



WSBA Financial Reports

(Unaudited)

Year to Date July 31, 2018

Prepared by Tiffany Lynch, Associate Director for Finance

Submitted by

Ann Holmes, Chief Operations Officer

August 24, 2018

Washington State Bar Association Financial Summary
Year to Date as of July 31, 2018 83.33% of Year
Compared to Fiscal Year 2018 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	-	-	214,793	259,434	26,549	51,600	241,342	311,034	(241,342)	(311,034)
Administration	126,921	55,000	903,393	1,081,774	2,184	3,045	905,577	1,084,819	(778,656)	(1,029,819)
Admissions/Bar Exam	1,193,330	1,327,400	653,025	788,834	230,616	392,117	883,641	1,180,951	309,689	146,449
Board of Governors	-	-	445,240	522,727	178,872	280,080	624,113	802,807	(624,113)	(802,807)
Communications Strategies	1,210	44,750	427,184	533,961	42,136	103,440	469,320	637,401	(468,110)	(592,651)
Conference & Broadcast Services	-	-	616,817	736,233	4,538	4,700	621,355	740,933	(621,355)	(740,933)
Discipline	97,962	130,300	4,522,927	5,474,703	154,581	256,826	4,677,508	5,731,529	(4,579,546)	(5,601,229)
Diversity	101,636	100,374	342,496	420,525	19,517	25,250	362,013	445,775	(260,377)	(345,401)
Foundation	-	-	124,251	151,053	4,746	17,600	128,997	168,653	(128,997)	(168,653)
Human Resources	-	-	317,918	271,830	-	-	317,918	271,830	(317,918)	(271,830)
Law Clerk Program	125,850	112,000	90,750	111,678	4,444	4,350	95,194	116,028	30,656	(4,028)
Legislative	-	-	69,962	126,743	6,438	24,700	76,400	151,443	(76,400)	(151,443)
Licensing and Membership Records	302,886	284,700	546,606	660,794	42,090	45,996	588,695	706,790	(285,809)	(422,090)
Licensing Fees	12,794,737	15,068,125	-	-	-	-	-	-	12,794,737	15,068,125
Limited License Legal Technician	-	-	190,298	234,401	20,299	25,600	210,598	260,001	(210,598)	(260,001)
Limited Practice Officers	-	-	129,007	159,464	2,117	3,000	131,124	156,182	(131,124)	(162,464)
Mandatory CLE	734,559	761,000	455,024	540,324	201,842	238,444	656,866	778,768	77,693	(17,768)
Member Assistance Program	8,908	10,000	106,477	132,743	1,002	1,500	107,479	134,243	(98,571)	(124,243)
Member Benefits	10,576	-	35,597	42,808	98,630	123,760	134,227	166,568	(123,651)	(166,568)
Mentorship Program	-	-	84,413	106,393	7,450	11,225	91,862	117,618	(91,862)	(117,618)
New Member Program	131,521	53,200	210,409	262,549	16,220	35,780	226,629	298,329	(95,108)	(245,129)
NW Lawyer	344,582	538,350	170,095	225,207	225,514	434,500	395,609	659,707	(51,027)	(121,357)
Office of General Counsel	514	-	611,510	811,295	5,680	13,296	617,190	824,591	(616,675)	(824,591)
OGC-Disciplinary Board	-	-	163,533	203,346	72,050	103,500	235,582	306,846	(235,582)	(306,846)
Outreach and Engagement	-	-	297,946	364,777	13,383	22,750	311,329	387,527	(311,329)	(387,527)
Practice Management Assistance	32,541	15,000.00	168,251	208,292	1,095	5,850	169,346	214,142	(136,805)	(199,142)
Practice of Law Board	-	-	85,462	103,433	13,621	15,200	99,083	118,633	(99,083)	(118,633)
Professional Responsibility Program	-	-	217,549	278,623	7,232	6,300	224,780	284,923	(224,780)	(284,923)
Public Service Programs	106,004	105,000	165,767	227,477	184,441	224,615	350,208	452,092	(244,204)	(347,092)
Publication and Design Services	-	-	129,788	158,281	4,100	4,100	133,888	162,381	(133,888)	(162,381)
Sections Administration	303,581	308,000	366,155	464,958	7,641	10,100	373,795	475,058	(70,214)	(167,058)
Technology	-	-	1,275,712	1,491,590	-	-	1,275,712	1,491,590	(1,275,712)	(1,491,590)
Subtotal General Fund	16,417,318	18,913,199	14,138,353	17,156,250	1,599,027	2,489,224	15,737,380	19,645,474	679,937	(732,275)
Expenses using reserve funds	-	-	-	-	-	-	15,737,380	-	-	-
Total General Fund - Net Result from Operations									679,937	(732,275)
Percentage of Budget	86.80%		82.41%		64.24%		80.11%			
CLE-Seminars and Products	1,586,617	1,862,235	945,441	1,128,154	380,138	577,582	1,325,579	1,705,736	261,038	156,499
CLE - Deskbooks	115,067	170,000	204,496	246,313	56,988	94,695	261,485	341,008	(146,418)	(171,008)
Total CLE	1,701,684	2,032,235	1,149,938	1,374,467	437,126	672,277	1,587,064	2,046,744	114,620	(14,509)
Percentage of Budget	83.73%		83.66%		65.02%		77.54%			
Total All Sections	533,821	613,210	-	-	587,466	903,363	587,466	903,363	(53,644)	(290,152)
Client Protection Fund-Restricted	1,044,371	992,500	141,849	163,813	100,983	403,000	242,832	566,813	801,539	425,687
Management of Western States Bar Conference (f	43,050	49,900	-	-	53,598	46,860	53,598	46,860	(10,548)	3,040
Totals	19,740,243	22,601,044	15,430,140.05	18,694,530	2,778,199	4,514,723.50	18,208,339	23,209,254	1,531,904	(608,209)
Percentage of Budget	87.34%		82.54%		61.54%		78.45%			

	Fund Balances Sept. 30, 2017	2018 Budgeted Fund Balances	Fund Balances Year to date
Summary of Fund Balances:			
Restricted Funds:			
Client Protection Fund	3,242,299	3,667,986	4,043,838
