

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

Financial Reports

(Unaudited)

Year to Date March 31, 2019

Prepared by Tiffany Lynch, Associate Director for Finance

Submitted by

Ann Holmes, Chief Operations Officer

April 16, 2019

Washington State Bar Association Financial Summary
Year to Date as of March 31, 2019 50.00% of Year
Compared to Fiscal Year 2019 Budget

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	7,500	138,440	271,867	8,800	62,957	147,241	334,824	(147,241)	(327,324)
Administration	163,512	100,000	589,701	1,138,769	(1,396)	4,885	588,305	1,143,654	(424,794)	(1,043,654)
Admissions/Bar Exam	893,920	1,327,400	429,567	841,048	152,815	416,931	582,382	1,257,979	311,538	69,421
Board of Governors	-	-	317,240	530,178	135,365	304,531	452,605	834,709	(452,605)	(834,709)
Communications Strategies	860	50,750	287,676	550,782	35,970	104,800	323,646	655,582	(322,786)	(604,832)
Conference & Broadcast Services	-	-	403,767	780,393	2,773	3,500	406,540	783,893	(406,540)	(783,893)
Discipline	39,588	96,200	2,855,934	5,664,008	79,825	220,267	2,935,759	5,884,275	(2,896,171)	(5,788,075)
Diversity	140,330	120,374	279,669	544,641	7,548	21,550	287,216	566,191	(146,887)	(445,817)
Foundation	-	-	78,572	150,663	2,695	14,200	81,267	164,863	(81,267)	(164,863)
Human Resources	-	-	201,068	204,958	-	-	201,068	204,958	(201,068)	(204,958)
Law Clerk Program	153,811	166,000	72,305	142,665	2,238	11,350	74,543	154,015	79,268	11,985
Legislative	-	-	70,171	135,416	9,936	18,650	80,107	154,066	(80,107)	(154,066)
Licensing and Membership Records	203,195	304,350	327,384	636,327	25,674	45,812	353,059	682,139	(149,863)	(377,789)
Licensing Fees	8,123,047	15,958,200	-	-	-	-	-	-	8,123,047	15,958,200
Limited License Legal Technician	-	-	110,824	215,591	9,889	25,600	120,713	241,191	(120,713)	(241,191)
Limited Practice Officers	-	-	168,653	82,762	1,806	3,000	84,568	156,182	(84,568)	(171,653)
Mandatory CLE	697,582	1,050,000	333,134	620,981	125,078	252,448	458,212	873,429	239,370	176,571
Member Assistance Program	6,297	10,000	141,224	141,224	953	1,275	73,228	142,499	(66,931)	(132,499)
Member Benefits	12,221	17,000.00	45,983	92,611	128,634	185,096	174,617	277,707	(162,396)	(260,707)
Member Services & Engagement	96,761	141,200.00	249,504	505,614	13,941	56,065	263,445	561,679	(166,684)	(420,479)
NW Lawyer	159,928	461,350	144,044	302,818	127,241	355,635	271,284	658,453	(111,356)	(197,103)
Office of General Counsel	330	-	414,725	928,680	1,695	13,076	416,420	941,756	(416,090)	(941,756)
OGC-Disciplinary Board	-	-	87,461	187,073	37,897	103,500	125,358	290,573	(125,358)	(290,573)
Outreach and Engagement	-	-	189,405	371,046	10,133	30,852	199,538	401,898	(199,538)	(401,898)
Practice of Law Board	-	-	74,063	14,063	5,344	16,000	28,440	90,063	(28,440)	(90,063)
Professional Responsibility Program	-	-	131,692	258,870	3,590	6,700	135,282	265,570	(135,282)	(265,570)
Public Service Programs	139,317	112,000	63,567	142,504	50,112	232,415	113,679	374,919	25,638	(262,919)
Publication and Design Services	-	-	77,357	141,602	4,280	5,263	81,637	146,865	(81,637)	(146,865)
Sections Administration	286,813	300,000	263,300	515,018	6,977	9,297	270,277	524,315	16,535	(224,315)
Technology	-	-	840,069	1,540,222	-	-	840,069	1,540,222	(840,069)	(1,540,222)
Subtotal General Fund	11,117,511	20,222,324	9,180,693	17,798,285	989,812	2,525,655	10,170,505	20,323,940	947,005	(101,616)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations									947,005	(101,616)
Percentage of Budget	54.98%		51.58%		39.19%		50.04%			
CLE-Seminars and Products	883,398	1,879,500	590,408	1,150,797	88,917	393,776	679,325	1,544,573	204,073	334,927
CLE - Deskbooks	73,289	160,000	111,774	217,303	52,409	69,390	164,182	286,693	(90,893)	(126,693)
Total CLE	956,687	2,039,500	702,182	1,368,100	141,325	463,166	843,507	1,831,266	113,180	208,234
Percentage of Budget	46.91%		51.33%		30.51%		46.06%			
Total All Sections	463,881	544,140	-	-	380,379	841,025	380,379	841,025	83,502	(296,885)
Client Protection Fund-Restricted	1,029,272	992,500	74,893	164,210	56,334	504,000	131,227	668,210	898,045	324,290
Management of Western States Bar Conference (No	67,053	68,200	-	-	37,517	62,800	37,517	62,800	29,535	5,400
Totals	13,634,403	23,866,664	9,957,768	19,330,595	1,605,369	4,396,646	11,563,136	23,727,241	2,071,266	139,423
Percentage of Budget	57.13%		51.51%		36.51%		48.73%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2018	2019 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	3,227,988	3,552,278	4,126,032.59
Western States Bar Conference	8,340	13,740	37,875.15
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	604,125	812,359	717,305
Section Funds	1,160,343	863,458	1,243,845
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	450,000	450,000	450,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	1,845,858	1,744,242	2,792,863
Total General Fund Balance	3,795,858	3,694,242	4,742,863.31
Net Change in general Fund Balance		(101,616)	947,005
Total Fund Balance	8,796,654	8,936,077	10,867,921
Net Change In Fund Balance		139,423	2,071,266

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	15,778,000.00	1,415,193.81	8,050,082.49	7,727,917.51	51.02%
LLLT LICENSE FEES	5,800.00	441.66	3,404.45	2,395.55	58.70%
LPO LICENSE FEES	174,400.00	14,994.38	69,559.84	104,840.16	39.89%
TOTAL REVENUE:	15,958,200.00	1,430,629.85	8,123,046.78	7,835,153.22	50.90%

