

AGENDA ITEM 1.

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

Budget and Audit Committee – Meeting Agenda
May 29, 2019 | 10:00 am – 1:00 pm
WSBA Offices

<u>TAB</u>	<u>PAGE</u>
1. Agenda	2
2. Minutes of April 25, 2019 Meeting (action).....	4
<u>NEW BUSINESS</u>	
3. Investments: Update as of March 31 and April 30, 2019 (provided in May Board materials) ..	8
4. Financial Statements as of April 30, 2019	10
5. Update on Potential Budget Amendment	53
6. Insurance Coverage: Portfolio Background and Renewal	55
7. Audit: Update on Supplemental Review Options	67
8. Budget Development Update (materials provided at meeting)	N/A
9. Proposed Amendment to Fiscal Policies and Procedures re Cost Centers	76
10. Washington State Bar Foundation Update	80

AGENDA ITEM 2.

DRAFT MINUTES
Washington State Bar Association
Budget and Audit Committee
Seattle, WA
April 25, 2019

Treasurer Dan Bridges called the meeting to order at 10:07 a.m. Committee members present were President Bill Pickett; Governors Dan Clark (phone), P.J. Grabicki, Kim Hunter (phone), Athan Papailiou, and Alec Stephens (phone); Interim Executive Director Terra Nevitt, and Chief Operations Officer Ann Holmes. Governor Chris Meserve was also present (phone), along with Associate Director of Finance Tiffany Lynch, Chief Disciplinary Counsel Doug Ende, Chief Regulatory Counsel Jean McElroy, Human Resources Director Frances Dujon-Reynolds, and Chief Communications Officer Sara Niegowski. Clark Nuber Partner Mitch Hansen and Governor Paul Swegle participated in the discussion about WSBA audit procedures.

Minutes of March 21, 2019 Meeting

The Committee approved the minutes of the March 21, 2019 meeting as presented.

Investments

- **Update as of March 31, 2019**

Tiffany Lynch provided an update on the WSBA investment portfolio, noting an inception to date gain of \$116,273. Per Committee policy instituted in June 2016 that authorizes the transfer of portfolio gains over \$100,000 into WSBA's operating accounts, \$100,000 was moved out of the Lord Abbett investment fund into WSBA's checking account (unrestricted reserves) on April 17, 2019.

- **Allocation of Investment Gains to the Facilities Reserve Fund**

Dan Bridges recommended, and following discussion PJ Grabicki moved, that WSBA allocate the \$100,000 investment gains from unrestricted reserves to the Facilities Reserve Fund, a board-designated fund established to support future facilities need (the current lease extends through December 2026). Alec Stephens seconded the motion, which passed.

- **Investment Subcommittee Report/Reallocation of Investment Portfolio**

PJ Grabicki reported on the Investment Subcommittee's meeting with WSBA's Morgan Stanley investment advisor Mark Allison, who recommended moving WSBA investments into a Federated Money Market account, which has a yield of 2.5%, provides maximum flexibility to move funds in and out of the investment, reduces exposure to interest rate risk, and preserves the principal value of the portfolio. Mr. Allison provided information on current Certificates of Deposit yields (2.3% for 6 months and 2.4% for 12 months), which is lower than the yield on the Federated Money Market (2.5%). He also confirmed that the Federated Money Market account was included in the types of allowable investments outlined in the WSBA's Investment Policy. Following discussion, the Budget and Audit Committee unanimously voted to propose, unless the Board of Governors objects, to reallocate the investment portfolio into a Federated Money Market account.

Finances

- **Financial Statements as of February 28, 2019 and March 31, 2019**

Ann Holmes provided an overview of the 2nd Quarter financial performance, indicating that licensing, MCLE, and *Pro Hac Vice* revenues are trending to meet or exceed budget and direct costs are trending to be lower than or meet budget. Indirect costs overall are trending to budget; however, leasehold and property taxes are higher than budgeted, and legal fees budgeted for FY19 have already been exceeded due to ongoing litigation matters.

- **Insurance Matters**

Ann Holmes stated that there are \$100,000 self-insured retentions for each of potentially four claims reported under WSBA's Employment Management Liability/Directors and Officer's policy and that she would report back to the Committee on the status of those retentions. PJ Grabicki and Dan Bridges expressed the view that WSBA should increase its coverage limits. Following discussion about potential conflict of interest in the insurance renewal process, Committee members requested that WSBA's insurance broker attend the next Committee meeting in order to discuss WSBA's insurance portfolio, answer questions, and receive Committee guidance about insurance renewal.

- **Cost Center Inconsistency Re Board Retreats**

The Committee discussed differences in how WSBA budgets for board retreats. Dan Bridges pointed out that the ATJ Board cost center specifically budgets for a retreat, while the LLLT Board held an unbudgeted retreat last year. Jean McElroy noted that the LLLT Board reduced costs in other areas in order to accommodate a retreat; Tiffany Lynch stated that the reallocation of funds was within the authority of the Executive Director under the Fiscal Responsibility Matrix. Ann Holmes noted that the Board of Governor cost center does not specifically allocate funds for a retreats, that consistency in budgeting is important, and should be addressed.

Fiscal Integrity

- **Clark Nuber**

At the Committee's March 21 request, Mitch Hansen of Clark Nuber provided a power point presentation about fraud prevention and detection, fraud procedures performed during the course of WSBA's annual audit, and other types of audit engagements. Fraud procedures performed within the scope of WSBA's annual audit included assessment of: internal controls; policies and procedures; training; estimates; expense coding; expense reimbursement; third party transactions; executive management transactions; and external sources to corroborate WSBA information. Other types of engagements that could detect fraud include Agreed on Procedures, Forensic Audits, and Operational Audits. He noted that Clark Nuber found no red flags or areas of concern during the WSBA audit and did not identify any particular area for a deeper examination.

Discussion ensued about whether or not there was a need for a deeper examination of WSBA finances given the organization's long history of clean audits; as well as the potential scope, cost, timing, and frequency of a deeper examination of WSBA finances moving forward. Based on their expressed interest, Dan Bridges moved that Alec Stephens, Dan Clark, PJ Grabicki, and Ann Holmes work with Mitch Hansen on a menu of options and costs for Committee consideration at the next meeting, and any recommendations to the Board.

- **Statement on Fiscal Integrity**

The Committee reviewed, revised, and unanimously approved a Committee statement to address member misconceptions about WSBA's fiscal integrity and spending.

Washington State Bar Foundation Update

Terra Nevitt provided an update on the Foundation, indicating that it is currently tracking about 15% ahead on donations and number of donors from the annual licensing campaign. Trustees are interested in the Structures Workgroup and any impact that a restructure of WSBA might have on the Foundation, and have expressed concern about being able to recruit new Trustees given this uncertainty.

Amendment to WSBA Fiscal Policies Regarding Cost Centers

Dan Bridges expressed concern about FY18 changes to the WSBA's Limited License Legal Technicians and Limited Practice Officers cost centers that account for revenues and expenses for these programs into different cost centers (Licensing and Admissions) and make it more difficult to see the full cost of these programs. Jean McElroy explained that the change in cost center presentation was made in furtherance of the board's approval of a coordinated licensing and admissions system. Because the licensing and admissions processes for all license types are similar and are performed by the same staff, we will need to estimate the staff time allocated to each license type, which might not provide a complete cost analysis.

Dan Bridges adjourned the meeting at 12:57 am.

DRAFT

AGENDA ITEM 3.

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors

From: Tiffany Lynch, Associate Director for Finance

Re: Investment Update as of March 31 and April 30, 2019

Date: May 3, 2019

WSBA's investments consist of short and long-term bond portfolios, and are managed by our advisors at Morgan Stanley and UBS Financial. There has been no change in the makeup of the portfolio since the last report.

In June 2016, the Budget and Audit Committee set an investment gain threshold of \$100,000, which authorizes the transfer of portfolio gains into WSBA's operating accounts. The threshold is based on the value of the portfolio at the end of each month and was established to ensure that portfolio gains could be realized in cash for operations instead of increasing the long-term investment portfolio. As of March 31, the portfolio balance had reached the threshold for transfer, with a gain since inception of \$116,273, and \$100,000 was cashed out of the Lord Abbett & Company Short Term Duration Income Fund on April 17. As of April 30, there is an aggregate gain across all funds of \$24,974, or 0.77%.

TOTAL INCEPTION VALUE OF ALL FUNDS	\$3,228,015
TOTAL VALUE OF ALL FUNDS AS OF 4/30/19	\$3,252,989
GAIN/(LOSS) SINCE INCEPTION (\$ and %)	\$24,974, 0.77%

The chart below details value by fund at inception, transfers of portfolio gains above \$100,000 to the WSBA's general fund operating accounts per the Budget and Audit Committee's June 2016 direction, end of month for the periods of February, March, and April, and Gain/(Loss) from April 30, 2018 to April 30, 2019:

INVESTMENT FUND	VALUE					GAIN/(LOSS)
	Inception	Transfer of Gains	2/28/19 (Previously Reported)	3/31/19	4/30/19	4/30/18 – 4/30/19
Nuveen 3-7 year Municipal Bond Portfolio	\$500,000	(\$200,000) ¹	\$315,730	\$320,762	\$321,180	\$16,594
Lord Abbett & Company Short Term Duration Income Fund	\$628,015 ²	(\$100,000) ⁴	\$802,658	\$809,092	\$711,419	(\$68,989)
Guggenheim Total Return Bond Fund	\$1,050,000 ³	\$0	\$1,105,169	\$1,118,202	\$1,117,807	\$28,346
Virtus Multi-Sector Short Term Bond Fund	\$1,050,000 ³	\$0	\$1,090,279	\$1,096,232	\$1,102,583	\$31,446
Total	\$3,228,015	(\$300,000)	\$3,313,836	\$3,344,288	\$3,252,989	\$7,397

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

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

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

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

AGENDA ITEM 4.

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

Financial Reports

(Unaudited)

Year to Date April 30, 2019

Prepared by Tiffany Lynch, Associate Director for Finance

Submitted by

Ann Holmes, Chief Operations Officer

May 20, 2019

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Tiffany Lynch, Associate Director for Finance

Re: Key Financial Benchmarks for the Fiscal Year to Date (YTD) through April 30, 2019

Date: May 16, 2019

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	58.33%	58.43%/60.20% ²	\$11,934/\$217,215 ² (Over budget)	59.59%	Slightly higher due to timing of expenses, expected to be on budget
Benefits	58.33%	56.31%	\$85,735 (Under budget)	57.53%	Expected to be on or slightly under budget
Other Indirect Expenses	58.33%	61.76%	\$119,276 (Over budget)	54.38%	Higher due to unanticipated expenses, expected to be over budget
Total Indirect Expenses	58.33%	59.63%	\$250,756 (Over budget)	58.19%	Expected to be on or slightly over budget

General Fund Revenues	58.33%	63.79%	\$1,103,473 (Over budget)	62.63%	Expected to be on or slightly over budget
General Fund Direct Expenses	58.33%	47.99%	\$261,325 (Under budget)	44.40%	Expected to be on or slightly under budget

CLE Revenue	58.33%	53.47%	\$99,164 (Under budget)	53.48%	Expected to be on budget
CLE Direct Expenses	58.33%	45.17%	\$60,991 (Under budget)	38.21%	Expected to be on budget
CLE Indirect Expenses	58.33%	59.01%	\$9,245 (Over budget)	58.89%	Expected to be on budget

¹ Dollar difference is calculated based on pro-rated budget figures (total annual budget figures divided by 12 months) minus actual revenue and expense amounts as of April 30, 2019 (7 months into the fiscal year).

² The first figure represents salaries expense for regular employees. The second figure represents salaries expense for regular ¹¹ and temporary staff with offsets from allowance for open positions and capital labor & overhead.

Washington State Bar Association Financial Summary
Year to Date as of April 30, 2019 58.33% 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	160,893	271,867	14,067	62,957	174,960	334,824	(174,960)	(327,324)
Administration	205,197	100,000	683,825	1,138,769	(6)	4,885	683,819	1,143,654	(478,622)	(1,043,654)
Admissions/Bar Exam	1,038,110	1,327,400	498,845	841,048	156,973	416,931	655,818	1,257,979	382,292	69,421
Board of Governors	-	-	369,393	530,178	160,438	304,531	529,831	834,709	(529,831)	(834,709)
Communications Strategies	860	50,750	325,628	550,782	36,550	104,800	362,178	655,582	(361,318)	(604,832)
Conference & Broadcast Services	-	-	473,397	780,393	3,876	3,500	477,273	783,893	(477,273)	(783,893)
Discipline	54,208	96,200	3,307,343	5,664,008	92,875	220,267	3,400,219	5,884,275	(3,346,010)	(5,788,075)
Diversity	141,133	120,374	324,860	544,641	9,806	21,550	334,666	566,191	(193,533)	(445,817)
Foundation	-	-	91,713	150,663	2,704	14,200	94,418	164,863	(94,418)	(164,863)
Human Resources	-	-	233,303	204,958	-	-	233,303	204,958	(233,303)	(204,958)
Law Clerk Program	153,911	166,000	83,307	142,665	2,637	11,350	85,944	154,015	67,967	11,985
Legislative	-	-	81,431	135,416	12,328	18,650	93,759	154,066	(93,759)	(154,066)
Licensing and Membership Records	255,837	304,350	379,359	636,327	26,961	45,812	406,320	682,139	(150,483)	(377,789)
Licensing Fees	9,492,368	15,958,200	-	-	-	-	-	-	9,492,368	15,958,200
Limited License Legal Technician	-	-	126,691	215,591	10,677	25,600	137,368	241,191	(137,368)	(241,191)
Limited Practice Officers	-	-	95,110	168,653	2,004	3,000	97,114	156,182	(97,114)	(171,653)
Mandatory CLE	801,582	1,050,000	381,022	620,981	146,888	252,448	527,911	873,429	273,671	176,571
Member Assistance Program	7,620	10,000	83,929	141,224	953	1,275	84,881	142,499	(77,262)	(132,499)
Member Benefits	13,250	17,000.00	53,559	92,611	139,466	185,096	193,025	277,707	(179,775)	(260,707)
Member Services & Engagement	105,886	141,200.00	291,000	505,614	15,547	56,065	306,547	561,679	(200,662)	(420,479)
NW Lawyer	201,033	461,350	169,142	302,818	195,525	355,635	364,667	658,453	(163,634)	(197,103)
Office of General Counsel	330	-	480,101	928,680	1,870	13,076	481,971	941,756	(481,641)	(941,756)
OGC-Disciplinary Board	-	-	101,308	187,073	44,495	103,500	145,802	290,573	(145,802)	(290,573)
Outreach and Engagement	-	-	219,735	371,046	11,619	30,852	231,354	401,898	(231,354)	(401,898)
Practice of Law Board	-	-	26,749	74,063	5,976	16,000	32,725	90,063	(32,725)	(90,063)
Professional Responsibility Program	-	-	152,943	258,870	4,794	6,700	157,736	265,570	(157,736)	(265,570)
Public Service Programs	139,475	112,000	74,328	142,504	101,314	232,415	175,642	374,919	(36,167)	(262,919)
Publication and Design Services	-	-	88,798	141,602	4,280	5,263	93,078	146,865	(93,078)	(146,865)
Sections Administration	289,031	300,000	304,082	515,018	7,358	9,297	311,440	524,315	(22,409)	(224,315)
Technology	-	-	970,972	1,540,222	-	-	970,972	1,540,222	(970,972)	(1,540,222)
Subtotal General Fund	12,899,829	20,222,324	10,632,766	17,798,285	1,211,974	2,525,655	11,844,740	20,323,940	1,055,089	(101,616)
Expenses using reserve funds	-	-	-	-	-	-	11,844,740	-	-	-
Total General Fund - Net Result from Operations									1,055,089	(101,616)
Percentage of Budget	63.79%		59.74%		47.99%		58.28%			
CLE-Seminars and Products	995,742	1,879,500	677,796	1,150,797	132,063	393,776	809,859	1,544,573	185,883	334,927
CLE - Deskbooks	94,802	160,000	129,507	217,303	77,125	69,390	206,632	286,693	(111,830)	(126,693)
Total CLE	1,090,544	2,039,500	807,303	1,368,100	209,189	463,166	1,016,491	1,831,266	74,053	208,234
Percentage of Budget	53.47%		59.01%		45.16%		55.51%			
Total All Sections	471,809	544,140	-	-	410,061	841,025	410,061	841,025	61,749	(296,885)
Client Protection Fund-Restricted	1,048,063	992,500	86,867	164,210	56,248	504,000	143,115	668,210	904,948	324,290
Management of Western States Bar Conference (No WSBA Funds)	67,858	68,200	-	-	59,732	62,800	59,732	62,800	8,125	5,400
Totals	15,578,103	23,866,664	11,526,936	19,330,595	1,947,203	4,396,646	13,474,139	23,727,241	2,103,964	139,423
Percentage of Budget	65.27%		59.63%		44.29%		56.79%			