Western States Bar Conference	19,632	22,672	9,084.22
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	485,582	471,073	600,202
Section Funds	1,197,727	907,575	1,144,082
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	200,000	200,000	200,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	1,663,751	931,476	2,343,688
Total General Fund Balance	3,363,751	2,631,476	4,043,688
Net Change in general Fund Balance		(732,275)	679,937
Total Fund Balance	8,308,990	7,700,781	9,840,894
Net Change In Fund Balance		(608,209)	1,531,904

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	14,953,000.00	1,284,901.67	12,698,947.48	2,254,052.52	84.93%
LLLT LICENSE FEES	6,125.00	668.71	4,278.71	1,846.29	69.86%
LPO LICENSE FEES	109,000.00	8,674.81	91,510.93	17,489.07	83.95%
TOTAL REVENUE:	15,068,125.00	1,294,245.19	12,794,737.12	2,273,387.88	84.91%

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	60.85	2,290.20	(290.20)	114.51%
LEADERSHIP TRAINING	2,000.00	-	802.00	1,198.00	40.10%
ATJ BOARD EXPENSE	24,000.00	1,490.83	13,285.07	10,714.93	55.35%
ATJ BOARD COMMITTEES EXPENSE	3,000.00	394.73	2,660.52	339.48	88.68%
STAFF TRAVEL/PARKING	2,700.00	74.00	395.85	2,304.15	14.66%
PUBLIC DEFENSE	8,400.00	325.04	3,482.80	4,917.20	41.46%
RECEPTION/FORUM EXPENSE	9,500.00	500.00	3,632.31	5,867.69	38.23%
TOTAL DIRECT EXPENSES:	<u>51,600.00</u>	<u>2,845.45</u>	<u>26,548.75</u>	<u>25,051.25</u>	<u>51.45%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	152,813.00	12,969.44	129,125.01	23,687.99	84.50%
BENEFITS EXPENSE	55,627.00	4,297.85	46,209.07	9,417.93	83.07%
OTHER INDIRECT EXPENSE	50,994.00	4,193.99	39,459.07	11,534.93	77.38%
TOTAL INDIRECT EXPENSES:	<u>259,434.00</u>	<u>21,461.28</u>	<u>214,793.15</u>	<u>44,640.85</u>	<u>82.79%</u>
TOTAL ALL EXPENSES:	<u>311,034.00</u>	<u>24,306.73</u>	<u>241,341.90</u>	<u>69,692.10</u>	<u>77.59%</u>
NET INCOME (LOSS):	<u><u>(311,034.00)</u></u>	<u><u>(24,306.73)</u></u>	<u><u>(241,341.90)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	25,000.00	15,413.85	115,683.94	(90,683.94)	462.74%
GAIN/LOSS ON INVESTMENTS	30,000.00	4,897.50	11,236.78	18,763.22	37.46%
TOTAL REVENUE:	55,000.00	20,311.35	126,920.72	(71,920.72)	230.76%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	134.02	(1,927.40)	1,927.40	
STAFF TRAVEL/PARKING	2,500.00	350.00	3,546.00	(1,046.00)	141.84%
STAFF MEMBERSHIP DUES	545.00	299.00	565.00	(20.00)	103.67%
TOTAL DIRECT EXPENSES:	3,045.00	783.02	2,183.60	861.40	71.71%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.88 FTE)	663,826.00	55,246.20	570,876.03	92,949.97	86.00%
BENEFITS EXPENSE	226,598.00	17,247.95	184,744.29	41,853.71	81.53%
OTHER INDIRECT EXPENSE	191,350.00	15,706.30	147,773.03	43,576.97	77.23%
TOTAL INDIRECT EXPENSES:	1,081,774.00	88,200.45	903,393.35	178,380.65	83.51%
TOTAL ALL EXPENSES:	1,084,819.00	88,983.47	905,576.95	179,242.05	83.48%
NET INCOME (LOSS):	(1,029,819.00)	(68,672.12)	(778,656.23)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	10,920.00	24,080.00	31.20%
BAR EXAM FEES	1,200,000.00	36,845.00	1,110,128.60	89,871.40	92.51%
RPC BOOKLETS	-	-	866.22	(866.22)	
SPECIAL ADMISSIONS	60,000.00	2,445.00	40,565.00	19,435.00	67.61%
LLLT EXAM FEES	7,500.00	-	4,300.00	3,200.00	57.33%
LLLT WAIVER FEES	900.00	-	150.00	750.00	16.67%
LPO EXAMINATION FEES	24,000.00	(100.00)	26,400.00	(2,400.00)	110.00%
TOTAL REVENUE:	1,327,400.00	39,190.00	1,193,329.82	134,070.18	89.90%
DIRECT EXPENSES:					
DEPRECIATION	2,222.00	-	-	2,222.00	0.00%
POSTAGE	4,000.00	41.10	2,587.74	1,412.26	64.69%
STAFF TRAVEL/PARKING	10,240.00	4,634.55	10,491.53	(251.53)	102.46%
STAFF MEMBERSHIP DUES	400.00	(16.00)	400.00	-	100.00%
SUPPLIES	1,000.00	184.78	3,647.19	(2,647.19)	364.72%
FACILITY, PARKING, FOOD	66,000.00	13,280.54	80,861.11	(14,861.11)	122.52%
EXAMINER FEES	35,000.00	-	10,000.00	25,000.00	28.57%
UBE EXMINATIONS	130,000.00	-	36,819.00	93,181.00	28.32%
BOARD OF BAR EXAMINERS	25,000.00	3,049.92	23,410.14	1,589.86	93.64%
BAR EXAM PROCTORS	30,000.00	-	11,074.00	18,926.00	36.91%
CHARACTER & FITNESS BOARD	20,000.00	1,196.45	12,300.21	7,699.79	61.50%
DISABILITY ACCOMMODATIONS	20,000.00	6,579.37	7,254.37	12,745.63	36.27%
CHARACTER & FITNESS INVESTIGATIONS	900.00	1.74	3,198.91	(2,298.91)	355.43%
LAW SCHOOL VISITS	1,000.00	-	423.75	576.25	42.38%
EXAM WRITING	28,355.00	-	21,000.00	7,355.00	74.06%
COURT REPORTERS	18,000.00	1,218.56	6,735.49	11,264.51	37.42%
PRINTING & COPYING	-	178.11	412.94	(412.94)	
TOTAL DIRECT EXPENSES:	392,117.00	30,349.12	230,616.38	161,500.62	58.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.20 FTE)	463,690.00	40,444.83	397,451.06	66,238.94	85.71%
BENEFITS EXPENSE	174,590.00	12,951.83	139,314.97	35,275.03	79.80%
OTHER INDIRECT EXPENSE	150,554.00	12,356.74	116,258.74	34,295.26	77.22%
