000.00	6,425.75	17,483.29	(14,483.29)	582.78%
TOTAL REVENUE:	3,000.00	6,425.75	17,483.29	(14,483.29)	582.78%
DIRECT EXPENSES:					
CASEMAKER	75,000.00	12,288.94	48,962.24	26,037.76	65.28%
TOTAL DIRECT EXPENSES:	75,000.00	12,288.94	48,962.24	26,037.76	65.28%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	75,000.00	12,288.94	48,962.24	26,037.76	65.28%
NET INCOME (LOSS):	(72,000.00)	(5,863.19)	(31,478.95)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MENTORSHIP PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
MENTORSHIP PROGRAM EXPENSES	15,000.00	-	1,378.06	13,621.94	9.19%
RECEPTION/FORUM EXPENSE	4,800.00	447.51	1,429.53	3,370.47	29.78%
CONSULTING SERVICES	1,000.00	-	-	1,000.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	-	2,000.00	0.00%
SUBSCRIPTIONS	500.00	-	224.00	276.00	44.80%
CONFERENCE CALLS	200.00	-	21.67	178.33	10.84%
TOTAL DIRECT EXPENSES:	23,500.00	447.51	3,053.26	20,446.74	12.99%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.40 FTE)	108,515.00	6,202.54	59,989.70	48,525.30	55.28%
BENEFITS EXPENSE	36,268.00	2,878.28	23,128.37	13,139.63	63.77%
OTHER INDIRECT EXPENSE	33,190.00	2,416.43	20,197.75	12,992.25	60.85%
TOTAL INDIRECT EXPENSES:	177,973.00	11,497.25	103,315.82	74,657.18	58.05%
TOTAL ALL EXPENSES:	201,473.00	11,944.76	106,369.08	95,103.92	52.80%
NET INCOME (LOSS):	(201,473.00)	(11,944.76)	(106,369.08)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NEW LAWYER PROGRAM					
REVENUE:					
DONATIONS	-	-	1,200.00	(1,200.00)	
SEMINAR REGISTRATIONS	55,000.00	-	3,249.00	51,751.00	5.91%
TRIAL ADVOCACY PROGRAM	25,000.00	-	17,233.00	7,767.00	68.93%
TOTAL REVENUE:	80,000.00	-	21,682.00	58,318.00	27.10%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,000.00	-	631.90	368.10	63.19%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
ONLINE EXPENSES	2,500.00	323.20	2,240.08	259.92	89.60%
NEW LAWYER OUTREACH EVENTS	1,000.00	-	179.49	820.51	17.95%
NEW LAWYERS COMMITTEE	15,000.00	129.39	8,028.97	6,971.03	53.53%
OPEN SECTIONS NIGHT	3,500.00	-	3,577.78	(77.78)	102.22%
TRIAL ADVOCACY PROGRAM	3,500.00	83.16	1,424.77	2,075.23	40.71%
SEMINAR BROCHURES	2,000.00	-	68.18	1,931.82	3.41%
SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	-	915.55	1,084.45	45.78%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	1,000.00	1,000.00	50.00%
TOTAL DIRECT EXPENSES:	32,700.00	535.75	18,066.72	14,633.28	55.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	165,467.00	13,648.23	101,171.75	64,295.25	61.14%
BENEFITS EXPENSE	56,383.00	4,470.02	35,746.40	20,636.60	63.40%
OTHER INDIRECT EXPENSE	53,341.00	3,880.98	32,440.19	20,900.81	60.82%
TOTAL INDIRECT EXPENSES:	275,191.00	21,999.23	169,358.34	105,832.66	61.54%
TOTAL ALL EXPENSES:	307,891.00	22,534.98	187,425.06	120,465.94	60.87%
NET INCOME (LOSS):	(227,891.00)	(22,534.98)	(165,743.06)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,133.91	(1,133.91)	
DISPLAY ADVERTISING	440,000.00	(2,260.75)	255,258.00	184,742.00	58.01%
SUBSCRIPT/SINGLE ISSUES	450.00	-	180.00	270.00	40.00%
CLASSIFIED ADVERTISING	89,000.00	9,490.83	82,031.15	6,968.85	92.17%
GEN ANNOUNCEMENTS	17,000.00	(250.00)	5,100.00	11,900.00	30.00%
PROF ANNOUNCEMENTS	27,000.00	-	13,495.00	13,505.00	49.98%
TOTAL REVENUE:	573,450.00	6,980.08	357,198.06	216,251.94	62.29%
DIRECT EXPENSES:					
GRAPHICS/ARTWORK	3,500.00	-	1,583.80	1,916.20	45.25%
OUTSIDE SALES EXPENSE	80,000.00	7,361.43	45,989.86	34,010.14	57.49%
EDITORIAL ADVISORY COMMITTEE	800.00	-	122.49	677.51	15.31%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	-	4,500.00	3,900.00	53.57%
BAD DEBT EXPENSE	1,000.00	250.00	1,675.00	(675.00)	167.50%
POSTAGE	89,100.00	10,043.16	71,834.06	17,265.94	80.62%
PRINTING, COPYING & MAILING	220,000.00	-	154,934.51	65,065.49	70.42%
TOTAL DIRECT EXPENSES:	402,800.00	17,654.59	280,639.72	122,160.28	69.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.72 FTE)	131,759.00	12,553.30	90,014.02	41,744.98	68.32%
BENEFITS EXPENSE	48,872.00	2,880.05	27,412.44	21,459.56	56.09%
OTHER INDIRECT EXPENSE	40,777.00	2,953.43	24,683.93	16,093.07	60.53%
TOTAL INDIRECT EXPENSES:	221,408.00	18,386.78	142,110.39	79,297.61	64.18%
TOTAL ALL EXPENSES:	624,208.00	36,041.37	422,750.11	201,457.89	67.73%
NET INCOME (LOSS):	(50,758.00)	(29,061.29)	(65,552.05)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	1.61	55.82	(55.82)	
TOTAL REVENUE:	-	1.61	55.82	(55.82)	
DIRECT EXPENSES:					
AMICUS BRIEF COMMITTEE	100.00	-	83.63	16.37	83.63%
COURT RULES COMMITTEE	5,000.00	86.68	657.29	4,342.71	13.15%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	-	-	1,500.00	0.00%
LITIGATION EXPENSES	-	44.98	185.32	(185.32)	
CUSTODIANSHIPS	5,000.00	-	1,010.87	3,989.13	20.22%
STAFF TRAVEL/PARKING	2,600.00	222.00	2,016.26	583.74	77.55%
STAFF MEMBERSHIP DUES	1,500.00	-	25.00	1,475.00	1.67%
TOTAL DIRECT EXPENSES:	15,700.00	353.66	3,978.37	11,721.63	25.34%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.7 FTE)	484,565.00	38,013.18	317,589.64	166,975.36	65.54%
BENEFITS EXPENSE	157,573.00	11,972.02	100,464.63	57,108.37	63.76%
OTHER INDIRECT EXPENSE	135,132.00	9,812.20	82,014.36	53,117.64	60.69%
TOTAL INDIRECT EXPENSES:	777,270.00	59,797.40	500,068.63	277,201.37	64.34%
TOTAL ALL EXPENSES:	792,970.00	60,151.06	504,047.00	288,923.00	63.56%
NET INCOME (LOSS):	(792,970.00)	(60,149.45)	(503,991.18)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OGC-DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
DISCIPLINARY BOARD EXPENSES	7,500.00	1,125.33	7,015.52	484.48	93.54%
CHIEF HEARING OFFICER	33,000.00	2,500.00	20,000.00	13,000.00	60.61%
HEARING OFFICER EXPENSES	5,000.00	1,519.22	1,814.76	3,185.24	36.30%
HEARING OFFICER TRAINING	2,000.00	1,418.98	1,926.98	73.02	96.35%
OUTSIDE COUNSEL	55,000.00	3,000.00	26,235.00	28,765.00	47.70%
DISCIPLINARY SELECTION PANEL	-	444.78	526.24	(526.24)	
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	103,000.00	10,008.31	57,518.50	45,481.50	55.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.30 FTE)	92,118.00	7,687.50	63,270.54	28,847.46	68.68%
BENEFITS EXPENSE	31,810.00	2,530.52	21,076.01	10,733.99	66.26%
OTHER INDIRECT EXPENSE	30,819.00	2,245.60	18,770.90	12,048.10	60.91%
TOTAL INDIRECT EXPENSES:	154,747.00	12,463.62	103,117.45	51,629.55	66.64%
TOTAL ALL EXPENSES:	257,747.00	22,471.93	160,635.95	97,111.05	62.32%
NET INCOME (LOSS):	(257,747.00)	(22,471.93)	(160,635.95)		

Washington State Bar Association

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For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	14,000.00	1,026.31	10,033.73	3,966.27	71.67%
TRANSLATION SERVICES	100.00	75.00	75.00	25.00	75.00%
LITIGATION EXPENSES	-	-	0.38	(0.38)	
TOTAL DIRECT EXPENSES:	14,100.00	1,101.31	10,109.11	3,990.89	71.70%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.81 FTE)	61,398.00	5,148.90	41,783.01	19,614.99	68.05%
BENEFITS EXPENSE	20,670.00	1,641.61	13,683.57	6,986.43	66.20%
OTHER INDIRECT EXPENSE	19,203.00	1,391.28	11,627.31	7,575.69	60.55%
TOTAL INDIRECT EXPENSES:	101,271.00	8,181.79	67,093.89	34,177.11	66.25%
TOTAL ALL EXPENSES:	115,371.00	9,283.10	77,203.00	38,168.00	66.92%
NET INCOME (LOSS):	(115,371.00)	(9,283.10)	(77,203.00)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CPE COMMITTEE	6,000.00	1,159.25	2,668.87	3,331.13	44.48%
STAFF TRAVEL/PARKING	1,500.00	-	888.28	611.72	59.22%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	8,000.00	1,159.25	3,557.15	4,442.85	44.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.07 FTE)	165,405.00	11,762.74	96,022.69	69,382.31	58.05%
BENEFITS EXPENSE	58,372.00	4,221.76	35,364.97	23,007.03	60.59%
OTHER INDIRECT EXPENSE	49,074.00	3,563.65	29,786.25	19,287.75	60.70%
TOTAL INDIRECT EXPENSES:	272,851.00	19,548.15	161,173.91	111,677.09	59.07%
TOTAL ALL EXPENSES:	280,851.00	20,707.40	164,731.06	116,119.94	58.65%
NET INCOME (LOSS):	(280,851.00)	(20,707.40)	(164,731.06)		

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	307,000.00	1,762.50	322,556.25	(15,556.25)	105.07%
TOTAL REVENUE:	307,000.00	1,762.50	322,556.25	(15,556.25)	105.07%
DIRECT EXPENSES:					
DUES STATEMENTS	9,500.00	-	5,416.72	4,083.28	57.02%
STAFF TRAVEL/PARKING	1,000.00	317.74	777.32	222.68	77.73%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	413.70	879.38	120.62	87.94%
CONFERENCE CALLS	300.00	93.42	142.96	157.04	47.65%
MISCELLANEOUS	300.00	-	134.00	166.00	44.67%
TOTAL DIRECT EXPENSES:	12,100.00	824.86	7,350.38	4,749.62	60.75%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.03 FTE)	259,395.00	27,045.14	182,239.37	77,155.63	70.26%
BENEFITS EXPENSE	93,121.00	7,424.93	61,790.55	31,330.45	66.36%
OTHER INDIRECT EXPENSE	95,540.00	6,932.03	57,936.02	37,603.98	60.64%
TOTAL INDIRECT EXPENSES:	448,056.00	41,402.10	301,965.94	146,090.06	67.39%
TOTAL ALL EXPENSES:	460,156.00	42,226.96	309,316.32	150,839.68	67.22%
NET INCOME (LOSS):	(153,156.00)	(40,464.46)	13,239.93		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	85,000.00	-	85,000.00	-	100.00%
PSP PRODUCT SALES	-	385.00	7,521.00	(7,521.00)	
TOTAL REVENUE:	85,000.00	385.00	92,521.00	(7,521.00)	108.85%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	203,915.00	72,345.17	160,716.61	43,198.39	78.82%
SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	-	1,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	20.58	1,979.42	1.03%
STAFF MEMBERSHIP DUES	95.00	-	-	95.00	0.00%
VOLUNTEER RECRUITMENT & OUTREACH	2,100.00	-	28.55	2,071.45	1.36%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	-	444.38	1,555.62	22.22%
VOLUNTEER RECRUITMENT & APPREC	500.00	-	835.91	(335.91)	167.18%
DAY OF SERVICE	3,150.00	733.42	772.48	2,377.52	24.52%
TOTAL DIRECT EXPENSES:	215,460.00	73,078.59	162,818.51	52,641.49	75.57%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.70 FTE)	132,099.00	9,848.00	79,176.41	52,922.59	59.94%
BENEFITS EXPENSE	44,139.00	3,474.27	27,910.98	16,228.02	63.23%
OTHER INDIRECT EXPENSE	40,302.00	2,929.03	24,482.85	15,819.15	60.75%
TOTAL INDIRECT EXPENSES:	216,540.00	16,251.30	131,570.24	84,969.76	60.76%
TOTAL ALL EXPENSES:	432,000.00	89,329.89	294,388.75	137,611.25	68.15%
NET INCOME (LOSS):	(347,000.00)	(88,944.89)	(201,867.75)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
COMPUTER HARDWARE	29,000.00	5,170.21	9,473.76	19,526.24	32.67%
COMPUTER SOFTWARE	28,000.00	(1,017.92)	12,147.65	15,852.35	43.38%
SOFTWARE MAINTENANCE & LICENSING	286,500.00	10,989.54	133,140.98	153,359.02	46.47%
HARDWARE SERVICE & WARRANTIES	41,000.00	2,068.89	22,806.07	18,193.93	55.62%
TELEPHONE HARDWARE & MAINTENANCE	26,000.00	-	12,689.57	13,310.43	48.81%
COMPUTER SUPPLIES	34,000.00	206.98	8,041.51	25,958.49	23.65%
THIRD PARTY SERVICES	40,500.00	1,182.25	30,575.75	9,924.25	75.50%
CONSULTING SERVICES	212,000.00	18,781.75	45,807.14	166,192.86	21.61%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,516.44	11,654.61	12,345.39	48.56%
TRANSFER TO INDIRECT EXPENSES	(723,610.00)	(38,898.14)	(286,337.04)	(437,272.96)	39.57%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,002,250.00	78,372.47	612,663.84	389,586.16	61.13%
BENEFITS EXPENSE	327,511.00	24,015.16	205,521.47	121,989.53	62.75%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(10,917.96)	(90,442.02)	(50,257.98)	64.28%
OTHER INDIRECT EXPENSE	286,858.00	20,747.22	173,409.82	113,448.18	60.45%
TOTAL INDIRECT EXPENSES:	1,475,919.00	112,216.89	901,153.11	574,765.89	61.06%
TOTAL ALL EXPENSES:	1,475,919.00	112,216.89	901,153.11	574,765.89	61.06%
NET INCOME (LOSS):	(1,475,919.00)	(112,216.89)	(901,153.11)		

Washington State Bar Association
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For the Period from May 1, 2017 to May 31, 2017
66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	1,670,000.00	101,927.50	533,580.75	1,136,419.25	31.95%
SEMINAR-EXHIB/SPNSR/ETC	25,000.00	2,365.00	7,365.00	17,635.00	29.46%
SHIPPING & HANDLING	4,600.00	261.00	2,932.28	1,667.72	63.75%
DESKBOOK SALES	80,000.00	3,574.34	58,649.16	21,350.84	73.31%
COURSEBOOK SALES	20,000.00	950.00	10,352.50	9,647.50	51.76%
SECTION PUBLICATION SALES	15,200.00	675.00	7,851.34	7,348.66	51.65%
ROYALTIES	-	-	180.00	(180.00)	
CASEMAKER ROYALTIES	60,000.00	2,320.86	32,623.34	27,376.66	54.37%
MP3 AND VIDEO SALES	700,000.00	20,343.03	642,259.34	57,740.66	91.75%
TOTAL REVENUE:	2,574,800.00	132,416.73	1,295,793.71	1,279,006.29	50.33%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	4,000.00	192.44	1,163.78	2,836.22	29.09%
POSTAGE - FLIERS/CATALOGS	40,000.00	4,737.45	16,502.55	23,497.45	41.26%
POSTAGE - MISC./DELIVERY	2,500.00	34.00	454.00	2,046.00	18.16%
DEPRECIATION	19,000.00	1,688.00	14,477.00	4,523.00	76.19%
ONLINE EXPENSES	82,000.00	4,799.50	62,713.77	19,286.23	76.48%
ACCREDITATION FEES	6,500.00	327.00	4,252.00	2,248.00	65.42%
SEMINAR BROCHURES	65,000.00	5,663.05	23,751.24	41,248.76	36.54%
FACILITIES	285,988.00	12,624.09	93,302.44	192,685.56	32.62%
SPEAKERS & PROGRAM DEVELOP	55,000.00	5,841.15	20,769.95	34,230.05	37.76%
SPLITS TO SECTIONS	167,456.00	(166.95)	35,754.10	131,701.90	21.35%
SPLITS TO CO-SPONSORS	7,500.00	-	-	7,500.00	0.00%
HONORARIA	20,250.00	-	-	20,250.00	0.00%
CLE SEMINAR COMMITTEE	1,500.00	59.99	126.67	1,373.33	8.44%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,500.00	240.52	335.79	6,164.21	5.17%
STAFF MEMBERSHIP DUES	1,550.00	-	-	1,550.00	0.00%
SUPPLIES	2,000.00	151.02	957.66	1,042.34	47.88%
COST OF SALES - DESKBOOKS	56,000.00	2,176.91	40,887.44	15,112.56	73.01%
COST OF SALES - COURSEBOOKS	1,400.00	79.37	861.80	538.20	61.56%
COST OF SALES SECTION PUBLICATION	2,800.00	117.06	1,365.69	1,434.31	48.77%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
DESKBOOK ROYALTIES	1,000.00	-	570.72	429.28	57.07%
RECORDED SEMINAR ROYALTIES	-	-	192.50	(192.50)	
SHIPPING SUPPLIES	250.00	-	-	250.00	0.00%
POSTAGE & DELIVERY-DESKBOOKS	4,000.00	497.39	2,168.97	1,831.03	54.22%
POSTAGE & DELIVERY-COURSEBOOKS	3,000.00	72.32	310.38	2,689.62	10.35%
SPLITS WITH SECTIONS	4,800.00	1,458.42	2,007.87	2,792.13	41.83%
FLIERS/CATALOGS	7,500.00	-	553.76	6,946.24	7.38%
POSTAGE - FLIERS/CATALOGS	5,000.00	-	-	5,000.00	0.00%
COMPLIMENTARY BOOK PROGRAM	4,000.00	-	1,404.15	2,595.85	35.10%
RECORDS STORAGE - OFF SITE	7,440.00	620.00	4,340.00	3,100.00	58.33%
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	866,234.00	41,212.73	329,224.23	537,009.77	38.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (12.77 FTE)	837,663.00	65,523.69	545,085.57	292,577.43	65.07%
BENEFITS EXPENSE	295,948.00	23,349.66	195,611.60	100,336.40	66.10%
OTHER INDIRECT EXPENSE	302,742.00	21,967.66	185,463.42	117,278.58	61.26%
TOTAL INDIRECT EXPENSES:	1,436,353.00	110,841.01	926,160.59	510,192.41	64.48%
TOTAL ALL EXPENSES:	2,302,587.00	152,053.74	1,255,384.82	1,047,202.18	54.52%
NET INCOME (LOSS):	272,213.00	(19,637.01)	40,408.89		