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	4,132,935.76
Western States Bar Conference	8,340	13,740	16,465.32
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	604,125	812,359	678,178
Section Funds	1,160,343	863,458	1,222,092
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	2,900,947
Total General Fund Balance	3,795,858	3,694,242	4,850,947.32
Net Change in general Fund Balance		(101,616)	1,055,089
Total Fund Balance	8,796,654	8,936,077	10,900,618
Net Change In Fund Balance		139,423	2,103,964

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	1,353,354.25	9,403,436.74	6,374,563.26	59.60%
LLLT LICENSE FEES	5,800.00	508.33	3,912.78	1,887.22	67.46%
LPO LICENSE FEES	174,400.00	15,458.19	85,018.03	89,381.97	48.75%
TOTAL REVENUE:	15,958,200.00	1,369,320.77	9,492,367.55	6,465,832.45	59.48%

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	2,703.38	9,616.63	14,383.37	40.07%
STAFF TRAVEL/PARKING	3,500.00	693.13	1,132.95	2,367.05	32.37%
STAFF MEMBERSHIP DUES	120.00	-	100.00	20.00	83.33%
PUBLIC DEFENSE	7,000.00	45.13	1,392.52	5,607.48	19.89%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	-	14,837.00	0.00%
RECEPTION/FORUM EXPENSE	9,500.00	1,824.47	1,824.47	7,675.53	19.20%
TOTAL DIRECT EXPENSES:	62,957.00	5,266.11	14,066.57	48,890.43	22.34%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	160,817.00	13,643.86	95,328.07	65,488.93	59.28%
BENEFITS EXPENSE	59,156.00	4,778.98	33,548.06	25,607.94	56.71%
OTHER INDIRECT EXPENSE	51,894.00	4,030.31	32,017.14	19,876.86	61.70%
TOTAL INDIRECT EXPENSES:	271,867.00	22,453.15	160,893.27	110,973.73	59.18%
TOTAL ALL EXPENSES:	334,824.00	27,719.26	174,959.84	159,864.16	52.25%
NET INCOME (LOSS):	(327,324.00)	(27,719.26)	(174,959.84)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	70,000.00	34,029.21	124,512.53	(54,512.53)	177.88%
GAIN/LOSS ON INVESTMENTS	30,000.00	7,655.91	80,684.09	(50,684.09)	268.95%
TOTAL REVENUE:	100,000.00	41,685.12	205,196.62	(105,196.62)	205.20%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	932.13	(3,055.65)	3,055.65	
STAFF TRAVEL/PARKING	4,200.00	350.00	2,450.00	1,750.00	58.33%
STAFF MEMBERSHIP DUES	685.00	305.00	599.17	85.83	87.47%
MISCELLANEOUS	-	(198.00)	-	-	
TOTAL DIRECT EXPENSES:	4,885.00	1,389.13	(6.48)	4,891.48	-0.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.97 FTE)	700,100.00	59,236.04	424,545.48	275,554.52	60.64%
BENEFITS EXPENSE	241,718.00	19,578.25	137,657.33	104,060.67	56.95%
OTHER INDIRECT EXPENSE	196,951.00	15,309.84	121,622.38	75,328.62	61.75%
TOTAL INDIRECT EXPENSES:	1,138,769.00	94,124.13	683,825.19	454,943.81	60.05%
TOTAL ALL EXPENSES:	1,143,654.00	95,513.26	683,818.71	459,835.29	59.79%
NET INCOME (LOSS):	(1,043,654.00)	(53,828.14)	(478,622.09)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	10,885.00	10,885.00	24,115.00	31.10%
BAR EXAM FEES	1,200,000.00	125,675.00	975,745.00	224,255.00	81.31%
RPC BOOKLETS	-	150.00	150.00	(150.00)	
SPECIAL ADMISSIONS	60,000.00	2,480.00	23,970.00	36,030.00	39.95%
LLLT EXAM FEES	7,500.00	550.00	2,360.00	5,140.00	31.47%
LLLT WAIVER FEES	900.00	150.00	300.00	600.00	33.33%
LPO EXAMINATION FEES	24,000.00	4,300.00	24,700.00	(700.00)	102.92%
TOTAL REVENUE:	1,327,400.00	144,190.00	1,038,110.00	289,290.00	78.21%
DIRECT EXPENSES:					
DEPRECIATION	17,776.00	-	-	17,776.00	0.00%
POSTAGE	4,000.00	1,414.90	2,797.97	1,202.03	69.95%
STAFF TRAVEL/PARKING	13,000.00	526.60	8,499.59	4,500.41	65.38%
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
SUPPLIES	2,500.00	12.29	379.02	2,120.98	15.16%
FACILITY, PARKING, FOOD	70,000.00	-	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	93,064.00	28.41%
BOARD OF BAR EXAMINERS	25,000.00	1,454.29	9,079.72	15,920.28	36.32%
BAR EXAM PROCTORS	31,000.00	-	14,369.75	16,630.25	46.35%
CHARACTER & FITNESS BOARD	20,000.00	-	9,040.47	10,959.53	45.20%
DISABILITY ACCOMMODATIONS	20,000.00	750.00	9,042.22	10,957.78	45.21%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,000.00	-	659.12	340.88	65.91%
EXAM WRITING	28,355.00	-	14,175.00	14,180.00	49.99%
COURT REPORTERS	18,000.00	-	7,423.40	10,576.60	41.24%
PRINTING & COPYING	-	-	101.70	(101.70)	
TOTAL DIRECT EXPENSES:	416,931.00	4,158.08	156,973.14	259,957.86	37.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.30 FTE)	496,503.00	41,867.32	295,286.85	201,216.15	59.47%
BENEFITS EXPENSE	188,862.00	15,292.93	107,291.96	81,570.04	56.81%
OTHER INDIRECT EXPENSE	155,683.00	12,118.02	96,266.35	59,416.65	61.83%
TOTAL INDIRECT EXPENSES:	841,048.00	69,278.27	498,845.16	342,202.84	59.31%
TOTAL ALL EXPENSES:	1,257,979.00	73,436.35	655,818.30	602,160.70	52.13%
NET INCOME (LOSS):	69,421.00	70,753.65	382,291.70		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	5,400.00	-	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	75.66	421.19	578.81	42.12%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	60,000.00	-	100.00%
BOG MEETINGS	117,000.00	20,922.89	59,480.43	57,519.57	50.84%
BOG COMMITTEES' EXPENSES	30,000.00	1,047.37	10,124.84	19,875.16	33.75%
BOG CONFERENCE ATTENDANCE	49,000.00	2,478.78	15,843.36	33,156.64	32.33%
BOG TRAVEL & OUTREACH	35,000.00	412.44	9,621.66	25,378.34	27.49%
ED TRAVEL & OUTREACH	5,000.00	49.95	1,685.64	3,314.36	33.71%
BAR STRUCTURE WORKGROUP	-	85.40	85.40	(85.40)	
TOTAL DIRECT EXPENSES:	304,531.00	25,072.49	160,437.52	144,093.48	52.68%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	361,878.00	37,862.21	269,493.89	92,384.11	74.47%
BENEFITS EXPENSE	107,757.00	9,584.82	62,510.22	45,246.78	58.01%
OTHER INDIRECT EXPENSE	60,543.00	4,706.55	37,389.18	23,153.82	61.76%
TOTAL INDIRECT EXPENSES:	530,178.00	52,153.58	369,393.29	160,784.71	69.67%
TOTAL ALL EXPENSES:	834,709.00	77,226.07	529,830.81	304,878.19	63.47%
NET INCOME (LOSS):	(834,709.00)	(77,226.07)	(529,830.81)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	2,450.00	2,250.00	52.13%
STAFF MEMBERSHIP DUES	1,000.00	-	1,060.00	(60.00)	106.00%
SUBSCRIPTIONS	10,050.00	27.56	6,573.63	3,476.37	65.41%
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	175.00	10,459.03	4,540.97	69.73%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	-	1,600.00	0.00%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	384.25	(384.25)	
TELEPHONE	-	26.72	160.18	(160.18)	
CONFERENCE CALLS	-	-	34.74	(34.74)	
TOTAL DIRECT EXPENSES:	104,800.00	579.28	36,549.64	68,250.36	34.88%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.62 FTE)	312,393.00	19,331.07	186,547.48	125,845.52	59.72%
BENEFITS EXPENSE	124,221.00	9,748.85	68,599.63	55,621.37	55.22%
OTHER INDIRECT EXPENSE	114,168.00	8,872.12	70,480.76	43,687.24	61.73%
TOTAL INDIRECT EXPENSES:	550,782.00	37,952.04	325,627.87	225,154.13	59.12%
TOTAL ALL EXPENSES:	655,582.00	38,531.32	362,177.51	293,404.49	55.25%
NET INCOME (LOSS):	(604,832.00)	(38,531.32)	(361,317.51)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	1,103.30	3,876.20	(376.20)	110.75%
TOTAL DIRECT EXPENSES:	3,500.00	1,103.30	3,876.20	(376.20)	110.75%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.15 FTE)	429,625.00	41,785.41	267,122.56	162,502.44	62.18%
BENEFITS EXPENSE	174,080.00	14,103.28	97,115.26	76,964.74	55.79%
OTHER INDIRECT EXPENSE	176,688.00	13,740.95	109,159.14	67,528.86	61.78%
TOTAL INDIRECT EXPENSES:	780,393.00	69,629.64	473,396.96	306,996.04	60.66%
TOTAL ALL EXPENSES:	783,893.00	70,732.94	477,273.16	306,619.84	60.88%
NET INCOME (LOSS):	(783,893.00)	(70,732.94)	(477,273.16)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	3,200.00	42.50	1,022.50	2,177.50	31.95%
RECOVERY OF DISCIPLINE COSTS	80,000.00	12,913.21	44,430.92	35,569.08	55.54%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,664.64	8,754.93	4,245.07	67.35%
TOTAL REVENUE:	96,200.00	14,620.35	54,208.35	41,991.65	56.35%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	7,123.00	858.56	6,009.56	1,113.44	84.37%
PUBLICATIONS PRODUCTION	444.00	-	211.25	232.75	47.58%
STAFF TRAVEL/PARKING	35,000.00	2,174.72	16,258.58	18,741.42	46.45%
STAFF MEMBERSHIP DUES	3,900.00	-	1,560.05	2,339.95	40.00%
TELEPHONE	2,300.00	186.70	1,305.28	994.72	56.75%
COURT REPORTERS	55,000.00	2,719.00	13,729.66	41,270.34	24.96%
OUTSIDE COUNSEL/AIC	2,000.00	-	37.49	1,962.51	1.87%
LITIGATION EXPENSES	25,000.00	1,279.59	11,338.72	13,661.28	45.35%
DISABILITY EXPENSES	7,500.00	-	2,500.00	5,000.00	33.33%
ONLINE LEGAL RESEARCH	68,000.00	5,645.74	33,700.57	34,299.43	49.56%
LAW LIBRARY	12,500.00	177.26	5,963.39	6,536.61	47.71%
TRANSLATION SERVICES	1,500.00	-	247.89	1,252.11	16.53%
CONFERENCE CALLS	-	8.68	12.84	(12.84)	
TOTAL DIRECT EXPENSES:	220,267.00	13,050.25	92,875.28	127,391.72	42.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.88 FTE)	3,556,329.00	284,964.76	2,065,374.87	1,490,954.13	58.08%
BENEFITS EXPENSE	1,196,316.00	95,603.13	679,196.75	517,119.25	56.77%
OTHER INDIRECT EXPENSE	911,363.00	70,841.71	562,771.67	348,591.33	61.75%
TOTAL INDIRECT EXPENSES:	5,664,008.00	451,409.60	3,307,343.29	2,356,664.71	58.39%
TOTAL ALL EXPENSES:	5,884,275.00	464,459.85	3,400,218.57	2,484,056.43	57.78%
NET INCOME (LOSS):	(5,788,075.00)	(449,839.50)	(3,346,010.22)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	803.25	3,633.00	6,741.00	35.02%
TOTAL REVENUE:	120,374.00	803.25	141,133.00	(20,759.00)	117.25%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	1,257.85	2,615.10	3,384.90	43.59%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
COMMITTEE FOR DIVERSITY	5,000.00	93.80	2,978.13	2,021.87	59.56%
DIVERSITY EVENTS & PROJECTS	10,000.00	906.72	4,142.54	5,857.46	41.43%
INTERNAL DIVERSITY OUTREACH	200.00	-	70.24	129.76	35.12%
TOTAL DIRECT EXPENSE:	21,550.00	2,258.37	9,806.01	11,743.99	45.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.05 FTE)	328,835.00	28,023.92	197,113.11	131,721.89	59.94%
BENEFITS EXPENSE	115,724.00	9,376.87	65,860.89	49,863.11	56.91%
OTHER INDIRECT EXPENSE	100,082.00	7,790.17	61,885.57	38,196.43	61.83%
TOTAL INDIRECT EXPENSES:	544,641.00	45,190.96	324,859.57	219,781.43	59.65%
TOTAL ALL EXPENSES:	566,191.00	47,449.33	334,665.58	231,525.42	59.11%
NET INCOME (LOSS):	(445,817.00)	(46,646.08)	(193,532.58)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	800.00	-	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	9.05	197.45	2,802.55	6.58%
POSTAGE	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	14,200.00	9.05	2,704.34	11,495.66	19.04%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.15 FTE)	89,538.00	8,241.81	55,519.49	34,018.51	62.01%
BENEFITS EXPENSE	32,707.00	2,681.50	18,573.76	14,133.24	56.79%
OTHER INDIRECT EXPENSE	28,418.00	2,217.99	17,620.09	10,797.91	62.00%
TOTAL INDIRECT EXPENSES:	150,663.00	13,141.30	91,713.34	58,949.66	60.87%
TOTAL ALL EXPENSES:	164,863.00	13,150.35	94,417.68	70,445.32	57.27%
NET INCOME (LOSS):	(164,863.00)	(13,150.35)	(94,417.68)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	150.00	-	220.00	(70.00)	146.67%
STAFF MEMBERSHIP DUES	1,250.00	-	778.00	472.00	62.24%
SUBSCRIPTIONS	2,100.00	-	1,799.30	300.70	85.68%
STAFF TRAINING- GENERAL	30,000.00	2,635.00	7,822.13	22,177.87	26.07%
RECRUITING AND ADVERTISING	7,000.00	66.05	2,481.85	4,518.15	35.46%
PAYROLL PROCESSING	49,000.00	3,922.89	27,948.21	21,051.79	57.04%
SALARY SURVEYS	2,900.00	765.20	2,290.10	609.90	78.97%
CONSULTING SERVICES	10,000.00	-	-	10,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(7,389.14)	(43,339.59)	(59,060.41)	42.32%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	260,398.00	20,729.98	147,991.10	112,406.90	56.83%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	84,017.00	6,799.06	47,923.05	36,093.95	57.04%
OTHER INDIRECT EXPENSE	60,543.00	4,706.58	37,389.19	23,153.81	61.76%
TOTAL INDIRECT EXPENSES:	<u>204,958.00</u>	<u>32,235.62</u>	<u>233,303.34</u>	<u>(28,345.34)</u>	<u>113.83%</u>
TOTAL ALL EXPENSES:	<u>204,958.00</u>	<u>32,235.62</u>	<u>233,303.34</u>	<u>(28,345.34)</u>	<u>113.83%</u>
NET INCOME (LOSS):	<u>(204,958.00)</u>	<u>(32,235.62)</u>	<u>(233,303.34)</u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	-	152,311.00	9,689.00	94.02%
LAW CLERK APPLICATION FEES	4,000.00	100.00	1,600.00	2,400.00	40.00%
TOTAL REVENUE:	166,000.00	100.00	153,911.00	12,089.00	92.72%
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	310.12	2,514.36	3,485.64	41.91%
STAFF TRAVEL/PARKING	-	-	33.33	(33.33)	
LAW CLERK OUTREACH	5,000.00	89.09	89.09	4,910.91	1.78%
TOTAL DIRECT EXPENSES:	11,350.00	399.21	2,636.78	8,713.22	23.23%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	84,449.00	6,471.32	49,002.22	35,446.78	58.03%
BENEFITS EXPENSE	31,033.00	2,420.19	17,543.90	13,489.10	56.53%
OTHER INDIRECT EXPENSE	27,183.00	2,109.81	16,760.64	10,422.36	61.66%
TOTAL INDIRECT EXPENSES:	142,665.00	11,001.32	83,306.76	59,358.24	58.39%
TOTAL ALL EXPENSES:	154,015.00	11,400.53	85,943.54	68,071.46	55.80%
NET INCOME (LOSS):	11,985.00	(11,300.53)	67,967.46		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	304.54	1,788.46	2,761.54	39.31%
STAFF MEMBERSHIP DUES	450.00	130.00	130.00	320.00	28.89%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
TELEPHONE	400.00	-	-	400.00	0.00%
OLYMPIA RENT	2,500.00	522.03	1,143.12	1,356.88	45.72%
CONTRACT LOBBYIST	5,000.00	1,250.00	5,000.00	-	100.00%
LOBBYIST CONTACT COSTS	1,000.00	-	-	1,000.00	0.00%
LEGISLATIVE COMMITTEE	2,500.00	184.98	2,284.21	215.79	91.37%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	18,650.00	2,391.55	12,327.59	6,322.41	66.10%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	80,340.00	6,705.76	47,495.91	32,844.09	59.12%
BENEFITS EXPENSE	27,893.00	2,444.23	17,174.60	10,718.40	61.57%
OTHER INDIRECT EXPENSE	27,183.00	2,109.82	16,760.70	10,422.30	61.66%
TOTAL INDIRECT EXPENSES:	135,416.00	11,259.81	81,431.21	53,984.79	60.13%
TOTAL ALL EXPENSES:	154,066.00	13,651.36	93,758.80	60,307.20	60.86%
NET INCOME (LOSS):	(154,066.00)	(13,651.36)	(93,758.80)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	1,725.27	11,295.40	10,704.60	51.34%
RULE 9/LEGAL INTERN FEES	11,000.00	2,750.00	4,850.00	6,150.00	44.09%
INVESTIGATION FEES	22,000.00	1,400.00	16,600.00	5,400.00	75.45%
PRO HAC VICE	230,000.00	44,847.00	215,758.00	14,242.00	93.81%
MEMBER CONTACT INFORMATION	19,000.00	1,907.45	7,093.61	11,906.39	37.33%
PHOTO BAR CARD SALES	350.00	12.00	240.00	110.00	68.57%
TOTAL REVENUE:	304,350.00	52,641.72	255,837.01	48,512.99	84.06%
DIRECT EXPENSES:					
DEPRECIATION	13,812.00	1,151.00	8,054.00	5,758.00	58.31%
POSTAGE	29,000.00	136.00	16,466.30	12,533.70	56.78%
LICENSING FORMS	3,000.00	-	2,441.11	558.89	81.37%
TOTAL DIRECT EXPENSES:	45,812.00	1,287.00	26,961.41	18,850.59	58.85%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.35 FTE)	395,080.00	32,790.14	236,830.05	158,249.95	59.94%
BENEFITS EXPENSE	133,752.00	10,826.21	76,130.73	57,621.27	56.92%
OTHER INDIRECT EXPENSE	107,495.00	8,358.16	66,398.00	41,097.00	61.77%
TOTAL INDIRECT EXPENSES:	636,327.00	51,974.51	379,358.78	256,968.22	59.62%
TOTAL ALL EXPENSES:	682,139.00	53,261.51	406,320.19	275,818.81	59.57%
NET INCOME (LOSS):	(377,789.00)	(619.79)	(150,483.18)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	-	333.15	266.85	55.53%
LLLT BOARD	17,000.00	788.62	7,936.57	9,063.43	46.69%
LLLT OUTREACH	8,000.00	-	2,407.66	5,592.34	30.10%
TOTAL DIRECT EXPENSES:	<u>25,600.00</u>	<u>788.62</u>	<u>10,677.38</u>	<u>14,922.62</u>	<u>41.71%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	135,526.00	9,277.56	76,313.27	59,212.73	56.31%
BENEFITS EXPENSE	41,762.00	3,613.97	26,740.68	15,021.32	64.03%
OTHER INDIRECT EXPENSE	38,303.00	2,975.42	23,636.87	14,666.13	61.71%
TOTAL INDIRECT EXPENSES:	<u>215,591.00</u>	<u>15,866.95</u>	<u>126,690.82</u>	<u>88,900.18</u>	<u>58.76%</u>
TOTAL ALL EXPENSES:	<u>241,191.00</u>	<u>16,655.57</u>	<u>137,368.20</u>	<u>103,822.80</u>	<u>56.95%</u>
NET INCOME (LOSS):	<u><u>(241,191.00)</u></u>	<u><u>(16,655.57)</u></u>	<u><u>(137,368.20)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
LPO BOARD	3,000.00	197.51	2,003.86	996.14	66.80%
TOTAL DIRECT EXPENSES:	3,000.00	197.51	2,003.86	996.14	66.80%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.17 FTE)	99,089.00	7,414.30	57,511.12	41,577.88	58.04%
BENEFITS EXPENSE	40,651.00	2,688.63	19,763.57	20,887.43	48.62%
OTHER INDIRECT EXPENSE	28,913.00	2,245.09	17,835.06	11,077.94	61.69%
TOTAL INDIRECT EXPENSES:	168,653.00	12,348.02	95,109.75	73,543.25	56.39%
TOTAL ALL EXPENSES:	171,653.00	12,545.53	97,113.61	74,539.39	56.58%
NET INCOME (LOSS):	(171,653.00)	(12,545.53)	(97,113.61)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	56,500.00	380,645.00	159,355.00	70.49%
FORM 1 LATE FEES	150,000.00	15,950.00	124,687.50	25,312.50	83.13%
MEMBER LATE FEES	203,000.00	22,575.00	166,625.00	36,375.00	82.08%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	43,000.00	-	100.00%
ATTENDANCE LATE FEES	85,000.00	8,600.00	53,930.00	31,070.00	63.45%
COMITY CERTIFICATES	29,000.00	375.00	32,694.06	(3,694.06)	112.74%
TOTAL REVENUE:	1,050,000.00	104,000.00	801,581.56	248,418.44	76.34%
DIRECT EXPENSES:					
DEPRECIATION	249,948.00	21,675.00	145,724.00	104,224.00	58.30%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
MCLE BOARD	2,000.00	135.78	664.47	1,335.53	33.22%
TOTAL DIRECT EXPENSES:	252,448.00	21,810.78	146,888.47	105,559.53	58.19%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.90 FTE)	374,898.00	28,338.87	235,221.21	139,676.79	62.74%
BENEFITS EXPENSE	124,996.00	10,136.24	71,022.71	53,973.29	56.82%
OTHER INDIRECT EXPENSE	121,087.00	9,413.12	74,778.37	46,308.63	61.76%
TOTAL INDIRECT EXPENSES:	620,981.00	47,888.23	381,022.29	239,958.71	61.36%
TOTAL ALL EXPENSES:	873,429.00	69,699.01	527,910.76	345,518.24	60.44%
NET INCOME (LOSS):	176,571.00	34,300.99	273,670.80		