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	7,500.00	-	-	7,500.00	0.00%
TOTAL REVENUE:	7,500.00	-	-	7,500.00	0.00%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	24,000.00	726.24	6,913.25	17,086.75	28.81%
STAFF TRAVEL/PARKING	3,500.00	273.18	439.82	3,060.18	12.57%
STAFF MEMBERSHIP DUES	120.00	-	100.00	20.00	83.33%
PUBLIC DEFENSE	7,000.00	-	1,347.39	5,652.61	19.25%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	-	14,837.00	0.00%
RECEPTION/FORUM EXPENSE	9,500.00	-	-	9,500.00	0.00%
TOTAL DIRECT EXPENSES:	62,957.00	999.42	8,800.46	54,156.54	13.98%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	160,817.00	13,908.14	81,684.21	79,132.79	50.79%
BENEFITS EXPENSE	59,156.00	4,677.45	28,769.08	30,386.92	48.63%
OTHER INDIRECT EXPENSE	51,894.00	4,073.67	27,986.83	23,907.17	53.93%
TOTAL INDIRECT EXPENSES:	271,867.00	22,659.26	138,440.12	133,426.88	50.92%
TOTAL ALL EXPENSES:	334,824.00	23,658.68	147,240.58	187,583.42	43.98%
NET INCOME (LOSS):	(327,324.00)	(23,658.68)	(147,240.58)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	70,000.00	33,649.48	90,483.32	(20,483.32)	129.26%
GAIN/LOSS ON INVESTMENTS	30,000.00	29,199.90	73,028.18	(43,028.18)	243.43%
TOTAL REVENUE:	100,000.00	62,849.38	163,511.50	(63,511.50)	163.51%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	3,499.10	(3,987.78)	3,987.78	
STAFF TRAVEL/PARKING	4,200.00	350.00	2,100.00	2,100.00	50.00%
STAFF MEMBERSHIP DUES	685.00	-	294.17	390.83	42.94%
MISCELLANEOUS	-	198.00	198.00	(198.00)	
TOTAL DIRECT EXPENSES:	4,885.00	4,047.10	(1,395.61)	6,280.61	-28.57%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.97 FTE)	700,100.00	65,749.39	365,309.44	334,790.56	52.18%
BENEFITS EXPENSE	241,718.00	19,177.81	118,079.08	123,638.92	48.85%
OTHER INDIRECT EXPENSE	196,951.00	15,474.58	106,312.54	90,638.46	53.98%
TOTAL INDIRECT EXPENSES:	1,138,769.00	100,401.78	589,701.06	549,067.94	51.78%
TOTAL ALL EXPENSES:	1,143,654.00	104,448.88	588,305.45	555,348.55	51.44%
NET INCOME (LOSS):	(1,043,654.00)	(41,599.50)	(424,793.95)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	-	35,000.00	0.00%
BAR EXAM FEES	1,200,000.00	262,605.00	850,070.00	349,930.00	70.84%
SPECIAL ADMISSIONS	60,000.00	4,270.00	21,490.00	38,510.00	35.82%
LLLT EXAM FEES	7,500.00	-	1,810.00	5,690.00	24.13%
LLLT WAIVER FEES	900.00	-	150.00	750.00	16.67%
LPO EXAMINATION FEES	24,000.00	4,600.00	20,400.00	3,600.00	85.00%
TOTAL REVENUE:	1,327,400.00	271,475.00	893,920.00	433,480.00	67.34%
DIRECT EXPENSES:					
DEPRECIATION	17,776.00	-	-	17,776.00	0.00%
POSTAGE	4,000.00	222.48	1,383.07	2,616.93	34.58%
STAFF TRAVEL/PARKING	13,000.00	5,519.22	7,972.99	5,027.01	61.33%
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
SUPPLIES	2,500.00	117.39	366.73	2,133.27	14.67%
FACILITY, PARKING, FOOD	70,000.00	354.12	34,469.18	35,530.82	49.24%
EXAMINER FEES	35,000.00	-	10,000.00	25,000.00	28.57%
UBE EXMINATIONS	130,000.00	36,936.00	36,936.00	93,064.00	28.41%
BOARD OF BAR EXAMINERS	25,000.00	7,563.45	7,625.43	17,374.57	30.50%
BAR EXAM PROCTORS	31,000.00	14,369.75	14,369.75	16,630.25	46.35%
CHARACTER & FITNESS BOARD	20,000.00	170.78	9,040.47	10,959.53	45.20%
DISABILITY ACCOMMODATIONS	20,000.00	8,292.22	8,292.22	11,707.78	41.46%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,000.00	-	659.12	340.88	65.91%
EXAM WRITING	28,355.00	14,175.00	14,175.00	14,180.00	49.99%
COURT REPORTERS	18,000.00	767.60	7,423.40	10,576.60	41.24%
PRINTING & COPYING	-	-	101.70	(101.70)	
TOTAL DIRECT EXPENSES:	416,931.00	88,488.01	152,815.06	264,115.94	36.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.30 FTE)	496,503.00	42,742.57	253,419.53	243,083.47	51.04%
BENEFITS EXPENSE	188,862.00	14,961.31	91,999.03	96,862.97	48.71%
OTHER INDIRECT EXPENSE	155,683.00	12,248.44	84,148.33	71,534.67	54.05%
TOTAL INDIRECT EXPENSES:	841,048.00	69,952.32	429,566.89	411,481.11	51.08%
TOTAL ALL EXPENSES:	1,257,979.00	158,440.33	582,381.95	675,597.05	46.30%
NET INCOME (LOSS):	69,421.00	113,034.67	311,538.05		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 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:					
STAFF TRAVEL/PARKING	5,400.00	-	2,250.00	3,150.00	41.67%
STAFF MEMBERSHIP DUES	2,131.00	-	925.00	1,206.00	43.41%
TELEPHONE	1,000.00	55.66	345.53	654.47	34.55%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	60,000.00	-	100.00%
BOG MEETINGS	117,000.00	25,855.16	38,557.54	78,442.46	32.96%
BOG COMMITTEES' EXPENSES	30,000.00	931.45	9,077.47	20,922.53	30.26%
BOG CONFERENCE ATTENDANCE	49,000.00	4,049.01	13,364.58	35,635.42	27.27%
BOG TRAVEL & OUTREACH	35,000.00	1,330.38	9,209.22	25,790.78	26.31%
ED TRAVEL & OUTREACH	5,000.00	191.15	1,635.69	3,364.31	32.71%
TOTAL DIRECT EXPENSES:	<u>304,531.00</u>	<u>32,412.81</u>	<u>135,365.03</u>	<u>169,165.97</u>	<u>44.45%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	361,878.00	55,160.20	231,631.68	130,246.32	64.01%
BENEFITS EXPENSE	107,757.00	8,573.53	52,925.40	54,831.60	49.12%
OTHER INDIRECT EXPENSE	60,543.00	4,757.21	32,682.63	27,860.37	53.98%
TOTAL INDIRECT EXPENSES:	<u>530,178.00</u>	<u>68,490.94</u>	<u>317,239.71</u>	<u>212,938.29</u>	<u>59.84%</u>
TOTAL ALL EXPENSES:	<u>834,709.00</u>	<u>100,903.75</u>	<u>452,604.74</u>	<u>382,104.26</u>	<u>54.22%</u>
NET INCOME (LOSS):	<u>(834,709.00)</u>	<u>(100,903.75)</u>	<u>(452,604.74)</u>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	50,000.00	-	-	50,000.00	0.00%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	300.00	450.00	40.00%
WSBA LOGO MERCHANDISE SALES	-	-	560.00	(560.00)	
TOTAL REVENUE:	50,750.00	-	860.00	49,890.00	1.69%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	2,100.00	2,600.00	44.68%
STAFF MEMBERSHIP DUES	1,000.00	-	1,060.00	(60.00)	106.00%
SUBSCRIPTIONS	10,050.00	6,090.56	6,546.07	3,503.93	65.14%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	406.36	1,043.64	28.02%
APEX DINNER	63,000.00	-	6,562.50	56,437.50	10.42%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,458.95	(458.95)	105.74%
COMMUNICATIONS OUTREACH	15,000.00	959.94	10,284.03	4,715.97	68.56%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	-	1,600.00	0.00%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	384.25	(384.25)	
TELEPHONE	-	26.72	133.46	(133.46)	
CONFERENCE CALLS	-	-	34.74	(34.74)	
TOTAL DIRECT EXPENSES:	104,800.00	7,427.22	35,970.36	68,829.64	34.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.62 FTE)	312,393.00	27,257.37	167,216.41	145,176.59	53.53%
BENEFITS EXPENSE	124,221.00	9,572.02	58,850.78	65,370.22	47.38%
OTHER INDIRECT EXPENSE	114,168.00	8,967.57	61,608.64	52,559.36	53.96%
TOTAL INDIRECT EXPENSES:	550,782.00	45,796.96	287,675.83	263,106.17	52.23%
TOTAL ALL EXPENSES:	655,582.00	53,224.18	323,646.19	331,935.81	49.37%
NET INCOME (LOSS):	(604,832.00)	(53,224.18)	(322,786.19)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2019 to March 31, 2019
50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:	_____	_____	_____	_____	_____
TRANSLATION SERVICES	3,500.00	679.40	2,772.90	727.10	79.23%
TOTAL DIRECT EXPENSES:	3,500.00	679.40	2,772.90	727.10	79.23%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.15 FTE)	429,625.00	37,860.15	225,337.15	204,287.85	52.45%
BENEFITS EXPENSE	174,080.00	13,781.50	83,011.98	91,068.02	47.69%
OTHER INDIRECT EXPENSE	176,688.00	13,888.84	95,418.19	81,269.81	54.00%
TOTAL INDIRECT EXPENSES:	780,393.00	65,530.49	403,767.32	376,625.68	51.74%
TOTAL ALL EXPENSES:	783,893.00	66,209.89	406,540.22	377,352.78	51.86%
NET INCOME (LOSS):	(783,893.00)	(66,209.89)	(406,540.22)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	3,200.00	276.25	980.00	2,220.00	30.63%
RECOVERY OF DISCIPLINE COSTS	80,000.00	1,950.00	31,517.71	48,482.29	39.40%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,067.87	7,090.29	5,909.71	54.54%
TOTAL REVENUE:	96,200.00	3,294.12	39,588.00	56,612.00	41.15%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	7,123.00	858.00	5,151.00	1,972.00	72.32%
PUBLICATIONS PRODUCTION	444.00	-	211.25	232.75	47.58%
STAFF TRAVEL/PARKING	35,000.00	2,073.08	14,083.86	20,916.14	40.24%
STAFF MEMBERSHIP DUES	3,900.00	-	1,560.05	2,339.95	40.00%
TELEPHONE	2,300.00	186.70	1,118.58	1,181.42	48.63%
COURT REPORTERS	55,000.00	1,359.18	11,010.66	43,989.34	20.02%
OUTSIDE COUNSEL/AIC	2,000.00	-	37.49	1,962.51	1.87%
LITIGATION EXPENSES	25,000.00	2,114.86	10,059.13	14,940.87	40.24%
DISABILITY EXPENSES	7,500.00	-	2,500.00	5,000.00	33.33%
ONLINE LEGAL RESEARCH	68,000.00	5,569.61	28,054.83	39,945.17	41.26%
LAW LIBRARY	12,500.00	-	5,786.13	6,713.87	46.29%
TRANSLATION SERVICES	1,500.00	-	247.89	1,252.11	16.53%
CONFERENCE CALLS	-	-	4.16	(4.16)	
TOTAL DIRECT EXPENSES:	220,267.00	12,161.43	79,825.03	140,441.97	36.24%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.88 FTE)	3,556,329.00	305,163.57	1,780,410.11	1,775,918.89	50.06%
BENEFITS EXPENSE	1,196,316.00	94,173.00	583,593.62	612,722.38	48.78%
OTHER INDIRECT EXPENSE	911,363.00	71,604.10	491,929.96	419,433.04	53.98%
TOTAL INDIRECT EXPENSES:	5,664,008.00	470,940.67	2,855,933.69	2,808,074.31	50.42%
TOTAL ALL EXPENSES:	5,884,275.00	483,102.10	2,935,758.72	2,948,516.28	49.89%
NET INCOME (LOSS):	(5,788,075.00)	(479,807.98)	(2,896,170.72)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	110,000.00	-	137,500.00	(27,500.00)	125.00%