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2017 to May 31, 2017
66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	475,770.00	2,713.75	489,905.25	(14,135.25)	102.97%
SEMINAR PROFIT SHARE	151,310.00	1,287.19	52,914.10	98,395.90	34.97%
INTEREST INCOME	1,406.00	-	-	1,406.00	0.00%
PUBLICATIONS REVENUE	5,000.00	1,458.42	4,806.07	193.93	96.12%
OTHER	55,125.00	4,758.75	17,010.42	38,114.58	30.86%
TOTAL REVENUE:	688,611.00	10,218.11	564,635.84	123,975.16	82.00%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	627,684.00	16,147.58	200,032.97	427,651.03	31.87%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	310,818.75	1,762.50	322,556.25	(11,737.50)	103.78%
TOTAL DIRECT EXPENSES:	938,502.75	17,910.08	522,589.22	415,913.53	55.68%
NET INCOME (LOSS):	(249,891.75)	(7,691.97)	42,046.62		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2017 to May 31, 2017

66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYERS FUND FOR CLIENT PROTECTION					
REVENUE:					
LFCP RESTITUTION	1,000.00	377.89	2,604.49	(1,604.49)	260.45%
LFCP MEMBER ASSESSMENTS	982,000.00	7,860.00	982,537.50	(537.50)	100.05%
INTEREST INCOME	3,000.00	1,770.87	11,152.94	(8,152.94)	371.76%
TOTAL REVENUE:	986,000.00	10,008.76	996,294.93	(10,294.93)	101.04%
DIRECT EXPENSES:					
GIFTS TO INJURED CLIENTS	500,000.00	18,000.00	173,133.12	326,866.88	34.63%
LFCP BOARD EXPENSES	1,500.00	38.44	1,147.93	352.07	76.53%
BANK FEES - WELLS FARGO	1,000.00	(78.12)	409.66	590.34	40.97%
STAFF MEMBERSHIP DUES	-	-	200.00	(200.00)	
TOTAL DIRECT EXPENSES:	502,500.00	17,960.32	174,890.71	327,609.29	34.80%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.01 FTE)	66,205.00	5,516.36	44,764.97	21,440.03	67.62%
BENEFITS EXPENSE	23,572.00	1,878.61	15,609.43	7,962.57	66.22%
OTHER INDIRECT EXPENSE	23,944.00	1,733.01	14,482.54	9,461.46	60.49%
TOTAL INDIRECT EXPENSES:	113,721.00	9,127.98	74,856.94	38,864.06	65.83%
TOTAL ALL EXPENSES:	616,221.00	27,088.30	249,747.65	366,473.35	40.53%
NET INCOME (LOSS):	369,779.00	(17,079.54)	746,547.28		

Washington State Bar Association
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For the Period from May 1, 2017 to May 31, 2017
66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	25,600.00	-	30,150.00	(4,550.00)	117.77%
OTHER ACTIVITIES REGISTRATION REVENUE	13,000.00	-	23,200.00	(10,200.00)	178.46%
WESTERN STATES BAR MEMBERSHIP DUES	2,400.00	-	2,400.00	-	100.00%
SPONSORSHIPS	9,000.00	-	12,000.00	(3,000.00)	133.33%
TOTAL REVENUE:	50,000.00	-	67,750.00	(17,750.00)	135.50%
DIRECT EXPENSES:					
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	600.81	399.19	60.08%
FACILITIES	44,000.00	-	52,315.50	(8,315.50)	118.90%
STAFF TRAVEL/PARKING	2,300.00	-	1,932.61	367.39	84.03%
BANK FEES	560.00	46.61	374.52	185.48	66.88%
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	1,200.00	-	3,130.58	(1,930.58)	260.88%
MARKETING EXPENSE	440.00	55.51	735.83	(295.83)	167.23%
TOTAL DIRECT EXPENSES:	50,000.00	102.12	59,089.85	(9,089.85)	118.18%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	50,000.00	102.12	59,089.85	(9,089.85)	118.18%
NET INCOME (LOSS):	-	(102.12)	8,660.15		

Washington State Bar Association

Statement of Activities

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	10,987,791.00	875,244.11	7,239,424.88	3,748,366.12	65.89%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
TEMPORARY SALARIES	98,320.00	11,976.90	57,417.82	40,902.18	58.40%
CAPITAL LABOR & OVERHEAD	(140,700.00)	(10,917.96)	(90,442.02)	(50,257.98)	64.28%
EMPLOYEE ASSISTANCE PLAN	4,800.00	1,200.00	3,600.00	1,200.00	75.00%
EMPLOYEE SERVICE AWARDS	1,970.00	-	1,650.00	320.00	83.76%
FICA (EMPLOYER PORTION)	823,000.00	64,399.99	518,763.46	304,236.54	63.03%
L&I INSURANCE	48,000.00	-	18,826.87	29,173.13	39.22%
MEDICAL (EMPLOYER PORTION)	1,335,000.00	112,136.81	896,576.95	438,423.05	67.16%
RETIREMENT (EMPLOYER PORTION)	1,252,000.00	93,586.58	767,201.24	484,798.76	61.28%
TRANSPORTATION ALLOWANCE	118,500.00	130.00	106,054.50	12,445.50	89.50%
UNEMPLOYMENT INSURANCE	106,000.00	9,658.03	64,486.72	41,513.28	60.84%
STAFF DEVELOPMENT-GENERAL	6,865.00	149.42	634.76	6,230.24	9.25%
TOTAL SALARY & BENEFITS EXPENSE:	14,521,546.00	1,157,563.88	9,584,195.18	4,937,350.82	66.00%
WORKPLACE BENEFITS	42,000.00	6,178.01	28,005.70	13,994.30	66.68%
HUMAN RESOURCES POOLED EXP	126,656.00	5,473.52	73,756.56	52,899.44	58.23%
MEETING SUPPORT EXPENSES	15,000.00	1,511.77	8,984.19	6,015.81	59.89%
RENT	1,645,000.00	140,742.35	1,169,137.08	475,862.92	71.07%
PERSONAL PROP TAXES-WSBA	12,500.00	701.08	6,595.61	5,904.39	52.76%
FURNITURE, MAINT, LH IMP	38,000.00	1,352.02	16,320.20	21,679.80	42.95%
OFFICE SUPPLIES & EQUIPMENT	50,000.00	7,096.11	32,131.40	17,868.60	64.26%
FURN & OFFICE EQUIP DEPRECIATION	74,000.00	3,397.00	56,908.59	17,091.41	76.90%
COMPUTER HARDWARE DEPRECIATION	63,000.00	4,830.00	42,396.51	20,603.49	67.30%
COMPUTER SOFTWARE DEPRECIATION	94,500.00	1,826.00	15,220.01	79,279.99	16.11%
INSURANCE	130,400.00	10,848.85	87,021.80	43,378.20	66.73%
PROFESSIONAL FEES-AUDIT	31,000.00	-	32,662.06	(1,662.06)	105.36%
PROFESSIONAL FEES-LEGAL	60,000.00	1,333.50	23,571.37	36,428.63	39.29%
TELEPHONE & INTERNET	38,000.00	5,225.30	26,855.12	11,144.88	70.67%
POSTAGE - GENERAL	45,000.00	3,478.84	25,016.57	19,983.43	55.59%
RECORDS STORAGE	40,000.00	2,614.49	24,839.92	15,160.08	62.10%
STAFF TRAINING	75,000.00	5,027.55	56,537.05	18,462.95	75.38%
BANK FEES	35,400.00	2,219.47	22,507.32	12,892.68	63.58%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	1,181.72	6,546.76	18,453.24	26.19%
COMPUTER POOLED EXPENSES	723,610.00	38,898.14	286,337.04	437,272.96	39.57%
TOTAL OTHER INDIRECT EXPENSES:	3,364,066.00	243,935.72	2,041,350.86	1,322,715.14	60.68%
TOTAL INDIRECT EXPENSES:	17,885,612.00	1,401,499.60	11,625,546.04		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2017 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	13,204,000.00	1,133,689.41	9,082,037.64	4,121,962.36
ACCESS TO JUSTICE	(251,763.00)	(28,700.48)	(203,905.46)	(47,857.54)
ADMINISTRATION	(974,756.00)	(55,696.53)	(620,758.76)	(353,997.24)
ADMISSIONS/BAR EXAM	(91,290.00)	(5,663.57)	498,195.65	(589,485.65)
BOARD OF GOVERNORS	(782,596.00)	(117,288.95)	(537,087.65)	(245,508.35)
COMMUNICATIONS	(1,656,408.00)	(123,543.69)	(1,021,232.75)	(635,175.25)
DISCIPLINE	(5,462,671.00)	(426,391.44)	(3,545,070.01)	(1,917,600.99)
DIVERSITY	(293,895.00)	(31,625.84)	(161,059.05)	(132,835.95)
FOUNDATION	(167,949.00)	(12,345.95)	(104,653.62)	(63,295.38)
HUMAN RESOURCES	(257,819.00)	(30,805.05)	(247,999.14)	(9,819.86)
PUBLIC SERVICE PROGRAMS	(347,000.00)	(88,944.89)	(201,867.75)	(145,132.25)
LOMAP	(200,402.00)	(16,202.06)	(119,354.31)	(81,047.69)
LAP	(158,452.00)	(9,961.65)	(111,153.07)	(47,298.93)
LEGISLATIVE	(263,265.00)	(8,643.22)	(159,701.69)	(103,563.31)
LICENSING AND MEMBERSHIP	(339,667.00)	(12,765.01)	(186,937.85)	(152,729.15)
LIMITED LICENSE LEGAL TECHNICIAN	(221,664.00)	(14,258.08)	(128,656.02)	(93,007.98)
LIMITED PRACTICE OFFICERS	(69,787.00)	(5,151.07)	(23,194.19)	(46,592.81)
MANDATORY CLE ADMINISTRATION	(24,390.00)	(8,512.25)	95,767.35	(120,157.35)
MEMBER BENEFITS	(72,000.00)	(5,863.19)	(31,478.95)	(40,521.05)
MENTORSHIP PROGRAM	(201,473.00)	(11,944.76)	(106,369.08)	(95,103.92)
NEW LAWYER PROGRAM	(227,891.00)	(22,534.98)	(165,743.06)	(62,147.94)
NW LAWYER	(50,758.00)	(29,061.29)	(65,552.05)	14,794.05
OFFICE OF GENERAL COUNSEL	(792,970.00)	(60,149.45)	(503,991.18)	(288,978.82)
OGC-DISCIPLINARY BOARD	(257,747.00)	(22,471.93)	(160,635.95)	(97,111.05)
PRACTICE OF LAW BOARD	(115,371.00)	(9,283.10)	(77,203.00)	(38,168.00)
PROFESSIONAL RESPONSIBILITY	(280,851.00)	(20,707.40)	(164,731.06)	(116,119.94)
LAW CLERK PROGRAM	(9,435.00)	(6,145.38)	45,442.75	(54,877.75)
SECTIONS ADMINISTRATION	(153,156.00)	(40,464.46)	13,239.93	(166,395.93)
TECHNOLOGY	(1,475,919.00)	(112,216.89)	(901,153.11)	(574,765.89)
CLE - PRODUCTS	222,126.00	(20,937.77)	328,545.55	(106,419.55)
CLE - SEMINARS	50,087.00	1,300.76	(288,136.66)	338,223.66
SECTIONS OPERATIONS	(249,891.75)	(7,691.97)	42,046.62	(291,938.37)
LFCP	369,779.00	(17,079.54)	746,547.28	(376,768.28)
WESTERN STATES BAR CONFERENCE (No WSBA Funds)	-	(102.12)	8,660.15	(8,660.15)
INDIRECT EXPENSES	(17,885,612.00)	(1,401,499.60)	(11,625,546.04)	(6,260,065.96)
TOTAL OF ALL	19,490,856.75	1,649,663.39	10,602,688.54	8,888,168.21
NET INCOME (LOSS)	(1,605,244.75)	(248,163.79)	1,022,857.50	

**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2017**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>		<u>Amount</u>
Wells Fargo	General	\$	504,932
		Total	\$ 504,932

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.92%	\$	3,170,280
UBS Financial Money Market	1.00%	\$	839,100
Morgan Stanley Money Market	0.65%	\$	25,695
Merrill Lynch Money Market	1.04%	\$	1,875,812
Long Term Investments	Varies	\$	3,421,290
Short Term Investments	Varies	\$	3,000,000
General Fund Total		\$	12,837,109

Lawyer's Fund for Client Protection

Checking

<u>Bank</u>		<u>Amount</u>
Wells Fargo	\$	1,476,985

<u>Investments</u>	<u>Rate</u>		<u>Amount</u>
Wells Fargo Money Market	0.92%	\$	2,234,195
Morgan Stanley Money Market	0.24%	\$	102,631
Wells Fargo Investments	Varies	\$	-
Lawyers' Fund for Client Protection Total		\$	3,813,811

Grand Total Cash & Investments	\$	16,650,920
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**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2017**

Long Term Investments- General Fund

UBS Financial Long Term Investments
Nuveen 3-7 year Municipal Bond Portfolio

Value as of 5/31/2017
\$ 507,841.85

Morgan Stanley Long Term Investments
Lord Abbett Short Term Duration Income Fund
Guggenheim Total Return Bond Fund
Virtus Multi-Sector Short Term Bond Fund

Value as of 5/31/2017
\$ 1,565,701.86
\$ 674,872.95
\$ 672,873.57
\$ 2,913,448.38

Total Long Term Investments- General Fund 3,421,290.23

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>
Enterprise Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Pacific Western Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
First VA Community Bank	0.65%	0.65%	6 months	7/31/2017	250,000.00
Bank of China NY	0.85%	0.85%	9 months	10/30/2017	250,000.00
Bank of Baroda	0.90%	0.90%	9 months	10/31/2017	250,000.00
ZB NA	0.80%	0.80%	9 months	11/1/2017	250,000.00
First Merchant Bank	0.65%	0.65%	6 months	8/3/2017	250,000.00
Bank India NY	0.80%	0.80%	6 months	8/9/2017	250,000.00
Huntington National Bank	0.80%	0.80%	6 months	8/15/2017	250,000.00
Safra National Bank NY	0.65%	0.65%	6 months	8/15/2017	250,000.00
United Bank Vernon Rockville CT	0.65%	0.65%	6 months	8/16/2017	250,000.00
Washington First Bank Reston VA	0.70%	0.70%	6 months	8/28/2017	250,000.00

Total Short Term Investments- General Fund 3,000,000.00

Lawyer's Fund for Client Protection

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

WASHINGTON STATE BAR ASSOCIATION

Statements of Cash Flows

For the Eight Months Ended May 31, 2017 and 2016

	2017	2016
Cash Flows From Operating Activities:		
Cash received from licensing fees	\$ 13,434,128	\$ 13,209,748
Cash received from CLE products and seminars	1,404,997	\$ 1,796,599
Cash received from other activities	4,708,755	4,827,958
Cash paid to employees	(7,100,721)	(7,002,910)
Cash paid to vendors	(6,930,819)	(7,589,111)
Interest received	42,730	24,807
Net Cash Used by Operating Activities	5,559,070	5,267,091
Cash Flows From Investing Activities:		
Change in restricted cash and cash equivalents	(713,785)	(401,346)
Proceeds from sale of investments	2,250,000	3,480,127
Purchase of investments	(4,500,000)	(4,750,000)
Acquisition of property and equipment	(404,253)	(766,686)
Net Cash Provided by Investing Activities	(3,368,038)	(2,437,905)
Net Change in Cash and Cash Equivalents	2,191,032	2,829,186
Cash and cash equivalents, beginning of year	4,228,422	4,159,656
Cash and Cash Equivalents, End of Year	\$ 6,419,454	\$ 6,988,843
Reconciliation of Change in Net Assets to Net Cash Flows		
From Operating Activities:		
Change in net assets	\$ 1,022,857	\$ 766,232
Adjustments to reconcile change in net assets to net cash flows from operating activities-		
Depreciation	295,906	284,749
Amortization of deferred lease incentive	-	-
Unrealized loss (gain) on investments	(45,003)	(115,529)
Loss on disposal of property and equipment	-	-
Change in operating assets and liabilities:		
Receivables	50,411	38,282
Desk and course books	(3,121)	(22,730)
Deferred seminar costs and prepaid expenses	147,555	237,335
Accounts payable and accrued expenses	(354,646)	(759,226)
Deferred licensing fees	4,352,090	4,747,407
Deferred lease obligation and incentive	113,305	146,497
Other deferred revenue	(20,285)	(55,925)
Net Cash Used by Operating Activities	5,559,070	\$ 5,267,091

AGENDA ITEM 4.

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

To: Budget and Audit Committee

From: Mark Hayes, Controller

Re: Investment Update as of April 30 and May 31, 2017

Date: June 13, 2017

The last update on the investment portfolio showed a total value of \$3,381,714 as of March 31st. There was no change in the makeup of the portfolio for the months of April and May. We remain invested in several bond funds and a short-term income fund. The portfolio value of \$3,399,776 as of April 30th represents an \$18,062 or .5% increase from the prior month. Similarly, the portfolio value of \$3,421,191 as of May 31st represents a \$21,515 or .6% increase over April.

The WSBA's investments are managed by our advisors at Morgan Stanley and UBS Financial. As of March 31st we have an aggregate gain across all funds of \$188,349 since first creating an investment portfolio with an actual percentage gain of 5.84%. The breakdown by fund is as follows:

INVESTMENT FUND	3/31/17 Value	4/30/17 Value	\$ Gain/(Loss) Over 1 Year	\$ Gain/(Loss) Over 5 Years	\$ Gain/(Loss) Since Inception	% Gain/(Loss) Since Inception
Nuveen 3-7 year Municipal Bond Portfolio	\$496,610	\$499,769	(\$231) ¹	N/A	(\$231)	(0%) ¹
Lord Abbett & Company Short Term Duration Income Fund	\$1,555,897	\$1,560,775	\$45,327	\$217,791 ²	\$132,760 ³	9.30%
Guggenheim Total Return Bond Fund	\$663,526 ⁴	\$669,168	\$19,168	N/A	\$19,168	2.95%
Virtus Multi-Sector Short Term Bond Fund	\$665,681 ⁴	\$670,064	\$20,064	N/A	\$20,064	3.09%
Total	\$3,381,714	\$3,399,776	\$84,328	\$217,791	\$171,761	5.32%

INVESTMENT FUND	4/30/17 Value	5/31/17 Value	\$ Gain/(Loss) Over 1 Year	\$ Gain/(Loss) Over 5 Years	\$ Gain/(Loss) Since Inception	% Gain/(Loss) Since Inception
Nuveen 3-7 year Municipal Bond Portfolio	\$499,769	\$507,842	\$7,842 ¹	N/A	\$7,842	1.57% ¹
Lord Abbett & Company Short Term Duration Income Fund	\$1,560,775	\$1,565,702	\$45,327	\$217,791 ²	\$132,760 ³	9.30%
Guggenheim Total Return Bond Fund	\$669,168 ⁴	\$674,873	\$24,873	N/A	\$24,873	3.83%
Virtus Multi-Sector Short Term Bond Fund	\$670,064 ⁴	\$672,874	\$22,874	N/A	\$22,874	3.52%
Total	\$3,399,776	\$3,421,291	\$100,826	\$217,791	\$188,349	5.84%

¹ Original purchase price was \$499,194 in November 2009. \$170,000 was withdrawn from this fund in June 2016. Gain/(loss) comparisons are based on value of fund after June 2016 withdrawal. \$500,000 will be considered the "Inception Value".