TOTAL INDIRECT EXPENSES:	788,834.00	65,753.40	653,024.77	135,809.23	82.78%
TOTAL ALL EXPENSES:	1,180,951.00	96,102.52	883,641.15	297,309.85	74.82%
NET INCOME (LOSS):	146,449.00	(56,912.52)	309,688.67		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	4,700.00	480.00	4,164.00	536.00	88.60%
STAFF MEMBERSHIP DUES	1,880.00	-	1,981.00	(101.00)	105.37%
TELEPHONE	1,000.00	-	668.10	331.90	66.81%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	-	60,000.00	0.00%
BOG MEETINGS	115,000.00	42,675.67	120,732.22	(5,732.22)	104.98%
BOG COMMITTEES' EXPENSES	30,000.00	2,843.93	22,264.96	7,735.04	74.22%
BOG CONFERENCE ATTENDANCE	17,500.00	-	7,746.61	9,753.39	44.27%
BOG TRAVEL & OUTREACH	45,000.00	1,499.58	18,144.01	26,855.99	40.32%
ED TRAVEL & OUTREACH	5,000.00	407.16	3,171.52	1,828.48	63.43%
TOTAL DIRECT EXPENSES:	280,080.00	47,906.34	178,872.42	101,207.58	63.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	357,754.00	26,824.60	311,862.44	45,891.56	87.17%
BENEFITS EXPENSE	105,480.00	8,093.77	87,298.06	18,181.94	82.76%
OTHER INDIRECT EXPENSE	59,493.00	4,897.66	46,079.83	13,413.17	77.45%
TOTAL INDIRECT EXPENSES:	522,727.00	39,816.03	445,240.33	77,486.67	85.18%
TOTAL ALL EXPENSES:	802,807.00	87,722.37	624,112.75	178,694.25	77.74%
NET INCOME (LOSS):	(802,807.00)	(87,722.37)	(624,112.75)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
AWARDS LUNCH/DINNER	44,000.00	-	100.00	43,900.00	0.23%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	550.00	200.00	73.33%
WSBA LOGO MERCHANDISE SALES	-	-	560.00	(560.00)	
TOTAL REVENUE:	44,750.00	-	1,210.00	43,540.00	2.70%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,640.00	350.00	3,558.75	(918.75)	134.80%
STAFF MEMBERSHIP DUES	1,700.00	135.00	1,032.50	667.50	60.74%
SUBSCRIPTIONS	10,050.00	47.88	6,689.89	3,360.11	66.57%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	16.60	825.00	625.00	56.90%
AWARDS DINNER	63,000.00	9,756.32	16,673.41	46,326.59	26.47%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,904.98	(904.98)	111.31%
COMMUNICATIONS OUTREACH	15,000.00	737.39	4,425.21	10,574.79	29.50%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	-	1,600.00	0.00%
TELEPHONE	-	26.67	26.67	(26.67)	
TOTAL DIRECT EXPENSES:	103,440.00	11,069.86	42,136.41	61,303.59	40.74%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.68 FTE)	305,254.00	25,721.62	253,396.37	51,857.63	83.01%
BENEFITS EXPENSE	115,063.00	9,108.43	85,865.23	29,197.77	74.62%
OTHER INDIRECT EXPENSE	113,644.00	9,344.96	87,922.35	25,721.65	77.37%
TOTAL INDIRECT EXPENSES:	533,961.00	44,175.01	427,183.95	106,777.05	80.00%
TOTAL ALL EXPENSES:	637,401.00	55,244.87	469,320.36	168,080.64	73.63%
NET INCOME (LOSS):	(592,651.00)	(55,244.87)	(468,110.36)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	-	-	
DIRECT EXPENSES:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
STAFF TRAVEL/PARKING	1,200.00	75.00	375.00	825.00	31.25%
TRANSLATION SERVICES	3,500.00	470.05	4,163.30	(663.30)	118.95%
TOTAL DIRECT EXPENSES:	<u>4,700.00</u>	<u>545.05</u>	<u>4,538.30</u>	<u>161.70</u>	<u>96.56%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (7.15 FTE)	400,338.00	34,715.44	344,647.18	55,690.82	86.09%
BENEFITS EXPENSE	162,272.00	12,840.05	137,689.45	24,582.55	84.85%
OTHER INDIRECT EXPENSE	173,623.00	14,270.79	134,480.47	39,142.53	77.46%
TOTAL INDIRECT EXPENSES:	<u>736,233.00</u>	<u>61,826.28</u>	<u>616,817.10</u>	<u>119,415.90</u>	<u>83.78%</u>
TOTAL ALL EXPENSES:	<u>740,933.00</u>	<u>62,371.33</u>	<u>621,355.40</u>	<u>119,577.60</u>	<u>83.86%</u>
NET INCOME (LOSS):	<u>(740,933.00)</u>	<u>(62,371.33)</u>	<u>(621,355.40)</u>		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,300.00	42.50	4,126.25	(1,826.25)	179.40%
RECOVERY OF DISCIPLINE COSTS	115,000.00	8,539.77	80,647.88	34,352.12	70.13%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,068.72	13,188.19	(188.19)	101.45%
TOTAL REVENUE:	130,300.00	9,650.99	97,962.32	32,337.68	75.18%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	17,028.00	858.00	8,583.00	8,445.00	50.41%
PUBLICATIONS PRODUCTION	330.00	-	221.98	108.02	67.27%
STAFF TRAVEL/PARKING	39,460.00	2,589.02	28,577.90	10,882.10	72.42%
STAFF MEMBERSHIP DUES	3,308.00	-	3,101.00	207.00	93.74%
TELEPHONE	2,800.00	186.48	1,839.60	960.40	65.70%
COURT REPORTERS	65,000.00	685.33	29,697.68	35,302.32	45.69%
OUTSIDE COUNSEL/AIC	2,000.00	-	-	2,000.00	0.00%
LITIGATION EXPENSES	30,000.00	2,456.55	16,052.03	13,947.97	53.51%
DISABILITY EXPENSES	15,000.00	-	1,207.60	13,792.40	8.05%
ONLINE LEGAL RESEARCH	66,900.00	138.70	50,252.77	16,647.23	75.12%
LAW LIBRARY	12,000.00	96.34	12,298.80	(298.80)	102.49%
TRANSLATION SERVICES	3,000.00	241.00	2,748.88	251.12	91.63%
MISCELLANEOUS	-	(217.50)	-	-	