WORK STUDY GRANTS	10,374.00	-	2,829.75	7,544.25	27.28%
TOTAL REVENUE:	120,374.00	-	140,329.75	(19,955.75)	116.58%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	68.21	1,357.25	4,642.75	22.62%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
COMMITTEE FOR DIVERSITY	5,000.00	588.43	2,884.33	2,115.67	57.69%
DIVERSITY EVENTS & PROJECTS	10,000.00	381.39	3,235.82	6,764.18	32.36%
INTERNAL DIVERSITY OUTREACH	200.00	-	70.24	129.76	35.12%
TOTAL DIRECT EXPENSE:	21,550.00	1,038.03	7,547.64	14,002.36	35.02%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.05 FTE)	328,835.00	28,947.14	169,089.19	159,745.81	51.42%
BENEFITS EXPENSE	115,724.00	9,178.85	56,484.02	59,239.98	48.81%
OTHER INDIRECT EXPENSE	100,082.00	7,874.00	54,095.40	45,986.60	54.05%
TOTAL INDIRECT EXPENSES:	544,641.00	45,999.99	279,668.61	264,972.39	51.35%
TOTAL ALL EXPENSES:	566,191.00	47,038.02	287,216.25	278,974.75	50.73%
NET INCOME (LOSS):	(445,817.00)	(47,038.02)	(146,886.50)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE:	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>
DIRECT EXPENSES:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	800.00	-	494.90	305.10	61.86%
STAFF TRAVEL/PARKING	1,400.00	-	11.99	1,388.01	0.86%
SUPPLIES	500.00	-	-	500.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	3,000.00	-	188.40	2,811.60	6.28%
POSTAGE	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	<hr/> 14,200.00 <hr/>	<hr/> - <hr/>	<hr/> 2,695.29 <hr/>	<hr/> 11,504.71 <hr/>	<hr/> 18.98% <hr/>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.15 FTE)	89,538.00	9,117.46	47,277.68	42,260.32	52.80%
BENEFITS EXPENSE	32,707.00	2,582.39	15,892.26	16,814.74	48.59%
OTHER INDIRECT EXPENSE	28,418.00	2,241.88	15,402.10	13,015.90	54.20%
TOTAL INDIRECT EXPENSES:	<hr/> 150,663.00 <hr/>	<hr/> 13,941.73 <hr/>	<hr/> 78,572.04 <hr/>	<hr/> 72,090.96 <hr/>	<hr/> 52.15% <hr/>
TOTAL ALL EXPENSES:	<hr/> 164,863.00 <hr/>	<hr/> 13,941.73 <hr/>	<hr/> 81,267.33 <hr/>	<hr/> 83,595.67 <hr/>	<hr/> 49.29% <hr/>
NET INCOME (LOSS):	<hr/> (164,863.00) <hr/>	<hr/> (13,941.73) <hr/>	<hr/> (81,267.33) <hr/>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	150.00	-	220.00	(70.00)	146.67%
STAFF MEMBERSHIP DUES	1,250.00	-	778.00	472.00	62.24%
SUBSCRIPTIONS	2,100.00	1,644.50	1,799.30	300.70	85.68%
STAFF TRAINING- GENERAL	30,000.00	2,022.83	5,187.13	24,812.87	17.29%
RECRUITING AND ADVERTISING	7,000.00	295.04	2,415.80	4,584.20	34.51%
PAYROLL PROCESSING	49,000.00	4,565.29	24,025.32	24,974.68	49.03%
SALARY SURVEYS	2,900.00	324.80	1,524.90	1,375.10	52.58%
CONSULTING SERVICES	10,000.00	-	-	10,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(8,852.46)	(35,950.45)	(66,449.55)	35.11%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	260,398.00	21,106.07	127,261.12	133,136.88	48.87%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	84,017.00	6,671.93	41,123.99	42,893.01	48.95%
OTHER INDIRECT EXPENSE	60,543.00	4,757.20	32,682.61	27,860.39	53.98%
TOTAL INDIRECT EXPENSES:	204,958.00	32,535.20	201,067.72	3,890.28	98.10%
TOTAL ALL EXPENSES:	204,958.00	32,535.20	201,067.72	3,890.28	98.10%
NET INCOME (LOSS):	(204,958.00)	(32,535.20)	(201,067.72)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2019 to March 31, 2019
50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	162,000.00	6,695.00	152,311.00	9,689.00	94.02%
LAW CLERK APPLICATION FEES	4,000.00	400.00	1,500.00	2,500.00	37.50%
TOTAL REVENUE:	166,000.00	7,095.00	153,811.00	12,189.00	92.66%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	-	2,204.24	3,795.76	36.74%
STAFF TRAVEL/PARKING	-	33.33	33.33	(33.33)	
LAW CLERK OUTREACH	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	11,350.00	33.33	2,237.57	9,112.43	19.71%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	84,449.00	7,137.26	42,530.90	41,918.10	50.36%
BENEFITS EXPENSE	31,033.00	2,461.32	15,123.71	15,909.29	48.73%
OTHER INDIRECT EXPENSE	27,183.00	2,132.54	14,650.83	12,532.17	53.90%
TOTAL INDIRECT EXPENSES:	142,665.00	11,731.12	72,305.44	70,359.56	50.68%
TOTAL ALL EXPENSES:	154,015.00	11,764.45	74,543.01	79,471.99	48.40%
NET INCOME (LOSS):	11,985.00	(4,669.45)	79,267.99		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,550.00	467.56	1,483.92	3,066.08	32.61%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
TELEPHONE	400.00	-	-	400.00	0.00%
OLYMPIA RENT	2,500.00	207.03	621.09	1,878.91	24.84%
CONTRACT LOBBYIST	5,000.00	1,250.00	3,750.00	1,250.00	75.00%
LOBBYIST CONTACT COSTS	1,000.00	-	-	1,000.00	0.00%
LEGISLATIVE COMMITTEE	2,500.00	-	2,099.23	400.77	83.97%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	18,650.00	1,924.59	9,936.04	8,713.96	53.28%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	80,340.00	6,946.50	40,790.15	39,549.85	50.77%
BENEFITS EXPENSE	27,893.00	2,397.94	14,730.37	13,162.63	52.81%
OTHER INDIRECT EXPENSE	27,183.00	2,132.55	14,650.88	12,532.12	53.90%
TOTAL INDIRECT EXPENSES:	135,416.00	11,476.99	70,171.40	65,244.60	51.82%
TOTAL ALL EXPENSES:	154,066.00	13,401.58	80,107.44	73,958.56	52.00%
NET INCOME (LOSS):	(154,066.00)	(13,401.58)	(80,107.44)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,639.70	9,570.13	12,429.87	43.50%
RULE 9/LEGAL INTERN FEES	11,000.00	200.00	2,100.00	8,900.00	19.09%
INVESTIGATION FEES	22,000.00	1,900.00	15,200.00	6,800.00	69.09%
PRO HAC VICE	230,000.00	38,052.00	170,911.00	59,089.00	74.31%
MEMBER CONTACT INFORMATION	19,000.00	431.20	5,186.16	13,813.84	27.30%
PHOTO BAR CARD SALES	350.00	60.00	228.00	122.00	65.14%
TOTAL REVENUE:	304,350.00	42,282.90	203,195.29	101,154.71	66.76%
DIRECT EXPENSES:					
DEPRECIATION	13,812.00	1,150.00	6,903.00	6,909.00	49.98%
POSTAGE	29,000.00	10,449.05	16,330.30	12,669.70	56.31%
LICENSING FORMS	3,000.00	-	2,441.11	558.89	81.37%
TOTAL DIRECT EXPENSES:	45,812.00	11,599.05	25,674.41	20,137.59	56.04%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.35 FTE)	395,080.00	36,483.66	204,039.91	191,040.09	51.65%
BENEFITS EXPENSE	133,752.00	10,608.54	65,304.52	68,447.48	48.83%
OTHER INDIRECT EXPENSE	107,495.00	8,448.16	58,039.84	49,455.16	53.99%
TOTAL INDIRECT EXPENSES:	636,327.00	55,540.36	327,384.27	308,942.73	51.45%
TOTAL ALL EXPENSES:	682,139.00	67,139.41	353,058.68	329,080.32	51.76%
NET INCOME (LOSS):	(377,789.00)	(24,856.51)	(149,863.39)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	(33.33)	333.15	266.85	55.53%
LLLT BOARD	17,000.00	1,057.42	7,147.95	9,852.05	42.05%
LLLT OUTREACH	8,000.00	50.77	2,407.66	5,592.34	30.10%
TOTAL DIRECT EXPENSES:	<u>25,600.00</u>	<u>1,074.86</u>	<u>9,888.76</u>	<u>15,711.24</u>	<u>38.63%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	135,526.00	10,626.67	67,035.71	68,490.29	49.46%
BENEFITS EXPENSE	41,762.00	3,759.21	23,126.71	18,635.29	55.38%
OTHER INDIRECT EXPENSE	38,303.00	3,007.42	20,661.45	17,641.55	53.94%
TOTAL INDIRECT EXPENSES:	<u>215,591.00</u>	<u>17,393.30</u>	<u>110,823.87</u>	<u>104,767.13</u>	<u>51.40%</u>
TOTAL ALL EXPENSES:	<u>241,191.00</u>	<u>18,468.16</u>	<u>120,712.63</u>	<u>120,478.37</u>	<u>50.05%</u>
NET INCOME (LOSS):	<u>(241,191.00)</u>	<u>(18,468.16)</u>	<u>(120,712.63)</u>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE:	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>
DIRECT EXPENSES:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LPO BOARD	3,000.00	454.71	1,806.35	1,193.65	60.21%
TOTAL DIRECT EXPENSES:	<hr/> 3,000.00 <hr/>	<hr/> 454.71 <hr/>	<hr/> 1,806.35 <hr/>	<hr/> 1,193.65 <hr/>	<hr/> 60.21% <hr/>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.17 FTE)	99,089.00	8,330.00	50,096.82	48,992.18	50.56%
BENEFITS EXPENSE	40,651.00	2,775.70	17,074.94	23,576.06	42.00%
OTHER INDIRECT EXPENSE	28,913.00	2,269.25	15,589.97	13,323.03	53.92%
TOTAL INDIRECT EXPENSES:	<hr/> 168,653.00 <hr/>	<hr/> 13,374.95 <hr/>	<hr/> 82,761.73 <hr/>	<hr/> 85,891.27 <hr/>	<hr/> 49.07% <hr/>
TOTAL ALL EXPENSES:	<hr/> 171,653.00 <hr/>	<hr/> 13,829.66 <hr/>	<hr/> 84,568.08 <hr/>	<hr/> 87,084.92 <hr/>	<hr/> 49.27% <hr/>
NET INCOME (LOSS):	<hr/> (171,653.00) <hr/>	<hr/> (13,829.66) <hr/>	<hr/> (84,568.08) <hr/>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	540,000.00	63,400.00	324,145.00	215,855.00	60.03%
FORM 1 LATE FEES	150,000.00	17,950.00	108,737.50	41,262.50	72.49%
MEMBER LATE FEES	203,000.00	29,600.00	144,050.00	58,950.00	70.96%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	43,000.00	-	100.00%
ATTENDANCE LATE FEES	85,000.00	5,950.00	45,330.00	39,670.00	53.33%
COMITY CERTIFICATES	29,000.00	643.40	32,319.06	(3,319.06)	111.45%
TOTAL REVENUE:	1,050,000.00	117,543.40	697,581.56	352,418.44	66.44%
DIRECT EXPENSES:					
DEPRECIATION	249,948.00	20,676.00	124,049.00	125,899.00	49.63%
STAFF MEMBERSHIP DUES	500.00	500.00	500.00	-	100.00%
MCLE BOARD	2,000.00	-	528.69	1,471.31	26.43%
TOTAL DIRECT EXPENSES:	252,448.00	21,176.00	125,077.69	127,370.31	49.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.90 FTE)	374,898.00	25,547.11	206,882.34	168,015.66	55.18%
BENEFITS EXPENSE	124,996.00	9,899.88	60,886.47	64,109.53	48.71%
OTHER INDIRECT EXPENSE	121,087.00	9,514.39	65,365.25	55,721.75	53.98%
TOTAL INDIRECT EXPENSES:	620,981.00	44,961.38	333,134.06	287,846.94	53.65%
TOTAL ALL EXPENSES:	873,429.00	66,137.38	458,211.75	415,217.25	52.46%
NET INCOME (LOSS):	176,571.00	51,406.02	239,369.81		