² Comparison price for 5 years is based on the combination of the original investment of \$281,680 (in June 2013), the Legg Mason fund (transferred to Lord Abbett in May 2014), Hays Advisory Fund (liquidated and transferred to Lord Abbett in March 2015), and Tradewinds NWQ Fund (liquidated and transferred to Lord Abbett in July 2013).

³ Purchase price is \$1,428,015 which includes \$500,020 original purchase plus \$599,995 purchase of Legg Mason transferred over to Lord Abbett as of May 9, 2014 and \$328,000 from liquidation of Hays Advisory Fund on March 3, 2015.

⁴ Purchase price is \$650,000

AGENDA ITEM 5

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer
Mark Hayes, Controller

cc: Executive Management Team

Re: Initial Draft FY 2018 Budgets

Date: June 22, 2017

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; looking closely at programs, operations, and resources to see what is working and what is not.

Following the 2012 Referendum cutting license fees from \$450 to \$325 (the 2001-2002 level), we worked very closely with the Board to deliver value to the WSBA membership and maintain a high level of regulatory effectiveness. We covered the shortfall caused by a 28% reduction in our major source of revenue by increasing operational efficiencies and intentionally drawing on WSBA reserves.

Among other measures, we reduced staff, expenses, and board costs. We achieved additional work and space efficiencies by investing in technology, which enabled us to consolidate all operations in one location, reduce our overall footprint by 7,700 square feet, and negotiate our lease through 2026 on extremely favorable terms (calculated to save over \$3 million over the life of the lease compared to our next best alternative).

At the Board's direction, we also introduced, expanded and enhanced needed programs, including: financial accommodations through the WSBA Hardship Option and Payment Plan; employment tools (such as Job Seekers Group); no cost benefits, including Legal Lunchbox CLE series, expanded Casemaker benefits (legal research), and WSBA Connects (member assistance program); new lawyer education and support (free and low cost seminars and resources); Public Service programs (Moderate Means and Call to Duty); and webcast educational programs and forums, connecting members statewide. Throughout this process, we partnered with the Board to keep close track of reserves.

Last year, after considering the level of resources that would adequately support needed programming, setting policy that WSBA General Fund reserves should not fall below \$2 million, and comparing the cost to practice in Washington to that in other jurisdictions in the western United States, the Board raised license fees to \$449 effective 2018, \$453 in 2019 and \$458 in 2020.

This memorandum provides an overview of the following initial draft FY18 budgets (and fund reserves as applicable): (1) the General Fund; (2) the Capital budget; (3) the Continuing Legal Education (CLE) Fund; and (4) the Lawyers Fund for Client Protection (LFCP). In keeping with past practice, the memorandum also provides background information about (5) the Sections Fund budgets and the Per-Member Charge (Sections budgets are not due until July 14, and will be presented at the Committee's next meeting). Budget details are included in appendices. We have included narratives on each cost center page in the budget to better facilitate your review.

INITIAL DRAFT FY18 BUDGETS

1. GENERAL FUND BUDGET AND RESERVES

A. Overview

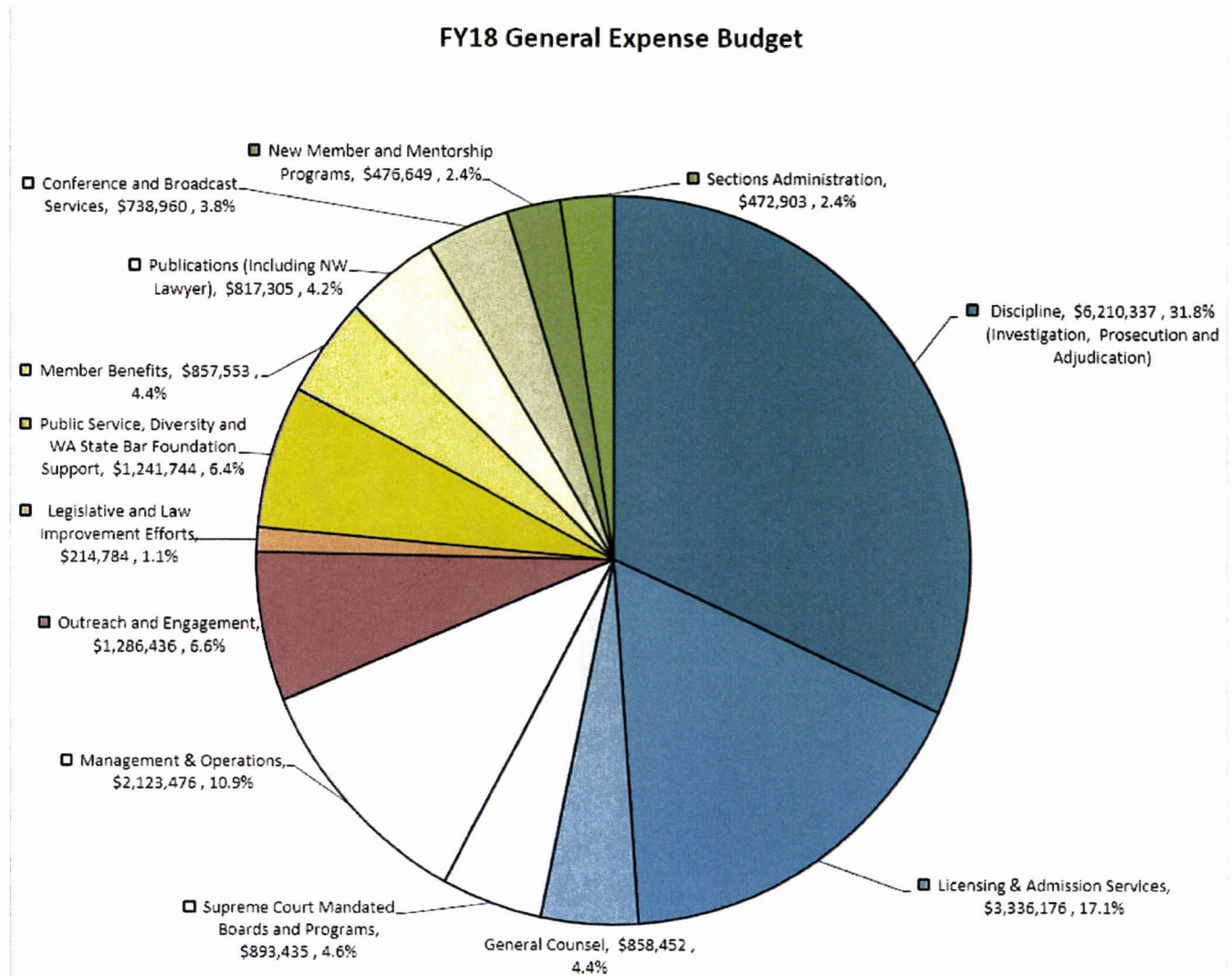
The General Fund is supported by license fees, consists of 29 cost centers, and supports the majority of the WSBA's work, including regulatory functions and most services to members and the public. The Initial Draft assumes General Fund Revenue of \$18,913,199 and expenses of \$19,528,210. WSBA-wide, FTE are reduced from 141.90 FTE to 141.15 FTE.

As planned, we are projecting a net loss/use of reserves of \$615,011. Consistent with WSBA fiscal policy, based on efficiencies and savings seen at the end of FY16 and projected through FY17, and the budget presented, General Fund reserves will not fall below \$2 million at the end of FY18.

As you review General Fund cost center 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 revenue to support itself (*Tab A*). Note that some cost centers also have a net negative balance even though they are partially offset by non-license fee revenue.

B. How the FY18 General Fund Budget Supports WSBA Programs and Services

The chart below depicts WSBA General Fund expenses by focus areas. Note that many of the cost centers in the focus areas offset expenses with non-license fee revenue, which is not reflected in this chart. Non-license fee revenue in the Initial Draft General Fund budget is \$3,840,074.



C. How the FY18 Budget Compares to the FY17 Budget

General Fund Budget Summary	FY17	FY18	▲
• Revenue	\$16,890,224	\$18,913,199	\$2,022,975
• Expenses	\$18,887,569	\$19,528,210	\$640,641
• Net Income/(Loss)	(\$1,997,345)	(\$615,011)	\$1,382,334
Revenue Changes from FY17 Budget (\$20,000 or greater)			Budget Impact
• License fees: revenue at \$385 for .25 fiscal year; \$449 for .75 fiscal year			+1,749,000
• Bar Exam Fees: increase consistent with actual revenues			+200,000
• MCLE Late Fees: increase consistent with actual revenues			+78,000
• Pro Hac Vice: increase consistent with actual revenues			+40,000
• NW Lawyer Display Advertising: reflects continuing trend of declining display advertising revenue, although the BOG will be considering a possible increase to the advertising rates for in September for next fiscal year.			-40,000
• New Lawyer Seminar Registration: reduction based on decline in in-person attendance and fewer seminars in FY18			-35,000
Total Change in Revenue from FY17			+2,022,975
Expense Changes from FY17 Budget (\$20,000 or greater)			Budget Impact
• Salaries for all funds: net of (1) 3% market salary pool; (2) net decrease of .75 FTE; and (3) lower actual salaries as a result of hiring efficiencies			+349,488
• Retirement: employer rates expected to increase from 11.18% to 12.70% in July 2017			+172,000
• Medical: increase assumes a rate increase of 7% in FY18.			+110,000
• Rent includes operating costs not charged during the first year of lease renewal (FY16) and expected increases to real estate taxes and metropolitan improvement district assessments			+105,000
• Computer Software Depreciation: overall net increase from additional depreciation expense for new capital budget items including: (1) WSBA Website Redesign, (2) Paperless Accounts Payable system, (3) Personify system upgrade, and (4) Contract Management System; decrease in depreciation expense from various assets completing depreciation in FY16 or early FY17.			+59,500
• FICA tax: overall increase in salaries results in higher taxes owed			+30,600
• Technology: reduced consulting services based on full staffing and submitted project list			-102,000
• Capital Labor: work performed by IT staff to develop various software projects on the capital budget, the cost for which can be capitalized as an asset when the project is complete			-53,300
• Furniture & Office Equipment/Computer Hardware Depreciation: reduction due to completion of depreciation for a significant number of items purchased when WSBA offices moved to Puget Sound Plaza in 2006			-23,000
• Variety of other direct and indirect cost changes			-7,647
Total Change in Expense from FY17			+640,641

D. FY18 Cost Center Changes

The following General Fund cost centers have changed from FY17 to FY18:

1. **Communications.** In FY17, the Communications cost center included revenues and expenses related to all functions performed by the Communications Department. In FY18, for greater transparency, and to better reflect the department's restructuring this year, this cost center has been replaced with: (a) Communications Strategies, (b) Outreach and Engagement, (c) Legislative, (d) Bar and Broadcast Services, and (e) Publications.
2. **Coordinated systems.** Effective September 1, Court approved amendments to the Admission and Practice (APR) rules establishing the coordinated admissions and licensing system for lawyers, Limited Practice Officers (LPO), and Limited License Legal Technicians (LLLT). Historically, we have included all revenues and costs associated with these programs in the LPO and LLLT costs centers. In FY18, to reflect this rule change, we have drafted the budget such that LPO and LLLT exam and waiver revenue, and exam writing costs, are identified and accounted for in the Admissions cost center; and LPO and LLLT license fee revenue are identified and accounted for in the Licensing cost center. Note that even with this change we will still be able to pull the full costs for each license if needed. We will highlight this change at the meeting in case there are questions or thoughts regarding this change.
3. **Practice Management Assistance and Member Benefits cost centers.** LOMAP has been retitled Practice Management Assistance. Revenues from royalties earned from member participation in discounted third party services have been moved from the Member Benefits cost center to the Practice Management Assistance cost center. In FY18, the Member Benefits cost center now includes those services offered at no cost for the benefit of all members: (a) Casemaker, (b) Legal Lunchbox series (moved from the CLE Fund per BOG direction), and (c) WSBAConnects, the 24/7 member assistance program operated by Kepro, our partner (moved from Human Resources cost center).

2. CAPITAL BUDGET

The FY18 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, including the development of a coordinated Online Admissions Program and an automated ethics line email database, upgrading WSBA's financial system (we are a number of software versions behind), enhancement of the coordinated Mandatory CLE system, and further website enhancements to the Lawyer Directory and the WSBA store. The Capital Budget also includes the cost of purchasing, refreshing and/or replacing hardware and equipment (*Tab 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 FY18 CLE Fund Budget consists of two cost centers: (1) CLE Seminars and Products; and (2) Deskbooks. In FY17, revenues and expenses related to Deskbooks were included in the CLE Products cost center. The FY18 budget reflects expected market decline in live seminar revenue and continued increase in MP3 and video product sales. We have begun a dialog with section leaders about this trend. Cost centers are included in *Tab C*.

CLE COST CENTER SUMMARY	FY17	FY18	▲
CLE Seminars and Products			
• Revenue	\$2,574,800	\$1,862,235	
• Expenses	\$2,302,587	\$1,699,431	
• Net Income/(Loss)	\$272,213	\$162,804	
Deskbooks			
• Revenue		\$170,000	
• Expenses		\$340,905	
• Net Income/(Loss)		(\$170,547)	
CLE COST CENTER TOTAL			
• Revenue	\$2,574,800	\$2,032,235	(\$542,645)
• Expenses	\$2,302,587	\$2,040,336	(\$262,251)
• Net Income/(Loss)	\$272,213	(\$8,101)	(\$280,314)
CLE Fund Balance	\$728,781	\$620,680	(\$108,101)

4. LFCP BUDGET AND RESERVES

The LFCP 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. Expenses consist mainly of payouts to injured clients and LFCP Board staff support. The FY18 budget for the LFCP Fund is similar to the FY17 budget, with minor increases in revenue from member assessments and reductions related to indirect expenses. The maximum gift payout is \$150,000; LFCP fund reserves are budgeted at \$3,442,781 through the end of FY18 (*Tab D*).

5. FY17 SECTION BUDGETS AND PER-MEMBER CHARGE

WSBA Sections are currently working on preparing their FY17 budgets and will be submitting them for review on July 14. 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 2018 is \$20.92. 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.

ATTACHMENTS

A	Initial Draft FY18 General Fund Budget
B	Initial Draft FY18 Capital Budget
C	Initial Draft FY18 CLE Budget
D	Initial Draft FY18 LFCP Budget



FY18 INITIAL DRAFT BUDGET

Budget & Audit Committee Meeting

June 29, 2017

WSBA FY18 EXPENSE BUDGET

- **Funds:**

1. General Fund: \$19.5 million (29 cost centers)
2. Capital Budget: \$.4 million
3. CLE Fund: \$2.0 million (2 cost centers)
4. Client Protection Fund: \$.6 million (1 cost center)
5. Sections Fund: (28 cost centers – budgets not due until July 14)

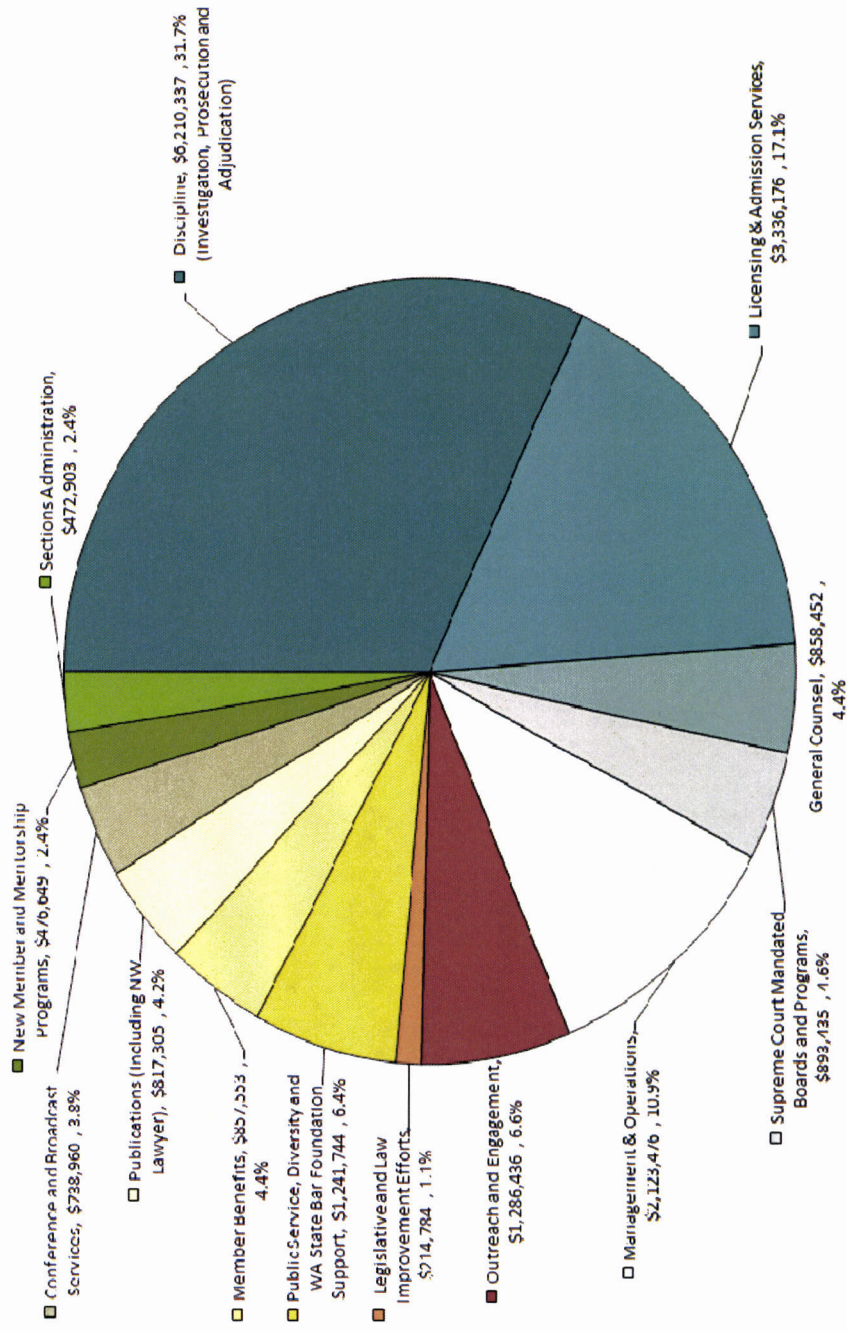
GENERAL FUND

PURPOSE	Support regulatory functions and most services to members and the public
REVENUE SOURCES	License fees; interest income; Washington State Bar Foundation donation; fees from mandatory CLE, regulatory, and member services; advertising and sponsorships; recovery of discipline costs, and section reimbursements
EXPENSES	Costs of doing business (e.g. salaries, benefits, rent, technology, telephone, insurance, legal advice, audit); plus direct expenses (consulting, travel, committee expenses, etc.)
RESERVES	<p><u>Minimum \$2M:</u></p> <ol style="list-style-type: none"> Operating Reserve Fund: \$1.5 million (emergency reserve to fund operations) Facilities Reserve Fund: minimum \$200,000 (to support facilities costs when lease expires (12/31/2026)) Unrestricted Fund: any net assets not designated above
FY18 BUDGET	<p>Revenue \$18.9 million</p> <p>Expense <u>\$19.5 million</u></p> <p>Net (\$.6 million)</p> <p>Estimated reserves at end of FY18: \$2.1 million</p>

