



WSBA Financial Reports

(Audited)

Year to Date September 30, 2015

Prepared by Tiffany Lynch, Controller

Submitted by

Ann Holmes, Chief Operations Officer

November 30, 2015

Washington State Bar Association Financial Summary
Year to Date as of September 30, 2015 100% of Year
Compared to Fiscal Year 2015 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 Board	29,044	-	213,138	242,361	56,590	38,900	269,727	281,261	(240,683)	(281,261)
Administration	19,583	78,000	1,015,367	951,573	8,412	10,745	1,023,779	962,318	(1,004,195)	(884,318)
Admissions/Bar Exam	1,343,400	1,231,200	741,433	754,958	414,280	469,400	1,155,713	1,224,358	187,687	6,842
Board of Governors	-	-	439,925	403,775	367,064	313,650	806,990	717,425	(806,990)	(717,425)
Communications	44,337	38,500	1,379,536	1,339,222	138,853	115,165	1,518,388	1,454,387	(1,474,051)	(1,415,887)
Discipline	153,018	93,000	5,105,379	5,057,400	264,895	259,675	5,370,275	5,317,075	(5,217,257)	(5,224,075)
Diversity	103,676	110,580	320,352	331,593	27,500	43,130	347,851	374,723	(244,176)	(264,143)
Foundation	-	-	145,198	183,552	15,639	25,475	160,837	209,027	(160,837)	(209,027)
Human Resources	-	-	345,149	226,872	-	-	345,149	226,872	(345,149)	(226,872)
Law Clerk Program	97,800	92,400	130,972	122,089	3,785	6,050	134,757	128,139	(36,957)	(35,739)
Law Office Management Asst.Prog	7,072	21,500	335,136	368,168	3,213	12,300	338,348	380,468	(331,276)	(358,968)
Lawyers Assistance Program	17,064	18,000	112,237	107,681	47,214	19,050	159,451	126,731	(142,388)	(108,731)
Legislative	-	-	166,908	247,733	58,637	47,602	225,545	295,335	(225,545)	(295,335)
Licensing Fees	11,133,170	10,800,000	-	-	-	-	-	-	11,133,170	10,800,000
License and Membership Records	295,424	310,400	476,249	468,120	196,453	163,000	672,702	631,120	(377,278)	(320,720)
Limited License Legal Technician	8,181	10,800	135,974	134,862	26,526	22,300	162,500	157,162	(154,319)	(146,362)
Limited Practice Officers	132,562	134,100	147,556	140,071	7,588	8,900	155,143	148,971	(22,581)	(14,871)
Mandatory CLE	762,463	682,200	527,416	547,748	20,968	20,500	548,384	568,248	214,079	113,952
Member Benefits	46,169	55,000	-	-	72,999	72,000	72,999	72,000	(26,830)	(17,000)
Mentorship Program	-	-	115,694	120,342	652	27,658	116,345	148,000	(116,345)	(148,000)
New Lawyer Education	119,062	39,000	219,758	227,659	42,435	38,019	262,193	265,678	(143,131)	(226,678)
NW Lawyer	548,424	647,500	164,276	158,355	422,691	456,650	586,967	615,005	(38,543)	32,495
Office of General Counsel	264	-	639,994	605,568	13,033	35,700	653,026	641,268	(652,762)	(641,268)
OGC-Disciplinary Board	-	-	150,333	182,962	116,536	127,500	266,869	310,462	(266,869)	(310,462)
Practice of Law Board	-	-	91,500	95,615	1,802	4,100	93,302	99,715	(93,302)	(99,715)
Professional Responsibility Program	-	-	206,924	229,285	5,801	6,500	212,725	235,785	(212,725)	(235,785)
Public Service Programs	107,125	110,000	281,583	281,178	163,765	165,350	445,349	446,528	(338,224)	(336,528)
Sections Administration	298,165	285,000	387,441	397,677	18,296	17,900	405,738	415,577	(107,573)	(130,577)
Technology	-	-	1,455,485	1,450,415	-	-	1,455,485	1,450,415	(1,455,485)	(1,450,415)
Subtotal General Fund	15,266,002	14,757,180	15,450,913	15,376,834	2,515,625	2,527,219	17,966,538	17,904,053	(2,700,536)	(3,146,873)
Expenses using reserve funds							17,966,538		21,144	21,132
Total General Fund - Net Result from Operations									(2,679,392)	(3,125,741)
Percentage of Budget	103.45%		100.48%		99.54%		100.35%			
CLE-Products	895,653	719,000	555,481	531,924	235,106	203,475	790,587	735,399	105,066	(16,399)
CLE-Seminars	1,948,529	2,260,000	1,230,885	1,369,883	1,228,036	1,116,475	2,458,920	2,486,358	(510,391)	(226,358)
Total CLE	2,844,182	2,979,000	1,786,366	1,901,807	1,463,142	1,319,950	3,249,507	3,221,757	(405,325)	(242,757)
Percentage of Budget	95.47%		93.93%		110.85%		100.86%			
Total All Sections	802,103	657,078	-	-	646,815	837,576	646,815	837,576	155,288	(180,498)
Lawyers Fund for Client Protection-Restricted	993,740	917,750	89,241	93,371	506,220	563,725	595,461	657,096	398,279	260,654
Western State Bar Conference	11,193	-	-	-	80	-	80	-	11,113	-
Totals	19,917,220	19,311,008	17,326,519	17,372,012	5,131,882	5,248,470.25	22,458,401	22,620,482	(2,541,181)	(3,309,474)
Percentage of Budget	103.14%		99.74%		97.78%		99.28%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2014	Fund Balances Year to date	2015 Budgeted Fund Balances
Restricted Funds:			
Lawyers Fund for Client Protection	1,746,010	2,144,289	2,006,664
Western State Bar Conference	-	11,113	-
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	458,415	53,090	215,658
Section Funds	1,074,417	1,229,705	893,919
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	3,340,000	3,286,096	2,839,747
Capital Reserve Fund	283,789	262,645	262,657
Board Program Reserve Fund	53,793	53,793	53,793
Unrestricted Funds (General Fund):			
Unrestricted General Fund	2,625,488	0.00	-
Total Fund Balance	11,081,912	8,540,731	7,772,438
Net Change In Fund Balance		(2,541,181)	(3,309,474)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	<u>10,800,000.00</u>	<u>921,474.76</u>	<u>11,133,169.69</u>	<u>(333,169.69)</u>	<u>103.08%</u>
TOTAL REVENUE:	<u><u>10,800,000.00</u></u>	<u><u>921,474.76</u></u>	<u><u>11,133,169.69</u></u>	<u><u>(333,169.69)</u></u>	<u><u>103.08%</u></u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE BOARD					
REVENUE:					
DONATIONS & GRANTS	-	-	330.47	(330.47)	
CONFERENCES & INSTITUTES	-	21,950.84	28,713.84	(28,713.84)	
TOTAL REVENUE:	-	21,950.84	29,044.31	(29,044.31)	
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	821.46	1,178.54	41.07%
LEADERSHIP TRAINING	1,000.00	-	2,428.59	(1,428.59)	242.86%
ATJ BOARD EXPENSE	17,000.00	577.69	8,590.36	8,409.64	50.53%
ATJ BOARD COMMITTEES EXPENSE	5,000.00	426.84	7,409.28	(2,409.28)	148.19%
CONSULTING SERVICES	-	195.00	600.00	(600.00)	
PRINTING & COPYING	-	-	494.31	(494.31)	
STAFF TRAVEL/PARKING	750.00	2.95	861.02	(111.02)	114.80%
STAFF MEMBERSHIP DUES	150.00	-	150.00	-	100.00%
SUBSCRIPTIONS	-	60.29	421.97	(421.97)	
CONFERENCE/INSTITUTE EXPENSE	13,000.00	-	34,812.61	(21,812.61)	268%
TOTAL DIRECT EXPENSES:	38,900.00	1,262.77	56,589.60	(17,689.60)	145.47%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.90 FTE)	154,118.00	10,426.42	122,142.41	31,975.59	79.25%
BENEFITS EXPENSE	48,237.00	4,169.97	45,984.38	2,252.62	95.33%
OTHER INDIRECT EXPENSE	40,006.00	4,609.69	45,011.08	(5,005.08)	112.51%
TOTAL INDIRECT EXPENSES:	242,361.00	19,206.08	213,137.87	29,223.13	87.94%
TOTAL ALL EXPENSES:	281,261.00	20,468.85	269,727.47	11,533.53	95.90%
NET INCOME (LOSS):	(281,261.00)	1,481.99	(240,683.16)		

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	28,000.00	(1,912.17)	26,124.82	1,875.18	93.30%
GAIN/LOSS ON INVESTMENTS	50,000.00	(19,073.30)	(6,571.92)	56,571.92	-13.14%
MISCELLANEOUS	-	-	30.50	(30.50)	
TOTAL REVENUE:	78,000.00	(20,985.47)	19,583.40	58,416.60	25.11%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	7,800.00	115.90	5,655.60	2,144.40	72.51%
STAFF TRAVEL/PARKING	2,500.00	1,002.00	2,388.00	112.00	95.52%
STAFF MEMBERSHIP DUES	445.00	-	368.00	77.00	82.70%
TOTAL DIRECT EXPENSES:	10,745.00	1,117.90	8,411.60	2,333.40	78.28%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.99 FTE)	592,010.00	59,608.60	637,463.80	(45,453.80)	107.68%
BENEFITS EXPENSE	191,326.00	17,366.22	188,538.03	2,787.97	98.54%
OTHER INDIRECT EXPENSE	168,237.00	19,395.36	189,365.21	(21,128.21)	112.56%
TOTAL INDIRECT EXPENSES:	951,573.00	96,370.18	1,015,367.04	(63,794.04)	106.70%
TOTAL ALL EXPENSES:	962,318.00	97,488.08	1,023,778.64	(61,460.64)	106.39%
NET INCOME (LOSS):	(884,318.00)	(118,473.55)	(1,004,195.24)		