Washington State Bar Association
Statement of Activities
For the Period from April 1, 2019 to April 30, 2019
58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	10,000.00	-	6,016.80	3,983.20	60.17%
SEMINAR REGISTRATIONS	-	1,323.00	1,323.00	(1,323.00)	
LAP GROUPS REVENUE	-	-	280.00	(280.00)	
TOTAL REVENUE:	10,000.00	1,323.00	7,619.80	2,380.20	76.20%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	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	-	952.86	322.14	74.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	84,582.00	7,138.05	50,723.05	33,858.95	59.97%
BENEFITS EXPENSE	34,402.00	2,784.42	19,453.13	14,948.87	56.55%
OTHER INDIRECT EXPENSE	22,240.00	1,731.15	13,752.37	8,487.63	61.84%
TOTAL INDIRECT EXPENSES:	141,224.00	11,653.62	83,928.55	57,295.45	59.43%
TOTAL ALL EXPENSES:	142,499.00	11,653.62	84,881.41	57,617.59	59.57%
NET INCOME (LOSS):	(132,499.00)	(10,330.62)	(77,261.61)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	30,000.00	2,480.50	25,258.97	4,741.03	84.20%
NMP PRODUCT SALES	70,000.00	4,096.00	62,398.64	7,601.36	89.14%
SPONSORSHIPS	1,200.00	-	725.00	475.00	60.42%
SEMINAR REGISTRATIONS	30,000.00	2,548.00	2,548.00	27,452.00	8.49%
TRIAL ADVOCACY PROGRAM	10,000.00	-	14,955.00	(4,955.00)	149.55%
TOTAL REVENUE:	141,200.00	9,124.50	105,885.61	35,314.39	74.99%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,500.00	47.56	241.49	4,258.51	5.37%
SUBSCRIPTIONS	480.00	-	769.60	(289.60)	160.33%
CONFERENCE CALLS	200.00	36.93	64.81	135.19	32.41%
YLL SECTION PROGRAM	1,100.00	-	740.00	360.00	67.27%
WYLC CLE COMPS	1,000.00	250.00	250.00	750.00	25.00%
WYLC OUTREACH EVENTS	2,500.00	516.93	516.93	1,983.07	20.68%
WYL COMMITTEE	15,000.00	277.65	1,072.17	13,927.83	7.15%
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	399.56	2,347.00	153.00	93.88%
RECEPTION/FORUM EXPENSE	4,000.00	-	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	70.73	1,956.12	3,543.88	35.57%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	6.42	676.68	823.32	45.11%
TOTAL DIRECT EXPENSES:	56,065.00	1,605.78	15,546.98	40,518.02	27.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.98 FTE)	296,941.00	24,911.34	167,500.90	129,440.10	56.41%
BENEFITS EXPENSE	110,321.00	8,930.24	62,688.32	47,632.68	56.82%
OTHER INDIRECT EXPENSE	98,352.00	7,654.87	60,811.10	37,540.90	61.83%
TOTAL INDIRECT EXPENSES:	505,614.00	41,496.45	291,000.32	214,613.68	57.55%
TOTAL ALL EXPENSES:	561,679.00	43,102.23	306,547.30	255,131.70	54.58%
NET INCOME (LOSS):	(420,479.00)	(33,977.73)	(200,661.69)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	7,000.00	12.50%
INTERNET SALES	9,000.00	1,029.00	12,250.00	(3,250.00)	136.11%
TOTAL REVENUE:	17,000.00	1,029.00	13,250.00	3,750.00	77.94%
DIRECT EXPENSES:					
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	-	500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	1,700.00	-	476.41	1,223.59	28.02%
WSBA CONNECTS	46,560.00	-	31,040.00	15,520.00	66.67%
CASEMAKER & FASTCASE	136,336.00	10,832.00	107,692.95	28,643.05	78.99%
CONFERENCE CALLS	-	-	256.53	(256.53)	
TOTAL DIRECT EXPENSES:	185,096.00	10,832.00	139,465.89	45,630.11	75.35%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.73 FTE)	54,366.00	4,521.77	30,853.93	23,512.07	56.75%
BENEFITS EXPENSE	20,206.00	1,647.91	11,531.26	8,674.74	57.07%
OTHER INDIRECT EXPENSE	18,039.00	1,406.58	11,173.94	6,865.06	61.94%
TOTAL INDIRECT EXPENSES:	92,611.00	7,576.26	53,559.13	39,051.87	57.83%
TOTAL ALL EXPENSES:	277,707.00	18,408.26	193,025.02	84,681.98	69.51%
NET INCOME (LOSS):	(260,707.00)	(17,379.26)	(179,775.02)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	24,531.50	76,057.80	221,442.20	25.57%
SUBSCRIPT/SINGLE ISSUES	350.00	(14.64)	57.36	292.64	16.39%
CLASSIFIED ADVERTISING	12,500.00	578.00	11,371.50	1,128.50	90.97%
GEN ANNOUNCEMENTS	17,500.00	691.60	1,237.60	16,262.40	7.07%
PROF ANNOUNCEMENTS	21,000.00	1,594.60	4,328.80	16,671.20	20.61%
JOB TARGET ADVERTISING	112,500.00	13,723.41	106,712.06	5,787.94	94.86%
TOTAL REVENUE:	461,350.00	41,104.47	201,032.71	260,317.29	43.57%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	(2,450.00)	4,450.00	-122.50%
POSTAGE	89,000.00	10,008.21	49,924.94	39,075.06	56.10%
PRINTING, COPYING & MAILING	250,000.00	57,575.97	144,225.80	105,774.20	57.69%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	700.00	3,600.00	6,600.00	35.29%
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	68,284.18	195,524.93	160,110.07	54.98%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	177,211.00	15,102.04	103,609.13	73,601.87	58.47%
BENEFITS EXPENSE	70,006.00	5,668.47	31,152.04	38,853.96	44.50%
OTHER INDIRECT EXPENSE	55,601.00	4,327.85	34,380.89	21,220.11	61.84%
TOTAL INDIRECT EXPENSES:	302,818.00	25,098.36	169,142.06	133,675.94	55.86%
TOTAL ALL EXPENSES:	658,453.00	93,382.54	364,666.99	293,786.01	55.38%
NET INCOME (LOSS):	(197,103.00)	(52,278.07)	(163,634.28)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	94.05	1,581.79	418.21	79.09%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	-	2,500.00	0.00%
LITIGATION EXPENSES	-	81.03	88.08	(88.08)	
TOTAL DIRECT EXPENSES:	13,076.00	175.08	1,869.87	11,206.13	14.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.75 FTE)	588,978.00	39,137.02	285,214.89	303,763.11	48.43%
BENEFITS EXPENSE	197,610.00	15,176.20	107,000.33	90,609.67	54.15%
OTHER INDIRECT EXPENSE	142,092.00	11,063.10	87,886.06	54,205.94	61.85%
TOTAL INDIRECT EXPENSES:	928,680.00	65,376.32	480,101.28	448,578.72	51.70%
TOTAL ALL EXPENSES:	941,756.00	65,551.40	481,971.15	459,784.85	51.18%
NET INCOME (LOSS):	(941,756.00)	(65,551.40)	(481,641.15)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	1,097.70	3,360.14	6,639.86	33.60%
CHIEF HEARING OFFICER	33,000.00	2,500.00	17,500.00	15,500.00	53.03%
HEARING OFFICER EXPENSES	3,000.00	-	134.43	2,865.57	4.48%
HEARING OFFICER TRAINING	2,000.00	-	-	2,000.00	0.00%
OUTSIDE COUNSEL	55,000.00	3,000.00	23,500.00	31,500.00	42.73%
TOTAL DIRECT EXPENSES:	<u>103,500.00</u>	<u>6,597.70</u>	<u>44,494.57</u>	<u>59,005.43</u>	<u>42.99%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	110,578.00	7,806.54	56,350.37	54,227.63	50.96%
BENEFITS EXPENSE	40,663.00	3,254.21	22,824.49	17,838.51	56.13%
OTHER INDIRECT EXPENSE	35,832.00	2,786.06	22,132.70	13,699.30	61.77%
TOTAL INDIRECT EXPENSES:	<u>187,073.00</u>	<u>13,846.81</u>	<u>101,307.56</u>	<u>85,765.44</u>	<u>54.15%</u>
TOTAL ALL EXPENSES:	<u>290,573.00</u>	<u>20,444.51</u>	<u>145,802.13</u>	<u>144,770.87</u>	<u>50.18%</u>
NET INCOME (LOSS):	<u><u>(290,573.00)</u></u>	<u><u>(20,444.51)</u></u>	<u><u>(145,802.13)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	1,400.00	39.92	39.92	1,360.08	2.85%
STAFF MEMBERSHIP DUES	1,152.00	-	-	1,152.00	0.00%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
ABA DELEGATES	4,500.00	-	2,970.84	1,529.16	66.02%
ANNUAL CHAIR MEETINGS	600.00	-	496.74	103.26	82.79%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	94.78	2,177.28	2,322.72	48.38%
BOG ELECTIONS	6,500.00	980.00	4,900.00	1,600.00	75.38%
BAR OUTREACH	10,000.00	371.58	1,034.70	8,965.30	10.35%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	30,852.00	1,486.28	11,619.48	19,232.52	37.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	224,397.00	18,585.55	132,361.82	92,035.18	58.99%
BENEFITS EXPENSE	79,186.00	6,496.69	45,686.18	33,499.82	57.69%
OTHER INDIRECT EXPENSE	67,463.00	5,247.57	41,686.81	25,776.19	61.79%
TOTAL INDIRECT EXPENSES:	371,046.00	30,329.81	219,734.81	151,311.19	59.22%
TOTAL ALL EXPENSES:	401,898.00	31,816.09	231,354.29	170,543.71	57.57%
NET INCOME (LOSS):	(401,898.00)	(31,816.09)	(231,354.29)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	632.14	5,975.67	10,024.33	37.35%
TOTAL DIRECT EXPENSES:	<u>16,000.00</u>	<u>632.14</u>	<u>5,975.67</u>	<u>10,024.33</u>	<u>37.35%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	50,676.00	1,802.08	12,958.68	37,717.32	25.57%
BENEFITS EXPENSE	13,502.00	1,093.16	7,773.63	5,728.37	57.57%
OTHER INDIRECT EXPENSE	<u>9,885.00</u>	<u>757.40</u>	<u>6,016.70</u>	<u>3,868.30</u>	<u>60.87%</u>
TOTAL INDIRECT EXPENSES:	<u>74,063.00</u>	<u>3,652.64</u>	<u>26,749.01</u>	<u>47,313.99</u>	<u>36.12%</u>
TOTAL ALL EXPENSES:	<u>90,063.00</u>	<u>4,284.78</u>	<u>32,724.68</u>	<u>57,338.32</u>	<u>36.34%</u>
NET INCOME (LOSS):	<u>(90,063.00)</u>	<u>(4,284.78)</u>	<u>(32,724.68)</u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,000.00	-	1,396.13	603.87	69.81%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
CPE COMMITTEE	4,200.00	1,203.94	3,397.47	802.53	80.89%
TOTAL DIRECT EXPENSES:	6,700.00	1,203.94	4,793.60	1,906.40	71.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.65 FTE)	160,192.00	13,395.14	94,864.97	65,327.03	59.22%
BENEFITS EXPENSE	57,904.00	4,690.29	32,936.63	24,967.37	56.88%
OTHER INDIRECT EXPENSE	40,774.00	3,164.74	25,140.94	15,633.06	61.66%
TOTAL INDIRECT EXPENSES:	258,870.00	21,250.17	152,942.54	105,927.46	59.08%
TOTAL ALL EXPENSES:	265,570.00	22,454.11	157,736.14	107,833.86	59.40%
NET INCOME (LOSS):	(265,570.00)	(22,454.11)	(157,736.14)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	158.00	1,975.00	25.00	98.75%
TOTAL REVENUE:	112,000.00	158.00	139,475.00	(27,475.00)	124.53%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	207,915.00	51,051.35	100,050.93	107,864.07	48.12%
STAFF TRAVEL/PARKING	2,000.00	67.04	156.89	1,843.11	7.84%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	83.90	943.93	1,056.07	47.20%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	-	162.27	20,337.73	0.79%
TOTAL DIRECT EXPENSES:	232,415.00	51,202.29	101,314.02	131,100.98	43.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.03 FTE)	87,057.00	6,362.50	41,591.20	45,465.80	47.77%
BENEFITS EXPENSE	29,994.00	2,423.91	17,050.82	12,943.18	56.85%
OTHER INDIRECT EXPENSE	25,453.00	1,974.59	15,686.34	9,766.66	61.63%
TOTAL INDIRECT EXPENSES:	142,504.00	10,761.00	74,328.36	68,175.64	52.16%
TOTAL ALL EXPENSES:	374,919.00	61,963.29	175,642.38	199,276.62	46.85%
NET INCOME (LOSS):	(262,919.00)	(61,805.29)	(36,167.38)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
SUBSCRIPTIONS	83.00	-	79.98	3.02	96.36%
IMAGE LIBRARY	4,680.00	-	4,200.00	480.00	89.74%
TOTAL DIRECT EXPENSES:	5,263.00	-	4,279.98	983.02	81.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.22 FTE)	80,074.00	6,551.06	52,564.28	27,509.72	65.64%
BENEFITS EXPENSE	31,380.00	2,536.23	17,539.21	13,840.79	55.89%
OTHER INDIRECT EXPENSE	30,148.00	2,353.26	18,694.48	11,453.52	62.01%
TOTAL INDIRECT EXPENSES:	141,602.00	11,440.55	88,797.97	52,804.03	62.71%
TOTAL ALL EXPENSES:	146,865.00	11,440.55	93,077.95	53,787.05	63.38%
NET INCOME (LOSS):	(146,865.00)	(11,440.55)	(93,077.95)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	2,218.75	289,031.25	10,968.75	96.34%
TOTAL REVENUE:	300,000.00	2,218.75	289,031.25	10,968.75	96.34%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	46.87	617.06	582.94	51.42%
SUBSCRIPTIONS	372.00	-	372.00	-	100.00%