FY18 INITIAL DRAFT GENERAL FUND BUDGET SUMMARY

	FY17 Budget	FY18 Budget	Difference	Key Changes
Revenues	\$16,890,224	\$18,913,199	\$2,022,975	<ul style="list-style-type: none"> Increases: license fees, Bar exam fees, MCLE late fees, and <i>pro hac</i> vice revenue Reductions: NWL display advertising, new lawyer seminar registration revenue
Expenses	\$18,887,569	\$19,528,210	\$640,641	<ul style="list-style-type: none"> Increases: salaries, benefits, medical, retirement, taxes, rent, and software depreciation Reductions: technology costs, furniture, office equipment, hardware depreciation
Net Income/Loss	(\$1,997,345)	(\$615,011)	\$1,382,334	
Est. reserves @ FY end	\$2,715,011	\$2,100,000	\$615,011	

HOW THE FY18 GENERAL FUND EXPENSE BUDGET SUPPORTS WSBA PROGRAMS AND SERVICES



Does not include offset to expenses of \$3.8M in non-license fee revenue

CAPITAL BUDGET

PURPOSE	Strategic investments to improve member experience when interacting with WSBA, drive operational efficiency, and ensure business continuity and security
FY18 BUDGET AND PROJECTS	<p>Total FY18 Capital Budget = \$399,527 (\$699,500 in FY17)</p> <p>Major projects/purchases in the FY18 Capital Budget include:</p> <ul style="list-style-type: none">• <i>Member communications enhancements</i>• <i>OAP upgrade (online admissions program)</i>• <i>Navision upgrade (finance system)</i>• <i>MCLE enhancements</i>• <i>WSBA Website Redesign Phase 2 (reskinning WSBA store, upgrades to Lawyer Directory, MyWSBA)</i>• <i>Ethic Line email database</i>• <i>Continued hardware upgrades to servers and networking equipment</i>

CLE FUND

PURPOSE	Board designated operating reserve, consisting of net income from CLE activities, to cover net loss and extraordinary costs of CLE programs, products and/or capital acquisitions																								
REVENUE	CLE seminar registrations and sales of deskbooks, coursebooks, recorded seminars, and online subscriptions																								
EXPENSES	Indirect and direct costs to produce seminars and CLE products																								
RESERVES	Net income from CLE activities; carried over from year to year to cover net loss and extraordinary costs of CLE activities																								
<div> <div>CLE Fund Balance: 2008-2018</div> <table border="1"> <caption>CLE Fund Balance Data (Estimated)</caption> <thead> <tr> <th>Year</th> <th>Balance (\$)</th> </tr> </thead> <tbody> <tr><td>2008</td><td>2,032,235</td></tr> <tr><td>2009</td><td>1,000,000</td></tr> <tr><td>2010</td><td>1,500,000</td></tr> <tr><td>2011</td><td>1,500,000</td></tr> <tr><td>2012</td><td>1,500,000</td></tr> <tr><td>2013</td><td>2,000,000</td></tr> <tr><td>2014</td><td>500,000</td></tr> <tr><td>2015</td><td>100,000</td></tr> <tr><td>2016</td><td>500,000</td></tr> <tr><td>2017 Est.</td><td>1,000,000</td></tr> <tr><td>2018 Budget</td><td>1,000,000</td></tr> </tbody> </table> </div>		Year	Balance (\$)	2008	2,032,235	2009	1,000,000	2010	1,500,000	2011	1,500,000	2012	1,500,000	2013	2,000,000	2014	500,000	2015	100,000	2016	500,000	2017 Est.	1,000,000	2018 Budget	1,000,000
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2016	500,000																								
2017 Est.	1,000,000																								
2018 Budget	1,000,000																								
FY18 BUDGET	Revenue: \$2,032,235 Expense: <u>2,040,336</u> Net: (\$8,101) Estimated reserves at end of FY18: \$620,680																								

CLE FUND BUDGET AND RESERVES

	FY17 Budget	FY18	Delta
CLE Seminars and Products			
• Revenue	\$2,574,800	\$1,862,235	
• Expenses	\$2,302,587	\$1,699,431	
• Net Income/(Loss)	\$272,213	\$162,804	
Deskbooks			
• Revenue		\$170,000	
• Expenses		\$340,905	
• Net Income/(Loss)		(\$170,547)	
CLE COST CENTER TOTAL			
• Revenue	\$2,574,800	\$2,032,235	(\$542,645)
• Expenses	\$2,302,587	\$2,040,336	(\$262,251)
• Net Income/(Loss)	\$272,213	(\$8,101)	(\$280,314)
Est. CLE Fund Balance at FY End	\$628,781	\$620,680	(\$8,101)

CLIENT PROTECTION FUND (CPF)

PURPOSE	Make gifts to compensate those financially victimized by lawyer dishonesty or failure to account for client funds or property																								
REVENUE	Funded exclusively from \$30 annual assessment on all Active members, House Counsel, Foreign Law Consultants, and <i>pro hac vice</i> admissions, as required by Washington Supreme Court																								
EXPENSES	All payments discretionary; in September, Board increased maximum gift from \$75,000 to \$150,000																								
RESERVES	<p>Net assets from CPF assessments carried over from year to year restricted to fund future CPF gifts</p> <p>LFCP Fund Balance: 2008-2018</p> <table border="1"> <caption>LFCP Fund Balance: 2008-2018</caption> <thead> <tr> <th>Year</th> <th>Fund Balance (Approximate)</th> </tr> </thead> <tbody> <tr><td>2008</td><td>\$250,000</td></tr> <tr><td>2009</td><td>\$350,000</td></tr> <tr><td>2010</td><td>\$450,000</td></tr> <tr><td>2011</td><td>\$550,000</td></tr> <tr><td>2012</td><td>\$650,000</td></tr> <tr><td>2013</td><td>\$750,000</td></tr> <tr><td>2014</td><td>\$850,000</td></tr> <tr><td>2015</td><td>\$950,000</td></tr> <tr><td>2016</td><td>\$1,050,000</td></tr> <tr><td>2017 Est.</td><td>\$1,150,000</td></tr> <tr><td>2018 Budget</td><td>\$2,750,000</td></tr> </tbody> </table>	Year	Fund Balance (Approximate)	2008	\$250,000	2009	\$350,000	2010	\$450,000	2011	\$550,000	2012	\$650,000	2013	\$750,000	2014	\$850,000	2015	\$950,000	2016	\$1,050,000	2017 Est.	\$1,150,000	2018 Budget	\$2,750,000
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FY18 BUDGET	<table> <tr> <td>Revenue</td> <td>\$ 992,500</td> </tr> <tr> <td>Expense</td> <td>\$ 565,720</td> </tr> <tr> <td>Net</td> <td>\$ 426,780</td> </tr> </table>	Revenue	\$ 992,500	Expense	\$ 565,720	Net	\$ 426,780																		
Revenue	\$ 992,500																								
Expense	\$ 565,720																								
Net	\$ 426,780																								

SECTIONS FUND (SECTION BUDGETS WILL BE SUBMITTED IN JULY)

PURPOSE	Collective net income or loss of all 28 WSBA Sections; carried over from year to year																														
REVENUE	Section dues, the section portion of revenue from CLE seminars, interest income earned on section balances, other revenues																														
EXPENSES	Direct expenses for section activities and per member \$18.75 reimbursement																														
RESERVES	<p>Sections carry forward the results of their fiscal operations, whether positive or negative. A total negative net balance reflects a draw-down by certain sections of their reserve balances.</p> <p style="text-align: center;">Sections Fund Balance: 2004-2017</p> <table border="1"> <caption>Sections Fund Balance: 2004-2017</caption> <thead> <tr> <th>Year</th> <th>Fund Balance</th> </tr> </thead> <tbody> <tr><td>2004</td><td>\$700,000</td></tr> <tr><td>2005</td><td>\$750,000</td></tr> <tr><td>2006</td><td>\$700,000</td></tr> <tr><td>2007</td><td>\$750,000</td></tr> <tr><td>2008</td><td>\$700,000</td></tr> <tr><td>2009</td><td>\$750,000</td></tr> <tr><td>2010</td><td>\$700,000</td></tr> <tr><td>2011</td><td>\$750,000</td></tr> <tr><td>2012</td><td>\$700,000</td></tr> <tr><td>2013</td><td>\$750,000</td></tr> <tr><td>2014</td><td>\$700,000</td></tr> <tr><td>2015</td><td>\$750,000</td></tr> <tr><td>2016</td><td>\$700,000</td></tr> <tr><td>2017 Budget</td><td>\$750,000</td></tr> </tbody> </table>	Year	Fund Balance	2004	\$700,000	2005	\$750,000	2006	\$700,000	2007	\$750,000	2008	\$700,000	2009	\$750,000	2010	\$700,000	2011	\$750,000	2012	\$700,000	2013	\$750,000	2014	\$700,000	2015	\$750,000	2016	\$700,000	2017 Budget	\$750,000
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FY17 BUDGET	<table> <tr> <td>Revenue</td> <td>\$ 688,611</td> </tr> <tr> <td>Expense</td> <td>\$ 904,833</td> </tr> <tr> <td>Net</td> <td>(\$ 216,222)</td> </tr> </table>	Revenue	\$ 688,611	Expense	\$ 904,833	Net	(\$ 216,222)																								
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TIMELINE

July 27	<ul style="list-style-type: none">• BOG reviews Budget
August 17	<ul style="list-style-type: none">• Budget & Audit reviews revised draft (August 17)
September 29-30	<ul style="list-style-type: none">• BOG approves final budget

TAB A

Washington State Bar Association
Fiscal Year 2018 Budget Summary- DRAFT 6/19/17

Cost Centers	Revenue	Expense	Net
Access to Justice	0	305,327	(305,327)
Administration	55,000	1,050,999	(995,999)
Admissions	1,327,400	1,189,198	138,202
Board of Governors	0	802,546	(802,546)
Communications Strategies	44,750	636,290	(591,540)
Conference and Broadcast Services	0	738,960	(738,960)
Discipline	130,300	5,766,795	(5,636,495)
Diversity	100,374	442,633	(342,259)
Foundation (Revenue reflected in Diversity and Public Service Programs cost center)	0	164,730	(164,730)
Human Resources	0	269,931	(269,931)
Law Clerk Program	112,000	112,617	(617)
Lawyer Assistance Program	10,000	133,105	(123,105)
Legislative	0	151,840	(151,840)
Licensing and Membership Records	284,700	697,145	(412,445)
Licensing Fees	15,068,125	0	15,068,125
Limited License Legal Technician	0	254,748	(254,748)
Limited Practice Officers	0	159,182	(159,182)
Mandatory Continuing Legal Education	761,000	777,340	(16,340)
Member Benefits	0	166,530	(166,530)
Mentorship Program	0	115,842	(115,842)
New Member Programs	53,200	297,863	(244,663)
NW Lawyer	538,350	661,305	(122,955)
Office of General Counsel	0	795,508	(795,508)
Office of General Counsel Disciplinary Board	0	302,963	(302,963)
Outreach and Engagement	0	385,421	(385,421)
Practice Management Assistance	15,000	211,569	(196,569)
Practice of Law Board	0	111,234	(111,234)
Professional Responsibility Program	0	284,096	(284,096)
Public Service Programs	105,000	445,548	(340,548)
Publication and Design Services	0	156,000	(156,000)
Sections Administration	308,000	472,903	(164,903)
Technology		1,468,042	(1,468,042)
Total General Fund Operating Gain/(Loss) for FY 2018	18,913,199	19,528,210	(615,011)

Depreciation			315,638
Straight Line Rent			143,635
Capital Labor			(194,000)
Net Cash Flow from FY 2018 operations			(349,738)

Continuing Legal Education (CLE)	2,032,235	2,040,336	(8,101)
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Sections Operations			0
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Lawyers Fund for Client Protection	992,500	565,720	426,780
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Washington State Bar Association

Budget Comparison Report

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

ACCESS TO JUSTICE	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
CONFERENCES & INSTITUTES	8,000.00	-	(8,000.00)	-100%
TOTAL REVENUE:	<u>8,000.00</u>	<u>-</u>	<u>(8,000.00)</u>	<u>-100%</u>
DIRECT EXPENSES:				
ATJ BOARD RETREAT	2,000.00	2,000.00	-	0%
LEADERSHIP TRAINING	2,000.00	2,000.00	-	0%
ATJ BOARD EXPENSE	15,100.00	24,000.00	8,900.00	59%
ATJ BOARD COMMITTEES EXPENSE	5,000.00	3,000.00	(2,000.00)	-40%
PUBLIC DEFENSE	8,400.00	8,400.00	-	0%
CONFERENCE/INSTITUTE EXPENSE	23,000.00	-	(23,000.00)	-100%
RECEPTION/FORUM EXPENSE	5,000.00	9,500.00	4,500.00	90%
STAFF TRAVEL/PARKING	1,200.00	2,700.00	1,500.00	125%
STAFF MEMBERSHIP DUES	150.00	-	(150.00)	-100%
TOTAL DIRECT EXPENSES:	<u>61,850.00</u>	<u>51,600.00</u>	<u>(10,250.00)</u>	<u>-17%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	105,884.00	148,145.00	42,261.00	40%
BENEFIT EXPENSE	42,244.00	54,588.00	12,344.00	29%
OVERHEAD	49,785.00	50,994.00	1,209.00	2%
TOTAL INDIRECT EXPENSES:	<u>197,913.00</u>	<u>253,727.00</u>	<u>55,814.00</u>	<u>28%</u>
TOTAL ALL EXPENSES:	<u>259,763.00</u>	<u>305,327.00</u>	<u>45,564.00</u>	<u>18%</u>
NET INCOME (LOSS):	<u>(251,763.00)</u>	<u>(305,327.00)</u>	<u>(53,564.00)</u>	

WSBA administers the Supreme Court-established Access to Justice Board and most of its initiatives and working committees. This cost center also includes staffing and other support for WSBA's Council on Public Defense. Overall, revenue and direct costs are reduced in FY18, as the Access to Justice Conference is held every odd year. Funds for the ATJ Board and staff travel have increased to allow for two out-of-Seattle meetings of the Board. There are also increased costs associated with initial implementation of the FY18-FY20 State Plan for the Coordinated Delivery of Civil Legal Aid to Low Income People. The State Plan will coordinate the collective efforts of the Alliance for Equal Justice, which is comprised of statewide and specialty legal aid organizations and 17 volunteer lawyer programs across the state to deliver measurable, impactful legal assistance to low-income people and families.

Washington State Bar Association

Budget Comparison Report

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

ADMINISTRATION	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
INTEREST - INVESTMENTS	25,000.00	25,000.00	-	0%
GAIN/LOSS ON INVESTMENTS	30,000.00	30,000.00	-	0%
TOTAL REVENUE:	55,000.00	55,000.00	-	0%
DIRECT EXPENSES:				
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	635.00	545.00	(90.00)	-14%
TOTAL DIRECT EXPENSES:	3,135.00	3,045.00	(90.00)	-3%
INDIRECT EXPENSES:				
SALARY EXPENSE	632,169.00	636,186.00	4,017.00	1%
BENEFIT EXPENSE	206,690.00	220,418.00	13,728.00	7%
OVERHEAD	187,762.00	191,350.00	3,588.00	2%
TOTAL INDIRECT EXPENSES:	1,026,621.00	1,047,954.00	21,333.00	2%
TOTAL ALL EXPENSES:	1,029,756.00	1,050,999.00	21,243.00	2%
NET INCOME (LOSS):	(974,756.00)	(995,999.00)	(21,243.00)	

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, 2017 to September 30, 2018

ADMISSIONS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
EXAMSOFT REVENUE	40,000.00	35,000.00	(5,000.00)	-13%
BAR EXAM FEES	1,000,000.00	1,200,000.00	200,000.00	20%
SPECIAL ADMISSIONS	30,000.00	60,000.00	30,000.00	100%
LLLT EXAM FEES	-	7,500.00	7,500.00	
LLLT WAIVER FEES	-	900.00	900.00	
LPO EXAMINATION FEES	-	24,000.00	24,000.00	
TOTAL REVENUE:	1,070,000.00	1,327,400.00	257,400.00	24%
DIRECT EXPENSES:				
FACILITY, PARKING, FOOD	65,000.00	66,000.00	1,000.00	2%
EXAMINER FEES	32,500.00	35,000.00	2,500.00	8%
BOARD OF BAR EXAMINERS	30,000.00	25,000.00	(5,000.00)	-17%
BAR EXAM PROCTORS	33,000.00	30,000.00	(3,000.00)	-9%
CHARACTER & FITNESS BOARD EXP	20,000.00	20,000.00	-	0%
DISABILITY ACCOMMODATIONS	25,000.00	20,000.00	(5,000.00)	-20%
CHARACTER & FITNESS INVESTIGATIONS	1,000.00	900.00	(100.00)	-10%
LAW SCHOOL VISITS	1,000.00	1,000.00	-	0%
UBE APPLICATIONS	136,000.00	130,000.00	(6,000.00)	-4%
DIVERSITY STUDY	-	20,000.00	20,000.00	
EXAM WRITING	-	28,355.00	28,355.00	
COURT REPORTERS	15,000.00	18,000.00	3,000.00	20%
DEPRECIATION	-	2,222.00	2,222.00	
POSTAGE	4,000.00	4,000.00	-	0%
STAFF TRAVEL/PARKING	13,000.00	10,000.00	(3,000.00)	-23%
STAFF MEMBERSHIP DUES	200.00	400.00	200.00	100%
SUPPLIES	1,200.00	1,000.00	(200.00)	-17%
TOTAL DIRECT EXPENSES:	376,900.00	411,877.00	34,977.00	9%
INDIRECT EXPENSES:				
SALARY EXPENSE	465,903.00	454,259.00	(11,644.00)	-2%
BENEFIT EXPENSE	164,864.00	172,508.00	7,644.00	5%
OVERHEAD	153,623.00	150,554.00	(3,069.00)	-2%
TOTAL INDIRECT EXPENSES:	784,390.00	777,321.00	(7,069.00)	-1%
TOTAL ALL EXPENSES:	1,161,290.00	1,189,198.00	27,908.00	2%
NET INCOME (LOSS):	(91,290.00)	138,202.00	229,492.00	