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS/BAR EXAMS					
REVENUE:					
EXAM SOFT REVENUE	57,200.00	-	40,705.00	16,495.00	71.16%
BAR EXAM FEES	1,170,000.00	45,775.00	1,268,100.00	(98,100.00)	108.38%
SPECIAL ADMISSIONS	4,000.00	6,200.00	34,595.00	(30,595.00)	864.88%
TOTAL REVENUE:	1,231,200.00	51,975.00	1,343,400.00	(112,200.00)	109.11%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	80,000.00	307.48	72,792.20	7,207.80	90.99%
EXAMINER FEES	32,500.00	-	26,500.00	6,000.00	81.54%
UBE EXMINATIONS	145,000.00	92,796.00	138,885.50	6,114.50	95.78%
BOARD OF BAR EXAMINERS	27,000.00	3,839.40	26,822.86	177.14	99.34%
BAR EXAM PROCTORS	31,000.00	300.00	27,214.00	3,786.00	87.79%
CHARACTER & FITNESS BOARD	18,000.00	1,634.96	20,269.60	(2,269.60)	112.61%
DISABILITY ACCOMMODATIONS	25,000.00	5,357.17	12,900.66	12,099.34	51.60%
CHARACTER & FITNESS INVESTIGATIONS	3,000.00	35.42	265.46	2,734.54	8.85%
LAW SCHOOL VISITS	500.00	125.20	657.98	(157.98)	131.60%
COURT REPORTERS	20,000.00	2,122.12	14,115.17	5,884.83	70.58%
DEPRECIATION-SOFTWARE	49,000.00	1,989.00	29,569.05	19,430.95	60.35%
CREDIT CARDS MERCHANT FEES	20,000.00	2,920.12	26,749.86	(6,749.86)	133.75%
POSTAGE	4,500.00	1,699.09	4,149.58	350.42	92.21%
STAFF TRAVEL/PARKING	12,500.00	3,335.91	11,497.18	1,002.82	91.98%
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
SUPPLIES	1,000.00	16.98	1,891.02	(891.02)	189.10%
TOTAL DIRECT EXPENSES:	469,400.00	116,478.85	414,280.12	55,119.88	88.26%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.02 FTE)	453,747.00	35,444.30	423,845.54	29,901.46	93.41%
BENEFITS EXPENSE	153,398.00	13,356.05	151,103.58	2,294.42	98.50%
OTHER INDIRECT EXPENSE	147,813.00	17,053.22	166,484.11	(18,671.11)	112.63%
TOTAL INDIRECT EXPENSES:	754,958.00	65,853.57	741,433.23	13,524.77	98.21%
TOTAL ALL EXPENSES:	1,224,358.00	182,332.42	1,155,713.35	68,644.65	94.39%
NET INCOME (LOSS):	6,842.00	(130,357.42)	187,686.65		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOG MEETINGS	120,000.00	18,425.74	157,182.31	(37,182.31)	130.99%
BOG COMMITTEES' EXPENSES	30,000.00	2,495.50	29,516.91	483.09	98.39%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	59,724.33	59,724.33	275.67	99.54%
BOG CONFERENCE ATTENDANCE	21,500.00	-	15,711.97	5,788.03	73.08%
BOG TRAVEL & OUTREACH	30,000.00	3,988.80	49,907.57	(19,907.57)	166.36%
ED TRAVEL & OUTREACH	5,000.00	1,403.64	6,943.63	(1,943.63)	138.87%
BOG ELECTIONS	5,000.00	-	6,018.40	(1,018.40)	120.37%
LEGAL NEEDS STUDY	35,000.00	-	35,000.00	-	100.00%
STAFF TRAVEL/PARKING	4,000.00	(122.00)	3,941.65	58.35	98.54%
STAFF MEMBERSHIP DUES	1,650.00	800.00	1,730.00	(80.00)	104.85%
TELEPHONE	1,500.00	320.50	1,387.47	112.53	92.50%
TOTAL DIRECT EXPENSES:	313,650.00	87,036.51	367,064.24	(53,414.24)	117.03%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	267,018.00	24,866.67	308,969.75	(41,951.75)	115.71%
BENEFITS EXPENSE	85,170.00	6,483.59	72,753.21	12,416.79	85.42%
OTHER INDIRECT EXPENSE	51,587.00	5,960.35	58,202.49	(6,615.49)	112.82%
TOTAL INDIRECT EXPENSES:	403,775.00	37,310.61	439,925.45	(36,150.45)	108.95%
TOTAL ALL EXPENSES:	717,425.00	124,347.12	806,989.69	(89,564.69)	112.48%
NET INCOME (LOSS):	(717,425.00)	(124,347.12)	(806,989.69)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATIONS					
REVENUE:					
AWARDS LUNCH/DINNER	38,000.00	33,427.16	43,692.16	(5,692.16)	114.98%
50 YEAR MEMBER TRIBUTE LUNCH	500.00	-	225.00	275.00	45.00%
WSBA LOGO MERCHANDISE SALES	-	-	420.00	(420.00)	
TOTAL REVENUE:	38,500.00	33,427.16	44,337.16	(5,837.16)	115.16%
DIRECT EXPENSES:					
MUSIC LIBRARY	1,500.00	-	-	1,500.00	0.00%
IMAGE LIBRARY	3,000.00	-	4,049.00	(1,049.00)	134.97%
BAR OUTREACH	1,200.00	-	118.60	1,081.40	9.88%
ABA DELEGATES	5,600.00	800.00	3,120.46	2,479.54	55.72%
ANNUAL CHAIR MTGS	1,000.00	143.36	833.43	166.57	83.34%
AWARDS DINNER	55,000.00	58,428.78	72,721.66	(17,721.66)	132.22%
50 YEAR MEMBER TRIBUTE LUNCH	5,000.00	-	6,372.16	(1,372.16)	127.44%
JUD RECOMMEND COMMITTEE	5,000.00	-	3,535.37	1,464.63	70.71%
PROFESSIONALISM	1,000.00	-	-	1,000.00	0.00%
WSBA 125TH ANNIVERSARY	15,000.00	-	7,683.03	7,316.97	51.22%
COMMUNICATIONS OUTREACH	15,000.00	3,077.50	15,053.53	(53.53)	100.36%
TRANSLATION SERVICES	1,800.00	181.70	2,968.80	(1,168.80)	164.93%
DEPRECIATION	2,710.00	225.00	2,711.00	(1.00)	100.04%
CREDIT CARD MERCHANT FEES	350.00	75.40	104.02	245.98	29.72%
STAFF TRAVEL/PARKING	5,000.00	976.12	6,196.84	(1,196.84)	123.94%
STAFF MEMBERSHIP DUES	1,755.00	230.00	2,276.50	(521.50)	129.72%
SUBSCRIPTIONS	6,500.00	-	7,080.64	(580.64)	108.93%
DIGITAL/ONLINE DEVELOPMENT	3,500.00	466.57	3,965.37	(465.37)	113.30%
CONFERENCE CALLS	250.00	-	62.14	187.86	24.86%
TOTAL DIRECT EXPENSES:	130,165.00	64,604.43	138,852.55	(8,687.55)	106.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (13.25 FTE)	784,256.00	69,760.90	800,794.75	(16,538.75)	102.11%
BENEFITS EXPENSE	275,975.00	23,569.15	264,083.05	11,891.95	95.69%
OTHER INDIRECT EXPENSE	278,991.00	32,189.25	314,658.13	(35,667.13)	112.78%
TOTAL INDIRECT EXPENSES:	1,339,222.00	125,519.30	1,379,535.93	(40,313.93)	103.01%
TOTAL ALL EXPENSES:	1,469,387.00	190,123.73	1,518,388.48	(49,001.48)	103.33%
NET INCOME (LOSS):	(1,430,887.00)	(156,696.57)	(1,474,051.32)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	-	63.75	1,521.50	(1,521.50)	
RECOVERY OF DISCIPLINE COSTS	75,000.00	5,525.00	134,048.76	(59,048.76)	178.73%
ETHICS SCHOOL	5,000.00	150.00	3,720.00	1,280.00	74.40%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,001.03	13,727.64	(727.64)	105.60%
TOTAL REVENUE:	93,000.00	6,739.78	153,017.90	(60,017.90)	164.54%
DIRECT EXPENSES:					
COURT REPORTERS	68,000.00	10,969.33	86,407.70	(18,407.70)	127.07%
OUTSIDE COUNSEL/AIC	5,000.00	-	989.97	4,010.03	19.80%
LITIGATION EXPENSES	30,000.00	3,949.50	29,902.72	97.28	99.68%
DISABILITY EXPENSES	15,000.00	600.00	2,574.93	12,425.07	17.17%
ONLINE LEGAL RESEARCH	55,620.00	9,298.50	55,719.90	(99.90)	100.18%
LAW LIBRARY	15,000.00	7,137.71	13,660.55	1,339.45	91.07%
ETHICS SCHOOL EXPENSES	200.00	-	-	200.00	0.00%
TRANSLATION SERVICES	4,000.00	-	1,615.14	2,384.86	40.38%
CREDIT CARD MERCHANT FEES	500.00	52.63	372.12	127.88	74.42%
DEPRECIATION-SOFTWARE	21,250.00	2,205.00	26,670.53	(5,420.53)	125.51%
PUBLICATIONS PRODUCTION	-	-	200.00	(200.00)	
STAFF TRAVEL/PARKING	38,500.00	1,882.34	42,035.44	(3,535.44)	109.18%
STAFF MEMBERSHIP DUES	2,605.00	-	1,216.38	1,388.62	46.69%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	914.37	(914.37)	
TELEPHONE	4,000.00	264.87	2,600.74	1,399.26	65.02%
TOTAL DIRECT EXPENSES:	259,675.00	36,359.88	264,895.44	(5,220.44)	102.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (38.00 FTE)	3,260,598.00	249,595.76	3,241,156.62	19,441.38	99.40%
BENEFITS EXPENSE	996,676.00	85,130.78	962,513.99	34,162.01	96.57%
OTHER INDIRECT EXPENSE	800,126.00	92,352.06	901,708.63	(101,582.63)	112.70%
TOTAL INDIRECT EXPENSES:	5,057,400.00	427,078.60	5,105,379.24	(47,979.24)	100.95%
TOTAL ALL EXPENSES:	5,317,075.00	463,438.48	5,370,274.68	(53,199.68)	101.00%
NET INCOME (LOSS):	(5,224,075.00)	(456,698.70)	(5,217,256.78)		