Washington State Bar Association
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For the Period from March 1, 2019 to March 31, 2019
50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	10,000.00	2,250.00	6,016.80	3,983.20	60.17%
LAP GROUPS REVENUE	-	-	280.00	(280.00)	
TOTAL REVENUE:	10,000.00	2,250.00	6,296.80	3,703.20	62.97%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	127.86	127.86	72.14	63.93%
STAFF MEMBERSHIP DUES	225.00	-	-	225.00	0.00%
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
TOTAL DIRECT EXPENSES:	1,275.00	127.86	952.86	322.14	74.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	84,582.00	7,346.62	43,585.00	40,997.00	51.53%
BENEFITS EXPENSE	34,402.00	2,715.01	16,668.71	17,733.29	48.45%
OTHER INDIRECT EXPENSE	22,240.00	1,749.77	12,021.22	10,218.78	54.05%
TOTAL INDIRECT EXPENSES:	141,224.00	11,811.40	72,274.93	68,949.07	51.18%
TOTAL ALL EXPENSES:	142,499.00	11,939.26	73,227.79	69,271.21	51.39%
NET INCOME (LOSS):	(132,499.00)	(9,689.26)	(66,930.99)		

Washington State Bar Association

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50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	30,000.00	-	22,778.47	7,221.53	75.93%
NMP PRODUCT SALES	70,000.00	2,157.00	58,302.64	11,697.36	83.29%
SPONSORSHIPS	1,200.00	-	725.00	475.00	60.42%
SEMINAR REGISTRATIONS	30,000.00	-	-	30,000.00	0.00%
TRIAL ADVOCACY PROGRAM	10,000.00	-	14,955.00	(4,955.00)	149.55%
TOTAL REVENUE:	141,200.00	2,157.00	96,761.11	44,438.89	68.53%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,500.00	-	193.93	4,306.07	4.31%
SUBSCRIPTIONS	480.00	-	769.60	(289.60)	160.33%
CONFERENCE CALLS	200.00	13.27	27.88	172.12	13.94%
YLL SECTION PROGRAM	1,100.00	35.00	740.00	360.00	67.27%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	(26.42)	-	2,500.00	0.00%
WYL COMMITTEE	15,000.00	-	794.52	14,205.48	5.30%
OPEN SECTIONS NIGHT	4,400.00	-	2,999.64	1,400.36	68.17%
RURAL PLACEMENT PROGRAM	10,500.00	-	-	10,500.00	0.00%
TRIAL ADVOCACY EXPENSES	2,500.00	704.12	1,947.44	552.56	77.90%
RECEPTION/FORUM EXPENSE	4,000.00	817.03	3,076.64	923.36	76.92%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	835.90	1,664.10	33.44%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
LENDING LIBRARY	5,500.00	74.91	1,885.39	3,614.61	34.28%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	574.80	670.26	829.74	44.68%
TOTAL DIRECT EXPENSES:	56,065.00	2,192.71	13,941.20	42,123.80	24.87%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.98 FTE)	296,941.00	25,531.24	142,589.56	154,351.44	48.02%
BENEFITS EXPENSE	110,321.00	8,737.71	53,758.08	56,562.92	48.73%
OTHER INDIRECT EXPENSE	98,352.00	7,737.28	53,156.23	45,195.77	54.05%
TOTAL INDIRECT EXPENSES:	505,614.00	42,006.23	249,503.87	256,110.13	49.35%
TOTAL ALL EXPENSES:	561,679.00	44,198.94	263,445.07	298,233.93	46.90%
NET INCOME (LOSS):	(420,479.00)	(42,041.94)	(166,683.96)		