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

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

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

**CONFERENCE & BROADCAST
SERVICES**

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
TRANSLATION SERVICES	-	3,500.00	3,500.00	
STAFF TRAVEL/PARKING	-	1,200.00	1,200.00	
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>4,700.00</u>	<u>4,700.00</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	-	398,693.00	398,693.00	
BENEFIT EXPENSE	-	161,944.00	161,944.00	
OVERHEAD	-	173,623.00	173,623.00	
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>734,260.00</u>	<u>734,260.00</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>738,960.00</u>	<u>738,960.00</u>	
NET INCOME (LOSS):	<u>-</u>	<u>(738,960.00)</u>	<u>(738,960.00)</u>	

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

Washington State Bar Association Budget Comparison Report

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

BOARD OF GOVERNORS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	60,000.00	-	0%
BOG MEETINGS	125,000.00	115,000.00	(10,000.00)	-8%
BOG COMMITTEES' EXPENSES	30,000.00	30,000.00	-	0%
BOG CONFERENCE ATTENDANCE	17,500.00	17,500.00	-	0%
BOG TRAVEL & OUTREACH	45,000.00	45,000.00	-	0%
ED TRAVEL & OUTREACH	5,000.00	5,000.00	-	0%
BOG ELECTIONS	5,000.00	-	(5,000.00)	-100%
STAFF TRAVEL/PARKING	4,000.00	4,700.00	700.00	18%
STAFF MEMBERSHIP DUES	1,850.00	1,880.00	30.00	2%
TELEPHONE	1,300.00	1,000.00	(300.00)	-23%
TOTAL DIRECT EXPENSES:	<u>294,650.00</u>	<u>280,080.00</u>	<u>(14,570.00)</u>	<u>-5%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	336,231.00	357,509.00	21,278.00	6%
BENEFIT EXPENSE	93,632.00	105,464.00	11,832.00	13%
OVERHEAD	58,083.00	59,493.00	1,410.00	2%
TOTAL INDIRECT EXPENSES:	<u>487,946.00</u>	<u>522,466.00</u>	<u>34,520.00</u>	<u>7%</u>
TOTAL ALL EXPENSES:	<u>782,596.00</u>	<u>802,546.00</u>	<u>19,950.00</u>	<u>3%</u>
NET INCOME (LOSS):	<u>(782,596.00)</u>	<u>(802,546.00)</u>	<u>(19,950.00)</u>	

This cost center supports the president, the president-elect, the Board of Governors' work and meetings, Board committees, and the Office of the Executive Director. The budget includes funding for Board meetings, Board committees, governor travel and outreach (to local, specialty, and minority bar associations, committees, sections, etc.), and staff-related expenses. In FY18, it also continues to earmark support for the Washington Leadership Institute.

Washington State Bar Association

Budget Comparison Report

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

COMMUNICATION STRATEGIES	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AWARDS DINNER	44,000.00	44,000.00	-	0%
50 YEAR MEMBER TRIBUTE LUNCH	250.00	750.00	500.00	200%
TOTAL REVENUE:	44,250.00	44,750.00	500.00	1%
DIRECT EXPENSES:				
ABA DELEGATES	5,600.00	-	(5,600.00)	-100%
ANNUAL CHAIR MEETINGS	600.00	-	(600.00)	-100%
AWARDS DINNER	63,000.00	63,000.00	-	0%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	8,000.00	-	0%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	-	(4,500.00)	-100%
COMMUNICATIONS OUTREACH	15,000.00	15,000.00	-	0%
SPEAKERS & PROGRAM DEVELOP	-	1,600.00	1,600.00	
IMAGE LIBRARY	4,100.00	-	(4,100.00)	-100%
BAR OUTREACH	2,500.00	-	(2,500.00)	-100%
PROFESSIONALISM	750.00	-	(750.00)	-100%
TRANSLATION SERVICES	3,500.00	-	(3,500.00)	-100%
DEPRECIATION	2,300.00	-	(2,300.00)	-100%
STAFF TRAVEL/PARKING	4,000.00	2,400.00	(1,600.00)	-40%
STAFF MEMBERSHIP DUES	1,960.00	1,700.00	(260.00)	-13%
SUBSCRIPTIONS	10,050.00	10,050.00	-	0%
DIGITAL/ONLINE DEVELOPMENT	4,000.00	1,450.00	(2,550.00)	-64%
CONFERENCE CALLS	200.00	-	(200.00)	-100%
TOTAL DIRECT EXPENSES:	130,060.00	103,200.00	(26,860.00)	-21%
INDIRECT EXPENSES:				
SALARY EXPENSE	896,797.00	304,516.00	(592,281.00)	-66%
BENEFIT EXPENSE	326,726.00	114,930.00	(211,796.00)	-65%
OVERHEAD	347,075.00	113,644.00	(233,431.00)	-67%
TOTAL INDIRECT EXPENSES:	1,570,598.00	533,090.00	(1,037,508.00)	-66%
TOTAL ALL EXPENSES:	1,700,658.00	636,290.00	(1,064,368.00)	-63%
NET INCOME (LOSS):	(1,656,408.00)	(591,540.00)	1,064,868.00	

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 the WSBA website, website content, and WSBA's blog (*NWSidebar*), social media channels, and broadcast emails). It works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.

Washington State Bar Association

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DISCIPLINE	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
AUDIT REVENUE	2,000.00	2,300.00	300.00	15%
RECOVERY OF DISCIPLINE COSTS	125,000.00	115,000.00	(10,000.00)	-8%
DISCIPLINE HISTORY SUMMARY	13,000.00	13,000.00	-	0%
TOTAL REVENUE:	140,000.00	130,300.00	(9,700.00)	-7%
DIRECT EXPENSES:				
COURT REPORTERS	65,000.00	65,000.00	-	0%
OUTSIDE COUNSEL/ADC	3,500.00	2,000.00	(1,500.00)	-43%
LITIGATION EXPENSES	30,000.00	30,000.00	-	0%
DISABILITY EXPENSES	15,000.00	15,000.00	-	0%
ONLINE LEGAL RESEARCH	65,900.00	66,900.00	1,000.00	2%
LAW LIBRARY	13,075.00	12,000.00	(1,075.00)	-8%
TRANSLATION SERVICES	3,000.00	3,000.00	-	0%
DEPRECIATION	25,200.00	17,028.00	(8,172.00)	-32%
PUBLICATIONS PRODUCTION	250.00	330.00	80.00	32%
STAFF TRAVEL/PARKING	38,500.00	38,500.00	-	0%
STAFF MEMBERSHIP DUES	3,243.00	3,308.00	65.00	2%
TELEPHONE	5,000.00	2,800.00	(2,200.00)	-44%
TOTAL DIRECT EXPENSES:	267,668.00	255,866.00	(11,802.00)	-4%
INDIRECT EXPENSES:				
SALARY EXPENSE	3,370,608.00	3,465,982.00	95,374.00	3%
BENEFIT EXPENSE	1,068,970.00	1,149,149.00	80,179.00	8%
OVERHEAD	895,425.00	895,798.00	373.00	0%
TOTAL INDIRECT EXPENSES:	5,335,003.00	5,510,929.00	175,926.00	3%
TOTAL ALL EXPENSES:	5,602,671.00	5,766,795.00	164,124.00	3%
NET INCOME (LOSS):	(5,462,671.00)	(5,636,495.00)	(173,824.00)	

The Washington Supreme Court's exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for fielding communications from individuals with concerns about a lawyer, investigating allegations of licensee misconduct and disability, identifying and dismissing grievances that do not allege unethical conduct, prosecuting violations of the Rules of Professional Conduct, and seeking to transfer to disability-inactive status for licensees lacking the capacity to practice law. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. All matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. In addition to supporting investigative and prosecutorial work, ODC reviews trust account overdraft notices and conducts random examinations of trust account books and records. Revenues consist primarily of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff-related.

During the period 2014-2016, on average and per year, ODC: (1) responded to more than 6,000 public and member inquiries; (2) opened approximately 2,000 new grievances, (3) administered 70 disciplinary actions (including disbarments, suspensions, reprimands, admonitions, and resignations in lieu of discipline); (4) initiated 25 probation files; (5) diverted 25 grievances, (6) conducted 160 random examinations, and (7) reviewed 119 trust account overdraft notices.

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DIVERSITY	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	90,000.00	90,000.00	-	0%
WORK STUDY GRANTS	10,374.00	10,374.00	-	0%
TOTAL REVENUE:	100,374.00	100,374.00	-	0%
DIRECT EXPENSES:				
COMMITTEE FOR DIVERSITY	6,200.00	6,200.00	-	0%
DIVERSITY EVENTS & PROJECTS	5,500.00	10,000.00	4,500.00	82%
INTERNAL DIVERSITY OUTREACH	500.00	200.00	(300.00)	
SPECIAL EVENTS	5,000.00	-	(5,000.00)	-100%
SPEAKERS & PROGRAM DEVELOP	1,000.00	500.00	(500.00)	-50%
PRINTING & COPYING	2,000.00	-	(2,000.00)	-100%
STAFF TRAVEL/PARKING	8,600.00	8,000.00	(600.00)	-7%
STAFF MEMBERSHIP DUES	350.00	350.00	-	0%
TOTAL DIRECT EXPENSES:	29,150.00	25,250.00	(3,900.00)	-13%
INDIRECT EXPENSES:				
SALARY EXPENSE	222,565.00	253,236.00	30,671.00	14%
BENEFIT EXPENSE	72,143.00	86,199.00	14,056.00	19%
OVERHEAD	70,411.00	77,948.00	7,537.00	11%
TOTAL INDIRECT EXPENSES:	365,119.00	417,383.00	52,264.00	14%
TOTAL ALL EXPENSES:	394,269.00	442,633.00	48,364.00	12%
NET INCOME (LOSS):	(293,895.00)	(342,259.00)	(48,364.00)	

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

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FOUNDATION	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
SPECIAL EVENTS	5,000.00	5,000.00	-	0%
BOARD OF TRUSTEES	5,000.00	5,000.00	-	0%
GRAPHIC DESIGN	1,500.00	500.00	(1,000.00)	-67%
CONSULTING SERVICES	3,000.00	3,000.00	-	0%
POSTAGE	500.00	-	(500.00)	-100%
PRINTING & COPYING	1,500.00	1,500.00	-	0%
STAFF TRAVEL/PARKING	1,700.00	1,500.00	(200.00)	-12%
STAFF MEMBERSHIP DUES	600.00	600.00	-	0%
SUPPLIES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>19,300.00</u>	<u>17,600.00</u>	<u>(1,700.00)</u>	<u>-9%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	88,294.00	85,993.00	(2,301.00)	-3%
BENEFIT EXPENSE	30,721.00	31,997.00	1,276.00	4%
OVERHEAD	29,634.00	29,140.00	(494.00)	-2%
TOTAL INDIRECT EXPENSES:	<u>148,649.00</u>	<u>147,130.00</u>	<u>(1,519.00)</u>	<u>-1%</u>
TOTAL ALL EXPENSES:	<u>167,949.00</u>	<u>164,730.00</u>	<u>(3,219.00)</u>	<u>-2%</u>
NET INCOME (LOSS):	<u>(167,949.00)</u>	<u>(164,730.00)</u>	<u>3,219.00</u>	

The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$185,000 in revenue to WSBA's FY18 budget to support public service and diversity efforts within the Advancement Department cost centers. Indirect and direct costs are reduced in this cost center to better reflect the actual cost of delivering this service.

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HUMAN RESOURCES	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
STAFF TRAINING- GENERAL	35,000.00	29,400.00	(5,600.00)	-16%
RECRUITING AND ADVERTISING	7,000.00	7,000.00	-	0%
PAYROLL PROCESSING	55,000.00	55,000.00	-	0%
SALARY SURVEYS	2,700.00	2,900.00	200.00	7%
THIRD PARTY SERVICES	13,500.00	13,500.00	-	0%
DEPRECIATION	835.00	-	(835.00)	-100%
CONSULTING SERVICES	9,000.00	9,000.00	-	0%
STAFF TRAVEL/PARKING	250.00	150.00	(100.00)	-40%
STAFF MEMBERSHIP DUES	1,378.00	1,188.00	(190.00)	-14%
SUBSCRIPTIONS	1,993.00	1,938.00	(55.00)	-3%
TRANSFER TO INDIRECT EXPENSE	(126,656.00)	(120,076.00)	6,580.00	-5%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	244,580.00	249,508.00	4,928.00	2%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	(120,000.00)	-	0%
BENEFIT EXPENSE	74,445.00	80,201.00	5,756.00	8%
OVERHEAD	58,794.00	60,222.00	1,428.00	2%
TOTAL INDIRECT EXPENSES:	<u>257,819.00</u>	<u>269,931.00</u>	<u>12,112.00</u>	<u>5%</u>
TOTAL ALL EXPENSES:	<u>257,819.00</u>	<u>269,931.00</u>	<u>12,112.00</u>	<u>5%</u>
NET INCOME (LOSS):	<u>(257,819.00)</u>	<u>(269,931.00)</u>	<u>(12,112.00)</u>	

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 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LAW CLERK FEES	95,000.00	110,000.00	15,000.00	16%
LAW CLERK APPLICATION FEES	2,000.00	2,000.00	-	0%
TOTAL REVENUE:	<u>97,000.00</u>	<u>112,000.00</u>	<u>15,000.00</u>	<u>15%</u>
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	100.00	-	0%
LAW CLERK BOARD EXPENSE	5,000.00	4,000.00	(1,000.00)	-20%
SUBSCRIPTIONS	250.00	250.00	-	0%
TOTAL DIRECT EXPENSES:	<u>5,350.00</u>	<u>4,350.00</u>	<u>(1,000.00)</u>	<u>-19%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	59,025.00	64,505.00	5,480.00	9%
BENEFIT EXPENSE	20,961.00	23,122.00	2,161.00	10%
OVERHEAD	21,099.00	20,640.00	(459.00)	-2%
TOTAL INDIRECT EXPENSES:	<u>101,085.00</u>	<u>108,267.00</u>	<u>7,182.00</u>	<u>7%</u>
TOTAL ALL EXPENSES:	<u>106,435.00</u>	<u>112,617.00</u>	<u>6,182.00</u>	<u>6%</u>
NET INCOME (LOSS):	<u>(9,435.00)</u>	<u>(617.00)</u>	<u>8,818.00</u>	

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

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LAWYER ASSISTANCE PROGRAM	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DIVERSIONS	15,750.00	10,000.00	(5,750.00)	-37%
TOTAL REVENUE:	15,750.00	10,000.00	(5,750.00)	-37%
DIRECT EXPENSES:				
MEMBER ASSISTANCE PROGRAM	45,120.00	-	(45,120.00)	
PROF LIAB INSURANCE	850.00	850.00	-	0%
PUBLICATIONS PRODUCTION	200.00	200.00	-	0%
STAFF MEMBERSHIP DUES	350.00	350.00	-	0%
CONFERENCE CALLS	100.00	100.00	-	0%
MISCELLANEOUS	150.00	-	(150.00)	-100%
TOTAL DIRECT EXPENSES:	46,770.00	1,500.00	(45,270.00)	-97%
INDIRECT EXPENSES:				
SALARY EXPENSE	77,476.00	78,885.00	1,409.00	2%
BENEFIT EXPENSE	29,331.00	31,594.00	2,263.00	8%
OVERHEAD	20,625.00	21,126.00	501.00	2%
TOTAL INDIRECT EXPENSES:	127,432.00	131,605.00	4,173.00	3%
TOTAL ALL EXPENSES:	174,202.00	133,105.00	(41,097.00)	-24%
NET INCOME (LOSS):	(158,452.00)	(123,105.00)	35,347.00	

The Lawyers Assistance Program (LAP) is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems. Services include assessment, short-term consultation, group services (e.g. for Job Seekers) and referral, follow-up, and training. LAP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. LAP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP). Last year, LAP conducted 300 consultations and gave presentations reaching 5,500 members. Additionally, LAP makes assistance available to all WSBA members through a community partner, KEPRO, whose licensed professionals are available 24/7 assess, treat, and refer impaired lawyers. This program, known as WSBAConnects, provides members access to a suite of work/life integration services including financial counseling, family caregiver referral, and online resources and information to address a wide range of personal and work issues. Extended resources include a free, statewide LAP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.

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LEGISLATIVE	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
RENT - OLYMPIA OFFICE	5,000.00	2,500.00	(2,500.00)	-50%
CONTRACT LOBBYIST	20,000.00	5,000.00	(15,000.00)	-75%
LOBBYIST CONTACT COSTS	1,600.00	1,000.00	(600.00)	-38%
LEGISLATIVE COMMITTEE	2,500.00	2,500.00	-	0%
BOG LEGISLATIVE COMMITTEE	250.00	250.00	-	0%
STAFF TRAVEL/PARKING	8,000.00	8,000.00	-	0%
STAFF MEMBERSHIP DUES	450.00	450.00	-	0%
SUBSCRIPTIONS	2,000.00	2,000.00	-	0%
TELEPHONE	3,000.00	3,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>42,800.00</u>	<u>24,700.00</u>	<u>(18,100.00)</u>	<u>-42%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	131,303.00	75,697.00	(55,606.00)	-42%
BENEFIT EXPENSE	45,303.00	27,160.00	(18,143.00)	-40%
OVERHEAD	43,859.00	24,283.00	(19,576.00)	-45%
TOTAL INDIRECT EXPENSES:	<u>220,465.00</u>	<u>127,140.00</u>	<u>(93,325.00)</u>	<u>-42%</u>
TOTAL ALL EXPENSES:	<u>263,265.00</u>	<u>151,840.00</u>	<u>(111,425.00)</u>	<u>-42%</u>
NET INCOME (LOSS):	<u>(263,265.00)</u>	<u>(151,840.00)</u>	<u>111,425.00</u>	

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.