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS & GRANTS	100,000.00	-	100,000.00	-	100.00%
SEMINAR REGISTRATIONS	3,000.00	-	-	3,000.00	0.00%
WORK STUDY GRANTS	7,580.00	-	3,675.93	3,904.07	48.50%
TOTAL REVENUE:	110,580.00	-	103,675.93	6,904.07	93.76%
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	630.00	-	196.00	434.00	31.11%
STAFF TRAVEL/PARKING	3,300.00	81.35	2,015.66	1,284.34	61.08%
COMMITTEE FOR DIVERSITY	10,000.00	460.01	6,556.51	3,443.49	65.57%
DIVERSITY EVENTS & PROJECTS	6,100.00	3,007.62	5,227.29	872.71	85.69%
DIVERSITY STUDY	22,600.00	-	13,488.77	9,111.23	59.68%
INTERNAL DIVERSITY OUTREACH	500.00	11.65	15.43	484.57	3.09%
TOTAL DIRECT EXPENSE:	43,130.00	3,560.63	27,499.66	15,630.34	63.76%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.75 FTE)	209,367.00	16,390.73	192,507.20	16,859.80	91.95%
BENEFITS EXPENSE	64,322.00	5,574.91	62,763.42	1,558.58	97.58%
OTHER INDIRECT EXPENSE	57,904.00	6,666.06	65,081.19	(7,177.19)	112.39%
TOTAL INDIRECT EXPENSES:	331,593.00	28,631.70	320,351.81	11,241.19	96.61%
TOTAL ALL EXPENSES:	374,723.00	32,192.33	347,851.47	26,871.53	92.83%
NET INCOME (LOSS):	(264,143.00)	(32,192.33)	(244,175.54)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOARD OF TRUSTEES	5,500.00	153.07	2,649.90	2,850.10	48.18%
GRAPHIC DESIGN	1,500.00	-	350.00	1,150.00	23.33%
CREDIT CARD MERCHANT FEES	3,000.00	183.35	2,281.03	718.97	76.03%
CONSULTING SERVICES	3,000.00	-	2,550.00	450.00	85.00%
EQUIPMENT/HARDWARE/SOFTWARE	2,500.00	-	-	2,500.00	0.00%
POSTAGE	500.00	-	524.27	(24.27)	104.85%
PRINTING & COPYING	1,000.00	-	913.21	86.79	91.32%
STAFF TRAVEL/PARKING	1,700.00	(48.00)	1,138.10	561.90	66.95%
STAFF MEMBERSHIP DUES	475.00	-	300.00	175.00	63.16%
SUPPLIES	300.00	409.90	472.35	(172.35)	157.45%
SPECIAL EVENTS	6,000.00	2,104.37	4,460.30	1,539.70	74.34%
TOTAL DIRECT EXPENSES:	25,475.00	2,802.69	15,639.16	9,835.84	61.39%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.35 FTE)	118,996.00	7,229.78	82,768.55	36,227.45	69.56%
BENEFITS EXPENSE	36,130.00	3,125.60	30,570.15	5,559.85	84.61%
OTHER INDIRECT EXPENSE	28,426.00	3,262.80	31,859.34	(3,433.34)	112.08%
TOTAL INDIRECT EXPENSES:	183,552.00	13,618.18	145,198.04	38,353.96	79.10%
TOTAL ALL EXPENSES:	209,027.00	16,420.87	160,837.20	48,189.80	76.95%
NET INCOME (LOSS):	(209,027.00)	(16,420.87)	(160,837.20)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAINING- GENERAL	35,000.00	-	10,070.05	24,929.95	28.77%
RECRUITING AND ADVERTISING	10,000.00	764.23	4,786.72	5,213.28	47.87%
PAYROLL PROCESSING	55,000.00	8,673.62	51,214.50	3,785.50	93.12%
SALARY SURVEYS	2,100.00	652.12	2,334.18	(234.18)	111.15%
DEPRECIATION	5,016.00	418.00	5,016.00	-	100.00%
CONSULTING SERVICES	-	-	12,000.00	(12,000.00)	
STAFF TRAVEL/PARKING	250.00	110.00	179.00	71.00	71.60%
STAFF MEMBERSHIP DUES	940.00	-	760.00	180.00	80.85%
SUBSCRIPTIONS	1,700.00	-	1,709.00	(9.00)	100.53%
THIRD PARTY SERVICES	-	-	13,247.51	(13,247.51)	
TRANSFER TO INDIRECT EXPENSE	(110,006.00)	(10,617.97)	(101,316.96)	(8,689.04)	92.10%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	225,709.00	16,750.39	218,550.09	7,158.91	96.83%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
BENEFITS EXPENSE	67,470.00	5,821.38	65,996.74	1,473.26	97.82%
OTHER INDIRECT EXPENSE	53,693.00	6,207.26	60,601.68	(6,908.68)	112.87%
TOTAL INDIRECT EXPENSES:	226,872.00	28,779.03	345,148.51	(118,276.51)	152.13%
TOTAL ALL EXPENSES:	226,872.00	28,779.03	345,148.51	(118,276.51)	152.13%
NET INCOME (LOSS):	(226,872.00)	(28,779.03)	(345,148.51)		