Washington State Bar Association

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	8,000.00	1,000.00	1,000.00	7,000.00	12.50%
INTERNET SALES	9,000.00	147.00	11,221.00	(2,221.00)	124.68%
TOTAL REVENUE:	17,000.00	1,147.00	12,221.00	4,779.00	71.89%
DIRECT EXPENSES:					
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	-	500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	1,700.00	450.61	476.41	1,223.59	28.02%
WSBA CONNECTS	46,560.00	11,640.00	31,040.00	15,520.00	66.67%
CASEMAKER & FASTCASE	136,336.00	5,416.00	96,860.95	39,475.05	71.05%
CONFERENCE CALLS	-	-	256.53	(256.53)	
TOTAL DIRECT EXPENSES:	185,096.00	17,506.61	128,633.89	56,462.11	69.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.73 FTE)	54,366.00	4,647.28	26,332.16	28,033.84	48.43%
BENEFITS EXPENSE	20,206.00	1,604.63	9,883.35	10,322.65	48.91%
OTHER INDIRECT EXPENSE	18,039.00	1,421.73	9,767.36	8,271.64	54.15%
TOTAL INDIRECT EXPENSES:	92,611.00	7,673.64	45,982.87	46,628.13	49.65%
TOTAL ALL EXPENSES:	277,707.00	25,180.25	174,616.76	103,090.24	62.88%
NET INCOME (LOSS):	(260,707.00)	(24,033.25)	(162,395.76)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,267.59	(1,267.59)	
DISPLAY ADVERTISING	297,500.00	25,029.20	51,526.30	245,973.70	17.32%
SUBSCRIPT/SINGLE ISSUES	350.00	-	72.00	278.00	20.57%
CLASSIFIED ADVERTISING	12,500.00	1,963.00	10,793.50	1,706.50	86.35%
GEN ANNOUNCEMENTS	17,500.00	182.00	546.00	16,954.00	3.12%
PROF ANNOUNCEMENTS	21,000.00	1,524.60	2,734.20	18,265.80	13.02%
JOB TARGET ADVERTISING	112,500.00	11,109.56	92,988.65	19,511.35	82.66%
TOTAL REVENUE:	461,350.00	39,808.36	159,928.24	301,421.76	34.67%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	(500.00)	(2,450.00)	4,450.00	-122.50%
POSTAGE	89,000.00	10,144.08	39,916.73	49,083.27	44.85%
PRINTING, COPYING & MAILING	250,000.00	-	86,649.83	163,350.17	34.66%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	-	2,900.00	7,300.00	28.43%
GRAPHICS/ARTWORK	3,500.00	-	-	3,500.00	0.00%
EDITORIAL ADVISORY COMMITTEE	800.00	-	206.40	593.60	25.80%
STAFF MEMBERSHIP DUES	135.00	-	-	135.00	0.00%
SUPPLIES	-	-	17.79	(17.79)	
TOTAL DIRECT EXPENSES:	355,635.00	9,644.08	127,240.75	228,394.25	35.78%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	177,211.00	17,400.46	88,507.09	88,703.91	49.94%
BENEFITS EXPENSE	70,006.00	5,531.13	25,483.57	44,522.43	36.40%
OTHER INDIRECT EXPENSE	55,601.00	4,374.46	30,053.04	25,547.96	54.05%
TOTAL INDIRECT EXPENSES:	302,818.00	27,306.05	144,043.70	158,774.30	47.57%
TOTAL ALL EXPENSES:	658,453.00	36,950.13	271,284.45	387,168.55	41.20%
NET INCOME (LOSS):	(197,103.00)	2,858.23	(111,356.21)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	330.00	(330.00)	
TOTAL REVENUE:	-	-	330.00	(330.00)	
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	3,240.00	-	-	3,240.00	0.00%
STAFF MEMBERSHIP DUES	1,500.00	-	200.00	1,300.00	13.33%
COURT RULES COMMITTEE	2,000.00	-	1,487.74	512.26	74.39%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	-	2,500.00	0.00%
LITIGATION EXPENSES	-	2.10	7.05	(7.05)	
TOTAL DIRECT EXPENSES:	13,076.00	2.10	1,694.79	11,381.21	12.96%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.75 FTE)	588,978.00	40,291.93	246,077.87	342,900.13	41.78%
BENEFITS EXPENSE	197,610.00	14,890.35	91,824.13	105,785.87	46.47%
OTHER INDIRECT EXPENSE	142,092.00	11,182.16	76,822.96	65,269.04	54.07%
TOTAL INDIRECT EXPENSES:	928,680.00	66,364.44	414,724.96	513,955.04	44.66%
TOTAL ALL EXPENSES:	941,756.00	66,366.54	416,419.75	525,336.25	44.22%
NET INCOME (LOSS):	(941,756.00)	(66,366.54)	(416,089.75)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
DISCIPLINARY BOARD EXPENSES	10,000.00	279.15	2,262.44	7,737.56	22.62%
CHIEF HEARING OFFICER	33,000.00	2,500.00	15,000.00	18,000.00	45.45%
HEARING OFFICER EXPENSES	3,000.00	24.00	134.43	2,865.57	4.48%
HEARING OFFICER TRAINING	2,000.00	-	-	2,000.00	0.00%
OUTSIDE COUNSEL	55,000.00	3,000.00	20,500.00	34,500.00	37.27%
TOTAL DIRECT EXPENSES:	<u>103,500.00</u>	<u>5,803.15</u>	<u>37,896.87</u>	<u>65,603.13</u>	<u>36.62%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	110,578.00	8,135.79	48,543.83	62,034.17	43.90%
BENEFITS EXPENSE	40,663.00	3,181.87	19,570.28	21,092.72	48.13%
OTHER INDIRECT EXPENSE	35,832.00	2,816.03	19,346.64	16,485.36	53.99%
TOTAL INDIRECT EXPENSES:	<u>187,073.00</u>	<u>14,133.69</u>	<u>87,460.75</u>	<u>99,612.25</u>	<u>46.75%</u>
TOTAL ALL EXPENSES:	<u>290,573.00</u>	<u>19,936.84</u>	<u>125,357.62</u>	<u>165,215.38</u>	<u>43.14%</u>
NET INCOME (LOSS):	<u>(290,573.00)</u>	<u>(19,936.84)</u>	<u>(125,357.62)</u>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	1,400.00	-	-	1,400.00	0.00%
STAFF MEMBERSHIP DUES	1,152.00	-	-	1,152.00	0.00%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
ABA DELEGATES	4,500.00	522.80	2,970.84	1,529.16	66.02%
ANNUAL CHAIR MEETINGS	600.00	-	496.74	103.26	82.79%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	-	2,082.50	2,417.50	46.28%
BOG ELECTIONS	6,500.00	3,920.00	3,920.00	2,580.00	60.31%
BAR OUTREACH	10,000.00	-	663.12	9,336.88	6.63%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	30,852.00	4,442.80	10,133.20	20,718.80	32.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	224,397.00	19,398.42	113,776.27	110,620.73	50.70%
BENEFITS EXPENSE	79,186.00	6,365.94	39,189.49	39,996.51	49.49%
OTHER INDIRECT EXPENSE	67,463.00	5,303.99	36,439.24	31,023.76	54.01%
TOTAL INDIRECT EXPENSES:	371,046.00	31,068.35	189,405.00	181,641.00	51.05%
TOTAL ALL EXPENSES:	401,898.00	35,511.15	199,538.20	202,359.80	49.65%
NET INCOME (LOSS):	(401,898.00)	(35,511.15)	(199,538.20)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	16,000.00	1,064.20	5,343.53	10,656.47	33.40%
TOTAL DIRECT EXPENSES:	<u>16,000.00</u>	<u>1,064.20</u>	<u>5,343.53</u>	<u>10,656.47</u>	<u>33.40%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	50,676.00	1,954.31	11,156.60	39,519.40	22.02%
BENEFITS EXPENSE	13,502.00	1,079.62	6,680.47	6,821.53	49.48%
OTHER INDIRECT EXPENSE	<u>9,885.00</u>	<u>765.54</u>	<u>5,259.30</u>	<u>4,625.70</u>	<u>53.20%</u>
TOTAL INDIRECT EXPENSES:	<u>74,063.00</u>	<u>3,799.47</u>	<u>23,096.37</u>	<u>50,966.63</u>	<u>31.18%</u>
TOTAL ALL EXPENSES:	<u>90,063.00</u>	<u>4,863.67</u>	<u>28,439.90</u>	<u>61,623.10</u>	<u>31.58%</u>
NET INCOME (LOSS):	<u>(90,063.00)</u>	<u>(4,863.67)</u>	<u>(28,439.90)</u>		