TOTAL DIRECT EXPENSES:	256,826.00	7,033.92	154,581.24	102,244.76	60.19%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.89 FTE)	3,436,749.00	289,894.56	2,876,761.28	559,987.72	83.71%
BENEFITS EXPENSE	1,142,156.00	89,406.06	953,909.85	188,246.15	83.52%
OTHER INDIRECT EXPENSE	895,798.00	73,577.54	692,255.87	203,542.13	77.28%
TOTAL INDIRECT EXPENSES:	5,474,703.00	452,878.16	4,522,927.00	951,776.00	82.62%
TOTAL ALL EXPENSES:	5,731,529.00	459,912.08	4,677,508.24	1,054,020.76	81.61%
NET INCOME (LOSS):	(5,601,229.00)	(450,261.09)	(4,579,545.92)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	90,000.00	-	97,500.00	(7,500.00)	108.33%
SEMINAR REGISTRATIONS	-	-	275.00	(275.00)	
WORK STUDY GRANTS	10,374.00	819.00	3,861.38	6,512.62	37.22%
TOTAL REVENUE:	100,374.00	819.00	101,636.38	(1,262.38)	101.26%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	8,000.00	349.24	3,826.85	4,173.15	47.84%
STAFF MEMBERSHIP DUES	350.00	-	316.00	34.00	90.29%
COMMITTEE FOR DIVERSITY	6,200.00	408.60	3,178.85	3,021.15	51.27%
DIVERSITY EVENTS & PROJECTS	10,000.00	500.08	12,029.55	(2,029.55)	120.30%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
SPEAKERS & PROGRAM DEVELOPMENT	500.00	-	-	500.00	0.00%
PRINTING & COPYING	-	-	165.35	(165.35)	
TOTAL DIRECT EXPENSE:	25,250.00	1,257.92	19,516.60	5,733.40	77.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.21 FTE)	255,821.00	21,791.43	209,700.27	46,120.73	81.97%
BENEFITS EXPENSE	86,756.00	6,755.56	72,680.61	14,075.39	83.78%
OTHER INDIRECT EXPENSE	77,948.00	6,389.48	60,115.51	17,832.49	77.12%
TOTAL INDIRECT EXPENSES:	420,525.00	34,936.47	342,496.39	78,028.61	81.44%
TOTAL ALL EXPENSES:	445,775.00	36,194.39	362,012.99	83,762.01	81.21%
NET INCOME (LOSS):	(345,401.00)	(35,375.39)	(260,376.61)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,906.40	93.60	96.88%
PRINTING & COPYING	1,500.00	-	908.25	591.75	60.55%
STAFF TRAVEL/PARKING	1,500.00	-	353.26	1,146.74	23.55%
STAFF MEMBERSHIP DUES	600.00	-	-	600.00	0.00%
SUPPLIES	500.00	22.87	38.82	461.18	7.76%
SPECIAL EVENTS	5,000.00	11.91	11.91	4,988.09	0.24%
BOARD OF TRUSTEES	5,000.00	51.29	467.72	4,532.28	9.35%
GRAPHIC DESIGN	500.00	-	-	500.00	0.00%
MISCELLANEOUS	-	60.00	60.00	(60.00)	
TOTAL DIRECT EXPENSES:	<u>17,600.00</u>	<u>146.07</u>	<u>4,746.36</u>	<u>12,853.64</u>	<u>26.97%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.20 FTE)	89,200.00	7,346.16	75,116.27	14,083.73	84.21%
BENEFITS EXPENSE	32,713.00	2,470.92	26,624.44	6,088.56	81.39%
OTHER INDIRECT EXPENSE	29,140.00	2,392.53	22,510.23	6,629.77	77.25%
TOTAL INDIRECT EXPENSES:	<u>151,053.00</u>	<u>12,209.61</u>	<u>124,250.94</u>	<u>26,802.06</u>	<u>82.26%</u>
TOTAL ALL EXPENSES:	<u>168,653.00</u>	<u>12,355.68</u>	<u>128,997.30</u>	<u>39,655.70</u>	<u>76.49%</u>
NET INCOME (LOSS):	<u>(168,653.00)</u>	<u>(12,355.68)</u>	<u>(128,997.30)</u>		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	150.00	41.50	69.50	80.50	46.33%
STAFF MEMBERSHIP DUES	1,188.00	-	952.00	236.00	80.13%
SUBSCRIPTIONS	1,938.00	360.00	2,112.92	(174.92)	109.03%
STAFF TRAINING- GENERAL	29,400.00	1,148.23	26,518.34	2,881.66	90.20%
RECRUITING AND ADVERTISING	7,000.00	645.14	3,861.07	3,138.93	55.16%
PAYROLL PROCESSING	55,000.00	3,994.97	37,961.68	17,038.32	69.02%
SALARY SURVEYS	2,900.00	-	949.60	1,950.40	32.74%
THIRD PARTY SERVICES	22,500.00	1,350.00	21,812.25	687.75	96.94%
TRANSFER TO INDIRECT EXPENSE	(120,076.00)	(7,539.84)	(94,237.36)	(25,838.64)	78.48%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.48 FTE)	251,079.00	19,618.02	204,120.26	46,958.74	81.30%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
BENEFITS EXPENSE	80,529.00	6,238.29	67,188.72	13,340.28	83.43%
OTHER INDIRECT EXPENSE	60,222.00	4,953.98	46,609.50	13,612.50	77.40%
TOTAL INDIRECT EXPENSES:	271,830.00	30,810.29	317,918.48	(46,088.48)	116.95%
TOTAL ALL EXPENSES:	271,830.00	30,810.29	317,918.48	(46,088.48)	116.95%
NET INCOME (LOSS):	(271,830.00)	(30,810.29)	(317,918.48)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	110,000.00	1,500.00	123,450.00	(13,450.00)	112.23%
LAW CLERK APPLICATION FEES	2,000.00	200.00	2,400.00	(400.00)	120.00%
TOTAL REVENUE:	112,000.00	1,700.00	125,850.00	(13,850.00)	112.37%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	250.00	-	100.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	4,000.00	-	4,194.12	(194.12)	104.85%
TOTAL DIRECT EXPENSES:	4,350.00	-	4,444.12	(94.12)	102.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.85 FTE)	67,292.00	5,631.72	55,545.77	11,746.23	82.54%
BENEFITS EXPENSE	23,746.00	1,818.11	19,314.62	4,431.38	81.34%
OTHER INDIRECT EXPENSE	20,640.00	1,688.84	15,889.58	4,750.42	76.98%
TOTAL INDIRECT EXPENSES:	111,678.00	9,138.67	90,749.97	20,928.03	81.26%
TOTAL ALL EXPENSES:	116,028.00	9,138.67	95,194.09	20,833.91	82.04%