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	90,000.00	500.00	96,750.00	(6,750.00)	107.50%
LAW CLERK APPLICATION FEES	2,400.00	400.00	1,050.00	1,350.00	43.75%
TOTAL REVENUE:	92,400.00	900.00	97,800.00	(5,400.00)	105.84%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	700.00	16.21	969.59	(269.59)	138.51%
SUBSCRIPTIONS	250.00	-	250.00	-	100.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	5,000.00	166.01	2,564.94	2,435.06	51.30%
TOTAL DIRECT EXPENSES:	6,050.00	182.22	3,784.53	2,265.47	62.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.08 FTE)	72,911.00	6,274.97	78,034.39	(5,123.39)	107.03%
BENEFITS EXPENSE	26,438.00	3,226.83	27,322.58	(884.58)	103.35%
OTHER INDIRECT EXPENSE	22,740.00	2,623.81	25,615.11	(2,875.11)	112.64%
TOTAL INDIRECT EXPENSES:	122,089.00	12,125.61	130,972.08	(8,883.08)	107.28%
TOTAL ALL EXPENSES:	128,139.00	12,307.83	134,756.61	(6,617.61)	105.16%
NET INCOME (LOSS):	(35,739.00)	(11,407.83)	(36,956.61)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW OFFICE MNGT ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	5,000.00	1,163.75	4,553.75	446.25	91.08%
LOMAP PRACTICE FEES	6,000.00	-	(570.00)	6,570.00	-9.50%
ABA PUBLICATION SALES	500.00	-	-	500.00	0.00%
LAW OFFICE IN A BOX SALES	10,000.00	137.32	3,088.33	6,911.67	30.88%
TOTAL REVENUE:	21,500.00	1,301.07	7,072.08	14,427.92	32.89%
DIRECT EXPENSES:					
LIBRARY MATERIALS/RESOURCES	1,500.00	803.00	1,303.50	196.50	86.90%
LOMAP MANUAL PRODUCTION	400.00	-	45.86	354.14	11.47%
LAW OFFICE IN A BOX	1,200.00	-	340.00	860.00	28.33%
CREDIT CARD MERCHANT FEES	600.00	1.96	66.73	533.27	11.12%
EQUIPMENT, HARDWARE & SOFTWARE	2,000.00	-	-	2,000.00	0.00%
STAFF TRAVEL/PARKING	5,000.00	31.42	820.45	4,179.55	16.41%
STAFF MEMBERSHIP DUES	1,500.00	-	577.00	923.00	38.47%
CONFERENCE CALLS	100.00	-	59.07	40.93	59.07%
TOTAL DIRECT EXPENSES:	12,300.00	836.38	3,212.61	9,087.39	26.12%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.20 FTE)	226,026.00	14,058.02	190,586.02	35,439.98	84.32%
BENEFITS EXPENSE	74,763.00	5,822.93	68,737.35	6,025.65	91.94%
OTHER INDIRECT EXPENSE	67,379.00	7,765.16	75,812.17	(8,433.17)	112.52%
TOTAL INDIRECT EXPENSES:	368,168.00	27,646.11	335,135.54	33,032.46	91.03%
TOTAL ALL EXPENSES:	380,468.00	28,482.49	338,348.15	42,119.85	88.93%
NET INCOME (LOSS):	(358,968.00)	(27,181.42)	(331,276.07)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	18,000.00	-	15,978.75	2,021.25	88.77%
LAP CLIENT FEES	-	-	600.00	(600.00)	
LAP GROUPS REVENUE	-	-	485.00	(485.00)	
TOTAL REVENUE:	18,000.00	-	17,063.75	936.25	94.80%
DIRECT EXPENSES:					
ACCREDITATION FEES	2,400.00	-	-	2,400.00	0.00%
PROF LIAB INSURANCE	850.00	-	783.48	66.52	92.17%
MEMBER ASSISTANCE PROGRAM	45,120.00	11,280.00	46,100.00	(980.00)	102.17%
CREDIT CARD MERCHANT FEES	-	-	14.42	(14.42)	
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	350.00	-	316.00	34.00	90.29%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
MISCELLANEOUS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	49,170.00	11,280.00	47,213.90	1,956.10	96.02%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.80 FTE)	65,548.00	5,291.92	68,201.77	(2,653.77)	104.05%
BENEFITS EXPENSE	25,288.00	2,207.46	24,991.00	297.00	98.83%
OTHER INDIRECT EXPENSE	16,845.00	1,950.78	19,044.64	(2,199.64)	113.06%
TOTAL INDIRECT EXPENSES:	107,681.00	9,450.16	112,237.41	(4,556.41)	104.23%
TOTAL ALL EXPENSES:	156,851.00	20,730.16	159,451.31	(2,600.31)	101.66%
NET INCOME (LOSS):	(138,851.00)	(20,730.16)	(142,387.56)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE:	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>	<hr/> - <hr/>
DIRECT EXPENSES:					
RENT - OLYMPIA OFFICE	8,702.00	724.84	8,698.08	3.92	99.95%
CONTRACT LOBBYIST	20,000.00	-	40,000.00	(20,000.00)	200.00%
LOBBYIST CONTACT COSTS	1,500.00	314.34	1,078.70	421.30	71.91%
LEGISLATIVE COMMITTEE	5,000.00	55.94	2,807.66	2,192.34	56.15%
BOG LEGISLATIVE COMMITTEE	500.00	0.25	83.16	416.84	16.63%
EQUIPMENT-HARDWARE & SOFTWARE	1,300.00	-	652.80	647.20	50.22%
POSTAGE	300.00	-	662.84	(362.84)	220.95%
PRINTING & COPYING	250.00	-	-	250.00	0.00%
STAFF TRAVEL/PARKING	3,500.00	-	1,461.47	2,038.53	41.76%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	1,300.00	-	100.00	1,200.00	7.69%
SUPPLIES	750.00	29.34	255.44	494.56	34.06%
TELEPHONE	4,000.00	272.48	2,836.61	1,163.39	70.92%
MISCELLANEOUS	50.00	-	-	50.00	0.00%
TOTAL DIRECT EXPENSES:	<hr/> 47,602.00 <hr/>	<hr/> 1,397.19 <hr/>	<hr/> 58,636.76 <hr/>	<hr/> (11,034.76) <hr/>	<hr/> 123.18% <hr/>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.90 FTE)	156,949.00	7,148.42	83,719.92	73,229.08	53.34%
BENEFITS EXPENSE	50,778.00	3,514.51	38,175.68	12,602.32	75.18%
OTHER INDIRECT EXPENSE	40,006.00	4,609.73	45,012.43	(5,006.43)	112.51%
TOTAL INDIRECT EXPENSES:	<hr/> 247,733.00 <hr/>	<hr/> 15,272.66 <hr/>	<hr/> 166,908.03 <hr/>	<hr/> 80,824.97 <hr/>	<hr/> 67.37% <hr/>
TOTAL ALL EXPENSES:	<hr/> 295,335.00 <hr/>	<hr/> 16,669.85 <hr/>	<hr/> 225,544.79 <hr/>	<hr/> 69,790.21 <hr/>	<hr/> 76.37% <hr/>
NET INCOME (LOSS):	<hr/> (295,335.00) <hr/>	<hr/> (16,669.85) <hr/>	<hr/> (225,544.79) <hr/>		