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**LICENSING AND MEMBERSHIP
RECORDS**

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
STATUS CERTIFICATE FEES	22,000.00	22,000.00	-	0%
RULE 9/LEGAL INTERN FEES	11,000.00	11,000.00	-	0%
INVESTIGATION FEES	20,000.00	20,000.00	-	0%
PRO HAC VICE	170,000.00	210,000.00	40,000.00	24%
MEMBER CONTACT INFORMATION	24,000.00	21,000.00	(3,000.00)	-13%
PHOTO BAR CARD SALES	800.00	700.00	(100.00)	-13%
TOTAL REVENUE:	247,800.00	284,700.00	36,900.00	15%
DIRECT EXPENSES:				
LICENSING FORMS	2,500.00	3,000.00	500.00	20%
DEPRECIATION	-	11,496.00	11,496.00	
POSTAGE	25,000.00	31,500.00	6,500.00	26%
TOTAL DIRECT EXPENSES:	27,500.00	45,996.00	18,496.00	67%
INDIRECT EXPENSES:				
SALARY EXPENSE	346,073.00	402,984.00	56,911.00	16%
BENEFIT EXPENSE	112,190.00	135,249.00	23,059.00	21%
OVERHEAD	101,704.00	112,916.00	11,212.00	11%
TOTAL INDIRECT EXPENSES:	559,967.00	651,149.00	91,182.00	16%
TOTAL ALL EXPENSES:	587,467.00	697,145.00	109,678.00	19%
NET INCOME (LOSS):	(339,667.00)	(412,445.00)	(72,778.00)	

As part of the coordinated licensing and admissions project that culminated in FY17 with the adoption of significant amendments to the APR, all member and license types will be tracked in one database and their annual license renewal processes administered by this work group, rather than being handled separately according to license type. This work group includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the membership records database.

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

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LICENSING FEES	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	-	6,125.00	6,125.00	
LICENSE FEES	13,204,000.00	14,953,000.00	1,749,000.00	13%
LPO LICENSE FEES	-	109,000.00	109,000.00	
TOTAL REVENUE:	<u>13,204,000.00</u>	<u>15,068,125.00</u>	<u>1,864,125.00</u>	<u>14%</u>
DIRECT EXPENSES:				
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:				
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME (LOSS):	<u>13,204,000.00</u>	<u>15,068,125.00</u>	<u>1,864,125.00</u>	

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

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**LIMITED LICENSE LEGAL
TECHNICIAN**

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LLLT LICENSE FEES	5,950.00	-	(5,950.00)	-100%
LLLT EXAM FEES	7,150.00	-	(7,150.00)	-100%
LLLT WAIVER FEES	300.00	-	(300.00)	-100%
TOTAL REVENUE:	13,400.00	-	(13,400.00)	-100%
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	700.00	-	(700.00)	-100%
LLLT BOARD	18,000.00	17,000.00	(1,000.00)	-6%
LLLT OUTREACH	8,000.00	8,000.00	-	
LLLT EXAM WRITING	29,600.00	-	(29,600.00)	
DEPRECIATION	3,354.00	-	(3,354.00)	-100%
STAFF TRAVEL/PARKING	400.00	600.00	200.00	50%
TOTAL DIRECT EXPENSES:	60,054.00	25,600.00	(34,454.00)	-57%
INDIRECT EXPENSES:				
SALARY EXPENSE	106,271.00	138,305.00	32,034.00	30%
BENEFIT EXPENSE	35,786.00	48,348.00	12,562.00	35%
OVERHEAD	32,953.00	42,495.00	9,542.00	29%
TOTAL INDIRECT EXPENSES:	175,010.00	229,148.00	54,138.00	31%
TOTAL ALL EXPENSES:	235,064.00	254,748.00	19,684.00	8%
NET INCOME (LOSS):	(221,664.00)	(254,748.00)	(33,084.00)	

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

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LIMITED PRACTICE OFFICERS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LPO EXAMINATION FEES	17,000.00	-	(17,000.00)	-100%
LPO LICENSE FEES	108,000.00	-	(108,000.00)	-100%
LPO LATE LICENSE FEES	1,000.00	-	(1,000.00)	-100%
LPO CEU & TA LATE FEES	4,000.00	-	(4,000.00)	-100%
LPO CONTINUING ED ACCRED FEE	2,700.00	-	(2,700.00)	-100%
TOTAL REVENUE:	132,700.00	-	(132,700.00)	-100%
DIRECT EXPENSES:				
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	(100.00)	-100%
LPO EXAM FACILITIES	800.00	-	(800.00)	-100%
LPO BOARD	3,000.00	3,000.00	-	0%
LPO DISCIPLINE EXPENSES	500.00	-	(500.00)	-100%
FINGERPRINT CARD PROCESSING	3,230.00	-	(3,230.00)	-100%
DEPRECIATION	3,354.00	-	(3,354.00)	-100%
POSTAGE	2,300.00	-	(2,300.00)	-100%
TOTAL DIRECT EXPENSES:	13,284.00	3,000.00	(10,284.00)	-77%
INDIRECT EXPENSES:				
SALARY EXPENSE	115,843.00	94,904.00	(20,939.00)	-18%
BENEFIT EXPENSE	38,510.00	33,110.00	(5,400.00)	-14%
OVERHEAD	34,850.00	28,168.00	(6,682.00)	-19%
TOTAL INDIRECT EXPENSES:	189,203.00	156,182.00	(33,021.00)	-17%
TOTAL ALL EXPENSES:	202,487.00	159,182.00	(43,305.00)	-21%
NET INCOME (LOSS):	(69,787.00)	(159,182.00)	(89,395.00)	

This program administers and regulates the Limited Practice Officer (LPO) licensing program (APR 12), which the Supreme Court delegated to the WSBA in 2002. There are about 1,000 licensed LPOs in Washington. In the past, this cost center was used to track all revenues and expenses associated with the "Limited Practice Officer (LPO) licensing program". LPOs are now WSBA members, and with the recently adopted amendments to the WSBA Bylaws and the Admission and Practice Rules, the Admission, License and Membership Records, and MCLE, although it will continue to be possible to determine these costs separately by member type. For FY18, this cost center will be used primarily to track staffing and expenses related to the Limited Practice Board, which by court rule oversees the program.

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MANDATORY CONTINUING LEGAL EDUCATION	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ACCREDITED PROGRAM FEES	300,000.00	282,000.00	(18,000.00)	-6%
FORM1 LATE FEE	75,000.00	100,000.00	25,000.00	33%
MEMBER LATE FEES	150,000.00	203,000.00	53,000.00	35%
ANNUAL ACCREDITED SPONSOR FEES	27,000.00	27,000.00	-	0%
ATTENDANCE FEES	70,000.00	60,000.00	(10,000.00)	-14%
ATTENDANCE LATE FEES	60,000.00	60,000.00	-	0%
COMITY CERTIFICATES	29,000.00	29,000.00	-	0%
TOTAL REVENUE:	711,000.00	761,000.00	50,000.00	7%
DIRECT EXPENSES:				
MCLE BOARD EXPENSES	3,000.00	2,000.00	(1,000.00)	-33%
DEPRECIATION	261,000.00	235,944.00	(25,056.00)	-10%
POSTAGE	2,000.00	-	(2,000.00)	-100%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	266,500.00	238,444.00	(28,056.00)	-11%
INDIRECT EXPENSES:				
SALARY EXPENSE	257,805.00	310,624.00	52,819.00	20%
BENEFIT EXPENSE	99,187.00	112,928.00	13,741.00	14%
OVERHEAD	111,898.00	115,344.00	3,446.00	3%
TOTAL INDIRECT EXPENSES:	468,890.00	538,896.00	70,006.00	15%
TOTAL ALL EXPENSES:	735,390.00	777,340.00	41,950.00	6%
NET INCOME (LOSS):	(24,390.00)	(16,340.00)	8,050.00	

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

Washington State Bar Association

Budget Comparison Report

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MEMBER BENEFITS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ROYALTIES	3,000.00	-	(3,000.00)	-100%
TOTAL REVENUE:	<u>3,000.00</u>	<u>-</u>	<u>(3,000.00)</u>	<u>-100%</u>
DIRECT EXPENSES:				
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	-	500.00	500.00	
LEGAL LUNCHBOX SPEAKERS & PROGRAM DEVELOP	-	1,700.00	1,700.00	
WSBA CONNECTS	-	46,560.00	46,560.00	
CASEMAKER	75,000.00	75,000.00	-	0%
TOTAL DIRECT EXPENSES:	<u>75,000.00</u>	<u>123,760.00</u>	<u>48,760.00</u>	<u>65%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	-	23,685.00	23,685.00	
BENEFIT EXPENSE	-	9,372.00	9,372.00	
OVERHEAD	-	9,713.00	9,713.00	
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>42,770.00</u>	<u>42,770.00</u>	
TOTAL ALL EXPENSES:	<u>75,000.00</u>	<u>166,530.00</u>	<u>91,530.00</u>	<u>122%</u>
NET INCOME (LOSS):	<u>(72,000.00)</u>	<u>(166,530.00)</u>	<u>(94,530.00)</u>	

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

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MENTORSHIP PROGRAM	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
MENTORSHIP PROGRAM EXPENSE	15,000.00	2,500.00	(12,500.00)	-83%
RECEPTION/FORUM EXPENSE	4,800.00	6,500.00	1,700.00	35%
CONSULTING SERVICES	1,000.00	-	(1,000.00)	-100%
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
SUBSCRIPTIONS	500.00	125.00	(375.00)	-75%
CONFERENCE CALLS	200.00	100.00	(100.00)	-50%
TOTAL DIRECT EXPENSES:	<u>23,500.00</u>	<u>11,225.00</u>	<u>(12,275.00)</u>	<u>-52%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	108,515.00	60,292.00	(48,223.00)	-44%
BENEFIT EXPENSE	36,268.00	22,470.00	(13,798.00)	-38%
OVERHEAD	33,190.00	21,855.00	(11,335.00)	-34%
TOTAL INDIRECT EXPENSES:	<u>177,973.00</u>	<u>104,617.00</u>	<u>(73,356.00)</u>	<u>-41%</u>
TOTAL ALL EXPENSES:	<u>201,473.00</u>	<u>115,842.00</u>	<u>(85,631.00)</u>	<u>-43%</u>
NET INCOME (LOSS):	<u>(201,473.00)</u>	<u>(115,842.00)</u>	<u>85,631.00</u>	

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

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NEW MEMBER PROGRAMS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
NLE PRODUCT SALES	-	15,000.00	15,000.00	
SPONSORSHIPS	-	1,200.00	1,200.00	
SEMINAR REGISTRATIONS	55,000.00	20,000.00	(35,000.00)	-64%
TRIAL ADVOCACY PROGRAM	25,000.00	17,000.00	(8,000.00)	-32%
TOTAL REVENUE:	80,000.00	53,200.00	(26,800.00)	-34%
DIRECT EXPENSES:				
WYLC OUTREACH EVENTS	1,000.00	3,000.00	2,000.00	200%
NLE ONLINE EXPENSES	2,500.00	2,250.00	(250.00)	-10%
NLE SEMINAR BROCHURES	2,000.00	1,500.00	(500.00)	-25%
NLE SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	1,500.00	(500.00)	-25%
NEW LAWYERS COMMITTEE	15,000.00	15,000.00	-	0%
OPEN SECTIONS NIGHT	3,500.00	3,000.00	(500.00)	
TRIAL ADVOCACY PROGRAM	3,500.00	2,500.00	(1,000.00)	-29%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	2,000.00	-	0%
YLL SECTION PROGRAM	-	1,500.00	1,500.00	
CLE COMPS	-	1,500.00	1,500.00	
STAFF TRAVEL/PARKING	1,000.00	2,000.00	1,000.00	100%
STAFF MEMBERSHIP DUES	200.00	30.00	(170.00)	-85%
TOTAL DIRECT EXPENSES:	32,700.00	35,780.00	3,080.00	9%
INDIRECT EXPENSES:				
SALARY EXPENSE	165,467.00	152,325.00	(13,142.00)	-8%
BENEFIT EXPENSE	56,383.00	56,336.00	(47.00)	0%
OVERHEAD	53,341.00	53,422.00	81.00	0%
TOTAL INDIRECT EXPENSES:	275,191.00	262,083.00	(13,108.00)	-5%
TOTAL ALL EXPENSES:	307,891.00	297,863.00	(10,028.00)	-3%
NET INCOME (LOSS):	(227,891.00)	(244,663.00)	(16,772.00)	

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

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NW LAWYER	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DISPLAY ADVERTISING	440,000.00	400,000.00	(40,000.00)	-9%
SUBSCRIPT/SINGLE ISSUES	450.00	350.00	(100.00)	-22%
CLASSIFIED ADVERTISING	89,000.00	100,000.00	11,000.00	12%
GEN ANNOUNCEMENTS	17,000.00	15,000.00	(2,000.00)	-12%
PROF ANNOUNCEMENTS	27,000.00	23,000.00	(4,000.00)	-15%
TOTAL REVENUE:	573,450.00	538,350.00	(35,100.00)	-6%
DIRECT EXPENSES:				
GRAPHICS/ARTWORK	3,500.00	3,500.00	-	0%
OUTSIDE SALES EXPENSE	80,000.00	75,000.00	(5,000.00)	-6%
EDITORIAL ADVIS COMMITTEE EXP	800.00	800.00	-	0%
BAD DEBT EXPENSE	1,000.00	6,000.00	5,000.00	500%
POSTAGE	89,100.00	89,000.00	(100.00)	0%
PRINTING & COPYING	220,000.00	250,000.00	30,000.00	14%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	10,200.00	1,800.00	21%
TOTAL DIRECT EXPENSES:	402,800.00	434,500.00	31,700.00	8%
INDIRECT EXPENSES:				
SALARY EXPENSE	131,759.00	130,495.00	(1,264.00)	-1%
BENEFIT EXPENSE	48,872.00	52,601.00	3,729.00	8%
OVERHEAD	40,777.00	43,709.00	2,932.00	7%
TOTAL INDIRECT EXPENSES:	221,408.00	226,805.00	5,397.00	2%
TOTAL ALL EXPENSES:	624,208.00	661,305.00	37,097.00	6%
NET INCOME (LOSS):	(50,758.00)	(122,955.00)	(72,197.00)	

NW Lawyer is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members and is available to inactive and emeritus members on request. A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. Authors are volunteers and are not paid for their contributions. Editing and production of NW Lawyer is administered by the staff in the Communications and Outreach Department. NW Lawyer revenues are received from sales of advertisements (display ads, classified ads, professional ads, and announcements) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in-house.

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OFFICE OF GENERAL COUNSEL	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
AMICUS BRIEF COMMITTEE	100.00	-	(100.00)	-100%
COURT RULES COMMITTEE	5,000.00	4,000.00	(1,000.00)	-20%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	1,500.00	-	0%
CUSTODIANSHIP	5,000.00	2,500.00	(2,500.00)	-50%
DEPRECIATION	-	556.00	556.00	
STAFF TRAVEL/PARKING	2,600.00	3,000.00	400.00	15%
STAFF MEMBERSHIP DUES	1,500.00	1,500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>15,700.00</u>	<u>13,056.00</u>	<u>(2,644.00)</u>	<u>-17%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	484,565.00	484,284.00	(281.00)	0%
BENEFIT EXPENSE	157,573.00	166,797.00	9,224.00	6%
OVERHEAD	135,132.00	131,371.00	(3,761.00)	-3%
TOTAL INDIRECT EXPENSES:	<u>777,270.00</u>	<u>782,452.00</u>	<u>5,182.00</u>	<u>1%</u>
TOTAL ALL EXPENSES:	<u>792,970.00</u>	<u>795,508.00</u>	<u>2,538.00</u>	<u>0%</u>
NET INCOME (LOSS):	<u>(792,970.00)</u>	<u>(795,508.00)</u>	<u>(2,538.00)</u>	

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

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**OFFICE OF GENERAL COUNSEL
DISCIPLINARY BOARD**

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
DISCIPLINARY BOARD EXPENSES	7,500.00	9,000.00	1,500.00	20%
CHIEF HEARING OFFICER	33,000.00	33,000.00	-	0%
HEARING OFFICER EXPENSES	5,000.00	3,000.00	(2,000.00)	-40%
HEARING OFFICER TRAINING	2,000.00	2,000.00	-	0%
OUTSIDE COUNSEL	55,000.00	55,000.00	-	0%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>103,000.00</u>	<u>102,500.00</u>	<u>(500.00)</u>	<u>0%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	92,118.00	117,064.00	24,946.00	27%
BENEFIT EXPENSE	31,810.00	44,546.00	12,736.00	40%
OVERHEAD	30,819.00	38,853.00	8,034.00	26%
TOTAL INDIRECT EXPENSES:	<u>154,747.00</u>	<u>200,463.00</u>	<u>45,716.00</u>	<u>30%</u>
TOTAL ALL EXPENSES:	<u>257,747.00</u>	<u>302,963.00</u>	<u>45,216.00</u>	<u>18%</u>
NET INCOME (LOSS):	<u>(257,747.00)</u>	<u>(302,963.00)</u>	<u>(45,216.00)</u>	

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

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OUTREACH AND ENGAGEMENT	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
ABA DELEGATES	-	4,500.00	4,500.00	
ANNUAL CHAIR MEETINGS	-	600.00	600.00	
JUDICIAL RECOMMENDATIONS COMMITTEE	-	4,500.00	4,500.00	
BOG ELECTIONS	-	6,500.00	6,500.00	
BAR OUTREACH	-	5,000.00	5,000.00	
PROFESSIONALISM	-	750.00	750.00	
STAFF TRAVEL/PARKING	-	400.00	400.00	
STAFF MEMBERSHIP DUES	-	300.00	300.00	
CONFERENCE CALLS	-	200.00	200.00	
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>22,750.00</u>	<u>22,750.00</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	-	216,560.00	216,560.00	
BENEFIT EXPENSE	-	77,390.00	77,390.00	
OVERHEAD	-	68,721.00	68,721.00	
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>362,671.00</u>	<u>362,671.00</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>385,421.00</u>	<u>385,421.00</u>	
NET INCOME (LOSS):	<u>-</u>	<u>(385,421.00)</u>	<u>(385,421.00)</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.

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PRACTICE MANAGEMENT ASSISTANCE	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
ROYALTIES	-	15,000.00	15,000.00	
LAW OFFICE IN A BOX SALES	2,500.00	-	(2,500.00)	-100%
TOTAL REVENUE:	2,500.00	15,000.00	12,500.00	500%
DIRECT EXPENSES:				
LIBRARY MATERIALS/RESOURCES	1,500.00	1,000.00	(500.00)	-33%
LAW OFFICE IN A BOX	500.00	-	(500.00)	-100%
WSBA MEMBER BENEFITS OPEN HOUSE	-	2,250.00	2,250.00	
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
STAFF MEMBERSHIP DUES	600.00	500.00	(100.00)	-17%
CONFERENCE CALLS	100.00	100.00	-	0%
TOTAL DIRECT EXPENSES:	4,700.00	5,850.00	1,150.00	24%
INDIRECT EXPENSES:				
SALARY EXPENSE	122,445.00	125,950.00	3,505.00	3%
BENEFIT EXPENSE	40,196.00	43,345.00	3,149.00	8%
OVERHEAD	35,561.00	36,424.00	863.00	2%
TOTAL INDIRECT EXPENSES:	198,202.00	205,719.00	7,517.00	4%
TOTAL ALL EXPENSES:	202,902.00	211,569.00	8,667.00	4%
NET INCOME (LOSS):	(200,402.00)	(196,569.00)	3,833.00	

The Practice Management Assistance Program (formerly called the Law Office Management Assistance Program or LOMAP) offers a wide range of services to members – especially those in solo and small-firm practice settings and those going through practice transitions – including free telephone consultations; a reference library; and referrals to consultants, vendors, and other WSBA resources. In FY16 more than 80 members accessed the free consultations. New in FY18, this cost center includes support for a WSBA Member Benefits Open House. Also new in FY18, revenue in this cost center includes rebates received for WSBA's identification of practice management assistance products made available to WSBA members at a discount.