CONFERENCE CALLS	300.00	104.87	193.66	106.34	64.55%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	229.52	590.39	409.61	59.04%
DUES STATEMENTS	6,000.00	-	5,585.18	414.82	93.09%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,297.00	381.26	7,358.29	1,938.71	79.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.25 FTE)	297,955.00	23,537.45	175,559.99	122,395.01	58.92%
BENEFITS EXPENSE	112,039.00	9,075.48	63,628.00	48,411.00	56.79%
OTHER INDIRECT EXPENSE	105,024.00	8,168.86	64,893.86	40,130.14	61.79%
TOTAL INDIRECT EXPENSES:	515,018.00	40,781.79	304,081.85	210,936.15	59.04%
TOTAL ALL EXPENSES:	524,315.00	41,163.05	311,440.14	212,874.86	59.40%
NET INCOME (LOSS):	(224,315.00)	(38,944.30)	(22,408.89)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	1,341.61	53,086.47	31,913.53	62.45%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	2,357.95	11,558.43	12,441.57	48.16%
COMPUTER HARDWARE	29,000.00	2,777.35	11,158.33	17,841.67	38.48%
COMPUTER SOFTWARE	29,000.00	192.87	10,181.20	18,818.80	35.11%
HARDWARE SERVICE & WARRANTIES	60,000.00	-	31,468.64	28,531.36	52.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	6,339.27	121,718.38	148,281.62	45.08%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	137.35	9,862.65	1.37%
COMPUTER SUPPLIES	15,000.00	1,390.47	5,155.02	9,844.98	34.37%
THIRD PARTY SERVICES	143,000.00	1,212.25	107,806.70	35,193.30	75.39%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(15,611.77)	(352,270.52)	(315,339.48)	52.77%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,059,680.00	89,646.58	646,209.13	413,470.87	60.98%
BENEFITS EXPENSE	370,332.00	30,002.42	206,495.73	163,836.27	55.76%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(12,008.64)	(66,530.01)	(122,269.99)	35.24%
OTHER INDIRECT EXPENSE	299,010.00	23,262.27	184,797.11	114,212.89	61.80%
TOTAL INDIRECT EXPENSES:	1,540,222.00	130,902.63	970,971.96	569,250.04	63.04%
TOTAL ALL EXPENSES:	1,540,222.00	130,902.63	970,971.96	569,250.04	63.04%
NET INCOME (LOSS):	(1,540,222.00)	(130,902.63)	(970,971.96)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	86,401.15	365,045.40	510,954.60	41.67%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	1,000.00	1,500.00	40,000.00	3.61%
SHIPPING & HANDLING	1,000.00	44.46	277.14	722.86	27.71%
COURSEBOOK SALES	11,000.00	2,662.00	8,098.00	2,902.00	73.62%
MP3 AND VIDEO SALES	950,000.00	22,236.21	620,821.06	329,178.94	65.35%
TOTAL REVENUE:	1,879,500.00	112,343.82	995,741.60	883,758.40	52.98%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	564.95	773.01	2,226.99	25.77%
POSTAGE - FLIERS/CATALOGS	10,685.00	3,071.44	6,362.20	4,322.80	59.54%
POSTAGE - MISC./DELIVERY	2,500.00	55.00	335.00	2,165.00	13.40%
DEPRECIATION	5,540.00	485.00	4,421.12	1,118.88	79.80%
ONLINE EXPENSES	40,000.00	3,698.01	26,007.15	13,992.85	65.02%
ACCREDITATION FEES	4,696.00	(36.00)	2,014.00	2,682.00	42.89%
SEMINAR BROCHURES	20,770.00	2,708.12	9,819.68	10,950.32	47.28%
FACILITIES	223,500.00	22,608.89	61,338.99	162,161.01	27.44%
SPEAKERS & PROGRAM DEVELOP	68,100.00	4,561.16	13,926.74	54,173.26	20.45%
SPLITS TO SECTIONS	-	3,784.24	3,784.24	(3,784.24)	
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	810.13	1,273.09	(73.09)	106.09%
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	88.50	293.95	206.05	58.79%
POSTAGE - FLIERS/CATALOGS	-	746.95	746.95	(746.95)	
TOTAL DIRECT EXPENSES:	393,776.00	43,146.39	132,063.16	261,712.84	33.54%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.72 FTE)	656,422.00	49,867.12	387,700.27	268,721.73	59.06%
BENEFITS EXPENSE	254,178.00	18,829.42	141,613.02	112,564.98	55.71%
OTHER INDIRECT EXPENSE	240,197.00	18,691.03	148,482.39	91,714.61	61.82%
TOTAL INDIRECT EXPENSES:	1,150,797.00	87,387.57	677,795.68	473,001.32	58.90%
TOTAL ALL EXPENSES:	1,544,573.00	130,533.96	809,858.84	734,714.16	52.43%
NET INCOME (LOSS):	334,927.00	(18,190.14)	185,882.76		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,000.00	675.54	2,377.86	(377.86)	118.89%
DESKBOOK SALES	80,000.00	16,304.50	66,793.48	13,206.52	83.49%
SECTION PUBLICATION SALES	3,000.00	740.00	2,765.00	235.00	92.17%
CASEMAKER ROYALTIES	75,000.00	3,793.30	22,865.97	52,134.03	30.49%
TOTAL REVENUE:	160,000.00	21,513.34	94,802.31	65,197.69	59.25%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	50,000.00	12,838.84	53,955.58	(3,955.58)	107.91%
COST OF SALES - SECTION PUBLICATION	750.00	117.06	507.26	242.74	67.63%
SPLITS TO SECTIONS	1,000.00	315.22	713.82	286.18	71.38%
DESKBOOK ROYALTIES	1,000.00	-	659.92	340.08	65.99%
SHIPPING SUPPLIES	150.00	-	-	150.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	2,000.00	1,143.79	3,624.37	(1,624.37)	181.22%
FLIERS/CATALOGS	3,000.00	1,932.18	1,932.18	1,067.82	64.41%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,000.00	158.50	2,683.12	(683.12)	134.16%
OBSOLETE INVENTORY	-	7,536.21	7,536.21	(7,536.21)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	7,440.00	675.00	5,345.00	2,095.00	71.84%
STAFF MEMBERSHIP DUES	250.00	-	168.00	82.00	67.20%
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	69,390.00	24,716.80	77,125.46	(7,735.46)	111.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.05 FTE)	117,663.00	9,822.92	70,380.22	47,282.78	59.82%
BENEFITS EXPENSE	48,981.00	3,961.28	27,754.14	21,226.86	56.66%
OTHER INDIRECT EXPENSE	50,659.00	3,949.15	31,372.57	19,286.43	61.93%
TOTAL INDIRECT EXPENSES:	217,303.00	17,733.35	129,506.93	87,796.07	59.60%
TOTAL ALL EXPENSES:	286,693.00	42,450.15	206,632.39	80,060.61	72.07%
NET INCOME (LOSS):	(126,693.00)	(20,936.81)	(111,830.08)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	2,037.17	4,049.02	(1,049.02)	134.97%
CPF MEMBER ASSESSMENTS	982,000.00	9,600.00	1,003,380.00	(21,380.00)	102.18%
INTEREST INCOME	7,500.00	7,153.75	40,633.71	(33,133.71)	541.78%
TOTAL REVENUE:	992,500.00	18,790.92	1,048,062.73	(55,562.73)	105.60%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	(123.13)	(450.33)	1,450.33	-45.03%
GIFTS TO INJURED CLIENTS	500,000.00	-	56,200.00	443,800.00	11.24%
CPF BOARD EXPENSES	3,000.00	36.88	498.08	2,501.92	16.60%
TOTAL DIRECT EXPENSES:	504,000.00	(86.25)	56,247.75	447,752.25	11.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	97,740.00	6,735.72	47,820.03	49,919.97	48.93%
BENEFITS EXPENSE	35,581.00	2,830.89	19,922.82	15,658.18	55.99%
OTHER INDIRECT EXPENSE	30,889.00	2,407.39	19,124.37	11,764.63	61.91%
TOTAL INDIRECT EXPENSES:	164,210.00	11,974.00	86,867.22	77,342.78	52.90%
TOTAL ALL EXPENSES:	668,210.00	11,887.75	143,114.97	525,095.03	21.42%
NET INCOME (LOSS):	324,290.00	6,903.17	904,947.76		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% 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	150.00	34,632.50	(1,632.50)	104.95%
OTHER ACTIVITIES REGISTRATION REVENUE	20,000.00	655.00	22,525.00	(2,525.00)	112.63%
WESTERN STATES BAR MEMBERSHIP DUES	3,200.00	-	3,000.00	200.00	93.75%
SPONSORSHIPS	12,000.00	-	7,700.00	4,300.00	64.17%
TOTAL REVENUE:	68,200.00	805.00	67,857.50	342.50	99.50%
DIRECT EXPENSES:					
FACILITIES	55,000.00	19,400.50	50,900.50	4,099.50	92.55%
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	2,012.07	6,952.30	(3,452.30)	198.64%
MARKETING EXPENSE	800.00	437.78	601.05	198.95	75.13%
STAFF TRAVEL/PARKING	2,000.00	364.48	1,277.35	722.65	63.87%
TOTAL DIRECT EXPENSES:	62,800.00	22,214.83	59,732.20	3,067.80	95.11%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	62,800.00	22,214.83	59,732.20	3,067.80	95.11%
NET INCOME (LOSS):	5,400.00	(21,409.83)	8,125.30		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	472,490.00	3,533.75	438,493.12	33,996.88	92.80%
SEMINAR PROFIT SHARE	15,000.00	3,884.24	10,918.65	4,081.35	72.79%
INTEREST INCOME	1,900.00	-	-	1,900.00	0.00%
PUBLICATIONS REVENUE	4,000.00	315.22	2,747.95	1,252.05	68.70%
OTHER	50,750.00	195.00	19,649.75	31,100.25	38.72%
TOTAL REVENUE:	544,140.00	7,928.21	471,809.47	72,330.53	86.71%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	531,505.00	27,462.54	121,029.48	410,475.52	22.77%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	309,019.50	2,218.75	289,031.25	19,988.25	93.53%
TOTAL DIRECT EXPENSES:	840,524.50	29,681.29	410,060.73	430,463.77	48.79%
NET INCOME (LOSS):	(296,384.50)	(21,753.08)	61,748.74		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,868,980.00	966,314.71	6,935,505.67	4,933,474.33	58.43%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	141,330.00	5,292.50	127,453.87	13,876.13	90.18%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(12,008.64)	(66,530.01)	(122,269.99)	35.24%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	2,400.00	2,400.00	50.00%
EMPLOYEE SERVICE AWARDS	2,230.00	216.52	2,129.12	100.88	95.48%
FICA (EMPLOYER PORTION)	879,000.00	72,739.49	495,788.69	383,211.31	56.40%
L&I INSURANCE	47,250.00	10,311.80	19,980.39	27,269.61	42.29%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	-	1,418.89	5,821.65	(5,821.65)	
MEDICAL (EMPLOYER PORTION)	1,590,000.00	125,707.56	852,752.89	737,247.11	53.63%
RETIREMENT (EMPLOYER PORTION)	1,494,000.00	119,723.03	853,439.82	640,560.18	57.12%
TRANSPORTATION ALLOWANCE	119,250.00	280.00	107,033.20	12,216.80	89.76%
UNEMPLOYMENT INSURANCE	87,500.00	8,681.07	42,357.09	45,142.91	48.41%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	604.39	6,295.61	8.76%
TOTAL SALARY & BENEFITS EXPENSE:	15,852,440.00	1,298,676.93	9,378,736.77	6,473,703.23	59.16%
WORKPLACE BENEFITS	39,000.00	5,676.52	32,840.75	6,159.25	84.21%
HUMAN RESOURCES POOLED EXP	102,400.00	7,389.14	43,339.59	59,060.41	42.32%
MEETING SUPPORT EXPENSES	12,500.00	1,841.81	8,329.84	4,170.16	66.64%
RENT	1,802,000.00	142,295.94	1,144,126.15	657,873.85	63.49%
PERSONAL PROP TAXES-WSBA	14,000.00	900.84	8,445.15	5,554.85	60.32%
FURNITURE, MAINT, LH IMP	35,200.00	3,266.80	14,566.41	20,633.59	41.38%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	1,735.73	32,393.46	13,606.54	70.42%
FURN & OFFICE EQUIP DEPRECIATION	51,300.00	4,011.00	29,412.78	21,887.22	57.33%
COMPUTER HARDWARE DEPRECIATION	51,800.00	3,975.00	26,821.00	24,979.00	51.78%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	12,152.00	68,468.00	94,232.00	42.08%
INSURANCE	143,000.00	11,916.18	83,413.26	59,586.74	58.33%
PROFESSIONAL FEES-AUDIT	35,000.00	-	31,669.20	3,330.80	90.48%
PROFESSIONAL FEES-LEGAL	50,000.00	49,051.93	146,463.80	(96,463.80)	292.93%
TELEPHONE & INTERNET	47,000.00	2,878.56	24,851.59	22,148.41	52.88%
POSTAGE - GENERAL	36,000.00	2,284.72	14,195.36	21,804.64	39.43%
RECORDS STORAGE	40,000.00	3,137.27	28,408.79	11,591.21	71.02%
STAFF TRAINING	95,245.00	1,818.25	34,780.40	60,464.60	36.52%
BANK FEES	35,400.00	1,404.70	20,609.21	14,790.79	58.22%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	(856.63)	2,794.09	9,205.91	23.28%
COMPUTER POOLED EXPENSES	667,610.00	15,611.77	352,270.52	315,339.48	52.77%
TOTAL OTHER INDIRECT EXPENSES:	3,478,155.00	270,491.53	2,148,199.35	1,329,955.65	61.76%
TOTAL INDIRECT EXPENSES:	19,330,595.00	1,569,168.46	11,526,936.12		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2019 to April 30, 2019