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	19,000.00	1,635.41	22,624.03	(3,624.03)	119.07%
RULE 9/LEGAL INTERN FEES	16,000.00	500.00	13,250.00	2,750.00	82.81%
INVESTIGATION FEES	20,000.00	1,300.00	21,400.00	(1,400.00)	107.00%
PRO HAC VICE	220,000.00	16,900.00	209,950.00	10,050.00	95.43%
MEMBER CONTACT INFORMATION	35,000.00	3,483.01	26,978.76	8,021.24	77.08%
PAYMENT PLAN FEES	-	-	525.00	(525.00)	
PHOTO BAR CARD SALES	400.00	168.00	696.00	(296.00)	174.00%
TOTAL REVENUE:	310,400.00	23,986.42	295,423.79	14,976.21	95.18%
DIRECT EXPENSES:					
LICENSING FORMS	3,000.00	-	5,273.20	(2,273.20)	175.77%
CREDIT CARD MERCHANT FEES	130,000.00	1,016.10	156,653.44	(26,653.44)	120.50%
POSTAGE	30,000.00	1,108.22	34,526.20	(4,526.20)	115.09%
TOTAL DIRECT EXPENSES:	163,000.00	2,124.32	196,452.84	(33,452.84)	120.52%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.91 FTE)	293,187.00	21,815.34	292,530.20	656.80	99.78%
BENEFITS EXPENSE	92,604.00	8,025.48	90,941.72	1,662.28	98.20%
OTHER INDIRECT EXPENSE	82,329.00	9,502.53	92,777.21	(10,448.21)	112.69%
TOTAL INDIRECT EXPENSES:	468,120.00	39,343.35	476,249.13	(8,129.13)	101.74%
TOTAL ALL EXPENSES:	631,120.00	41,467.67	672,701.97	(41,581.97)	106.59%
NET INCOME (LOSS):	(320,720.00)	(17,481.25)	(377,278.18)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
LLLT LICENSE FEES	2,400.00	43.74	131.25	2,268.75	5.47%
LLLT EXAM FEES	7,800.00	300.00	7,450.00	350.00	95.51%
LLLT WAIVER FEES	600.00	150.00	600.00	-	100.00%
TOTAL REVENUE:	10,800.00	493.74	8,181.25	2,618.75	75.75%
DIRECT EXPENSES:					
CHRACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LLLT BOARD	16,000.00	3,328.90	18,517.26	(2,517.26)	115.73%
LLLT OUTREACH	6,000.00	1,093.15	7,442.44	(1,442.44)	124.04%
CREDIT CARD MERCHANT FEES	200.00	8.81	147.21	52.79	73.61%
STAFF TRAVEL/PARKING	-	-	312.16	(312.16)	
SUPPLIES	-	-	107.24	(107.24)	
TOTAL DIRECT EXPENSES:	22,300.00	4,430.86	26,526.31	(4,226.31)	118.95%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.11 FTE)	84,381.00	5,880.01	81,872.21	2,508.79	97.03%
BENEFITS EXPENSE	27,109.00	3,003.25	27,789.20	(680.20)	102.51%
OTHER INDIRECT EXPENSE	23,372.00	2,695.23	26,312.61	(2,940.61)	112.58%
TOTAL INDIRECT EXPENSES:	134,862.00	11,578.49	135,974.02	(1,112.02)	100.82%
TOTAL ALL EXPENSES:	157,162.00	16,009.35	162,500.33	(5,338.33)	103.40%
NET INCOME (LOSS):	(146,362.00)	(15,515.61)	(154,319.08)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
COPY FEES	-	-	13.70	(13.70)	
RECOVERY OF DISCIPLINE COSTS	-	-	1,000.00	(1,000.00)	
LPO EXAMINATION FEES	16,000.00	4,400.00	14,700.00	1,300.00	91.88%
LPO LICENSE FEES	110,000.00	8,711.45	108,858.75	1,141.25	98.96%
LPO LATE LICENSE FEES	1,500.00	-	1,265.00	235.00	84.33%
LPO CEU & TA LATE FEES	4,000.00	-	4,150.00	(150.00)	103.75%
LPO CONTINUING ED ACCRED FEE	2,600.00	150.00	2,575.00	25.00	99.04%
TOTAL REVENUE:	134,100.00	13,261.45	132,562.45	1,537.55	98.85%
DIRECT EXPENSES:					
LPO EXAM FACILITIES	700.00	44.60	533.76	166.24	76.25%
LPO BOARD	2,200.00	500.18	2,055.41	144.59	93.43%
LPO DISCIPLINE EXPENSES	100.00	-	359.53	(259.53)	359.53%
FINGERPRINT CARD PROCESSING	2,500.00	304.00	1,240.00	1,260.00	49.60%
LITIGATION EXPENSES	-	-	70.96	(70.96)	
OUTSIDE COUNSEL	-	-	333.80	(333.80)	
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
CREDIT CARD MERCHANT FEES	700.00	39.13	705.79	(5.79)	100.83%
POSTAGE	2,600.00	25.82	2,288.26	311.74	88.01%
TOTAL DIRECT EXPENSES:	8,900.00	913.73	7,587.51	1,312.49	85.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.23 FTE)	83,293.00	7,392.39	89,626.66	(6,333.66)	107.60%
BENEFITS EXPENSE	30,879.00	2,863.87	28,852.09	2,026.91	93.44%
OTHER INDIRECT EXPENSE	25,899.00	2,978.34	29,077.00	(3,178.00)	112.27%
TOTAL INDIRECT EXPENSES:	140,071.00	13,234.60	147,555.75	(7,484.75)	105.34%
TOTAL ALL EXPENSES:	148,971.00	14,148.33	155,143.26	(6,172.26)	104.14%
NET INCOME (LOSS):	(14,871.00)	(886.88)	(22,580.81)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CLE ADMINISTRATION					
REVENUE:					
ACCREDITED PROGRAM FEES	280,000.00	24,700.00	300,250.00	(20,250.00)	107.23%
FORM 1 LATE FEES	55,000.00	3,885.00	59,105.00	(4,105.00)	107.46%
MEMBER LATE FEES	180,000.00	3,400.00	235,650.00	(55,650.00)	130.92%
ANNUAL ACCREDITED SPONSOR FEES	11,000.00	-	9,750.00	1,250.00	88.64%
ATTENDANCE FEES	70,000.00	4,810.00	68,777.00	1,223.00	98.25%
COMITY CERTIFICATES	26,200.00	425.00	27,400.76	(1,200.76)	104.58%
ATTENDANCE LATE FEES	60,000.00	4,130.00	61,530.00	(1,530.00)	102.55%
TOTAL REVENUE:	682,200.00	41,350.00	762,462.76	(80,262.76)	111.77%
DIRECT EXPENSES:					
MCLE BOARD	2,000.00	132.85	1,503.95	496.05	75.20%
CREDIT CARD MERCHANT FEES	13,500.00	956.82	14,121.39	(621.39)	104.60%
POSTAGE	4,300.00	-	4,842.28	(542.28)	112.61%
STAFF MEMBERSHIP DUES	700.00	-	500.00	200.00	71.43%
TOTAL DIRECT EXPENSES:	20,500.00	1,089.67	20,967.62	(467.62)	102.28%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.35 FTE)	321,174.00	21,693.17	300,703.65	20,470.35	93.63%
BENEFITS EXPENSE	113,925.00	7,272.70	99,690.87	14,234.13	87.51%
OTHER INDIRECT EXPENSE	112,649.00	13,012.07	127,021.50	(14,372.50)	112.76%
TOTAL INDIRECT EXPENSES:	547,748.00	41,977.94	527,416.02	20,331.98	96.29%
TOTAL ALL EXPENSES:	568,248.00	43,067.61	548,383.64	19,864.36	96.50%
NET INCOME (LOSS):	113,952.00	(1,717.61)	214,079.12		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER BENEFITS					
REVENUE:					
INSURANCE PREMIUM REBATE	52,000.00	-	45,000.00	7,000.00	86.54%
ROYALTIES	3,000.00	934.84	1,168.54	1,831.46	38.95%
TOTAL REVENUE:	55,000.00	934.84	46,168.54	8,831.46	83.94%
DIRECT EXPENSES:					
CASEMAKER	72,000.00	6,186.95	72,998.63	(998.63)	101.39%
TOTAL DIRECT EXPENSES:	72,000.00	6,186.95	72,998.63	(998.63)	101.39%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	72,000.00	6,186.95	72,998.63	(998.63)	101.39%
NET INCOME (LOSS):	(17,000.00)	(5,252.11)	(26,830.09)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MENTORSHIP PROGRAM					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
MENTORSHIP PROGRAM EXPENSES	27,658.00	-	418.77	27,239.23	1.51%
SUBSCRIPTIONS	-	-	203.00	(203.00)	
CONFERENCE CALLS	-	-	29.84	(29.84)	
TOTAL DIRECT EXPENSES:	<u>27,658.00</u>	<u>-</u>	<u>651.61</u>	<u>27,006.39</u>	<u>2.36%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.0 FTE)	75,000.00	3,644.25	68,493.05	6,506.95	91.32%
BENEFITS EXPENSE	24,286.00	2,107.71	22,962.98	1,323.02	94.55%
OTHER INDIRECT EXPENSE	21,056.00	2,483.85	24,237.76	(3,181.76)	115.11%
TOTAL INDIRECT EXPENSES:	<u>120,342.00</u>	<u>8,235.81</u>	<u>115,693.79</u>	<u>4,648.21</u>	<u>96.14%</u>
TOTAL ALL EXPENSES:	<u>148,000.00</u>	<u>8,235.81</u>	<u>116,345.40</u>	<u>31,654.60</u>	<u>78.61%</u>
NET INCOME (LOSS):	<u>(148,000.00)</u>	<u>(8,235.81)</u>	<u>(116,345.40)</u>		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NEW LAWYER EDUCATION					
REVENUE:					
SEMINAR REGISTRATIONS	24,000.00	16,370.40	91,761.70	(67,761.70)	382.34%
TRIAL ADVOCACY PROGRAM	15,000.00	-	27,080.00	(12,080.00)	180.53%
TOTAL REVENUE:	39,000.00	16,370.40	119,061.70	(80,061.70)	305.29%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,000.00	117.98	902.59	97.41	90.26%
CREDIT CARD MERCHANT FEES	600.00	356.39	2,267.01	(1,667.01)	377.84%
POSTAGE	500.00	-	2,411.12	(1,911.12)	482.22%
STAFF MEMBERSHIP DUES	469.00	-	-	469.00	0.00%
ONLINE EXPENSES	350.00	490.00	3,430.00	(3,080.00)	980.00%
COURSEBOOK PRODUCTION	250.00	13.56	13.56	236.44	5.42%
ACCREDITATION FEES	650.00	271.00	1,141.00	(491.00)	175.54%
NEW LAWYER OUTREACH EVENTS	3,700.00	-	3,352.76	347.24	90.62%
NEW LAWYERS COMMITTEE	20,000.00	183.42	17,224.34	2,775.66	86.12%
TRIAL ADVOCACY PROGRAM	3,500.00	-	2,488.21	1,011.79	71.09%
SEMINAR BROCHURES	2,000.00	-	3,868.96	(1,868.96)	193.45%
SPEAKERS & PROGRAM DEVELOPMENT	2,000.00	1,852.82	3,169.01	(1,169.01)	158.45%
MEMBER BRIEF BANK	1,000.00	-	-	1,000.00	0.00%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	2,166.54	(166.54)	108.33%
TOTAL DIRECT EXPENSES:	38,019.00	3,285.17	42,435.10	(4,416.10)	111.62%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.90 FTE)	142,920.00	6,954.14	130,080.73	12,839.27	91.02%
BENEFITS EXPENSE	44,733.00	3,863.75	44,672.24	60.76	99.86%
OTHER INDIRECT EXPENSE	40,006.00	4,609.14	45,004.69	(4,998.69)	112.49%
TOTAL INDIRECT EXPENSES:	227,659.00	15,427.03	219,757.66	7,901.34	96.53%
TOTAL ALL EXPENSES:	265,678.00	18,712.20	262,192.76	3,485.24	98.69%
NET INCOME (LOSS):	(226,678.00)	(2,341.80)	(143,131.06)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,080.90	(1,080.90)	
DISPLAY ADVERTISING	540,000.00	54,453.00	423,011.50	116,988.50	78.34%
SUBSCRIPT/SINGLE ISSUES	500.00	-	421.00	79.00	84.20%
CLASSIFIED ADVERTISING	70,000.00	1,709.00	81,222.94	(11,222.94)	116.03%
GEN ANNOUNCEMENTS	17,000.00	2,000.00	18,400.00	(1,400.00)	108.24%
PROF ANNOUNCEMENTS	20,000.00	3,162.50	24,287.50	(4,287.50)	121.44%
TOTAL REVENUE:	647,500.00	61,324.50	548,423.84	99,076.16	84.70%
DIRECT EXPENSES:					
GRAPHICS/ARTWORK	4,500.00	-	725.00	3,775.00	16.11%
OUTSIDE SALES EXPENSE	100,000.00	9,346.17	76,410.46	23,589.54	76.41%
EDITOR'S COMPENSATION & EXP	50,000.00	3,006.45	27,935.38	22,064.62	55.87%
EDITORIAL ADVISORY COMMITTEE	750.00	84.74	633.61	116.39	84.48%
DIGITAL/ONLINE DEVELOPMENT	8,400.00	700.00	6,500.00	1,900.00	77.38%
BAD DEBT EXPENSE	2,000.00	3,175.00	6,574.00	(4,574.00)	328.70%
CREDIT CARD MERCHANT FEES	4,000.00	258.76	1,978.10	2,021.90	49.45%
POSTAGE	67,000.00	10,105.62	86,679.46	(19,679.46)	129.37%
PRINTING, COPYING & MAILING	220,000.00	27,033.62	215,255.19	4,744.81	97.84%
TOTAL DIRECT EXPENSES:	456,650.00	53,710.36	422,691.20	33,958.80	92.56%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.30 FTE)	99,146.00	7,613.69	99,707.90	(561.90)	100.57%
BENEFITS EXPENSE	31,836.00	3,637.10	33,756.15	(1,920.15)	106.03%
OTHER INDIRECT EXPENSE	27,373.00	3,155.49	30,812.05	(3,439.05)	112.56%
TOTAL INDIRECT EXPENSES:	158,355.00	14,406.28	164,276.10	(5,921.10)	103.74%
TOTAL ALL EXPENSES:	615,005.00	68,116.64	586,967.30	28,037.70	95.44%
NET INCOME (LOSS):	32,495.00	(6,792.14)	(38,543.46)		