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

PRACTICE LAW BOARD	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
TRANSLATION SERVICES	100.00	200.00	100.00	100%
PRACTICE OF LAW BOARD	14,000.00	15,000.00	1,000.00	7%
TOTAL DIRECT EXPENSES:	<u>14,100.00</u>	<u>15,200.00</u>	<u>1,100.00</u>	<u>8%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	61,398.00	60,125.00	(1,273.00)	-2%
BENEFIT EXPENSE	20,670.00	20,125.00	(545.00)	-3%
OVERHEAD	19,203.00	15,784.00	(3,419.00)	-18%
TOTAL INDIRECT EXPENSES:	<u>101,271.00</u>	<u>96,034.00</u>	<u>(5,237.00)</u>	<u>-5%</u>
TOTAL ALL EXPENSES:	<u>115,371.00</u>	<u>111,234.00</u>	<u>(4,137.00)</u>	<u>-4%</u>
NET INCOME (LOSS):	<u>(115,371.00)</u>	<u>(111,234.00)</u>	<u>4,137.00</u>	

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

Washington State Bar Association
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PROFESSIONAL RESPONSIBILITY PROGRAM	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
RPC COMMITTEE	6,000.00	4,000.00	(2,000.00)	-33%
STAFF TRAVEL/PARKING	1,500.00	1,800.00	300.00	20%
STAFF MEMBERSHIP DUES	500.00	500.00	-	0%
TOTAL DIRECT EXPENSES:	<u>8,000.00</u>	<u>6,300.00</u>	<u>(1,700.00)</u>	<u>-21%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	165,405.00	169,068.00	3,663.00	2%
BENEFIT EXPENSE	58,372.00	62,833.00	4,461.00	8%
OVERHEAD	49,074.00	45,895.00	(3,179.00)	-6%
TOTAL INDIRECT EXPENSES:	<u>272,851.00</u>	<u>277,796.00</u>	<u>4,945.00</u>	<u>2%</u>
TOTAL ALL EXPENSES:	<u>280,851.00</u>	<u>284,096.00</u>	<u>3,245.00</u>	<u>1%</u>
NET INCOME (LOSS):	<u>(280,851.00)</u>	<u>(284,096.00)</u>	<u>(3,245.00)</u>	

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

Washington State Bar Association Budget Comparison Report

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

PUBLIC SERVICE PROGRAMS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
DONATIONS	85,000.00	95,000.00	10,000.00	12%
PSP PRODUCT SALES	-	10,000.00	10,000.00	
TOTAL REVENUE:	85,000.00	105,000.00	20,000.00	24%
DIRECT EXPENSES:				
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	2,000.00	-	0%
VOLUNTEER APPRECIATION	500.00	-	(500.00)	-100%
PUBLIC SERVICE EVENTS AND PROJECTS	3,150.00	11,500.00	8,350.00	265%
SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	(1,500.00)	-100%
DONATIONS/SPONSORSHIPS	203,915.00	203,915.00	-	0%
POSTAGE	-	500.00	500.00	
PRINTING & COPYING	-	500.00	500.00	
STAFF TRAVEL/PARKING	2,000.00	2,000.00	-	0%
STAFF MEMBERSHIP DUES	95.00	-	(95.00)	-100%
CONFERENCE CALLS	200.00	200.00	-	0%
VOLUNTEER RECRUITMENT & OUTREACH	2,100.00	-	(2,100.00)	
TOTAL DIRECT EXPENSES:	215,460.00	220,615.00	5,155.00	2%
INDIRECT EXPENSES:				
SALARY EXPENSE	132,099.00	134,349.00	2,250.00	2%
BENEFIT EXPENSE	44,139.00	47,603.00	3,464.00	8%
OVERHEAD	40,302.00	42,981.00	2,679.00	7%
TOTAL INDIRECT EXPENSES:	216,540.00	224,933.00	8,393.00	4%
TOTAL ALL EXPENSES:	432,000.00	445,548.00	13,548.00	3%
NET INCOME (LOSS):	(347,000.00)	(340,548.00)	6,452.00	

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

Washington State Bar Association
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PUBLICATION AND DESIGN SERVICES	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
IMAGE LIBRARY	-	4,100.00	4,100.00	
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>4,100.00</u>	<u>4,100.00</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	-	84,975.00	84,975.00	
BENEFIT EXPENSE	-	33,172.00	33,172.00	
OVERHEAD	-	33,753.00	33,753.00	
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>151,900.00</u>	<u>151,900.00</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>156,000.00</u>	<u>156,000.00</u>	
NET INCOME (LOSS):	<u>-</u>	<u>(156,000.00)</u>	<u>(156,000.00)</u>	

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

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SECTIONS ADMINISTRATION	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
REIMBURSEMENTS FROM SECTIONS	307,000.00	308,000.00	1,000.00	0%
TOTAL REVENUE:	<u>307,000.00</u>	<u>308,000.00</u>	<u>1,000.00</u>	<u>0%</u>
DIRECT EXPENSES:				
SECTION/COMMITTEE CHAIR MTGS	1,000.00	2,000.00	1,000.00	100%
DUES STATEMENTS	9,500.00	6,000.00	(3,500.00)	-37%
STAFF TRAVEL/PARKING	1,000.00	1,200.00	200.00	20%
SUBSCRIPTIONS	-	300.00	300.00	
CONFERENCE CALLS	300.00	300.00	-	0%
MISCELLANEOUS	300.00	300.00	-	0%
TOTAL DIRECT EXPENSES:	<u>12,100.00</u>	<u>10,100.00</u>	<u>(2,000.00)</u>	<u>-17%</u>
INDIRECT EXPENSES:				
SALARY EXPENSE	259,395.00	265,065.00	5,670.00	2%
BENEFIT EXPENSE	93,121.00	100,606.00	7,485.00	8%
OVERHEAD	95,540.00	97,132.00	1,592.00	2%
TOTAL INDIRECT EXPENSES:	<u>448,056.00</u>	<u>462,803.00</u>	<u>14,747.00</u>	<u>3%</u>
TOTAL ALL EXPENSES:	<u>460,156.00</u>	<u>472,903.00</u>	<u>12,747.00</u>	<u>3%</u>
NET INCOME (LOSS):	<u>(153,156.00)</u>	<u>(164,903.00)</u>	<u>(11,747.00)</u>	

The WSBA has 28 practice sections and provides the administrative functions necessary to support them. Direct staff time and expenses related to administering the sections are included in this cost center. This cost center also supports the indirect costs of developing 60 'Mini CLEs' for Sections in FY18. Sections reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses for supporting the sections. Overall direct expenses for the cost center in FY18 are reduced. There is an increase in expenses for additional section chair meetings for strategic discussions regarding WSBA CLE seminars and recorded products, offset by a reduction in the cost of mailing annual section dues forms due to updates and efficiencies in the licensing process.

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TECHNOLOGY	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:				
COMPUTER HARDWARE	29,000.00	29,000.00	-	0%
COMPUTER SOFTWARE	28,000.00	29,000.00	1,000.00	4%
HARDWARE SERVICE & WARRANTIES	41,000.00	47,000.00	6,000.00	15%
SOFTWARE MAINTENANCE & LICENSING	286,500.00	270,000.00	(16,500.00)	-6%
TELEPHONE HARDWARE & MAINTENANCE	26,000.00	26,000.00	-	0%
COMPUTER SUPPLIES	34,000.00	34,000.00	-	0%
THIRD PARTY SERVICES	40,500.00	74,050.00	33,550.00	83%
CONSULTING SERVICES	212,000.00	110,000.00	(102,000.00)	-48%
STAFF TRAVEL/PARKING	2,500.00	2,500.00	-	0%
STAFF MEMBERSHIP DUES	110.00	110.00	-	0%
TELEPHONE	24,000.00	24,000.00	-	0%
TRANSFER TO INDIRECT EXPENSES	(723,610.00)	(645,660.00)	77,950.00	-11%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	1,002,250.00	1,016,775.00	14,525.00	1%
CAPITAL LABOR	(140,700.00)	(194,000.00)	(53,300.00)	38%
BENEFIT EXPENSE	327,511.00	351,444.00	23,933.00	7%
OVERHEAD	286,858.00	293,823.00	6,965.00	2%
TOTAL INDIRECT EXPENSES:	<u>1,475,919.00</u>	<u>1,468,042.00</u>	<u>(7,877.00)</u>	<u>-1%</u>
TOTAL ALL EXPENSES:	<u>1,475,919.00</u>	<u>1,468,042.00</u>	<u>(7,877.00)</u>	<u>-1%</u>
NET INCOME (LOSS):	<u>(1,475,919.00)</u>	<u>(1,468,042.00)</u>	<u>7,877.00</u>	

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).

Washington State Bar Association

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INDIRECT EXPENSES

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
SALARIES & BENEFITS:				
SALARIES	10,987,791.00	11,337,279.00	349,488.00	3.2%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	(120,000.00)	-	0.0%
TEMPORARY EMPLOYEES	98,320.00	95,810.00	(2,510.00)	-2.6%
EMPLOYEE ASSISTANCE PLAN	4,800.00	4,800.00	-	0.0%
EMPLOYEE SERVICE AWARDS	1,970.00	2,010.00	40.00	2.0%
FICA	823,000.00	853,600.00	30,600.00	3.7%
L&I INSURANCE	48,000.00	47,000.00	(1,000.00)	-2.1%
MEDICAL	1,335,000.00	1,445,000.00	110,000.00	8.2%
RETIREMENT	1,252,000.00	1,424,000.00	172,000.00	13.7%
TRANSPORTATION ALLOWANCE	118,500.00	118,500.00	-	0.0%
UNEMPLOYMENT INSURANCE	106,000.00	108,000.00	2,000.00	1.9%
STAFF DEVELOPMENT-GENERAL	6,865.00	6,910.00	45.00	0.7%
CAPITAL LABOR	(140,700.00)	(194,000.00)	(53,300.00)	37.9%
TOTAL SALARIES & BENEFITS:	14,521,546.00	15,128,909.00	607,363.00	4.2%
OVERHEAD:				
WORKPLACE BENEFITS	42,000.00	39,000.00	(3,000.00)	-7.1%
HUMAN RESOURCES DIRECT EXPENSES	126,656.00	120,076.00	(6,580.00)	-5.2%
MEETING SUPPORT EXPENSES	15,000.00	10,000.00	(5,000.00)	-33.3%
RENT	1,645,000.00	1,750,000.00	105,000.00	6.4%
PROPERTY TAXES	12,500.00	11,000.00	(1,500.00)	-12.0%
FURNITURE, MAINTENANCE, LEASHOLD IMPROVEMENTS	38,000.00	35,200.00	(2,800.00)	-7.4%
OFFICE SUPPLIES & EQUIPMENT	50,000.00	46,000.00	(4,000.00)	-8.0%
FURNITURE & OFFICE EQUIPMENT DEPRECIATION	74,000.00	51,000.00	(23,000.00)	-31.1%
COMPUTER HARDWARE DEPRECIATION	63,000.00	57,000.00	(6,000.00)	-9.5%
COMPUTER SOFTWARE DEPRECIATION	94,500.00	154,000.00	59,500.00	63.0%
INSURANCE	130,400.00	140,000.00	9,600.00	7.4%
PROFESSIONAL FEES-AUDIT	31,000.00	35,000.00	4,000.00	12.9%
PROFESSIONAL FEES-LEGAL	60,000.00	50,000.00	(10,000.00)	-16.7%
TELEPHONE & INTERNET	38,000.00	49,000.00	11,000.00	28.9%
BANK FEES	35,400.00	35,400.00	-	0.0%
POSTAGE	45,000.00	42,000.00	(3,000.00)	-6.7%
CONFERENCES & TRAINING	75,000.00	92,200.00	17,200.00	22.9%
RECORDS STORAGE	40,000.00	40,000.00	-	0.0%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	25,000.00	-	0.0%
TECHNOLOGY DIRECT EXPENSES	723,610.00	645,660.00	(77,950.00)	-10.8%
TOTAL OVERHEAD:	3,364,066.00	3,427,536.00	63,470.00	1.9%
TOTAL INDIRECT EXPENSES:	17,885,612.00	18,556,445.00	670,833.00	3.8%

TAB B

**2018 WSBA BUDGET WORKSHEET
CAPITAL BUDGET**

	COST CENTER	UNIT COST	QTY	AMOUNT	USEFUL LIFE (YRS)	ESTIMATED IN SERVICE DATE	ANNUAL DEPRECIATION EXPENSE	BUDGET FY 2018
Capital Software (General Indirects)								
Upgrade NetApp (new software)		21,000	1	21,000	5	Nov-17	4,200	3,500
		21,000		21,000			4,200	3,500
Capital Labor								
New OAP System	ADMISS	80,000	1	80,000	3	Sep-18	26,667	2,222
TAMI Enhancements	MCLE	45,000	1	45,000	5	Jun-18	9,000	3,000
Ethic Line Email Line Database	OGC	10,000	1	10,000	3	Aug-18	3,333	556
Website Redesign Part 2		10,000	1	10,000	5	Nov-17	2,000	1,833
Navigation Upgrade		30,000	1	30,000	5	Mar-17	6,000	3,000
Learning Tracks		4,000	1	4,000	5	Nov-17	800	733
Opt In Membership		15,000	1	15,000	5	Jan-18	3,000	2,250
		194,000		194,000			50,800	13,594
Total				215,000			55,000	17,094
Capital Hardware (General Indirects):								
Upgrade Wireless Infrastructure		10,000	1	10,000	5	Mar-17	2,000	1,000
Upgrade Net App - (new controller)		38,000	1	38,000	5	Nov-17	7,600	6,333
Replace UPS in Server Room		20,000	1	20,000	5	Dec-17	4,000	3,000
Fiber Optics between floors		20,000	1	20,000	5	Jun-18	4,000	1,000
Replace aged laptops		40,000	1	40,000	5	Oct-17	8,000	8,000
Total				128,000			2,000	1,000
Equipment (General Indirects)								
Copier- Replacement (ADV, COMM, ODC)		10,000	3	30,000	5	Oct-17	6,000	6,000
Equipment (Specific Department)								
Offsite Video Recording Equipment		16,527	1	16,527	3	Oct-17	5,509	5,509
Furniture & Leasehold Improvements (General Indirects)								
Leasehold Improvements for Miscellaneous Office Moves		10,000	1	10,000	9	Oct-17	1,111	1,111
Total				56,527			12,620	12,620
GRAND TOTAL				399,527			69,620	30,715

TAB C

Washington State Bar Association

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CONTINUING LEGAL EDUCATION (CLE)

	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	4,600.00	1,000.00	(3,600.00)	-78%
SEMINAR REGISTRATIONS	1,670,000.00	864,735.00	(805,265.00)	-48%
SEMINAR-EXHIB/SPNSR/ETC	25,000.00	29,500.00	4,500.00	18%
DESKBOOK SALES	80,000.00	-	(80,000.00)	-100%
COURSEBOOK SALES	20,000.00	17,000.00	(3,000.00)	-15%
SECTION-PARTNERED DESKBOOK SALES	15,200.00	-	(15,200.00)	-100%
CASEMAKER ROYALTIES	60,000.00	-	(60,000.00)	-100%
MP3 AND VIDEO SALES	700,000.00	950,000.00	250,000.00	36%
TOTAL REVENUE:	2,574,800.00	1,862,235.00	(712,565.00)	-28%

DIRECT EXPENSES:

COST OF SALES - DESKBOOKS	56,000.00	-	(56,000.00)	-100%
COST OF SALES - COURSEBOOKS	1,400.00	1,190.00	(210.00)	-15%
COST OF SALES - SECTION PUBLICATION	2,800.00	-	(2,800.00)	-100%
A/V DEVELOP COSTS (RECORDING)	1,500.00	1,500.00	-	0%
SPLITS TO SECTIONS- DESKBOOKS	4,800.00	-	(4,800.00)	-100%
DESKBOOK ROYALTIES	1,000.00	-	(1,000.00)	-100%
ONLINE PRODUCT HOSTING EXPENSES	40,000.00	40,000.00	-	0%
SEMINAR ONLINE DELIVERY EXPENSES	42,000.00	42,000.00	-	0%
SHIPPING SUPPLIES	250.00	100.00	(150.00)	-60%
POSTAGE & DELIVERY-DESKBOOKS	4,000.00	-	(4,000.00)	-100%
POSTAGE & DELIVERY-COURSEBOOKS	3,000.00	2,000.00	(1,000.00)	-33%
FLIERS/CATALOGS	7,500.00	-	(7,500.00)	-100%
POSTAGE - FLIERS/CATALOGS	5,000.00	-	(5,000.00)	-100%
COMPLIMENTARY BOOK PROGRAM	4,000.00	-	(4,000.00)	-100%
COURSEBOOK PRODUCTION	4,000.00	4,000.00	-	0%
POSTAGE - FLIERS/CATALOGS	40,000.00	30,000.00	(10,000.00)	-25%
POSTAGE - MISCELLANEOUS	2,500.00	2,500.00	-	0%
ACCREDITATION FEES	6,500.00	3,550.00	(2,950.00)	-45%
SEMINAR BROCHURES	65,000.00	55,000.00	(10,000.00)	-15%
FACILITIES	285,988.00	250,000.00	(35,988.00)	-13%
SPEAKERS & PROGRAM DEVELOP	55,000.00	58,000.00	3,000.00	5%
SPLITS TO SECTIONS- SEMINARS	167,456.00	51,777.00	(115,679.00)	-69%
SPLITS TO CO-SPONSORS	7,500.00	7,500.00	-	0%
HONORARIA	20,250.00	10,000.00	(10,250.00)	-51%
CLE SEMINAR COMMITTEE	1,500.00	500.00	(1,000.00)	-67%
BAD DEBT EXPENSE	600.00	600.00	-	0%
DEPRECIATION	19,000.00	10,615.00	(8,385.00)	-44%
RECORDS STORAGE - OFF SITE	7,440.00	-	(7,440.00)	-100%
STAFF TRAVEL/PARKING	6,500.00	3,000.00	(3,500.00)	-54%
STAFF MEMBERSHIP DUES	1,550.00	1,550.00	-	0%
SUPPLIES	2,000.00	2,000.00	-	0%
MISCELLANEOUS	200.00	200.00	-	0%
TOTAL DIRECT EXPENSES:	866,234.00	577,582.00	(288,652.00)	-33%

INDIRECT EXPENSES:

SALARY EXPENSE	837,663.00	636,612.00	(201,051.00)	-24%
BENEFIT EXPENSE	295,948.00	243,865.00	(52,083.00)	-18%
OVERHEAD	302,742.00	241,372.00	(61,370.00)	-20%
TOTAL INDIRECT EXPENSES:	1,436,353.00	1,121,849.00	(314,504.00)	-22%
TOTAL ALL EXPENSES:	2,302,587.00	1,699,431.00	(603,156.00)	-26%
NET INCOME (LOSS):	272,213.00	162,804.00	(109,409.00)	

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

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

DESKBOOKS	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
SHIPPING & HANDLING	-	4,000.00	4,000.00	
DESKBOOK SALES	-	100,000.00	100,000.00	
SECTION PUBLICATION SALES	-	6,000.00	6,000.00	
CASEMAKER ROYALTIES	-	60,000.00	60,000.00	
TOTAL REVENUE:	<u>-</u>	<u>170,000.00</u>	<u>170,000.00</u>	
DIRECT EXPENSES:				
COST OF SALES - DESKBOOKS	-	70,000.00	70,000.00	
COST OF SALES - SECTION PUBLICATION	-	1,000.00	1,000.00	
SPLITS TO SECTIONS	-	2,000.00	2,000.00	
DESKBOOK ROYALTIES	-	1,000.00	1,000.00	
SHIPPING SUPPLIES	-	250.00	250.00	
POSTAGE & DELIVERY-DESKBOOKS	-	3,000.00	3,000.00	
FLIERS/CATALOGS	-	5,000.00	5,000.00	
POSTAGE - FLIERS/CATALOGS	-	2,500.00	2,500.00	
COMPLIMENTARY BOOK PROGRAM	-	2,000.00	2,000.00	
BAD DEBT EXPENSE	-	100.00	100.00	
RECORDS STORAGE - OFF SITE	-	7,440.00	7,440.00	
STAFF MEMBERSHIP DUES	-	205.00	205.00	
MISCELLANEOUS	-	200.00	200.00	
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>94,695.00</u>	<u>94,695.00</u>	
INDIRECT EXPENSES:				
SALARY EXPENSE	-	140,616.00	140,616.00	
BENEFIT EXPENSE	-	53,386.00	53,386.00	
OVERHEAD	-	52,208.00	52,208.00	
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>246,210.00</u>	<u>246,210.00</u>	
TOTAL ALL EXPENSES:	<u>-</u>	<u>340,905.00</u>	<u>340,905.00</u>	
NET INCOME (LOSS):	<u>-</u>	<u>(170,905.00)</u>	<u>(170,905.00)</u>	

WSBA publishes a library of over 20 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 80 Washington appellate court opinions. This cost center includes revenues and expenses related to the development, publication and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, and indexing, as well as the costs of printing and binding.