NET INCOME (LOSS):	(4,028.00)	(7,438.67)	30,655.91		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	8,000.00	-	1,497.67	6,502.33	18.72%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
TELEPHONE	3,000.00	-	240.11	2,759.89	8.00%
OLYMPIA RENT	2,500.00	-	1,918.33	581.67	76.73%
CONTRACT LOBBYIST	5,000.00	-	-	5,000.00	0.00%
LOBBYIST CONTACT COSTS	1,000.00	-	291.81	708.19	29.18%
LEGISLATIVE COMMITTEE	2,500.00	-	267.75	2,232.25	10.71%
BOG LEGISLATIVE COMMITTEE	250.00	-	240.79	9.21	96.32%
TOTAL DIRECT EXPENSES:	24,700.00	-	6,438.26	18,261.74	26.07%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	75,380.00	1,979.52	33,706.09	41,673.91	44.71%
BENEFITS EXPENSE	27,080.00	1,704.02	17,453.45	9,626.55	64.45%
OTHER INDIRECT EXPENSE	24,283.00	1,998.45	18,802.63	5,480.37	77.43%
TOTAL INDIRECT EXPENSES:	126,743.00	5,681.99	69,962.17	56,780.83	55.20%
TOTAL ALL EXPENSES:	151,443.00	5,681.99	76,400.43	75,042.57	50.45%
NET INCOME (LOSS):	(151,443.00)	(5,681.99)	(76,400.43)		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,362.92	16,039.20	5,960.80	72.91%
RULE 9/LEGAL INTERN FEES	11,000.00	700.00	11,100.00	(100.00)	100.91%
INVESTIGATION FEES	20,000.00	2,100.00	19,400.00	600.00	97.00%
PRO HAC VICE	210,000.00	17,960.00	240,049.00	(30,049.00)	114.31%
MEMBER CONTACT INFORMATION	21,000.00	724.44	15,925.75	5,074.25	75.84%
PHOTO BAR CARD SALES	700.00	36.00	372.00	328.00	53.14%
TOTAL REVENUE:	284,700.00	22,883.36	302,885.95	(18,185.95)	106.39%
DIRECT EXPENSES:					
DEPRECIATION	11,496.00	1,151.00	10,357.00	1,139.00	90.09%
POSTAGE	31,500.00	-	29,684.62	1,815.38	94.24%
LICENSING FORMS	3,000.00	-	2,048.00	952.00	68.27%
TOTAL DIRECT EXPENSES:	45,996.00	1,151.00	42,089.62	3,906.38	91.51%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	410,886.00	33,241.58	345,859.42	65,026.58	84.17%
BENEFITS EXPENSE	136,992.00	10,556.60	113,618.42	23,373.58	82.94%
OTHER INDIRECT EXPENSE	112,916.00	9,260.51	87,127.68	25,788.32	77.16%
TOTAL INDIRECT EXPENSES:	660,794.00	53,058.69	546,605.52	114,188.48	82.72%
TOTAL ALL EXPENSES:	706,790.00	54,209.69	588,695.14	118,094.86	83.29%
NET INCOME (LOSS):	(422,090.00)	(31,326.33)	(285,809.19)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 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	991.80	1,782.32	(1,182.32)	297.05%
LLLT BOARD	17,000.00	1,751.43	15,908.65	1,091.35	93.58%
LLLT OUTREACH	8,000.00	546.88	2,608.52	5,391.48	32.61%
TOTAL DIRECT EXPENSES:	<u>25,600.00</u>	<u>3,290.11</u>	<u>20,299.49</u>	<u>5,300.51</u>	<u>79.29%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.75 FTE)	142,602.00	11,822.40	120,178.05	22,423.95	84.28%
BENEFITS EXPENSE	49,304.00	3,776.39	37,281.90	12,022.10	75.62%
OTHER INDIRECT EXPENSE	42,495.00	3,490.30	32,838.54	9,656.46	77.28%
TOTAL INDIRECT EXPENSES:	<u>234,401.00</u>	<u>19,089.09</u>	<u>190,298.49</u>	<u>44,102.51</u>	<u>81.19%</u>
TOTAL ALL EXPENSES:	<u>260,001.00</u>	<u>22,379.20</u>	<u>210,597.98</u>	<u>49,403.02</u>	<u>81.00%</u>
NET INCOME (LOSS):	<u><u>(260,001.00)</u></u>	<u><u>(22,379.20)</u></u>	<u><u>(210,597.98)</u></u>		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUE:	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
DIRECT EXPENSES:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
LPO BOARD	3,000.00	32.29	2,116.71	883.29	70.56%
TOTAL DIRECT EXPENSES:	<u>3,000.00</u>	<u>32.29</u>	<u>2,116.71</u>	<u>883.29</u>	<u>70.56%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.16 FTE)	97,589.00	8,057.80	79,627.19	17,961.81	81.59%
BENEFITS EXPENSE	33,707.00	2,587.68	27,664.09	6,042.91	82.07%
OTHER INDIRECT EXPENSE	<u>28,168.00</u>	<u>2,308.14</u>	<u>21,715.79</u>	<u>6,452.21</u>	<u>77.09%</u>
TOTAL INDIRECT EXPENSES:	<u>159,464.00</u>	<u>12,953.62</u>	<u>129,007.07</u>	<u>30,456.93</u>	<u>80.90%</u>
TOTAL ALL EXPENSES:	<u>162,464.00</u>	<u>12,985.91</u>	<u>131,123.78</u>	<u>31,340.22</u>	<u>80.71%</u>
NET INCOME (LOSS):	<u><u>(162,464.00)</u></u>	<u><u>(12,985.91)</u></u>	<u><u>(131,123.78)</u></u>		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	282,000.00	25,050.00	243,200.00	38,800.00	86.24%
FORM 1 LATE FEES	100,000.00	12,635.00	119,140.00	(19,140.00)	119.14%
MEMBER LATE FEES	203,000.00	975.00	209,385.00	(6,385.00)	103.15%
ANNUAL ACCREDITED SPONSOR FEES	27,000.00	-	29,500.00	(2,500.00)	109.26%
ATTENDANCE FEES	60,000.00	4,963.00	46,503.00	13,497.00	77.51%
ATTENDANCE LATE FEES	60,000.00	9,905.00	59,080.00	920.00	98.47%
COMITY CERTIFICATES	29,000.00	125.00	27,750.67	1,249.33	95.69%
TOTAL REVENUE:	761,000.00	53,653.00	734,558.67	26,441.33	96.53%
DIRECT EXPENSES:					
DEPRECIATION	235,944.00	20,675.00	200,308.00	35,636.00	84.90%
STAFF MEMBERSHIP DUES	500.00	416.00	916.00	(416.00)	183.20%
MCLE BOARD	2,000.00	-	617.85	1,382.15	30.89%
TOTAL DIRECT EXPENSES:	238,444.00	21,091.00	201,841.85	36,602.15	84.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.80 FTE)	311,815.00	21,194.66	272,571.38	39,243.62	87.41%