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	9.33	264.09	(264.09)	
TOTAL REVENUE:	-	9.33	264.09	(264.09)	
DIRECT EXPENSES:					
AMICUS BRIEF COMMITTEE	100.00	-	82.27	17.73	82.27%
COURT RULES COMMITTEE	5,000.00	292.57	6,655.71	(1,655.71)	133.11%
DISCIPLINE ADVISORY ROUNDTABLE	2,000.00	323.15	1,426.25	573.75	71.31%
LITIGATION EXPENSES	-	0.15	106.40	(106.40)	
CUSTODIANSHIPS	25,000.00	359.24	1,168.96	23,831.04	4.68%
STAFF TRAVEL/PARKING	2,600.00	(122.00)	2,457.07	142.93	94.50%
STAFF MEMBERSHIP DUES	1,000.00	-	1,136.00	(136.00)	113.60%
TOTAL DIRECT EXPENSES:	35,700.00	853.11	13,032.66	22,667.34	36.51%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.60 FTE)	385,398.00	36,843.98	413,042.70	(27,644.70)	107.17%
BENEFITS EXPENSE	123,313.00	10,512.06	117,875.88	5,437.12	95.59%
OTHER INDIRECT EXPENSE	96,857.00	11,171.53	109,074.98	(12,217.98)	112.61%
TOTAL INDIRECT EXPENSES:	605,568.00	58,527.57	639,993.56	(34,425.56)	105.68%
TOTAL ALL EXPENSES:	641,268.00	59,380.68	653,026.22	(11,758.22)	101.83%
NET INCOME (LOSS):	(641,268.00)	(59,371.35)	(652,762.13)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 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	12,000.00	1,481.79	7,224.58	4,775.42	60.20%
CHIEF HEARING OFFICER	33,000.00	2,500.00	30,042.24	2,957.76	91.04%
HEARING OFFICER EXPENSES	5,000.00	452.46	6,781.78	(1,781.78)	135.64%
HEARING OFFICER TRAINING	2,000.00	697.55	1,653.47	346.53	82.67%
OUTSIDE COUNSEL	75,000.00	42,921.24	70,579.06	4,420.94	94.11%
STAFF MEMBERSHIP DUES	500.00	-	255.00	245.00	51.00%
TOTAL DIRECT EXPENSES:	<u>127,500.00</u>	<u>48,053.04</u>	<u>116,536.13</u>	<u>10,963.87</u>	<u>91.40%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.52 FTE)	116,283.00	5,057.52	82,551.40	33,731.60	70.99%
BENEFITS EXPENSE	34,674.00	2,657.36	31,781.00	2,893.00	91.66%
OTHER INDIRECT EXPENSE	32,005.00	3,687.44	36,000.16	(3,995.16)	112.48%
TOTAL INDIRECT EXPENSES:	<u>182,962.00</u>	<u>11,402.32</u>	<u>150,332.56</u>	<u>32,629.44</u>	<u>82.17%</u>
TOTAL ALL EXPENSES:	<u>310,462.00</u>	<u>59,455.36</u>	<u>266,868.69</u>	<u>43,593.31</u>	<u>85.96%</u>
NET INCOME (LOSS):	<u>(310,462.00)</u>	<u>(59,455.36)</u>	<u>(266,868.69)</u>		

Washington State Bar Association
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For the Period from September 1, 2015 to September 30, 2015
100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	3,500.00	938.20	1,802.32	1,697.68	51.49%
TRANSLATION SERVICES	500.00	-	-	500.00	0.00%
STAFF TRAVEL/PARKING	100.00	-	-	100.00	0.00%
TOTAL DIRECT EXPENSES:	4,100.00	938.20	1,802.32	2,297.68	43.96%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.82 FTE)	58,311.00	3,881.62	52,477.69	5,833.31	90.00%
BENEFITS EXPENSE	20,038.00	1,731.93	19,637.79	400.21	98.00%
OTHER INDIRECT EXPENSE	17,266.00	1,985.03	19,384.40	(2,118.40)	112.27%
TOTAL INDIRECT EXPENSES:	95,615.00	7,598.58	91,499.88	4,115.12	95.70%
TOTAL ALL EXPENSES:	99,715.00	8,536.78	93,302.20	6,412.80	93.57%
NET INCOME (LOSS):	(99,715.00)	(8,536.78)	(93,302.20)		

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2015 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:					
CPE COMMITTEE	5,000.00	48.51	3,546.17	1,453.83	70.92%
STAFF TRAVEL/PARKING	1,000.00	419.23	1,847.04	(847.04)	184.70%
STAFF MEMBERSHIP DUES	500.00	-	408.00	92.00	81.60%
TOTAL DIRECT EXPENSES:	<u>6,500.00</u>	<u>467.74</u>	<u>5,801.21</u>	<u>698.79</u>	<u>89.25%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.84 FTE)	141,733.00	8,237.24	119,095.50	22,637.50	84.03%
BENEFITS EXPENSE	48,809.00	3,783.52	44,204.38	4,604.62	90.57%
OTHER INDIRECT EXPENSE	38,743.00	4,468.13	43,624.07	(4,881.07)	112.60%
TOTAL INDIRECT EXPENSES:	<u>229,285.00</u>	<u>16,488.89</u>	<u>206,923.95</u>	<u>22,361.05</u>	<u>90.25%</u>
TOTAL ALL EXPENSES:	<u>235,785.00</u>	<u>16,956.63</u>	<u>212,725.16</u>	<u>23,059.84</u>	<u>90.22%</u>
NET INCOME (LOSS):	<u>(235,785.00)</u>	<u>(16,956.63)</u>	<u>(212,725.16)</u>		

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	110,000.00	-	107,125.00	2,875.00	97.39%
TOTAL REVENUE:	110,000.00	-	107,125.00	2,875.00	97.39%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	150,000.00	60,172.40	147,157.44	2,842.56	98.10%
MARKETING/SEMINAR EXPENSE	1,000.00	-	-	1,000.00	0.00%
SPEAKERS & PROGRAM DEVELOPMENT	500.00	-	-	500.00	0.00%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	5,000.00	(5,000.00)	
STAFF TRAVEL/PARKING	2,250.00	-	988.14	1,261.86	43.92%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
CONFERENCE CALLS	400.00	26.40	137.72	262.28	34.43%
PRO BONO & LEGAL AID COMMITTEE	2,000.00	466.21	1,413.02	586.98	70.65%
PRO BONO SUPPORT MATERIALS	1,000.00	-	107.71	892.29	10.77%
VOLUNTEER RECRUITMENT & APPREC	5,000.00	212.40	3,148.58	1,851.42	62.97%
PUBLIC DEFENSE	3,000.00	1,424.97	5,812.74	(2,812.74)	193.76%
TOTAL DIRECT EXPENSES:	165,350.00	62,302.38	163,765.35	1,584.65	99.04%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.40 FTE)	174,678.00	12,370.19	169,804.96	4,873.04	97.21%
BENEFITS EXPENSE	55,966.00	4,854.15	55,003.83	962.17	98.28%
OTHER INDIRECT EXPENSE	50,534.00	5,814.91	56,774.51	(6,240.51)	112.35%
TOTAL INDIRECT EXPENSES:	281,178.00	23,039.25	281,583.30	(405.30)	100.14%
TOTAL ALL EXPENSES:	446,528.00	85,341.63	445,348.65	1,179.35	99.74%
NET INCOME (LOSS):	(336,528.00)	(85,341.63)	(338,223.65)		

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	285,000.00	53.25	298,164.50	(13,164.50)	104.62%
TOTAL REVENUE:	285,000.00	53.25	298,164.50	(13,164.50)	104.62%
DIRECT EXPENSES:					
DUES STATEMENTS	8,500.00	-	8,122.36	377.64	95.56%
CREDIT CARD MERCHANT FEES	6,000.00	145.98	7,537.50	(1,537.50)	125.63%
STAFF TRAVEL/PARKING	1,300.00	372.40	1,163.69	136.31	89.51%
STAFF MEMBERSHIP DUES	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,500.00	-	700.04	799.96	46.67%
CONFERENCE CALLS	-	-	114.69	(114.69)	
MISCELLANEOUS	300.00	-	658.01	(358.01)	219.34%
TOTAL DIRECT EXPENSES:	17,900.00	518.38	18,296.29	(396.29)	102.21%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.04 FTE)	236,765.00	21,323.83	214,127.25	22,637.75	90.44%
BENEFITS EXPENSE	75,846.00	6,317.95	77,451.70	(1,605.70)	102.12%
OTHER INDIRECT EXPENSE	85,066.00	9,820.10	95,862.54	(10,796.54)	112.69%
TOTAL INDIRECT EXPENSES:	397,677.00	37,461.88	387,441.49	10,235.51	97.43%
TOTAL ALL EXPENSES:	415,577.00	37,980.26	405,737.78	9,839.22	97.63%
NET INCOME (LOSS):	(130,577.00)	(37,927.01)	(107,573.28)		