TAB D

Washington State Bar Association Budget Comparison Report

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

LAWYERS FUND FOR CLIENT PROTECTION	FISCAL 2017 BUDGET	FISCAL 2018 BUDGET	\$ CHANGE IN BUDGET	% CHANGE IN BUDGET
REVENUE:				
LFCP RESTITUTION	1,000.00	3,000.00	2,000.00	200%
LFCP MEMBER ASSESSMENTS	982,000.00	982,000.00	-	0%
INTEREST REVENUE	3,000.00	7,500.00	4,500.00	150%
TOTAL REVENUE:	986,000.00	992,500.00	6,500.00	1%
DIRECT EXPENSES:				
GIFTS TO INJURED CLIENTS	500,000.00	400,000.00	(100,000.00)	-20%
LFCP BOARD EXPENSES	1,500.00	2,000.00	500.00	33%
BANK FEES - WELLS FARGO	1,000.00	1,000.00	-	0%
TOTAL DIRECT EXPENSES:	502,500.00	403,000.00	(99,500.00)	-20%
INDIRECT EXPENSES:				
SALARY EXPENSE	66,205.00	94,918.00	28,713.00	43%
BENEFIT EXPENSE	23,572.00	35,020.00	11,448.00	49%
OVERHEAD	23,944.00	32,782.00	8,838.00	37%
TOTAL INDIRECT EXPENSES:	113,721.00	162,720.00	48,999.00	43%
TOTAL ALL EXPENSES:	616,221.00	565,720.00	(50,501.00)	-8%
NET INCOME (LOSS):	369,779.00	426,780.00	57,001.00	

The Lawyers' Fund for Client Protection (LFCP) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer. It does not cover malpractice claims or fee disputes. All payments are discretionary and must be approved by the LFCP Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustees of the Fund. The LFCP is funded by a mandatory annual assessment of \$30 per active member, house counsel, and *pro hac vice* admissions. During FY17, the BOG approved the LFCP Board recommendation to increase the maximum amount that can be awarded on any claim to \$150,000. Also, the Supreme Court approved amendments to the Admission and Practice Rules to: (1) change the name to the Client Protection Fund, and (2) provide that the actions of LPOs and LLLTs will be included within the coverage provided by the LFCP, effective September 1, 2017.

AGENDA ITEM 6.



To: Washington State Bar Association Budget and Audit Committee
From: Judy Massong, Chair
Re: WSBF History and Strategic Plan
Date: June 19, 2017

Thank you for the opportunity to attend your meeting on June 29, 2017 to discuss the health and viability of the Washington State Bar Foundation. This memo is intended to provide helpful background on the evolution of the Foundation and our strategic direction.

Background

The Washington State Bar Foundation is a 501(c)(3) charitable organization, whose purpose is “to raise funds to support programs of the Washington State Bar Association that promote diversity within the legal profession and enhance the public’s access to and understanding of the justice system.” Under its bylaws, the membership of the Foundation is comprised exclusively of the members of the Board of Governors during their term in office. As the members of the Foundation, the Board of Governors is responsible for electing the Board of Trustees, which is responsible for managing the affairs of the Foundation. The Foundation raises funds for WSBA’s diversity and public service programming, including the Moderate Means Program and Call to Duty. The Foundation is also a vehicle for charitable giving for some section programming and the Access to Justice Board’s biennial conference. Over the years the Foundation has also served as a vehicle for accepting charitable grants, most recently \$25,000 from the Public Welfare Foundation for the Access to Justice Board to evaluate the Equal Justice Community Leadership Academy. Below is some additional background on the evolution of the Foundation and our strategic direction.

History

The Foundation was established by the WSBA in 1957 to receive a bequest of real estate and to solicit donations for a headquarters building. The bequest never occurred and for decades the Foundation was largely a passive recipient of memorials and donations for scholarship funds.

In 2001, the WSBA appointed a select committee to consider whether to dissolve the Foundation. After extensive review, the committee recommended continuing the Foundation and charged it with actively pursuing funding and program opportunities. In the wake of this decision, the Foundation began developing and funding its own programs (the Presidents and Governors Diversity Scholarship Fund, the Loan Repayment Assistance Program) as well as serving as a fiscal sponsor for several WSBA programs

(Washington Leadership Institute (WLI), Lawforwa.org, Access to Justice Technology Bill of Rights Initiative). Ultimately, the scholarship fund did not raise enough funds to become viable and the Loan Repayment Assistance Program could not be sustained when the primary funder, Sallie Mae, ended its fiscal support at the onset of the mortgage crisis. During this time the Foundation first proposed adding an optional donation to the license form. In 2009, in the wake of the recession, the Campaign for Equal Justice donation was added to the license form and the Foundation agreed to wait three years before renewing its request to the BOG.

In 2010, the WSBA hired the first professional staff dedicated solely to the Foundation in order to build fundraising capacity. That same year, the Foundation redefined its mission to focus exclusively on raising money to support WSBA programs, rather than developing its own. Considerable effort was put into revising and establishing policies to further the Foundation's revised mission, including a Services Agreement with WSBA and a Fund Development Plan. In 2011, the Foundation made its first ask for support at the APEX Awards Dinner and grew its base of private donors by a factor of ten. It also received a grant of more than \$1 million from a *cy pres* award from the Attorney General's Office. The grant was paid out, primarily to the Northwest Justice Project, over two years as part of WSBA's Home Foreclosure Legal Aid Project. The Foundation was able to leverage the AG Grant to secure a \$100,000 grant from the Paul G. Allen Family Foundation to extend the program for two years.

In 2012, a WSBA member referendum on license fees occurred, impacting WSBA's ability to fund discretionary programming like that related to diversity and public service. It was realized that the more discretionary dollars that could be raised, the more pressure could be taken off of license fees in order to sustain important mission-driven programs like diversity and public service. In March 2012, the BOG had decided to add a check-off to the license form for the Foundation; that decision took effect with the 2013 licensing season and resulted in \$236,957 in gifts. Between 2013 and 2016 licensing continued to be the primary source of funding, though support through licensing declined each year. It is unclear what led to the decline, but for the first time, in 2017, the trend began to reverse. Some steps taken that may have led to the change in trend include a joint licensing campaign with the Campaign for Equal Justice and more specific and frequent email solicitations to segments of our donor base. An example is a 9% rise in gifts from government attorneys following targeted outreach in 2017.

In FY15 and FY16 the Foundation underwent significant transitions in staffing, including three different people in the role of Donor and Community Partnerships Specialist and a transition in the Chief Development Officer position. This likely resulted in the Foundation not achieving its full potential in those years. Still, through licensing and other activities, the Foundation was able to grow its donor base to 8,446, including 928 donors that have given every year for five years. The Foundation has also seen its average gift size gradually rising (6%), as well as the number of people giving more than the standard \$50 licensing gift (119%). These numbers illustrate the Foundation's potential for success.

Strategic Plan

In FY16 the Foundation, for the first time, began laying the groundwork to get trustees engaged in donor stewardship and cultivation, with the goal of increasing support from some of our most consistent supporters. This included the development of fundraising and outreach materials. It also included an effort to engage donors and trustees in the work that they are supporting, by inviting them to attend programming events to learn firsthand about WSBA's public service and diversity work. This year, the Board has adopted a new strategic plan, created a Campaign Committee to drive annual donor cultivation by the trustees, and developed a fresh approach to fundraising through the APEX Awards Dinner. In addition, trustees and staff have started sitting down with law firms and individual supporters to help them understand the impact of their gifts. The Foundation recently developed its own strategic plan setting forth a goal of fully funding the direct expenses of WSBA's diversity and public service programming by the end of FY20, and fully funding those programs within 10 years. We look forward to hearing your input on appropriate benchmarks for the Foundation.

AGENDA ITEM 7.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer

cc: Executive Management Team

Re: 2018 Funding for Washington Leadership Institute

Date: June 19, 2017

The Washington State Bar Association has worked with the University of Washington School of Law since 2012 to support the Washington Leadership Institute. In 2016 and 2017, WSBA provided \$60,000 in grant funding to defray the costs to operate the program. Payment has been made in May. The FY18 initial draft budget includes this same level of funding.

Dean Kellye Testy will be leaving her position at the University of Washington School of Law at the end of June. Given her transition from the law school, Dean Testy has suggested that it would help facilitate a smooth transition for the program if we renewed our funding agreement for 2018 before she leaves. We agree, and would like to do so, contingent upon the Board's approval of the FY18 budget in September.

AGENDA ITEM 8.

WASHINGTON STATE BAR ASSOCIATION

OFFICE OF THE GENERAL COUNSEL

To: Jean McElroy
From: Kevin Bank, Assistant General Counsel
Luis Beltran, Law Student Summer Intern
Date: June 20, 2017
Re: LFCP Assessment

1. When did the \$75,000 gift limit go into effect?

The BOG increased the gift limit from \$50,000 to \$75,000 in September 2004. This limit was in effect until September 1, 2016, when the BOG voted to increase the limit to \$150,000.

2. When did proration go into effect?

Proration went into effect on September 1, 2012, following the Supreme Court's adoption of an amendment to APR 15 permitting proration at the last meeting of the LFCP Board for each fiscal year. Proration has not been necessary since September 1, 2012, as the fund has had sufficient funds to pay all approved claims.

3. How much money would have been paid out in prior years with high payouts if the gift limit had been \$150,000?

This information was analyzed by Tiffany Lynch in the materials presented to the BOG with the recommendation to increase the gift limit to \$150,000. See Attachment A. Interestingly, in the two years with the largest payouts since 2007 (2008 and 2011 – payout amounts of \$899,673 and \$1,002,683 respectively), there were no gifts exceeding the then-maximum amount of \$75,000, so those years would not have been affected by a higher per claim gift limit. However, in other years, most notably 2009, there were five claims where payouts of \$150,000 could have been made (as opposed to the \$75,000 actually made). Had the \$150,000 limit been in effect, the actual amount paid (\$450,443) would have increased to \$825,443, and the fund balance for that year would have been -\$340,360 rather than +\$184,640. In sum, it appears that an increased gift limit has some effect on the fund balance, but a higher number of approved claims with significant dollar amounts can have an even greater effect. Of course, the worst

case scenario is a high number of meritorious claims at or above the gift limit of \$150,000.

4. What have been the experiences of other states that have had large claims exhausting or significantly depleting their LFCP?

In recent years, several states have experienced situations in which the funds' reserves have not been sufficient to pay claims, or high payouts have severely affected reserves. These include California, Oregon, Pennsylvania and North Carolina:

(a) California

California has an annual assessment of \$40 and a gift limit of \$100,000. After the the foreclosure crisis in 2008, applications to the Client Security Fund (CSF) began increasing rapidly (due in large part to numerous lawyers taking advance fees for mortgage modification services that they never provided). The number of claims paid by CSF increased from 378 in 2009 to 1,999 in 2013. The amount paid out increased from \$3,461,950 in 2009 to \$11,054,352 in 2013.

According to an audit by the California State Auditor conducted in September 2016, at the end of 2015, the CSF had 2.2 million available, but its likely future payouts outstripped its assets by \$16.7 million. The audit, which is highly critical of the way the California State Bar handled and reported the CSF's growing problems (finding that the Bar failed to take adequate steps to address the large shortfall or to communicate the fund's true financial situation), notes that in March 2016, the Bar's Board of Trustees approved a transfer of \$2 million to the CSF from the Lawyers Assistance Program to pay claims. As of the date of the audit, the Bar's chief operations was considering requesting a three-year "augmentation" in the assessment to clear the CSF backlog and a permanent increase to support the program in the future.

(b) Oregon

The Oregon State Bar Client Security Fund (OCSF) has a gift limit per application of \$50,000. Prior to 2012, OCSF had established a reserve ceiling of \$500,000; an amount that was thought to be sufficient in the event of a calamity. Total annual gifts to clients hovered around \$88,000. The annual assessment was \$15.

From 2012 to 2013, OCSF experienced a dramatic increase in applications for gifts. The main contributing factors were claims involving two lawyers. One was an immigration attorney who had more than 70 applications with average claims of \$5,000 to \$10,000. The other was an attorney who fleeced multiple victims of

significant amounts of money. There were numerous claims that exceeded the \$50,000 limit.

To meet its obligations, the Bar sought and received approval to increase the annual assessment from \$15 to \$45 on a one year basis. The Bar also borrowed from other reserves. The OCSF did not prorate any claims, and instead carried over outstanding claims that had not yet been paid to the next fiscal period. The Bar also increased its reserve ceiling from from \$500,000 to \$1 million. Once the reserve was replenished to this level, the assessment went back down to \$15, where it has remained. There are some discussions to reduce the fee to \$10.

As of April 2017, OCSF had \$1,326,312.00 in reserves. The outstanding payments for this fiscal year are expected to be nearly \$224,000, with \$33,000 being paid out so far.

(c) Pennsylvania

In Pennsylvania, the Lawyers Fund for Client Security (LFCS) had average annual payouts to victims of roughly \$2 million dollars until 2012. The LFCS gift limit per application is \$100,000.

Between 2012-2015, the fund experienced a significant increase in payouts due to claims arising from egregious misconduct by only a few attorneys; 80 to 85 percent of the claims paid out to victims from 2013-2015 were the result of the misconduct of these attorneys. The total annual payout to victims during this time period was \$3.2 million in 2013, \$3.8 million in 2014; and \$4.4 million in 2015. These substantial payouts to victims adversely impacted the \$11,000,000 held in reserve by the Fund.

From 2012-2014, one attorney was responsible for claims totaling \$3,291,793. In 2015, another attorney was responsible for claims totaling \$3,890,554. These unprecedented claims prompted the Supreme Court of Pennsylvania to institute a \$1,000,000 per attorney aggregate cap in February 2014; with the Fund having the option to waive the cap upon approval of the court.¹ When a waiver is not granted, successful applicants receive a prorated award.² The Bar sought and received an increase in the annual assessment from \$45 to \$75, beginning in 2017, with the aim of replenishing the LFCS reserves.

(d) North Carolina

¹ A request to waive the \$1,000,000 per attorney aggregate cap was sought this this fiscal year, resulting in the payout of \$4.4 million.

² The Executive Director for the Lawyers Fund for Client Security expressed her disapproval for prorating awards because of the inequity that results.

The North Carolina Client Security Fund (NCCSF) has experienced a similar uptick in payouts to victims in recent years. Prior to 2013, the Fund had accumulated a reserve of more than \$1.4 million. The average payout to victims during the previous ten years ranged from \$400,000 to \$450,000. The maximum award possible per claimant is set at \$100,000. The NCCSF does not prorate claims and it does not have a per attorney limit.

Between 2013 and 2016, NCCSF experienced a substantial increase in claims. The total annual payout to victims during this time period was \$820,000 in 2013, \$900,000 in 2014, \$456,000 in 2015 and \$1.1 million in 2016. NCCSF attributes the increased payouts to the volume of claims submitted, as opposed to the misconduct of a single or a few attorneys. During this time, and in anticipation of a continuing increase in claims, the Bar asked the North Carolina Supreme Court to increase the annual assessment from \$25 to \$35. The request was denied, apparently due to opposition among bar members. In October 2016, the Court agreed to increase the assessment from \$25 to \$50 to enable the fund to meet its obligations. As of 2016, the Fund balance stood at \$602,000.

AGENDA ITEM 9.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer

cc: Executive Management Team

Re: FY18 License Fee Payment Plan (Information)

Date: June 19, 2017

As reported at the April meeting, WSBA introduced a License Fee Payment Plan in 2012 that enabled members to pay their license fee by the February 1 deadline over a 3 month period. Beginning October 2017, members will have up to 5 months to pay their license fee by February 1. Under the plan, Active members will pay the \$30 LFCP assessment in the first payment installment, all members may take the Keller deduction in the last payment installment, and donations may be made at any time.

Here are the monthly payments if a member signs up to pay his/her license fee over a 5 month period:

MEMBERSHIP TYPE	LICENSE FEE	TOTAL (with \$30 LFCP)	MONTHLY PAYMENT
Active (admitted to any bar prior to 2016)	\$449.00	\$479.00	\$89.80
Active (admitted to any bar in 2016 or 2017)	\$224.50	\$254.50	\$44.90
Inactive/Emeritus	\$200.00	\$200.00	\$40.00
Judicial	\$50.00	\$50.00	\$10.00

In the event a member signs up for the payment plan less than 5 months before the license fee due date, we will work with him/her to recalculate monthly payments.

We are working to operationalize the 5 month plan, and with the Communications and Outreach team to make sure members are aware of this enhancement.

AGENDA ITEM 10.

TIMELINE/NEXT STEPS

July 27	<ul style="list-style-type: none">• BOG reviews draft budget
August 17	<ul style="list-style-type: none">• Budget & Audit reviews revised draft budget
September 29-30	<ul style="list-style-type: none">• BOG approves final budget