BENEFITS EXPENSE	113,165.00	8,055.25	93,205.86	19,959.14	82.36%
OTHER INDIRECT EXPENSE	115,344.00	9,485.69	89,246.44	26,097.56	77.37%
TOTAL INDIRECT EXPENSES:	540,324.00	38,735.60	455,023.68	85,300.32	84.21%
TOTAL ALL EXPENSES:	778,768.00	59,826.60	656,865.53	121,902.47	84.35%
NET INCOME (LOSS):	(17,768.00)	(6,173.60)	77,693.14		

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	10,000.00	750.00	8,392.50	1,607.50	83.93%
LAP GROUPS REVENUE	-	-	515.00	(515.00)	
TOTAL REVENUE:	10,000.00	750.00	8,907.50	1,092.50	89.08%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	350.00	-	226.00	124.00	64.57%
CONFERENCE CALLS	100.00	-	-	100.00	0.00%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,500.00	-	1,001.50	498.50	66.77%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.87 FTE)	79,821.00	6,638.42	67,661.13	12,159.87	84.77%
BENEFITS EXPENSE	31,796.00	2,076.54	22,397.00	9,399.00	70.44%
OTHER INDIRECT EXPENSE	21,126.00	1,745.14	16,419.17	4,706.83	77.72%
TOTAL INDIRECT EXPENSES:	132,743.00	10,460.10	106,477.30	26,265.70	80.21%
TOTAL ALL EXPENSES:	134,243.00	10,460.10	107,478.80	26,764.20	80.06%
NET INCOME (LOSS):	(124,243.00)	(9,710.10)	(98,571.30)		

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
MP3 SALES	-	-	1,323.00	(1,323.00)	
DIGITAL VIDEO SALES	-	196.00	4,753.00	(4,753.00)	
SEMINAR REVENUE-OTHER	-	-	4,500.00	(4,500.00)	
TOTAL REVENUE:	-	196.00	10,576.00	(10,576.00)	
DIRECT EXPENSES:					
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	-	500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	1,700.00	-	1,300.42	399.58	76.50%
WSBA CONNECTS	46,560.00	-	34,920.00	11,640.00	75.00%
CASEMAKER	75,000.00	12,522.42	62,409.32	12,590.68	83.21%
TOTAL DIRECT EXPENSES:	123,760.00	12,522.42	98,629.74	25,130.26	79.69%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	23,718.00	1,976.16	20,192.60	3,525.40	85.14%
BENEFITS EXPENSE	9,377.00	737.50	7,989.31	1,387.69	85.20%
OTHER INDIRECT EXPENSE	9,713.00	788.11	7,415.08	2,297.92	76.34%
TOTAL INDIRECT EXPENSES:	42,808.00	3,501.77	35,596.99	7,211.01	83.15%
TOTAL ALL EXPENSES:	166,568.00	16,024.19	134,226.73	32,341.27	80.58%
NET INCOME (LOSS):	(166,568.00)	(15,828.19)	(123,650.73)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MENTORSHIP PROGRAM					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,000.00	-	813.45	1,186.55	40.67%
SUBSCRIPTIONS	125.00	-	-	125.00	0.00%
CONFERENCE CALLS	100.00	-	10.34	89.66	10.34%
MENTORSHIP PROGRAM EXPENSES	2,500.00	-	526.72	1,973.28	21.07%
RECEPTION/FORUM EXPENSE	6,500.00	1,029.30	6,099.19	400.81	93.83%
TOTAL DIRECT EXPENSES:	<u>11,225.00</u>	<u>1,029.30</u>	<u>7,449.70</u>	<u>3,775.30</u>	<u>66.37%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	61,746.00	5,221.82	48,315.35	13,430.65	78.25%
BENEFITS EXPENSE	22,792.00	1,777.27	19,148.53	3,643.47	84.01%
OTHER INDIRECT EXPENSE	21,855.00	1,801.43	16,948.90	4,906.10	77.55%
TOTAL INDIRECT EXPENSES:	<u>106,393.00</u>	<u>8,800.52</u>	<u>84,412.78</u>	<u>21,980.22</u>	<u>79.34%</u>
TOTAL ALL EXPENSES:	<u>117,618.00</u>	<u>9,829.82</u>	<u>91,862.48</u>	<u>25,755.52</u>	<u>78.10%</u>
NET INCOME (LOSS):	<u>(117,618.00)</u>	<u>(9,829.82)</u>	<u>(91,862.48)</u>		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NEW MEMBER PROGRAM					
REVENUE:					
NMP PRODUCT SALES	15,000.00	3,656.00	80,059.05	(65,059.05)	533.73%
SPONSORSHIPS	1,200.00	-	1,095.00	105.00	91.25%
SEMINAR REGISTRATIONS	20,000.00	5,029.00	38,034.21	(18,034.21)	190.17%
TRIAL ADVOCACY PROGRAM	17,000.00	-	12,332.25	4,667.75	72.54%
TOTAL REVENUE:	53,200.00	8,685.00	131,520.51	(78,320.51)	247.22%
DIRECT EXPENSES:					
YLL SECTION PROGRAM	1,500.00	-	793.17	706.83	52.88%
CLE COMPS	1,500.00	-	-	1,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	233.25	1,027.70	972.30	51.39%
STAFF MEMBERSHIP DUES	30.00	-	70.00	(40.00)	233.33%
ONLINE EXPENSES	2,250.00	-	-	2,250.00	0.00%
SEMINAR BROCHURES	1,500.00	-	-	1,500.00	0.00%
SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	43.08	920.00	580.00	61.33%
NEW LAWYER OUTREACH EVENTS	3,000.00	28.05	83.05	2,916.95	2.77%
NEW LAWYERS COMMITTEE	15,000.00	1,397.13	4,997.39	10,002.61	33.32%
OPEN SECTIONS NIGHT	3,000.00	-	5,176.87	(2,176.87)	172.56%
TRIAL ADVOCACY PROGRAM	2,500.00	10.00	2,757.17	(257.17)	110.29%
SCHOLARSHIPS/DONATIONS/GRANT	2,000.00	-	394.93	1,605.07	19.75%
TOTAL DIRECT EXPENSES:	35,780.00	1,711.51	16,220.28	19,559.72	45.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.20 FTE)	152,719.00	12,586.62	121,384.11	31,334.89	79.48%
BENEFITS EXPENSE	56,408.00	4,436.59	47,711.50	8,696.50	84.58%
OTHER INDIRECT EXPENSE	53,422.00	4,391.02	41,312.96	12,109.04	77.33%
TOTAL INDIRECT EXPENSES:	262,549.00	21,414.23	210,408.57	52,140.43	80.14%
TOTAL ALL EXPENSES:	298,329.00	23,125.74	226,628.85	71,700.15	75.97%