Washington State Bar Association

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,000.00	95.16	1,396.13	603.87	69.81%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
CPE COMMITTEE	4,200.00	24.00	2,193.53	2,006.47	52.23%
TOTAL DIRECT EXPENSES:	<u>6,700.00</u>	<u>119.16</u>	<u>3,589.66</u>	<u>3,110.34</u>	<u>53.58%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.65 FTE)	160,192.00	13,873.08	81,469.83	78,722.17	50.86%
BENEFITS EXPENSE	57,904.00	4,590.97	28,246.34	29,657.66	48.78%
OTHER INDIRECT EXPENSE	40,774.00	3,198.81	21,976.20	18,797.80	53.90%
TOTAL INDIRECT EXPENSES:	<u>258,870.00</u>	<u>21,662.86</u>	<u>131,692.37</u>	<u>127,177.63</u>	<u>50.87%</u>
TOTAL ALL EXPENSES:	<u>265,570.00</u>	<u>21,782.02</u>	<u>135,282.03</u>	<u>130,287.97</u>	<u>50.94%</u>
NET INCOME (LOSS):	<u><u>(265,570.00)</u></u>	<u><u>(21,782.02)</u></u>	<u><u>(135,282.03)</u></u>		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	110,000.00	-	137,500.00	(27,500.00)	125.00%
PSP PRODUCT SALES	2,000.00	198.00	1,817.00	183.00	90.85%
TOTAL REVENUE:	112,000.00	198.00	139,317.00	(27,317.00)	124.39%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	207,915.00	-	48,999.58	158,915.42	23.57%
STAFF TRAVEL/PARKING	2,000.00	-	89.85	1,910.15	4.49%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	159.89	860.03	1,139.97	43.00%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	-	162.27	20,337.73	0.79%
TOTAL DIRECT EXPENSES:	232,415.00	159.89	50,111.73	182,303.27	21.56%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.03 FTE)	87,057.00	6,293.43	35,228.70	51,828.30	40.47%
BENEFITS EXPENSE	29,994.00	2,379.36	14,626.91	15,367.09	48.77%
OTHER INDIRECT EXPENSE	25,453.00	1,995.84	13,711.75	11,741.25	53.87%
TOTAL INDIRECT EXPENSES:	142,504.00	10,668.63	63,567.36	78,936.64	44.61%
TOTAL ALL EXPENSES:	374,919.00	10,828.52	113,679.09	261,239.91	30.32%
NET INCOME (LOSS):	(262,919.00)	(10,630.52)	25,637.91		

Washington State Bar Association

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
DIRECT EXPENSES:	_____	_____	_____	_____	_____
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
SUBSCRIPTIONS	83.00	-	79.98	3.02	96.36%
IMAGE LIBRARY	4,680.00	-	4,200.00	480.00	89.74%
TOTAL DIRECT EXPENSES:	<u>5,263.00</u>	<u>-</u>	<u>4,279.98</u>	<u>983.02</u>	<u>81.32%</u>
INDIRECT EXPENSES:	_____	_____	_____	_____	_____
SALARY EXPENSE (1.22 FTE)	80,074.00	7,096.45	46,013.22	34,060.78	57.46%
BENEFITS EXPENSE	31,380.00	2,474.19	15,002.98	16,377.02	47.81%
OTHER INDIRECT EXPENSE	30,148.00	2,378.57	16,341.22	13,806.78	54.20%
TOTAL INDIRECT EXPENSES:	<u>141,602.00</u>	<u>11,949.21</u>	<u>77,357.42</u>	<u>64,244.58</u>	<u>54.63%</u>
TOTAL ALL EXPENSES:	<u>146,865.00</u>	<u>11,949.21</u>	<u>81,637.40</u>	<u>65,227.60</u>	<u>55.59%</u>
NET INCOME (LOSS):	<u>(146,865.00)</u>	<u>(11,949.21)</u>	<u>(81,637.40)</u>		

Washington State Bar Association

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50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	3,731.25	286,812.50	13,187.50	95.60%
TOTAL REVENUE:	300,000.00	3,731.25	286,812.50	13,187.50	95.60%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	137.68	570.19	629.81	47.52%
SUBSCRIPTIONS	372.00	-	372.00	-	100.00%
CONFERENCE CALLS	300.00	-	88.79	211.21	29.60%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	360.87	639.13	36.09%
DUES STATEMENTS	6,000.00	-	5,585.18	414.82	93.09%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,297.00	137.68	6,977.03	2,319.97	75.05%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.25 FTE)	297,955.00	25,175.64	152,022.54	145,932.46	51.02%
BENEFITS EXPENSE	112,039.00	8,875.33	54,552.52	57,486.48	48.69%
OTHER INDIRECT EXPENSE	105,024.00	8,256.74	56,725.00	48,299.00	54.01%
TOTAL INDIRECT EXPENSES:	515,018.00	42,307.71	263,300.06	251,717.94	51.12%
TOTAL ALL EXPENSES:	524,315.00	42,445.39	270,277.09	254,037.91	51.55%
NET INCOME (LOSS):	(224,315.00)	(38,714.14)	16,535.41		

Washington State Bar Association

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	85,000.00	17,774.53	51,744.86	33,255.14	60.88%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,466.24	9,200.48	14,799.52	38.34%
COMPUTER HARDWARE	29,000.00	3,600.26	8,380.98	20,619.02	28.90%
COMPUTER SOFTWARE	29,000.00	935.18	9,988.33	19,011.67	34.44%
HARDWARE SERVICE & WARRANTIES	60,000.00	2,408.99	31,468.64	28,531.36	52.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	6,589.11	115,379.11	154,620.89	42.73%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	137.35	9,862.65	1.37%
COMPUTER SUPPLIES	15,000.00	(1,715.17)	3,764.55	11,235.45	25.10%
THIRD PARTY SERVICES	143,000.00	1,412.20	106,594.45	36,405.55	74.54%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(32,471.34)	(336,658.75)	(330,951.25)	50.43%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,059,680.00	96,912.84	556,562.55	503,117.45	52.52%
BENEFITS EXPENSE	370,332.00	29,380.48	176,493.31	193,838.69	47.66%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,864.24)	(54,521.37)	(134,278.63)	28.88%
OTHER INDIRECT EXPENSE	299,010.00	23,512.62	161,534.84	137,475.16	54.02%
TOTAL INDIRECT EXPENSES:	1,540,222.00	139,941.70	840,069.33	700,152.67	54.54%
TOTAL ALL EXPENSES:	1,540,222.00	139,941.70	840,069.33	700,152.67	54.54%
NET INCOME (LOSS):	(1,540,222.00)	(139,941.70)	(840,069.33)		