58.33% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	15,958,200.00	1,369,320.77	9,492,367.55	6,465,832.45
ACCESS TO JUSTICE	(327,324.00)	(27,719.26)	(174,959.84)	(152,364.16)
ADMINISTRATION	(1,043,654.00)	(53,828.14)	(478,622.09)	(565,031.91)
ADMISSIONS/BAR EXAM	69,421.00	70,753.65	382,291.70	(312,870.70)
BOARD OF GOVERNORS	(834,709.00)	(77,226.07)	(529,830.81)	(304,878.19)
COMMUNICATIONS	(604,832.00)	(38,531.32)	(361,317.51)	(243,514.49)
CONFERENCE & BROADCAST SERVICES	(783,893.00)	(70,732.94)	(477,273.16)	(306,619.84)
DISCIPLINE	(5,788,075.00)	(449,839.50)	(3,346,010.22)	(2,442,064.78)
DIVERSITY	(445,817.00)	(46,646.08)	(193,532.58)	(252,284.42)
FOUNDATION	(164,863.00)	(13,150.35)	(94,417.68)	(70,445.32)
HUMAN RESOURCES	(204,958.00)	(32,235.62)	(233,303.34)	28,345.34
LAP	(132,499.00)	(10,330.62)	(77,261.61)	(55,237.39)
LEGISLATIVE	(154,066.00)	(13,651.36)	(93,758.80)	(60,307.20)
LICENSING AND MEMBERSHIP	(377,789.00)	(619.79)	(150,483.18)	(227,305.82)
LIMITED LICENSE LEGAL TECHNICIAN	(241,191.00)	(16,655.57)	(137,368.20)	(103,822.80)
LIMITED PRACTICE OFFICERS	(171,653.00)	(12,545.53)	(97,113.61)	(74,539.39)
MANDATORY CLE ADMINISTRATION	176,571.00	34,300.99	273,670.80	(97,099.80)
MEMBER BENEFITS	(260,707.00)	(17,379.26)	(179,775.02)	(80,931.98)
MEMBER SERVICES & ENGAGEMENT	(420,479.00)	(33,977.73)	(200,661.69)	(219,817.31)
NW LAWYER	(197,103.00)	(52,278.07)	(163,634.28)	(33,468.72)
OFFICE OF GENERAL COUNSEL	(941,756.00)	(65,551.40)	(481,641.15)	(460,114.85)
OGC-DISCIPLINARY BOARD	(290,573.00)	(20,444.51)	(145,802.13)	(144,770.87)
OUTREACH & ENGAGEMENT	(401,898.00)	(31,816.09)	(231,354.29)	(170,543.71)
PRACTICE OF LAW BOARD	(90,063.00)	(4,284.78)	(32,724.68)	(57,338.32)
PROFESSIONAL RESPONSIBILITY PROGRAM	(265,570.00)	(22,454.11)	(157,736.14)	(107,833.86)
PUBLICATION & DESIGN SERVICES	(146,865.00)	(11,440.55)	(93,077.95)	(53,787.05)
PUBLIC SERVICE PROGRAMS	(262,919.00)	(61,805.29)	(36,167.38)	(226,751.62)
LAW CLERK PROGRAM	11,985.00	(11,300.53)	67,967.46	(55,982.46)
SECTIONS ADMINISTRATION	(224,315.00)	(38,944.30)	(22,408.89)	(201,906.11)
TECHNOLOGY	(1,540,222.00)	(130,902.63)	(970,971.96)	(569,250.04)
CLE - PRODUCTS	733,919.00	4,367.67	487,602.99	246,316.01
CLE - SEMINARS	(398,992.00)	(22,557.81)	(301,720.23)	(97,271.77)
SECTIONS OPERATIONS	(296,384.50)	(21,753.08)	61,748.74	(358,133.24)
DESKBOOKS	(126,693.00)	(20,936.81)	(111,830.08)	(14,862.92)
CLIENT PROTECTION FUND	324,290.00	6,903.17	904,947.76	(580,657.76)
WESTERN STATES BAR CONFERENCE (No WSBA Funds)	5,400.00	(21,409.83)	8,125.30	(2,725.30)
INDIRECT EXPENSES	(19,330,595.00)	(1,569,168.46)	(11,526,936.12)	(7,803,658.88)
TOTAL OF ALL	19,190,671.50	1,536,471.14	9,422,972.32	9,767,699.18
NET INCOME (LOSS)	139,923.50	32,697.32	2,103,963.80	