NET INCOME (LOSS):	(245,129.00)	(14,440.74)	(95,108.34)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	(2,442.66)	1,148.80	(1,148.80)	
DISPLAY ADVERTISING	400,000.00	750.00	192,329.25	207,670.75	48.08%
SUBSCRIPT/SINGLE ISSUES	350.00	36.00	216.00	134.00	61.71%
CLASSIFIED ADVERTISING	100,000.00	20,777.80	133,482.79	(33,482.79)	133.48%
GEN ANNOUNCEMENTS	15,000.00	-	7,310.00	7,690.00	48.73%
PROF ANNOUNCEMENTS	23,000.00	-	10,095.50	12,904.50	43.89%
TOTAL REVENUE:	538,350.00	19,121.14	344,582.34	193,767.66	64.01%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	6,000.00	-	(1,932.00)	7,932.00	-32.20%
POSTAGE	89,000.00	10,318.03	68,139.31	20,860.69	76.56%
PRINTING, COPYING & MAILING	250,000.00	-	128,406.34	121,593.66	51.36%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	-	3,500.00	6,700.00	34.31%
GRAPHICS/ARTWORK	3,500.00	-	882.80	2,617.20	25.22%
OUTSIDE SALES EXPENSE	75,000.00	-	26,031.30	48,968.70	34.71%
EDITORIAL ADVISORY COMMITTEE	800.00	25.26	486.68	313.32	60.84%
TOTAL DIRECT EXPENSES:	434,500.00	10,343.29	225,514.43	208,985.57	51.90%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.80 FTE)	129,203.00	10,713.52	99,010.00	30,193.00	76.63%
BENEFITS EXPENSE	52,295.00	3,690.30	37,186.73	15,108.27	71.11%
OTHER INDIRECT EXPENSE	43,709.00	3,602.87	33,897.82	9,811.18	77.55%
TOTAL INDIRECT EXPENSES:	225,207.00	18,006.69	170,094.55	55,112.45	75.53%
TOTAL ALL EXPENSES:	659,707.00	28,349.98	395,608.98	264,098.02	59.97%
NET INCOME (LOSS):	(121,357.00)	(9,228.84)	(51,026.64)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	514.40	(514.40)	
TOTAL REVENUE:	-	-	514.40	(514.40)	
DIRECT EXPENSES:					
DEPRECIATION	556.00	-	-	556.00	0.00%
STAFF TRAVEL/PARKING	3,240.00	30.00	2,903.72	336.28	89.62%
STAFF MEMBERSHIP DUES	1,500.00	-	412.00	1,088.00	27.47%
COURT RULES COMMITTEE	4,000.00	116.25	1,219.32	2,780.68	30.48%
DISCIPLINE ADVISORY ROUNDTABLE	1,500.00	-	-	1,500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	1,142.89	1,357.11	45.72%
LITIGATION EXPENSES	-	1.75	1.75	(1.75)	
TOTAL DIRECT EXPENSES:	13,296.00	148.00	5,679.68	7,616.32	42.72%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.41 FTE)	507,852.00	24,548.64	378,960.70	128,891.30	74.62%
BENEFITS EXPENSE	172,072.00	11,560.63	131,121.02	40,950.98	76.20%
OTHER INDIRECT EXPENSE	131,371.00	10,780.49	101,428.36	29,942.64	77.21%
TOTAL INDIRECT EXPENSES:	811,295.00	46,889.76	611,510.08	199,784.92	75.37%
TOTAL ALL EXPENSES:	824,591.00	47,037.76	617,189.76	207,401.24	74.85%
NET INCOME (LOSS):	(824,591.00)	(47,037.76)	(616,675.36)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	500.00	-	328.20	171.80	65.64%
DISCIPLINARY BOARD EXPENSES	10,000.00	125.39	8,305.19	1,694.81	83.05%
CHIEF HEARING OFFICER	33,000.00	2,500.00	25,333.60	7,666.40	76.77%
HEARING OFFICER EXPENSES	3,000.00	-	2,995.90	4.10	99.86%
HEARING OFFICER TRAINING	2,000.00	-	1,014.95	985.05	50.75%
OUTSIDE COUNSEL	55,000.00	3,000.00	33,750.00	21,250.00	61.36%
DISCIPLINARY SELECTION PANEL	-	-	321.66	(321.66)	
TOTAL DIRECT EXPENSES:	103,500.00	5,625.39	72,049.50	31,450.50	69.61%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.60 FTE)	119,426.00	7,971.36	100,240.60	19,185.40	83.94%
BENEFITS EXPENSE	45,067.00	2,854.76	33,366.66	11,700.34	74.04%
OTHER INDIRECT EXPENSE	38,853.00	3,180.64	29,925.41	8,927.59	77.02%
TOTAL INDIRECT EXPENSES:	203,346.00	14,006.76	163,532.67	39,813.33	80.42%
TOTAL ALL EXPENSES:	306,846.00	19,632.15	235,582.17	71,263.83	76.78%
NET INCOME (LOSS):	(306,846.00)	(19,632.15)	(235,582.17)		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	400.00	-	-	400.00	0.00%
STAFF MEMBERSHIP DUES	300.00	-	219.00	81.00	73.00%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
ABA DELEGATES	4,500.00	-	440.00	4,060.00	9.78%
ANNUAL CHAIR MEETINGS	600.00	-	624.09	(24.09)	104.02%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	519.42	4,120.61	379.39	91.57%
BOG ELECTIONS	6,500.00	-	6,688.29	(188.29)	102.90%
BAR OUTREACH	5,000.00	-	1,290.84	3,709.16	25.82%
PROFESSIONALISM	750.00	-	-	750.00	0.00%
TOTAL DIRECT EXPENSES:	<u>22,750.00</u>	<u>519.42</u>	<u>13,382.83</u>	<u>9,367.17</u>	<u>58.83%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (2.83 FTE)	218,297.00	22,096.76	181,319.88	36,977.12	83.06%
BENEFITS EXPENSE	77,759.00	6,488.48	63,660.85	14,098.15	81.87%
OTHER INDIRECT EXPENSE	68,721.00	5,629.48	52,965.17	15,755.83	77.07%
TOTAL INDIRECT EXPENSES:	<u>364,777.00</u>	<u>34,214.72</u>	<u>297,945.90</u>	<u>66,831.10</u>	<u>81.68%</u>
TOTAL ALL EXPENSES:	<u>387,527.00</u>	<u>34,734.14</u>	<u>311,328.73</u>	<u>76,198.27</u>	<u>80.34%</u>
NET INCOME (LOSS):	<u>(387,527.00)</u>	<u>(34,734.14)</u>	<u>(311,328.73)</u>		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE MANAGEMENT ASSISTANCE					