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
COMPUTER HARDWARE	55,500.00	5,372.76	55,177.21	322.79	99.42%
COMPUTER SOFTWARE	24,000.00	16.43	13,381.19	10,618.81	55.75%
SOFTWARE MAINTENANCE & LICENSING	291,500.00	3,288.00	202,514.25	88,985.75	69.47%
HARDWARE SERVICE & WARRANTIES	71,000.00	372.64	73,990.40	(2,990.40)	104.21%
TELEPHONE HARDWARE & MAINTENANCE	54,000.00	3,056.01	32,825.48	21,174.52	60.79%
COMPUTER SUPPLIES	27,000.00	2,812.00	37,649.46	(10,649.46)	139.44%
THIRD PARTY SERVICES	62,000.00	499.25	34,753.15	27,246.85	56.05%
CONSULTING SERVICES	209,000.00	48,327.50	210,228.61	(1,228.61)	100.59%
STAFF TRAVEL/PARKING	2,500.00	64.00	102.00	2,398.00	4.08%
STAFF MEMBERSHIP DUES	110.00	-	110.00	-	100.00%
TELEPHONE	7,100.00	1,100.60	4,356.24	2,743.76	61.36%
TRANSFER TO INDIRECT EXPENSES	(803,710.00)	(64,909.19)	(665,087.99)	(138,622.01)	82.75%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.05 FTE)	912,616.00	84,894.15	932,731.86	(20,115.86)	102.20%
BENEFITS EXPENSE	284,075.00	25,412.46	281,628.17	2,446.83	99.14%
CAPITAL LABOR & OVERHEAD	-	(6,092.80)	(44,844.80)	44,844.80	
OTHER INDIRECT EXPENSE	253,724.00	29,290.31	285,970.21	(32,246.21)	112.71%
TOTAL INDIRECT EXPENSES:	1,450,415.00	133,504.12	1,455,485.44	(5,070.44)	100.35%
TOTAL ALL EXPENSES:	1,450,415.00	133,504.12	1,455,485.44	(5,070.44)	100.35%
NET INCOME (LOSS):	(1,450,415.00)	(133,504.12)	(1,455,485.44)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	9,000.00	639.00	8,291.09	708.91	92.12%
DESKBOOK SALES	150,000.00	3,956.00	120,611.33	29,388.67	80.41%
COURSEBOOK SALES	30,000.00	580.00	17,160.57	12,839.43	57.20%
SECTION PUBLICATION SALES	40,000.00	5,410.00	73,272.74	(33,272.74)	183.18%
LOIS ROYALTIES	-	-	1,272.39	(1,272.39)	
CASEMAKER ROYALTIES	40,000.00	1,409.07	34,998.95	5,001.05	87.50%
MP3 AND VIDEO SALES	450,000.00	36,757.00	640,045.88	(190,045.88)	142.23%
TOTAL REVENUE:	719,000.00	48,751.07	895,652.95	(176,652.95)	124.57%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	100,000.00	2,789.01	89,901.97	10,098.03	89.90%
COST OF SALES - COURSEBOOKS	2,000.00	65.87	1,367.86	632.14	68.39%
COST OF SALES SECTION PUBLICATION	2,000.00	1,614.72	30,826.62	(28,826.62)	1541.33%
A/V DEVELOP COSTS (RECORDING)	1,000.00	-	-	1,000.00	0.00%
DEPRECIATION	3,175.00	265.00	3,180.00	(5.00)	100.16%
OBSOLETE INVENTORY	-	8,839.25	8,839.25	(8,839.25)	
DESKBOOK ROYALTIES	2,000.00	567.91	1,449.91	550.09	72.50%
RECORDED SEMINAR ROYALTIES	-	350.00	350.00	(350.00)	
ONLINE EXPENSES	48,000.00	-	34,037.61	13,962.39	70.91%
SHIPPING SUPPLIES	1,000.00	-	-	1,000.00	0.00%
POSTAGE & DELIVERY-DESKBOOKS	7,000.00	731.36	7,264.51	(264.51)	103.78%
POSTAGE & DELIVERY-COURSEBOOKS	1,500.00	83.36	1,503.33	(3.33)	100.22%
SPLITS WITH SECTIONS	7,000.00	2,071.56	14,900.56	(7,900.56)	212.87%
FLIERS/CATALOGS	6,000.00	2,528.23	5,470.09	529.91	91.17%
POSTAGE - FLIERS/CATALOGS	4,000.00	2,918.81	5,773.18	(1,773.18)	144.33%
EQUIPMENT, HARD..& SOFTWARE	1,000.00	-	-	1,000.00	0.00%
COMPLIMENTARY BOOK PROGRAM	5,000.00	489.09	2,568.05	2,431.95	51.36%
BAD DEBT EXPENSE	200.00	-	-	200.00	0.00%
CREDIT CARD MERCHANT FEES	12,000.00	1,042.80	18,553.33	(6,553.33)	154.61%
RECORDS STORAGE - OFF SITE	-	1,240.00	8,680.00	(8,680.00)	
STAFF MEMBERSHIP DUES	500.00	-	410.00	90.00	82.00%
MISCELLANEOUS	100.00	-	30.00	70.00	30.00%
TOTAL DIRECT EXPENSES:	203,475.00	25,596.97	235,106.27	(31,631.27)	115.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.93 FTE)	320,816.00	26,232.16	333,174.02	(12,358.02)	103.85%
BENEFITS EXPENSE	107,302.00	9,291.63	105,318.28	1,983.72	98.15%
OTHER INDIRECT EXPENSE	103,806.00	11,983.56	116,988.21	(13,182.21)	112.70%
TOTAL INDIRECT EXPENSES:	531,924.00	47,507.35	555,480.51	(23,556.51)	104.43%
TOTAL ALL EXPENSES:	735,399.00	73,104.32	790,586.78	(55,187.78)	107.50%
NET INCOME (LOSS):	(16,399.00)	(24,353.25)	105,066.17		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	2,100,000.00	135,262.00	1,836,802.91	263,197.09	87.47%
SEMINAR-EXHIB/SPNSR/ETC	140,000.00	3,150.00	110,226.03	29,773.97	78.73%
CONFERENCE CENTER RENTAL	20,000.00	-	1,500.00	18,500.00	7.50%
TOTAL REVENUE:	2,260,000.00	138,412.00	1,948,528.94	311,471.06	86.22%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	1,500.00	146.75	24,640.13	(23,140.13)	1642.68%
POSTAGE - FLIERS/CATALOGS	60,000.00	365.31	36,199.00	23,801.00	60.33%
POSTAGE - MISC./DELIVERY	10,000.00	-	1,631.90	8,368.10	16.32%
ONLINE EXPENSES	21,400.00	358.20	47,866.89	(26,466.89)	223.68%
ACCREDITATION FEES	8,000.00	878.00	8,220.50	(220.50)	102.76%
ADVERTISING	-	-	107.95	(107.95)	
SEMINAR BROCHURES	73,000.00	1,300.47	53,720.00	19,280.00	73.59%
FACILITIES	278,000.00	10,658.79	347,655.04	(69,655.04)	125.06%
CLE CONF CENTER-RENT	120,000.00	(0.12)	96,094.23	23,905.77	80.08%
CLE CONF CENTER-CATERING	7,000.00	1,368.62	7,832.57	(832.57)	111.89%
CLE CONF CENTER-OTHER	20,000.00	-	13,281.47	6,718.53	66.41%
SPEAKERS & PROGRAM DEVELOP	80,000.00	4,766.44	82,063.34	(2,063.34)	102.58%
SPLITS TO SECTIONS	195,000.00	80,222.04	242,121.81	(47,121.81)	124.17%
SPLITS TO CO-SPONSORS	87,000.00	3,027.55	110,913.94	(23,913.94)	127.49%
HONORARIA	30,000.00	-	25,069.03	4,930.97	83.56%
CLE SEMINAR COMMITTEE	4,500.00	28.19	1,505.48	2,994.52	33.46%
DEPRECIATION	16,100.00	(4,901.91)	19,174.00	(3,074.00)	119.09%
LOSS/GAIN ON ASSETS	-	6,208.91	6,208.91	(6,208.91)	
FURNITURE & LEASEHOLD DEPRECIATION	63,000.00	-	62,998.50	1.50	100.00%
BAD DEBT EXPENSE	500.00	-	225.00	275.00	45.00%
CREDIT CARD MERCHANT FEES	31,500.00	2,365.24	30,751.96	748.04	97.63%
STAFF TRAVEL/PARKING	6,500.00	-	6,812.14	(312.14)	104.80%
STAFF MEMBERSHIP DUES	975.00	-	585.00	390.00	60.00%
SUPPLIES	2,000.00	104.01	2,233.42	(233.42)	111.67%
TELEPHONE	500.00	14.18	123.29	376.71	24.66%
TOTAL DIRECT EXPENSES:	1,116,475.00	106,910.67	1,228,035.50	(111,560.50)	109.99%
INDIRECT EXPENSES:					
SALARY EXPENSE (12.74 FTE)	815,898.00	45,505.99	682,931.78	132,966.22	83.70%
BENEFITS EXPENSE	285,732.00	19,597.23	243,494.91	42,237.09	85.22%
OTHER INDIRECT EXPENSE	268,253.00	31,907.49	304,458.18	(36,205.18)	113.50%
TOTAL INDIRECT EXPENSES:	1,369,883.00	97,010.71	1,230,884.87	138,998.13	89.85%
TOTAL ALL EXPENSES:	2,486,358.00	203,921.38	2,458,920.37	27,437.63	98.90%
NET INCOME (LOSS):	(226,358.00)	(65,509.38)	(510,391.43)		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	467,573.00	-	482,649.85	(15,076.85)	103.22%
SEMINAR PROFIT SHARE	140,700.00	84,024.04	245,923.81	(105,223.81)	174.79%
INTEREST INCOME	585.00	3,566.26	3,566.26	(2,981.26)	609.62%
PUBLICATIONS REVENUE	6,500.00	2,071.56	16,408.66	(9,908.66)	252.44%
OTHER	37,720.00	6,809.00	53,554.60	(15,834.60)	141.98%
TOTAL REVENUE:	653,078.00	96,470.86	802,103.18	(149,025.18)	122.82%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	555,747.00	55,728.48	348,650.71	207,096.29	62.74%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	287,829.25	53.25	298,164.50	(10,335.25)	103.59%
TOTAL DIRECT EXPENSES:	843,576.25	55,781.73	646,815.21	196,761.04	76.68%
NET INCOME (LOSS):	(190,498.25)	40,689.13	155,287.97		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAWYERS FUND FOR CLIENT PROTECTION					
REVENUE:					
LFCP RESTITUTION	2,500.00	363.90	3,702.72	(1,202.72)	148.11%
LFCP MEMBER ASSESSMENTS	915,000.00	10,110.00	988,650.00	(73,650.00)	108.05%
INTEREST INCOME	250.00	97.46	1,387.32	(1,137.32)	554.93%
TOTAL REVENUE:	917,750.00	10,571.36	993,740.04	(75,990.04)	108.28%
DIRECT EXPENSES:					
GIFTS TO INJURED CLIENTS	550,000.00	374,040.57	490,357.03	59,642.97	89.16%
LFCP BOARD EXPENSES	2,000.00	51.88	1,073.88	926.12	53.69%
BANK FEES - WELLS FARGO	1,000.00	91.52	1,073.00	(73.00)	107.30%
CREDIT CARD MERCHANT FEES	10,500.00	162.86	13,448.72	(2,948.72)	128.08%
STAFF MEMBERSHIP DUES	225.00	267.17	267.17	(42.17)	118.74%
TOTAL DIRECT EXPENSES:	563,725.00	374,614.00	506,219.80	57,505.20	89.80%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.97 FTE)	53,195.00	3,218.58	47,965.40	5,229.60	90.17%
BENEFITS EXPENSE	19,752.00	1,571.79	18,436.95	1,315.05	93.34%
OTHER INDIRECT EXPENSE	20,424.00	2,338.97	22,838.55	(2,414.55)	111.82%
TOTAL INDIRECT EXPENSES:	93,371.00	7,129.34	89,240.90	4,130.10	95.58%
TOTAL ALL EXPENSES:	657,096.00	381,743.34	595,460.70	61,635.30	90.62%
NET INCOME (LOSS):	260,654.00	(371,171.98)	398,279.34		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
WESTERN STATE BAR CONFERENCE					
REVENUE:					
REGISTRATION REVENUE	-	11,192.99	11,192.99	(11,192.99)	
TOTAL REVENUE:	-	11,192.99	11,192.99	(11,192.99)	
DIRECT EXPENSES:					
MANAGEMENT OF WESTERN STATES BAR CONFERENCE	-	80.37	80.37	(80.37)	
TOTAL DIRECT EXPENSES:	-	80.37	80.37	(80.37)	
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	-	80.37	80.37	(80.37)	
NET INCOME (LOSS):	-	11,112.62	11,112.62		