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2019**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 935,989

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.46%	\$ 5,949,981
UBS Financial Money Market	2.44%	\$ 585,481
Morgan Stanley Money Market	2.32%	\$ 26,484
Merrill Lynch Money Market	2.49%	\$ 1,940,102
Long Term Investments	Varies	\$ 3,252,988
Short Term Investments	Varies	\$ 4,480,000

General Fund Total \$ 17,171,025

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,042,040

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.46%	\$ 3,325,876
Morgan Stanley Money Market	2.16%	\$ 105,314
Wells Fargo Investments	Varies	\$ -

Client Protection Fund Total \$ 4,473,230

Grand Total Cash & Investments \$ 21,644,255

Long Term Investments- General Fund**UBS Financial Long Term Investments****Value as of 4/30/2019**

Nuveen 3-7 year Municipal Bond Portfolio	\$	321,179.80
--	----	------------

Morgan Stanley Long Term Investments**Value as of 4/30/2019**

Lord Abbett Short Term Duration Income Fund	\$	711,418.52
Guggenheim Total Return Bond Fund	\$	1,117,807.03
Virtus Multi-Sector Short Term Bond Fund	\$	1,102,582.93
	\$	2,931,808.48

Total Long Term Investments- General Fund	3,252,988.28
--	---------------------

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	-

AGENDA ITEM 5.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

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

cc: Executive Management Team

Re: Update on Potential FY19 Budget Amendment

Date: May 22, 2019

As discussed in March, several unbudgeted matters are impacting WSBA's budget. The chart below provides updated information about costs related to these matters (where known):

Matter	Cost Estimate as of May 15, 2019
1. Professional search firm fee for new Executive Director	<ul style="list-style-type: none">• ~ \$50,000-65,000 (typical fee is 25-30% of executive's compensation)• Depending on timing, will impact FY19 or FY20 budget
2. Investigation/litigation costs related to claims/potential claims (Ralph, Bridges, Littlewood, Beauregard, hostile workforce)	<ul style="list-style-type: none">• FY19 costs incurred to date total \$120,488• Will also impact FY20 budget (higher legal fee budget; litigation reserves)
3. Costs associated with consideration and potential implementation of Structures Work Group recommendations	<ul style="list-style-type: none">• Unknown
4. Potential costs associated with insurance renewal, including self-insurance	<ul style="list-style-type: none">• Based on preliminary discussions, if WSBA renews with current insurer, premiums will increase ~\$40,000, SIR will increase from \$100,000 to \$500,000, other terms will be less favorable, and certain claims may not be covered• If WSBA contracts with new carrier, we will incur \$30,000 for tail coverage in addition to premium cost.• Increase will impact both the FY19 and FY20 budgets
5. Potential examination of WSBA's fiscal integrity	<ul style="list-style-type: none">• ~\$15,000 or ~\$50,000 (see options outlined by Clark Nuber in Agenda Item 7)• Could impact either/both FY19 and FY20 budget

AGENDA ITEM 6.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer

cc: Executive Management Team

Re: Insurance Portfolio Background and Renewal

Date: May 17, 2019

The Budget and Audit Committee reviews WSBA's insurance portfolio annually. The attached materials, provided to the Committee last year, identify policies, costs, and important terms for the coverage years August 1, 2017-2018 and August 1, 2018-2019.

We are currently starting the renewal process for the period August 1, 2019-2020. Judy Graf, Gallagher Area Vice President, will join the Committee to discuss WSBA's current portfolio, answer questions, and receive Committee guidance about insurance renewal for the August 1, 2019-2020.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer

cc: Executive Management Team

Re: WSBA Insurance Portfolio

Date: August 14, 2018

Attached is a summary of the WSBA's insurance portfolio for the period August 1, 2018 through August 1, 2019. The total expiring premium is \$137,248.22; the total renewal premium is \$140,439.11.

Washington State Bar Association

Commercial Insurance Renewal

August 1, 2018 - August 1, 2019

COVERAGE	Expiring Premiums	Renewal Premiums
PREMIUM SUMMARY		
Property & Inland Marine	\$12,285.00	\$13,615.00
General Liability	\$8,523.00	\$8,174.00
Crime	Included in Property	Included in Property
Auto	\$398.00	\$447.00
Total Package Premium	\$21,206.00	\$22,236.00
Umbrella	\$1,699.00	\$1,705.00
Medical Professional	\$5,360.25	\$5,360.25
Professional Liability	\$55,424.99	\$57,558.88
Management Liability (D&O & EPL)	\$39,216.00	\$41,710.00
Employed Counsel Liability	\$7,927.04	\$7,927.04
Cyber Liability	\$6,414.94	\$6,414.94
ANNUAL PREMIUM	\$137,248.22	\$142,912.11

--	--	--

Exposure Comparison

	Expiring Exposures	Renewal Estimates
EXPOSURES		
Property Values	\$6,120,644.00	\$6,112,719.00
Estimated Revenue	\$22,687,834.00	\$23,540,000.00

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Continental Western	Renewal Coverage Continental Western
COMMERCIAL PACKAGE		
PROPERTY & INLAND MARINE		
Limit of Liability:		
Tenant Improvements	\$451,886	\$451,886
Personal Property	\$1,740,578	\$1,732,538
EDP	\$2,328,180	\$2,328,295
Business Income/Extra Expense	\$1,600,000	\$1,600,000
Total	\$6,120,644	\$6,112,719
Locations Insured	1325 4th Avenue	1325 4th Avenue
Deductibles:		
Building & Personal Property	\$2,500	\$2,500
Equipment Breakdown	\$2,500	\$2,500
Business Income	\$2,500	\$2,500
Coinsurance:		
Personal Property	100%	100%
Extra Expense	100%	100%
EDP	100%	100%
Valuation:		
Real & Personal	Replacement Cost	Replacement Cost
Business Income	Actual Loss Sustained	Actual Loss Sustained
Significant Exclusions:		
Flood	✓	✓
Earth Movement	✓	✓
War	✓	✓
Nuclear Hazard	✓	✓
Governmental Action	✓	✓
ANNUAL PROPERTY PREMIUM	\$12,285.00	\$13,615.00
CRIME		
Limit of Liability:		
Employee Dishonesty	\$250,000	\$250,000
ERISA Protection	Included	Included
Forgery & Alteration	\$250,000	\$250,000
Computer and Funds Transfer Fraud	\$500,000	\$500,000
Deductible	\$250	\$250
ANNUAL CRIME PREMIUM	Included in Property	Included in Property
AUTOMOBILE LIABILITY		
Limit of Liability:		
Liability – Symbol 8 (Non Owned Auto Liability)	\$1,000,000	\$1,000,000
Physical Damage - Symbol 8 (As above)	ACV	ACV
Deductibles:		
Comprehensive	\$100	\$100
Collision	\$1,000	\$1,000
Coverage Extensions:		
Employees as Insureds	Yes	Yes
ANNUAL AUTO PREMIUM	\$398.00	\$447.00

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Continental Western	Renewal Coverage Continental Western
COMMERCIAL PACKAGE (continued)		
GENERAL LIABILITY		
Limit of Liability:		
Each Occurrence	\$1,000,000	\$1,000,000
Personal & Advertising Injury	Excluded	Excluded
Products/Completed Ops Aggregate	\$2,000,000	\$2,000,000
General Aggregate	\$2,000,000	\$2,000,000
Fire Damage Legal Liability	\$1,000,000	\$1,000,000
Medical Expense (Any one Person)	\$15,000	\$15,000
Employers Liability – Stop Gap:		
B.I. by Accident	\$1,000,000	\$1,000,000
B.I. by Disease-each employee	\$1,000,000	\$1,000,000
B.I. by Disease - Policy Limit	\$1,000,000	\$1,000,000
Employee Benefits:		
Each Occurrence	\$1,000,000	\$1,000,000
Aggregate Limits	\$2,000,000	\$2,000,000
Deductible	\$1,000	\$1,000
Blanket Additional Insureds	Yes	Yes
Blanket Waiver of Subrogation	Yes	Yes
Auditable on an Annual Basis	Yes	Yes
Exposure Basis	50 Events	50 Events
ANNUAL PREMIUM	\$8,523.00	\$8,174.00
ANNUAL PACKAGE PREMIUM	\$21,347.00	\$22,236.00

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Continental Western	Renewal Coverage Continental Western
UMBRELLA LIABILITY		
Limit of Liability:		
Each Occurrence	\$3,000,000	\$3,000,000
Aggregate	\$3,000,000	\$3,000,000
Coverage Form	Occurrence	Occurrence
Underlying Policies:		
General Liability	✓	✓
Employee Benefits Liability	✓	✓
Employers Liability & Stop Gap WA	✓	✓
Business Automobile	✓	✓
Exclusions:		
Pollution	✓	✓
Personal & Advertising Liability	✓	✓
Directors & Officers Liability	✓	✓
Employment Related Practices	✓	✓
Professional Liability	✓	✓
ANNUAL PREMIUM	\$1,699	\$1,705

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Navigators	Renewal Coverage Navigators
MANAGEMENT LIABILITY		
Limit of Liability: Each Claim Limit & Aggregate D&O & EPL Combined Third Party EPL	\$3,000,000 Included	\$3,000,000 Included
Sublimits: Additional Side A Limit (D&O) Accreditation Certifications Anti-Trust Claim Broadcasting, advertising & Publishing Wage & Hour Claim Defense	\$500,000 Excluded/see E&O \$1,000,000 Excluded/see E&O \$100,000	\$500,000 Excluded/see E&O \$1,000,000 Excluded/see E&O \$100,000
Deductibles: D&O and EPL 3rd Party EPL Wage & Hour Defense Anti-Trust Coverage Form	\$100,000 \$100,000 \$100,000 \$100,000 Claims Made	\$100,000 \$100,000 \$100,000 \$100,000 Claims Made
Coverage Details: Hammer Clause (Settlement Clause) D&O Hammer Clause (Settlement Clause) EPL Defense Claims for ADA Modified Insured vs. Insured (Carve back former D&O's Medical & Professional Malpractice Exluded Bradley Marshall Excluded Duty To Defend	No Hammer 80/20 Included Included Yes Yes Yes	No Hammer 80/20 Included Included Yes Yes Yes
Exclusions: Prior Acts Exclusion Professional Services Accreditation Sublimit Broadcasting Sublimit	No Yes Yes Yes	No Yes Yes Yes
Pending or Prior Date	8/1/2013	8/1/2013
Defense Costs Included in Limit	Yes	Yes
Discovery Period	One Year 75%	One Year 75%
ANNUAL PREMIUM	\$36,311	\$36,332
Broker Fee	\$2,905	\$2,905
GRAND TOTAL PREMIUM	\$39,216.00	\$39,237.00
Minimum Premium	25%	25%

Alternative Quote for \$2,000,000 Anti Trust Defense :

\$100,000 Retention	\$2,473
\$150,000 Retention	\$1,636

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2017 - August 1, 2018

COVERAGE	Expiring Coverage Hiscox	Renewal Coverage Hiscox
PROFESSIONAL LIABILITY		
Limit of Liability:		
Each Claim Limit	\$1,000,000	\$1,000,000
Aggregate	\$1,000,000	\$1,000,000
Coverage Form	Claims Made	Claims Made
Retro Date	8/1/2014	8/1/2014
Retro Date - for Sublimits	Date of WSBA Establishment	Date of WSBA Establishment
Coverage Sublimits:		
Accreditation	Included in PL Limit	Included in PL Limit
Certification	Included in PL Limit	Included in PL Limit
Broadcasting, Advertising & Publishing	Included in PL Limit	Included in PL Limit
Antitrust Aggregate Limit	\$250,000	\$250,000
Crisis management Aggregate Limit	\$25,000	\$25,000
Defense of Licensing Proceedings Aggregate Limit	\$10,000	\$10,000
Subpoena Assistance Aggregate Limit	\$10,000	\$10,000
Exclusions:		
Dishonest, intentional, fraudulent, criminal or malicious acts	Yes	Yes
Bodily Injury or Property Damage	Yes	Yes
Prior Acts Knowledge	Yes	Yes
Insured vs. Insured	Yes	Yes
ERISA & Securities Laws	Yes	Yes
Attorney Services	Yes	Yes
Healthcare Services	Yes	Yes
Liability Assumed Under Contract	Yes	Yes
See Policy Detail for full listing of Exclusions	Yes	Yes
Deductibles:		
Each Claim Including Expenses	\$100,000	\$100,000
Accreditation, Certification, Broadcasting, Advertising & Publishing	\$100,000	\$100,000
Coverage Details:		
Hammer Clause (Settlement Clause)	50%/50%	50%/50%
Duty To Defend	Yes	Yes
Choice of Counsel	Yes subject to rates: \$300 Partners \$225 Associates \$100 Paralegals	Yes subject to rates: \$300 Partners \$225 Associates \$100 Paralegals
Quarterly Bordereau Reporting	Yes	Yes
Defense Costs Included in Limit	Yes	Yes
Extended Reporting Period	One Year/ 75% of Annual Premium Two Years/150% of Annual Premium Three years 225% of Annual Premium	One Year/ 75% of Annual Premium Two Years/150% of Annual Premium Three years 225% of Annual Premium
ANNUAL PREMIUM	\$53,560.00	\$55,550.00
Company Fee	\$75.00	\$75.00
Taxes & Fees	\$1,139.99	\$1,183.88
Broker Fee	\$650.00	\$750.00
GRAND TOTAL PREMIUM	\$55,424.99	\$57,558.88
Minimum Premium	25%	25%

Washington State Bar Association

Commercial Insurance Renewal

August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Evanston	Renewal Coverage Evanston
MEDICAL PROFESSIONAL LIABILITY		
Limit of Liability: Each Claim & Aggregate	\$1,000,000	\$1,000,000
Deductibles: Coverage Form	\$2,500 Claims Made	\$2,500 Claims Made
Coverage Details: Professional Services Defined:	Counseling & Psychotherapy by licensed Social Workers, Psychologists & Psychotherapists	Counseling & Psychotherapy by licensed Social Workers, Psychologists & Psychotherapists
Pending or Prior Date	10/6/1998	10/6/1998
Defense Costs	Included in Limit	Included in Limit
Discovery Period	One Year 150% of Premium	One Year 150% of Premium
ANNUAL PREMIUM	\$5,000	\$5,000
Taxes & Fees	\$110.25	\$110.25
Broker Fee	\$250	\$250
GRAND TOTAL PREMIUM	\$5,360.25	\$5,360.25
Minimum Premium	25%	25%

Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Chubb	Renewal Coverage Chubb
EMPLOYED COUNSEL PROFESSIONAL LIABILITY		
Limit of Liability: Each Claim & Aggregate	\$1,000,000	\$1,000,000
Deductibles Individual Non-Indemnified Liability Coverage Individual Indemnified Liability Coverage	\$0 \$25,000	\$0 \$25,000
Coverage Form	Claims Made	Claims Made
Insured Persons: Julie Shankland Jeanne Marie Clavere Sandra Schilling Nicole Gustine	Yes Yes Yes No	Yes Yes Yes Yes
Exclusions: Specific Matter Exclusion Bodily Injury Pollution Insured vs. Insured	All prior litigation & claims √ √ √	All prior litigation & claims √ √ √
Coverage Details: Coverage Form Duty to Defend Pending or Prior Date Defense Costs Discovery Period	Claims Made Yes 8/1/2014 Included in the Limit One Year 100% of Premium	Claims Made Yes 8/1/2014 Included in the Limit One Year 100% of Premium
ANNUAL PREMIUM	\$7,464	\$7,464
Broker Fee	\$300	\$300
Taxes & Fees	\$163.04	\$163.04
GRAND TOTAL PREMIUM	\$7,927.04	\$7,927.04
Minimum Premium	25%	25%



Washington State Bar Association
Commercial Insurance Renewal
August 1, 2018 - August 1, 2019

COVERAGE	Expiring Coverage Hiscox	Renewal Coverage Hiscox
CYBER LIABILITY		
Limits of Liability:		
Combined Policy Aggregate Limit	\$1,000,000	\$1,000,000
Privacy & Cyber Security	Included	Included
Privacy Regulatory Defense, Awards & Fines	Included	Included
Business Interruption & Extra Expense	Included	Included
Business Interruption Forensic Expenses	Included	Included
Dependent Business Loss Sublimits	No Coverage	No Coverage
Data Recovery	Included	Included
Cyber Extortion	Included	Included
PCI Fines Assessments	Included	Included
Data Breach Response & Crisis Management	Included	Included
Cyber Deception	\$100,000	\$100,000
Deductibles:		
Privacy & Cyber Security	\$5,000	\$5,000
Privacy Regulatory Defense, Awards & Fines	\$5,000	\$5,000
Business Interruption & Extra Expense	\$5,000	\$5,000
Business Interruption Waiting Period		
Data Recovery	\$5,000	\$5,000
Cyber Extortion	\$5,000	\$5,000
PCI Fines Assessments	\$5,000	\$5,000
Social Engineering	\$5,000	\$5,000
Data Breach Response & Crisis Management	\$5,000	\$5,000
Cyber Deception	\$5,000	\$5,000
Defense Costs:	Erode The Limits	Erode The Limits
Significant Exclusions:		
Funds Transfer	Yes	Yes
Intentional Acts	Yes	Yes
Prior Acts	Yes	Yes
See policy detail for full listing of exclusions		
Policy Form:		
Claims Made	Claims Made	Claims Made
Retro Date	Policy Inception	Policy Inception
Extended Reporting	TBD at time of Purchase	TBD at time of Purchase
ANNUAL PREMIUM	\$6,008	\$6,008
Surplus Lines Taxes & Fees	\$131.94	\$131.94
Carrier Admin Fee	\$75.00	\$75.00
Wholesale Broker Fee	\$200	\$200
GRAND TOTAL PREMIUM	\$6,414.94	\$6,414.94

AGENDA ITEM 7.

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

To: Budget and Audit Committee

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

cc: Executive Management Team

Re: Supplemental Audit Options

Date: May 17, 2019

On April 25, the Committee met with Mitch Hansen of Clark Nuber to learn more about supplemental audit options. As agreed at the meeting, Alec Stephens, Dan Clark, PJ Grabicki, Dan Bridges, and Ann Holmes subsequently conferred with Mitch Hansen to examine the options more closely. The attached materials provide additional information about the options and associated cost estimates.

Scope of Work and Methodology

Below is our proposed scope of work. This is only the starting point for our discussion to fine tune the procedures to fully meet your needs. These procedures will be modified as needed and agreed to during our planning meeting with you. Our work is divided into three phases: planning and obtaining background information; performing on-site testing; and reporting.

PHASE I - PLANNING AND OBTAINING BACKGROUND INFORMATION

A. Meet with Management and/or Board or Committee Members to:

1. Fine tune proposed scope of work. We will remove non-value added steps or steps not practical to do, change proposed procedures as needed to meet your needs, and add additional steps that we haven't contemplated that you would like performed.
2. Agree on timing of work on-site and delivery of reports.
3. Agree on form and content of final report.
4. Agree on timing and method of periodic updates.
5. Finalize engagement letter for services.

B. Obtain and Review Needed Information

1. Audited and internal financial statements
2. Trial balance for FY 2018.
3. Any prior reports related to WSBA management and accounting personnel.
4. WSBA accounting policies and procedures.
5. WSBA payroll register reports for each pay period from 2018.
6. Listing of WSBA employees with addresses.

C. Interview WSBA Accounting Staff

1. Discuss our understanding of policies and procedures as well as any concerns about inappropriate activity at WSBA.

PHASE II – PERFORM TESTING

A. Payroll Testing

1. For fiscal year 2018, we will:

- a. Obtain the year-end payroll register.
- b. For a sample of 10 staff we will:
 - i. Agree pay rate to authorized rate per personnel file.
 - ii. Re-compute pay, vacation, and deductions.
 - iii. Agree deductions to authorizations in personnel file.
 - iv. Review fringe benefits for reasonableness, compliance with policies, and agreement with personnel file documentation.
 - v. Agree any bonuses to proper authorizations.
 - vi. Summarize amount of vacation time used. If little to no vacation time is used, then discuss with others in the organization the reasonableness of these amounts.
 - vii. Recompute any vacation buyouts for each year and assess for reasonableness.
 - viii. If there are any employee loans, schedule out employee loans per employee and assess compliance with policies and procedures.
- c. Agree payroll per the payroll register to the amounts paid out of the payroll bank account.

B. Expense Report Testing

- 1. For fiscal year 2018, select 10 expense reports (including COO and Executive Director) for testing. Review expenses for reasonableness, compliance with policies, and proper support.
- 2. Review the cell phone policy and select a sample of 10 employees to determine if the staff are in compliance with this policy by looking at bills, credit card statements, and other supporting documentation.
- 3. Determine which WSBA staff have company credit cards.
 - a. Select two statements from fiscal year 2018 per card holder and review each for reasonableness, compliance with policies, and proper supporting documentation.

C. Fraudulent Disbursements Procedures

- 1. Select one bank statement from fiscal year 2018. Trace each item (checks, deposits, wire transfers) in the statement to supporting documentation (deposit slips, cancelled checks, etc.). For checks, trace payee to general ledger. For wire transfers, verify proper authorization and destination of funds.
- 2. With our data mining software, we are able to take a computer database, and perform a battery of tests on 100% of the transactions in that database. For example, we recently did this for a large local government, and in four of twelve tests performed on their credit card database, a

person committing fraud rose to the top of our exceptions list. We will use this software to look at the payroll and disbursement databases for fiscal year 2018. If issues are identified, we will then discuss with management how many years further we should look back.

Payroll Database

1. We will use our data mining software as well as other Computer Assisted Auditing Techniques (CAATs) to identify:
 - a. Gross salary by employee and withholdings (this can be further analyzed and compared against expectations and traced to approve pay rates).
 - b. Negative payroll amounts. This could indicate credits to payroll designed to offset excessive payments to an employee.
 - c. Positive or zero valued deductions. Can indicate manipulation of payroll deductions.
 - d. Number of payroll checks per employee (compare to number of pay periods). The number of checks per employee can identify employees writing additional payroll checks to themselves.
 - e. Total expense reimbursements - amount and count, if processed through payroll. Can identify excessive expense reimbursements.
 - f. Unusual addresses (e.g. out of state addresses or P.O. Boxes).
 - g. Multiple names to one address.
 - h. Bank account duplicates.
 - i. Employees listed in payroll not in the employee listing.
 - j. Duplicate employee listings.
 - k. Invalid social security numbers.
 - l. Employees or employee addresses in the Vendor Master File. Indicates employees set up as a vendor in the disbursement database.
 - m. Vacation time used. Look for employees with no vacation time used.

Credit Card Database

1. We will use our data mining software, as well as other Computer Assisted Auditing Techniques (CAATs) to identify:
 - a. Transactions processed on weekends. This can be an indicator of personal charges.
 - b. The top spenders and vendors used on weekends. This can indicate personal charges.

- c. Peak charge periods and review with management. Peak spending around Christmas or at the end of the budget cycle can be indications of issues.
 - d. Duplicate transactions for the same cardholder for the same amount on the same day. This can indicate charges broken into smaller amounts to avoid certain purchase authorization limits, duplicate purchases for person uses, or double submissions for reimbursement.
 - e. Recurring charges for the same amounts. This could indicate personal bills being charged.
 - f. Transactions with even \$50 and \$100 increments. This can be an indicator of gift cards or certificates being purchased which is a common source of fraud.
 - g. Cardholders that consistently came within \$1,000 of credit limits. Could be an indicator of fraud if someone has a large dollar volume but knows enough to stop before they hit the credit limit.
 - h. Vendors with the highest dollar volume. Do the vendors at the top of the list make sense to management? Could identify fictitious vendors.
 - i. Vendors with the highest transaction volume. Do the vendors at the top of the list make sense to management? Could identify fictitious vendors.
 - j. For Procurement Cards, most frequently and infrequently used Merchant Category Codes (MCC's).
 - k. For Procurement Cards, suspicious MCC's and/or vendors.
2. We will review the results with the **Committee** and agree on which exceptions to follow up on.

Accounts Payable Database

1. We will use our data mining software as well as other Computer Assisted Auditing Techniques (CAATs) to identify:
 - a. Total vendor payments sorted by number of checks and dollar amount. Could be an indicator of a fictitious vendor.
 - b. Checks on weekends. Could be an indicator of fraudulent checks.
 - c. Multiple checks of the same dollar amount to the same vendor. Could indicate checks split into smaller amounts to avoid check authorization limits.
 - d. Gaps in checks. An indicator of missing checks.
 - e. Duplicate checks. A potential indicator of fraudulent checks.

- f. Checks written to cash or blank payee (if a risk is determined, we can query for that risk similar to looking for all checks written to cash). Indicates internal controls needing improvement and possible fraudulent disbursements.
 - g. Matching employee addresses to vendor addresses. Indicates employees that may have also set themselves up as vendors in the accounting system.
 - h. Vendor address is a P.O. Box. Can be an indicator of fictitious vendors.
 - i. Vendor has more than one address. Can be an indicator of a fictitious vendor.
 - j. Matching vendor code from check register to vendor master file. Could indicate alterations to the accounting records.
 - k. Summary of checks to vendors that are written for amounts below dollar threshold, such as a dual signature threshold (this summary will allow you to drill down on the detail). Can indicate split purchases to avoid authorization limits on purchases.
2. We will review the results with the **Committee** and agree on which exceptions to follow up on.

Vendor File Database

1. We will use our data mining software as well as other Computer Assisted Auditing Techniques (CAATs) to identify:
- a. Employees or employee addresses in the Vendor Master File. Indicates employees set up as a vendor in the disbursement database.
 - b. Vendors that have more than one vendor file. Can indicate fictitious vendors.
 - c. Vendors with duplicate, non-standard tax ID's. Can indicate fictitious vendors.
 - d. Multiple vendors to the same address. Can indicate fictitious vendors.
2. We will review the results with **the Committee** and agree on which exceptions to follow up on.

D. Miscellaneous Items to Investigate

1. WSBA Travel for fiscal year 2018:
- a. Obtain a general ledger report showing details for the travel accounts for each year.
 - b. Select all items over **\$5,000**, and any under **\$5,000 that seem strange** for further testing. For each item selected, obtain supporting documentation and review for:
 - i. Reasonableness.
 - ii. Compliance with WSBA policies and procedures.
 - c. Report any areas of vulnerability and recommendations to address.

2. Use of WSBA funds by Board committees for fiscal year 2018:
 - a. Obtain a report showing board and committee expenses for fiscal years 2016-2018.
 - i. Obtain explanations for variances greater than \$25,000 from year to year.
 - b. For the three committees with the highest expenditures, obtain expense detail for fiscal year 2018 and select the 5 largest transactions to trace to supporting documentation and assess reasonableness and compliance with WSBA policies.
 - c. Report any areas of noncompliance or unusual items with any recommendations we might have to avoid issues in the future.

PHASE III - REPORTING

1. At the conclusion of fieldwork, hold a preliminary exit conference to discuss any possible findings and recommendations to ensure there have been no miscommunications or misunderstandings before committing anything to writing.
2. If desired, prepare a draft report with executive summary, background and scope, and findings and recommendations.
3. Present draft report to management and edit as necessary.
4. Prepare final report.
5. Present results to management and/or the Committee.
6. Determine next steps and/or follow up procedures needed, if any, based on our find.

The above is a comprehensive analysis targeting specific areas of concern. Options to consider would be to do all or a portion of these every 3 or 5 years, or do a portion of these each year on a rotational basis.

Fee Proposal and Proposed Project Schedule

We will bill for our services at our standard hourly rates. Our standard hourly rates for consulting and other services are:

Staff Level (Audit and Tax)	Rates
Associates	\$140 - \$190
Seniors	\$185 - \$225
Managers and Senior Managers	\$225 - \$350
Principals and Shareholders	\$350 - \$435

Proposed Options for Services with Associated Fee Estimates

Scope of Services Options	Estimated Cost for Year One
Year one do full scope of work to establish a clean baseline, then every 3-5 years consider repeating full scope or a portion of it.	\$50,000
Year one do data mining on all databases and expense report testing, then based on the results of that testing, consider the need to expand the scope. Repeat these same procedures every 3-5 years.	\$15,000
Year one do data mining on all databases and expense report testing. In 3-5 years alternate and do detailed transaction testing. Rotate back to data mining and expense report testing 3-5 years later, and continue rotation on this cycle.	\$15,000
Annually, do data mining on one database and alternate in cycle.	\$3,000

AGENDA ITEM 9.