Washington State Bar Association

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	876,000.00	30,669.50	278,644.25	597,355.75	31.81%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	-	500.00	41,000.00	1.20%
SHIPPING & HANDLING	1,000.00	36.00	232.68	767.32	23.27%
COURSEBOOK SALES	11,000.00	305.00	5,436.00	5,564.00	49.42%
MP3 AND VIDEO SALES	950,000.00	20,658.75	598,584.85	351,415.15	63.01%
TOTAL REVENUE:	1,879,500.00	51,669.25	883,397.78	996,102.22	47.00%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	17.77	208.06	2,791.94	6.94%
POSTAGE - FLIERS/CATALOGS	10,685.00	1,430.90	3,290.76	7,394.24	30.80%
POSTAGE - MISC./DELIVERY	2,500.00	105.00	280.00	2,220.00	11.20%
DEPRECIATION	5,540.00	1,030.00	3,936.12	1,603.88	71.05%
ONLINE EXPENSES	40,000.00	3,699.53	22,309.14	17,690.86	55.77%
ACCREDITATION FEES	4,696.00	(48.00)	2,050.00	2,646.00	43.65%
SEMINAR BROCHURES	20,770.00	2,783.27	7,111.56	13,658.44	34.24%
FACILITIES	223,500.00	6,400.00	38,730.10	184,769.90	17.33%
SPEAKERS & PROGRAM DEVELOP	68,100.00	97.61	9,365.58	58,734.42	13.75%
CLE SEMINAR COMMITTEE	500.00	-	92.39	407.61	18.48%
BAD DEBT EXPENSE	600.00	-	(523.00)	1,123.00	-87.17%
STAFF TRAVEL/PARKING	5,675.00	-	190.60	5,484.40	3.36%
STAFF MEMBERSHIP DUES	1,260.00	-	1,007.00	253.00	79.92%
SUPPLIES	3,650.00	-	186.17	3,463.83	5.10%
TELEPHONE	-	-	13.88	(13.88)	
COST OF SALES - COURSEBOOKS	1,200.00	23.05	462.96	737.04	38.58%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
SHIPPING SUPPLIES	100.00	-	-	100.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	18.69	205.45	294.55	41.09%
TOTAL DIRECT EXPENSES:	393,776.00	15,557.82	88,916.77	304,859.23	22.58%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.72 FTE)	656,422.00	53,916.53	337,833.15	318,588.85	51.47%
BENEFITS EXPENSE	254,178.00	19,255.95	122,783.60	131,394.40	48.31%
OTHER INDIRECT EXPENSE	240,197.00	18,892.13	129,791.36	110,405.64	54.04%
TOTAL INDIRECT EXPENSES:	1,150,797.00	92,064.61	590,408.11	560,388.89	51.30%
TOTAL ALL EXPENSES:	1,544,573.00	107,622.43	679,324.88	865,248.12	43.98%
NET INCOME (LOSS):	334,927.00	(55,953.18)	204,072.90		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,000.00	576.00	1,702.32	297.68	85.12%
DESKBOOK SALES	80,000.00	16,672.58	50,488.98	29,511.02	63.11%
SECTION PUBLICATION SALES	3,000.00	225.00	2,025.00	975.00	67.50%
CASEMAKER ROYALTIES	75,000.00	5,615.94	19,072.67	55,927.33	25.43%
TOTAL REVENUE:	160,000.00	23,089.52	73,288.97	86,711.03	45.81%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	50,000.00	14,510.56	41,116.74	8,883.26	82.23%
COST OF SALES - SECTION PUBLICATION	750.00	39.02	390.20	359.80	52.03%
SPLITS TO SECTIONS	1,000.00	-	398.60	601.40	39.86%
DESKBOOK ROYALTIES	1,000.00	-	659.92	340.08	65.99%
SHIPPING SUPPLIES	150.00	-	-	150.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	2,000.00	(420.24)	2,480.58	(480.58)	124.03%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,000.00	2,113.08	2,524.62	(524.62)	126.23%
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	7,440.00	1,350.00	4,670.00	2,770.00	62.77%
STAFF MEMBERSHIP DUES	250.00	-	168.00	82.00	67.20%
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	69,390.00	17,592.42	52,408.66	16,981.34	75.53%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.05 FTE)	117,663.00	10,286.94	60,557.30	57,105.70	51.47%
BENEFITS EXPENSE	48,981.00	3,868.18	23,792.86	25,188.14	48.58%
OTHER INDIRECT EXPENSE	50,659.00	3,991.71	27,423.42	23,235.58	54.13%
TOTAL INDIRECT EXPENSES:	217,303.00	18,146.83	111,773.58	105,529.42	51.44%
TOTAL ALL EXPENSES:	286,693.00	35,739.25	164,182.24	122,510.76	57.27%
NET INCOME (LOSS):	(126,693.00)	(12,649.73)	(90,893.27)		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	412.40	2,011.85	988.15	67.06%
CPF MEMBER ASSESSMENTS	982,000.00	15,780.00	993,780.00	(11,780.00)	101.20%
INTEREST INCOME	7,500.00	6,478.43	33,479.96	(25,979.96)	446.40%
TOTAL REVENUE:	992,500.00	22,670.83	1,029,271.81	(36,771.81)	103.70%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	(130.65)	(327.20)	1,327.20	-32.72%
GIFTS TO INJURED CLIENTS	500,000.00	-	56,200.00	443,800.00	11.24%
CPF BOARD EXPENSES	3,000.00	126.89	461.20	2,538.80	15.37%
TOTAL DIRECT EXPENSES:	504,000.00	(3.76)	56,334.00	447,666.00	11.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	97,740.00	7,026.03	41,084.31	56,655.69	42.03%
BENEFITS EXPENSE	35,581.00	2,779.13	17,091.93	18,489.07	48.04%
OTHER INDIRECT EXPENSE	30,889.00	2,433.28	16,716.98	14,172.02	54.12%
TOTAL INDIRECT EXPENSES:	164,210.00	12,238.44	74,893.22	89,316.78	45.61%
TOTAL ALL EXPENSES:	668,210.00	12,234.68	131,227.22	536,982.78	19.64%
NET INCOME (LOSS):	324,290.00	10,436.15	898,044.59		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	33,000.00	34,982.50	34,482.50	(1,482.50)	104.49%
OTHER ACTIVITIES REGISTRATION REVENUE	20,000.00	22,015.00	21,870.00	(1,870.00)	109.35%
WESTERN STATES BAR MEMBERSHIP DUES	3,200.00	200.00	3,000.00	200.00	93.75%
SPONSORSHIPS	12,000.00	7,700.00	7,700.00	4,300.00	64.17%
TOTAL REVENUE:	68,200.00	64,897.50	67,052.50	1,147.50	98.32%
DIRECT EXPENSES:					
FACILITIES	55,000.00	31,500.00	31,500.00	23,500.00	57.27%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	-	-	1,000.00	0.00%
BANK FEES	-	-	1.00	(1.00)	
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	3,500.00	4,862.08	4,940.23	(1,440.23)	141.15%
MARKETING EXPENSE	800.00	111.23	163.27	636.73	20.41%
STAFF TRAVEL/PARKING	2,000.00	135.00	912.87	1,087.13	45.64%
TOTAL DIRECT EXPENSES:	62,800.00	36,608.31	37,517.37	25,282.63	59.74%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	62,800.00	36,608.31	37,517.37	25,282.63	59.74%
NET INCOME (LOSS):	5,400.00	28,289.19	29,535.13		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2019 to March 31, 2019
50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	472,490.00	5,575.00	434,959.37	37,530.63	92.06%
SEMINAR PROFIT SHARE	15,000.00	-	7,034.41	7,965.59	46.90%
INTEREST INCOME	1,900.00	-	-	1,900.00	0.00%
PUBLICATIONS REVENUE	4,000.00	-	2,432.73	1,567.27	60.82%
OTHER	50,750.00	2,423.00	19,454.75	31,295.25	38.33%
TOTAL REVENUE:	544,140.00	7,998.00	463,881.26	80,258.74	85.25%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	531,505.00	18,899.16	93,566.94	437,938.06	17.60%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	309,019.50	3,731.25	286,812.50	22,207.00	92.81%
TOTAL DIRECT EXPENSES:	840,524.50	22,630.41	380,379.44	460,145.06	45.26%
NET INCOME (LOSS):	(296,384.50)	(14,632.41)	83,501.82		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,868,980.00	1,037,582.00	5,969,190.96	5,899,789.04	50.29%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	141,330.00	9,788.25	122,161.37	19,168.63	86.44%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,864.24)	(54,521.37)	(134,278.63)	28.88%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	2,400.00	2,400.00	50.00%
EMPLOYEE SERVICE AWARDS	2,230.00	520.00	1,912.60	317.40	85.77%
FICA (EMPLOYER PORTION)	879,000.00	77,187.10	423,049.20	455,950.80	48.13%
L&I INSURANCE	47,250.00	-	9,668.59	37,581.41	20.46%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	-	1,506.72	4,402.76	(4,402.76)	
MEDICAL (EMPLOYER PORTION)	1,590,000.00	121,153.47	727,045.33	862,954.67	45.73%
RETIREMENT (EMPLOYER PORTION)	1,494,000.00	122,836.35	733,716.79	760,283.21	49.11%
TRANSPORTATION ALLOWANCE	119,250.00	355.00	106,753.20	12,496.80	89.52%
UNEMPLOYMENT INSURANCE	87,500.00	9,403.59	33,676.02	53,823.98	38.49%
STAFF DEVELOPMENT-GENERAL	6,900.00	134.60	604.39	6,295.61	8.76%
TOTAL SALARY & BENEFITS EXPENSE:	15,852,440.00	1,370,602.84	8,080,059.84	7,772,380.16	50.97%
WORKPLACE BENEFITS	39,000.00	13,285.07	27,164.23	11,835.77	69.65%
HUMAN RESOURCES POOLED EXP	102,400.00	8,852.46	35,950.45	66,449.55	35.11%
MEETING SUPPORT EXPENSES	12,500.00	1,358.67	6,488.03	6,011.97	51.90%
RENT	1,802,000.00	151,821.26	1,001,830.21	800,169.79	55.60%
PERSONAL PROP TAXES-WSBA	14,000.00	900.85	7,544.31	6,455.69	53.89%
FURNITURE, MAINT, LH IMP	35,200.00	2,034.62	11,299.61	23,900.39	32.10%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	2,037.44	30,657.73	15,342.27	66.65%
FURN & OFFICE EQUIP DEPRECIATION	51,300.00	7,698.00	25,401.78	25,898.22	49.52%
COMPUTER HARDWARE DEPRECIATION	51,800.00	5,583.00	22,846.00	28,954.00	44.10%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	9,310.00	56,316.00	106,384.00	34.61%
INSURANCE	143,000.00	11,916.18	71,497.08	71,502.92	50.00%
PROFESSIONAL FEES-AUDIT	35,000.00	-	31,669.20	3,330.80	90.48%
PROFESSIONAL FEES-LEGAL	50,000.00	9,865.14	97,411.87	(47,411.87)	194.82%
TELEPHONE & INTERNET	47,000.00	3,650.91	21,973.03	25,026.97	46.75%
POSTAGE - GENERAL	36,000.00	1,569.67	11,910.64	24,089.36	33.09%
RECORDS STORAGE	40,000.00	3,994.74	25,271.52	14,728.48	63.18%
STAFF TRAINING	95,245.00	3,309.26	32,962.15	62,282.85	34.61%
BANK FEES	35,400.00	2,488.03	19,204.51	16,195.49	54.25%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	1,121.22	3,650.72	8,349.28	30.42%
COMPUTER POOLED EXPENSES	667,610.00	32,471.34	336,658.75	330,951.25	50.43%
TOTAL OTHER INDIRECT EXPENSES:	3,478,155.00	273,267.86	1,877,707.82	1,600,447.18	53.99%
TOTAL INDIRECT EXPENSES:	19,330,595.00	1,643,870.70	9,957,767.66		