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2015 to September 30, 2015

100% OF YEAR COMPLETE

	FISCAL 2015 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	10,749,330.00	843,694.13	10,442,723.62	306,606.38	97.15%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
TEMPORARY SALARIES	152,717.00	1,711.00	116,934.15	35,782.85	76.57%
CAPITAL LABOR & OVERHEAD	-	(6,092.80)	(44,844.80)	44,844.80	
EMPLOYEE ASSISTANCE PLAN	4,700.00	-	4,781.25	(81.25)	101.73%
EMPLOYEE SERVICE AWARDS	1,650.00	240.00	1,416.86	233.14	85.87%
FICA (EMPLOYER PORTION)	810,000.00	64,434.25	772,290.60	37,709.40	95.34%
L&I INSURANCE	65,500.00	10,607.72	43,818.78	21,681.22	66.90%
MEDICAL (EMPLOYER PORTION)	1,422,000.00	122,006.95	1,353,606.94	68,393.06	95.19%
RETIREMENT (EMPLOYER PORTION)	1,003,000.00	94,210.43	978,759.15	24,240.85	97.58%
TRANSPORTATION ALLOWANCE	94,000.00	138.00	93,595.40	404.60	99.57%
UNEMPLOYMENT INSURANCE	109,000.00	4,235.97	98,762.32	10,237.68	90.61%
STAFF DEVELOPMENT-GENERAL	7,000.00	386.49	5,175.23	1,824.77	73.93%
TOTAL SALARY & BENEFITS EXPENSE:	14,298,897.00	1,135,572.14	13,867,019.50	431,877.50	96.98%
WORKPLACE BENEFITS	32,000.00	3,045.05	38,534.95	(6,534.95)	120.42%
HUMAN RESOURCES POOLED EXP	110,006.00	10,617.97	101,316.96	8,689.04	92.10%
RENT	1,092,000.00	127,548.95	1,216,681.45	(124,681.45)	111.42%
REMODEL EXPENSE	-	67,902.48	151,809.78	(151,809.78)	
PERSONAL PROP TAXES-WSBA	16,200.00	1,217.55	15,183.12	1,016.88	93.72%
FURNITURE, MAINT, LH IMP	35,000.00	11,471.58	22,378.45	12,621.55	63.94%
OFFICE SUPPLIES & EQUIPMENT	33,000.00	5,823.56	32,702.70	297.30	99.10%
FURN & OFFICE EQUIP DEPRECIATION	360,500.00	(313,255.11)	268,893.36	91,606.64	74.59%
COMPUTER HARDWARE DEPRECIATION	85,500.00	7,515.00	87,120.16	(1,620.16)	101.89%
COMPUTER SOFTWARE DEPRECIATION	67,000.00	4,306.00	50,682.00	16,318.00	75.64%
INSURANCE	125,000.00	7,355.62	107,285.30	17,714.70	85.83%
PROFESSIONAL FEES-AUDIT	30,000.00	-	29,471.86	528.14	98.24%
PROFESSIONAL FEES-LEGAL	50,000.00	8,110.50	96,469.70	(46,469.70)	192.94%
TELEPHONE & INTERNET	35,000.00	1,706.87	31,945.10	3,054.90	91.27%
POSTAGE - GENERAL	50,000.00	3,464.29	36,729.65	13,270.35	73.46%
RECORDS STORAGE	28,000.00	5,415.98	38,425.37	(10,425.37)	137.23%
STAFF TRAINING	78,000.00	6,511.57	98,614.14	(20,614.14)	126.43%
BANK FEES	17,200.00	1,362.75	17,171.69	28.31	99.84%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	6,013.25	31,283.77	(6,283.77)	125.14%
GAIN (LOSS) ASSETS	-	324,120.11	321,712.11	(321,712.11)	
COMPUTER POOLED EXPENSES	803,710.00	64,909.19	665,087.99	138,622.01	82.75%
TOTAL OTHER INDIRECT EXPENSES:	3,073,116.00	355,163.16	3,459,499.61	(386,383.61)	112.57%
TOTAL INDIRECT EXPENSES:	17,372,013.00	1,490,735.30	17,326,519.11		

**Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2015**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 427,943
Total		\$ 427,943

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.06%	\$ 2,719
UBS Financial Money Market	0.08%	\$ 829,251
Morgan Stanley Money Market	0.07%	\$ 36,249
Merrill Lynch Money Market	0.12%	\$ 2,861,995
Long Term Investments	Varies	\$ 3,422,346
Short Term Investments	Varies	\$ 1,730,000
General Fund Total		\$ 9,310,503

Lawyer's Fund for Client Protection

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,035,068

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.06%	\$ 1,617,725
Morgan Stanley Money Market	0.01%	\$ 102,546
Wells Fargo Investments	Varies	\$ -
Lawyers' Fund for Client Protection Total		\$ 2,755,339

Grand Total Cash & Investments	\$ 12,065,842
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**Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2015**

Long Term Investments- General Fund

Reserve Accounts

Clearbridge All Value	421,966.98
NFJ CV Dividend Value	336,091.22
	<u>758,058.20</u>

UBS Financial Long Term Investments

Nuveen 3-7 year Municipal Bond Portfolio	\$ 645,958.58
ISHARES 3-7 year Treasuries Bond Fund	\$ 523,530.00
	<u>\$ 1,169,488.58</u>

Morgan Stanley Long Term Investments

Lord Abbett Short Term Duration Income Fund	\$ 1,494,799.66
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Total Long Term Investments- General Fund 3,422,346.44

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>
Private Bank & Trust	0.40%	0.40%	9 months	10/23/2015	250,000.00
Whitney Bank Louisiana	0.35%	0.35%	9 months	10/28/2015	250,000.00
Bank of Baroda NY	0.30%	0.30%	9 months	11/3/2015	250,000.00
Mizuho Bank	0.30%	0.30%	9 months	11/4/2015	250,000.00
Safra National Bank NY CD	0.50%	0.50%	1 year	11/17/2015	240,000.00
Greenwood Bank DE CD	0.50%	0.50%	1 year	11/19/2015	240,000.00
Newbridge Bank	0.25%	0.25%	9 months	11/27/2015	250,000.00

Total Short Term Investments- General Fund 1,730,000.00

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>-</u></u>