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Ann Holmes, Chief Operations Officer

cc: Executive Management Team

Re: Proposed Amendment to Fiscal Policies and Procedures re Cost Centers

Date: May 22, 2019

At the April meeting, the Committee discussed WSBA's Limited License Legal Technicians and Limited Practice Officers cost centers, which currently account for revenues and expenses for these programs in different cost centers (Licensing and Admissions). The change in cost center presentation was made in furtherance of board approval of WSBA's coordinated licensing and admissions system.

In order to make the full cost of these programs more transparent, Dan Bridges has requested that the Committee consider returning the cost center presentation for these programs to the previous methodology. For the same reason, he has suggested that costs and revenues in the BOG/OED cost center be broken out into a BOG cost center and an OED cost center.

We are ready to make these changes in the FY20 budget at the Committee's request. Although not required, the Committee could also recommend that the Board amend the Fiscal Policies and Procedures accordingly. The attached redline changes are intended to further the Committee's discussion.

Proposed Amendment to Fiscal Policies and Procedures re Cost Centers

Budget Policies and Process

Overall Philosophy

The WSBA should prepare an annual budget and establish its budget by function ("cost center") insofar as practical to permit subsequent cost-benefit analysis. The budget should be transparent so it is easy for the Board of Governors and members to see how the WSBA is spending its money.

The budget for each cost center should include its revenues, its direct expenses, and its share of the WSBA's overhead (indirect) expenses. By knowing the total cost of each program or function, the Board can make policy decisions about which programs should be supported by member license fees, which programs should be self-supporting, and which programs should generate revenue for other WSBA functions or programs. In particular, all revenues and expenses (direct and indirect) shall be presented in separate cost centers for: (1) the Board of Governors; (2) the Executive Director; and (3) each limited license program.

The budget should be a tool to plan for the coming year and help guide decision making. It is a policy-making tool for the Board of Governors, and gives employees direction on how and where to spend its resources. In order to be a useful tool, the budget should not be a rigid document that can never be amended – it can and should be amended if necessary. The budget can be amended by the Board of Governors, Budget and Audit Committee or Executive Director via decisions made under the Fiscal Responsibilities Matrix.

WSBA should budget revenues and expenses as accurately as possible. Revenues should be realistic, but not overly conservative. Expenses should be estimated not on remote possibilities, but rather on historical spending patterns and actual planned expenses. There should be some flexibility in the budget to allow for contingencies and necessary adjustments.

~~The budget should be transparent so it is easy for the Board of Governors and members to see how the WSBA is spending its money.~~

Long-range Forecasting and Planning

The Chief Operations Officer may prepare long-range forecasts, prior to the annual budgeting process, to get an indication of the parameters around the upcoming annual budget; and whenever requested by the Board of Governors, usually for planning for license fee increases and as part of the long-range planning process. WSBA should annually update its long-range financial plan to anticipate the needs of a growing Bar, and so that, if increased funds become necessary, the Bar can plan logically and in advance on what additional funding will be required to meet such needs

Annual Budgeting Time Line/Process

- The budgeting process begins in April for the coming fiscal year (October 1 – September 30). The Chief Operations Officer and Associate Director of Finance request budgets from each Department Director, Section Chair, and liaison to the WSBA's various committees and boards. These individual budgets are compiled and reviewed by the Chief Operations Officer and the Executive Director.
- The Chief Operations Officer and Associate Director of Finance meet with department directors, employees, section leaders, etc. to conduct a thorough review of all budgets and comparison of budget figures to historical and year-to-date fiscal information.
- The Budget and Audit Committee reviews drafts of the entire WSBA budget (general fund, CLE, CPF, and sections) in June, July, and August, and provides guidance where necessary.

Proposed Amendment to Fiscal Policies and Procedures re Cost Centers

- The Board of Governors reviews a preliminary budget in July and approves the final entire WSBA budget at its last meeting of the fiscal year (September).

Capital Budget

A capital budget is prepared each year as part of the annual budget process. The capital budget forecasts capital purchases anticipated in the coming fiscal year that are over \$2,500 and have a useful life over 1 year (the depreciation for which is included in the expense budgets). The Board of Governors reviews a preliminary capital budget in July and approves the final capital budget with the entire WSBA budget at its last meeting of the fiscal year (September).

Cash Flow Budget

From time to time, when necessary, a cash flow budget may be prepared both to anticipate the timing and amount of cash and liquidity needs of the WSBA for the current year and the excess funds available for longer-term investments.

Additional Budget Requests

Department directors, committee/board employee liaisons, or section leaders who anticipate a need for funds in excess of their approved budget should make a request to the Chief Operations Officer, indicating the additional amount requested and the purpose of the additional funds. (Note: Sections are required to obtain approval from the WSBA Treasurer for any unbudgeted expense which totals either 25% or more of the section's annual expense budget or \$1,000 (whichever option is greater) – see Chapter 10 for details.) This request will be handled according to the Fiscal Responsibilities Matrix. If necessary, a request can be taken to the Budget and Audit Committee at its next meeting.

Ongoing Program Review

WSBA should anticipate both new initiatives and planning for potential termination or decreased funding for some older programs, depending on relevance for and needs of WSBA. WSBA should maintain a scheduled program review process for all non-regulatory WSBA programs.

AGENDA ITEM 10.



To: WSBA Budget & Audit Committee

From: Laura Sanford, Foundation Development Officer

Re: Financial Reports for May 30, 2019 Meeting

Date: May 20, 2019

This memo follows on ongoing discussion of the Washington State Bar Foundation's health and viability at each Budget & Audit Committee meeting since June 2017. Attached, please find the Foundation's most recent financial report covering the period of October 1, 2018 through April 30, 2019. Also attached is the WSBF's year-to-date fundraising report.

Looking at the *WSBF Balance Sheet*, you can see that as of April 30, the Foundation had a net worth of \$311,332. This is an increase of \$10,210 from the net worth as of the end of March, which was reported on at the April meeting. The WSBF's net worth will continue to grow as it raises funds throughout the fiscal year. The majority of those funds will be granted to WSBA at the beginning FY20. The *WSBF Statement of Activities* details these and other income and expenses year-to-date. WSBA's support of the Foundation is captured in the report as "WSBA Staff Support" and "WSBA Expenses" under "In Kind Expenses", which total \$94,418 as of the end of April. Our total income through cash contributions as of the end of April is \$271,768.

The *Fundraising Progress Report* provides a more up-to-date, but unofficial, look at the amount and source of contributions for FY19. As of May 20, 2019 the Foundation has raised \$274,308. The majority of funds raised are through the licensing campaign, which, compared to FY18, has experienced a 15% increase in both the number of gifts and dollars raised.



Advancing WSBA's Vision of a Just Washington

To: Terra Nevitt

From: Tiffany Lynch, Associate Director for Finance

Re: Foundation Financial Statements as of April 30, 2019

Date: May 16, 2019

Attached are the final financial statements for the Washington State Bar Foundation as of April 30, 2019. Below is a summary of the fund balances¹ as of April 30, 2019.

WSBF Fund Balances¹
As of April 30, 2019

Fund Name	Cash	Committed Funds	Available Funds
ATJ/Bar Leaders Conference	21,272	0	21,272
Call to Duty	50	0	50
Diversity	1,375	0	1,375
ELUL Midyear Scholarship Fund	793	(793)	0
McMahon	8,352	0	8,352
Moderate Means	250	0	250
Peter Greenfield Internship	8,403	0	8,403
WSBA Justice & Diversity			
Opportunities	2,000	0	2,000
Unrestricted	<u>254,436</u>	<u>0</u>	<u>254,436</u>
Total Fund Balances	<u>\$296,931</u>	<u>(\$793)</u>	<u>\$296,138</u>

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

7:36 AM

05/16/19

Cash Basis

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

	Oct '18 - Apr 19
Ordinary Income/Expense	
Income	
Contributions & Grants Income	
Corporate	19,889
Foundations & Nonprofits	8,000
Individuals/Private Donors	241,479
Other	2,400
Total Contributions & Grants Income	271,768
In Kind Donations	99,704
Total Income	371,471
Expense	
Donor Database Expense	1,093
In Kind Expenses	
WSBA Staff Support	91,713
WSBA Expenses	2,704
In Kind Expenses - Other	5,286
Total In Kind Expenses	99,704
Bank Service Charges	40
Credit Card Fees	1,103
Dues	180
Licenses and Permits	10
Program Expense	
Taxation Scholarship	5,000
Pres Diversity Scholarship Fund	30,000
ELUL Section Scholarship Fund	858
WSBA Justice & Div. Opportunity	3,000
WSBA Funding	275,000
Total Program Expense	313,858
Total Expense	415,988
Net Ordinary Income	-44,516
Other Income/Expense	
Other Income	
Interest Income	1,245
Total Other Income	1,245
Other Expense	
Other Expenses	4,932
Total Other Expense	4,932
Net Other Income	-3,687
Net Income	-48,203

7:37 AM
05/16/19
Cash Basis

WSBA Foundation
Balance Sheet
As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Checking	20,062
Wells Fargo Heritage Money Mkt	276,869
Total Checking/Savings	<u>296,932</u>
Total Current Assets	296,932
Fixed Assets	
Artwork	14,400
Total Fixed Assets	<u>14,400</u>
TOTAL ASSETS	<u>311,332</u>
LIABILITIES & EQUITY	
Equity	
Increase/Decrease Fund Balance	359,535
Net Income	-48,203
Total Equity	<u>311,332</u>
TOTAL LIABILITIES & EQUITY	<u>311,332</u>

7:37 AM

05/16/19

Cash Basis

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

	Oct '18 - Apr 19	Oct '17 - Apr 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Contributions & Grants Income				
Corporate	19,888.52	23,669.00	-3,780.48	-16.0%
Foundations & Nonprofits	8,000.00	600.00	7,400.00	1,233.3%
Individuals/Private Donors	241,479.17	215,536.11	25,943.06	12.0%
Other	2,400.00	0.00	2,400.00	100.0%
Total Contributions & Grants Income	271,767.69	239,805.11	31,962.58	13.3%
In Kind Donations	99,703.68	91,877.29	7,826.39	8.5%
Miscellaneous Income	0.00	1,814.37	-1,814.37	-100.0%
Total Income	371,471.37	333,496.77	37,974.60	11.4%
Expense				
Donor Database Expense	1,093.00	0.00	1,093.00	100.0%
In Kind Expenses				
WSBA Staff Support	91,713.34	87,815.07	3,898.27	4.4%
WSBA Expenses	2,704.34	4,062.22	-1,357.88	-33.4%
In Kind Expenses - Other	5,286.00	0.00	5,286.00	100.0%
Total In Kind Expenses	99,703.68	91,877.29	7,826.39	8.5%
Bank Service Charges	40.00	12.00	28.00	233.3%
Credit Card Fees	1,102.85	917.12	185.73	20.3%
Dues	180.00	0.00	180.00	100.0%
Insurance	0.00	929.00	-929.00	-100.0%
Licenses and Permits	10.00	10.00	0.00	0.0%
Office Supplies	0.00	54.39	-54.39	-100.0%
Program Expense				
Taxation Scholarship	5,000.00	0.00	5,000.00	100.0%
Pres Diversity Scholarship Fund	30,000.00	0.00	30,000.00	100.0%
ELUL Section Scholarship Fund	858.00	0.00	858.00	100.0%
WSBA Justice & Div. Opportunity	3,000.00	1,672.00	1,328.00	79.4%
WSBA Funding	275,000.00	200,000.00	75,000.00	37.5%
Program Expense - Other	0.00	1,186.62	-1,186.62	-100.0%
Total Program Expense	313,858.00	202,858.62	110,999.38	54.7%
Total Expense	415,987.53	296,658.42	119,329.11	40.2%
Net Ordinary Income	-44,516.16	36,838.35	-81,354.51	-220.8%
Other Income/Expense				
Other Income				
Interest Income	1,245.15	469.44	775.71	165.2%
Total Other Income	1,245.15	469.44	775.71	165.2%
Other Expense				
Other Expenses	4,932.25	693.00	4,239.25	611.7%
Total Other Expense	4,932.25	693.00	4,239.25	611.7%
Net Other Income	-3,687.10	-223.56	-3,463.54	-1,549.3%
Net Income	-48,203.26	36,614.79	-84,818.05	-231.7%

7:38 AM

05/16/19

Cash Basis

WSBA Foundation
Balance Sheet Prev Year Comparison
As of April 30, 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Wells Fargo Checking	20,062.42	250,018.70	-229,956.28	-92.0%
Wells Fargo Heritage Money Mkt	276,869.41	51,274.24	225,595.17	440.0%
Total Checking/Savings	296,931.83	301,292.94	-4,361.11	-1.5%
Total Current Assets	296,931.83	301,292.94	-4,361.11	-1.5%
Fixed Assets				
Artwork	14,400.00	14,400.00	0.00	0.0%
Total Fixed Assets	14,400.00	14,400.00	0.00	0.0%
TOTAL ASSETS	311,331.83	315,692.94	-4,361.11	-1.4%
LIABILITIES & EQUITY				
Equity				
Increase/Decrease Fund Balance	359,535.09	279,078.15	80,456.94	28.8%
Net Income	-48,203.26	36,614.79	-84,818.05	-231.7%
Total Equity	311,331.83	315,692.94	-4,361.11	-1.4%
TOTAL LIABILITIES & EQUITY	311,331.83	315,692.94	-4,361.11	-1.4%

FY19 Fundraising Progress Report
As of May 20, 2019

FUNDRAISING ACTIVITY		DONATION SOURCE			
		Foundation Trustees & Trustee Firms	Board of Governors (non Trustee)	Individuals	Firms and Organizations
Annual Giving	\$4,009.94	\$1,869.00		\$2,085.94	\$55.00
Licensing	\$230,469.75	\$575.00	\$410.00	\$218,039.75	\$11,445.00
Events					
2018 APEX Awards (income rec'd in FY19)	\$1,530.00	\$500.00		\$1,030.00	
2019 APEX Awards	\$4,600.00				\$4,600.00
Program Event Sponsorships	\$1,000.00				\$1,000.00
ATJ Conference	\$21,570.00		\$2,000.00		\$19,570.00
Matching Gifts	\$1,150.00				\$1,150.00
Sections	\$9,975.00			\$5,375.00	\$4,600.00
TOTAL	\$274,304.69	\$2,944.00	\$2,410.00	\$226,530.69	\$42,420.00