Washington State Bar Association

Statement of Activities

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

50.00% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	15,958,200.00	1,430,629.85	8,123,046.78	7,835,153.22
ACCESS TO JUSTICE	(327,324.00)	(23,658.68)	(147,240.58)	(180,083.42)
ADMINISTRATION	(1,043,654.00)	(41,599.50)	(424,793.95)	(618,860.05)
ADMISSIONS/BAR EXAM	69,421.00	113,034.67	311,538.05	(242,117.05)
BOARD OF GOVERNORS	(834,709.00)	(100,903.75)	(452,604.74)	(382,104.26)
COMMUNICATIONS	(604,832.00)	(53,224.18)	(322,786.19)	(282,045.81)
CONFERENCE & BROADCAST SERVICES	(783,893.00)	(66,209.89)	(406,540.22)	(377,352.78)
DISCIPLINE	(5,788,075.00)	(479,807.98)	(2,896,170.72)	(2,891,904.28)
DIVERSITY	(445,817.00)	(47,038.02)	(146,886.50)	(298,930.50)
FOUNDATION	(164,863.00)	(13,941.73)	(81,267.33)	(83,595.67)
HUMAN RESOURCES	(204,958.00)	(32,535.20)	(201,067.72)	(3,890.28)
LAP	(132,499.00)	(9,689.26)	(66,930.99)	(65,568.01)
LEGISLATIVE	(154,066.00)	(13,401.58)	(80,107.44)	(73,958.56)
LICENSING AND MEMBERSHIP	(377,789.00)	(24,856.51)	(149,863.39)	(227,925.61)
LIMITED LICENSE LEGAL TECHNICIAN	(241,191.00)	(18,468.16)	(120,712.63)	(120,478.37)
LIMITED PRACTICE OFFICERS	(171,653.00)	(13,829.66)	(84,568.08)	(87,084.92)
MANDATORY CLE ADMINISTRATION	176,571.00	51,406.02	239,369.81	(62,798.81)
MEMBER BENEFITS	(260,707.00)	(24,033.25)	(162,395.76)	(98,311.24)
MEMBER SERVICES & ENGAGEMENT	(420,479.00)	(42,041.94)	(166,683.96)	(253,795.04)
NW LAWYER	(197,103.00)	2,858.23	(111,356.21)	(85,746.79)
OFFICE OF GENERAL COUNSEL	(941,756.00)	(66,366.54)	(416,089.75)	(525,666.25)
OGC-DISCIPLINARY BOARD	(290,573.00)	(19,936.84)	(125,357.62)	(165,215.38)
OUTREACH & ENGAGEMENT	(401,898.00)	(35,511.15)	(199,538.20)	(202,359.80)
PRACTICE OF LAW BOARD	(90,063.00)	(4,863.67)	(28,439.90)	(61,623.10)
PROFESSIONAL RESPONSIBILITY PROGRAM	(265,570.00)	(21,782.02)	(135,282.03)	(130,287.97)
PUBLICATION & DESIGN SERVICES	(146,865.00)	(11,949.21)	(81,637.40)	(65,227.60)
PUBLIC SERVICE PROGRAMS	(262,919.00)	(10,630.52)	25,637.91	(288,556.91)
LAW CLERK PROGRAM	11,985.00	(4,669.45)	79,267.99	(67,282.99)
SECTIONS ADMINISTRATION	(224,315.00)	(38,714.14)	16,535.41	(240,850.41)
TECHNOLOGY	(1,540,222.00)	(139,941.70)	(840,069.33)	(700,152.67)
CLE - PRODUCTS	733,919.00	1,053.96	483,235.32	250,683.68
CLE - SEMINARS	(398,992.00)	(57,007.14)	(279,162.42)	(119,829.58)
SECTIONS OPERATIONS	(296,384.50)	(14,632.41)	83,501.82	(379,886.32)
DESKBOOKS	(126,693.00)	(12,649.73)	(90,893.27)	(35,799.73)
CLIENT PROTECTION FUND	324,290.00	10,436.15	898,044.59	(573,754.59)
WESTERN STATES BAR CONFERENCE (No WSBA Funds)	5,400.00	28,289.19	29,535.13	(24,135.13)
INDIRECT EXPENSES	(19,330,595.00)	(1,643,870.70)	(9,957,767.66)	(9,372,827.34)
TOTAL OF ALL	19,190,671.50	1,450,056.44	7,886,501.18	11,304,170.32
NET INCOME (LOSS)	139,923.50	193,814.26	2,071,266.48	

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 599,544

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.47%	\$ 7,431,778
UBS Financial Money Market	2.45%	\$ 583,305
Morgan Stanley Money Market	2.32%	\$ 26,434
Merrill Lynch Money Market	2.30%	\$ 1,935,963
Long Term Investments	Varies	\$ 3,344,288
Short Term Investments	Varies	\$ 4,480,000

General Fund Total \$ 18,401,311

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,122,153

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.47%	\$ 3,318,920
Morgan Stanley Money Market	2.12%	\$ 105,116
Wells Fargo Investments	Varies	\$ -

Client Protection Fund Total \$ 4,546,189

Grand Total Cash & Investments \$ 22,947,501

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

Long Term Investments- General Fund

<u>UBS Financial Long Term Investments</u>	<u>Value as of 3/31/2019</u>
Nuveen 3-7 year Municipal Bond Portfolio	\$ 320,761.62

<u>Morgan Stanley Long Term Investments</u>	<u>Value as of 3/31/2019</u>
Lord Abbett Short Term Duration Income Fund	\$ 809,092.23
Guggenheim Total Return Bond Fund	\$ 1,118,201.55
Virtus Multi-Sector Short Term Bond Fund	\$ 1,096,232.45
	<u>\$ 3,023,526.23</u>

Total Long Term Investments- General Fund 3,344,287.85

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>
Radius Bank	2.30%	2.30%	4 months	5/31/2019	250,000.00
Mizrahi Tefahot Bank	2.30%	2.30%	3 months	6/12/2019	250,000.00
Customers Bank	2.30%	2.30%	3 months	6/14/2019	250,000.00
Fidelity Bank Atlanta	2.30%	2.30%	4 months	7/15/2019	250,000.00
Pacific Premier Bank	2.30%	2.30%	4 months	7/15/2019	250,000.00
City National Bank	2.40%	2.40%	6 months	7/18/2019	240,000.00
Stifel Bank & Trust	2.40%	2.40%	4 months	7/26/2019	250,000.00
Bank of Baroda	2.30%	2.30%	6 months	7/30/2019	250,000.00
Valley National Bank	2.30%	2.30%	6 months	7/30/2019	250,000.00
Old National Bank	2.35%	2.35%	6 months	8/15/2019	250,000.00
Banc of California	2.35%	2.35%	6 months	9/11/2019	250,000.00
Western Alliance Bank	2.30%	2.30%	6 months	9/16/2019	250,000.00
Citizens Bank Rhode Island	2.40%	2.40%	6 months	9/20/2019	250,000.00
Umpqua Bank	2.50%	2.50%	8 months	9/23/2019	250,000.00
Bank of NY Mellon	2.45%	2.45%	9 months	10/15/2019	250,000.00
UBS Bank	2.50%	2.50%	9 months	10/16/2019	240,000.00
Investors Bank	2.55%	2.55%	9 months	10/18/2019	250,000.00
US Bank National Association	2.45%	2.45%	9 months	11/6/2019	250,000.00

Total Short Term Investments- General Fund 4,480,000.00

Client Protection Fund

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