REVENUE:					
ROYALTIES	15,000.00	5,185.83	32,495.76	(17,495.76)	216.64%
LAW OFFICE IN A BOX SALES	-	-	45.00	(45.00)	
TOTAL REVENUE:	15,000.00	5,185.83	32,540.76	(17,540.76)	216.94%
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	2,000.00	57.50	256.15	1,743.85	12.81%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
CONFERENCE CALLS	100.00	79.25	120.52	(20.52)	120.52%
LIBRARY MATERIALS/RESOURCES	1,000.00	-	77.83	922.17	7.78%
WSBA MEMBER BENEFITS OPEN HOUSE	2,250.00	26.80	640.69	1,609.31	28.48%
TOTAL DIRECT EXPENSES:	5,850.00	163.55	1,095.19	4,754.81	18.72%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.50 FTE)	128,060.00	9,259.12	103,607.01	24,452.99	80.91%
BENEFITS EXPENSE	43,808.00	3,404.01	36,572.02	7,235.98	83.48%
OTHER INDIRECT EXPENSE	36,424.00	2,983.59	28,071.57	8,352.43	77.07%
TOTAL INDIRECT EXPENSES:	208,292.00	15,646.72	168,250.60	40,041.40	80.78%
TOTAL ALL EXPENSES:	214,142.00	15,810.27	169,345.79	44,796.21	79.08%
NET INCOME (LOSS):	(199,142.00)	(10,624.44)	(136,805.03)		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 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:					
TRANSLATION SERVICES	200.00	-	-	200.00	0.00%
PRACTICE OF LAW BOARD	15,000.00	1,904.80	13,621.21	1,378.79	90.81%
TOTAL DIRECT EXPENSES:	<u>15,200.00</u>	<u>1,904.80</u>	<u>13,621.21</u>	<u>1,578.79</u>	<u>89.61%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.65 FTE)	66,165.00	5,398.20	56,410.28	9,754.72	85.26%
BENEFITS EXPENSE	21,484.00	1,566.90	16,869.20	4,614.80	78.52%
OTHER INDIRECT EXPENSE	15,784.00	1,294.83	12,182.03	3,601.97	77.18%
TOTAL INDIRECT EXPENSES:	<u>103,433.00</u>	<u>8,259.93</u>	<u>85,461.51</u>	<u>17,971.49</u>	<u>82.62%</u>
TOTAL ALL EXPENSES:	<u>118,633.00</u>	<u>10,164.73</u>	<u>99,082.72</u>	<u>19,550.28</u>	<u>83.52%</u>
NET INCOME (LOSS):	<u>(118,633.00)</u>	<u>(10,164.73)</u>	<u>(99,082.72)</u>		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,800.00	-	2,436.17	(636.17)	135.34%
STAFF MEMBERSHIP DUES	500.00	-	366.00	134.00	73.20%
CPE COMMITTEE	4,000.00	359.25	4,429.43	(429.43)	110.74%
TOTAL DIRECT EXPENSES:	<u>6,300.00</u>	<u>359.25</u>	<u>7,231.60</u>	<u>(931.60)</u>	<u>114.79%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.89 FTE)	169,758.00	13,307.42	135,817.92	33,940.08	80.01%
BENEFITS EXPENSE	62,970.00	4,288.80	46,244.05	16,725.95	73.44%
OTHER INDIRECT EXPENSE	45,895.00	3,771.74	35,486.72	10,408.28	77.32%
TOTAL INDIRECT EXPENSES:	<u>278,623.00</u>	<u>21,367.96</u>	<u>217,548.69</u>	<u>61,074.31</u>	<u>78.08%</u>
TOTAL ALL EXPENSES:	<u>284,923.00</u>	<u>21,727.21</u>	<u>224,780.29</u>	<u>60,142.71</u>	<u>78.89%</u>
NET INCOME (LOSS):	<u>(284,923.00)</u>	<u>(21,727.21)</u>	<u>(224,780.29)</u>		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	95,000.00	-	102,500.00	(7,500.00)	107.89%
PSP PRODUCT SALES	10,000.00	207.00	3,504.00	6,496.00	35.04%
TOTAL REVENUE:	105,000.00	207.00	106,004.00	(1,004.00)	100.96%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	207,915.00	77,409.16	178,448.49	29,466.51	85.83%
POSTAGE	500.00	-	-	500.00	0.00%
PRINTING & COPYING	500.00	-	-	500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	567.59	1,432.41	28.38%
CONFERENCE CALLS	200.00	-	6.66	193.34	3.33%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	94.84	842.59	1,157.41	42.13%
PUBLIC SERVICE EVENTS AND PROJECTS	11,500.00	3,000.00	4,575.19	6,924.81	39.78%
TOTAL DIRECT EXPENSES:	224,615.00	80,504.00	184,440.52	40,174.48	82.11%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.77 FTE)	136,436.00	8,111.75	95,697.37	40,738.63	70.14%
BENEFITS EXPENSE	48,060.00	2,913.00	36,966.54	11,093.46	76.92%
OTHER INDIRECT EXPENSE	42,981.00	3,518.43	33,103.23	9,877.77	77.02%
TOTAL INDIRECT EXPENSES:	227,477.00	14,543.18	165,767.14	61,709.86	72.87%
TOTAL ALL EXPENSES:	452,092.00	95,047.18	350,207.66	101,884.34	77.46%
NET INCOME (LOSS):	(347,092.00)	(94,840.18)	(244,203.66)		

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>	<u> </u>
DIRECT EXPENSES:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
IMAGE LIBRARY	4,100.00	-	4,100.00	-	100.00%
TOTAL DIRECT EXPENSES:	<u>4,100.00</u>	<u>-</u>	<u>4,100.00</u>	<u>-</u>	<u>100.00%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.39 FTE)	90,187.00	7,525.98	75,658.46	14,528.54	83.89%
BENEFITS EXPENSE	34,341.00	2,615.58	27,911.67	6,429.33	81.28%
OTHER INDIRECT EXPENSE	33,753.00	2,786.61	26,217.94	7,535.06	77.68%
TOTAL INDIRECT EXPENSES:	<u>158,281.00</u>	<u>12,928.17</u>	<u>129,788.07</u>	<u>28,492.93</u>	<u>82.00%</u>
TOTAL ALL EXPENSES:	<u>162,381.00</u>	<u>12,928.17</u>	<u>133,888.07</u>	<u>28,492.93</u>	<u>82.45%</u>
NET INCOME (LOSS):	<u>(162,381.00)</u>	<u>(12,928.17)</u>	<u>(133,888.07)</u>		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	308,000.00	1,200.00	303,581.25	4,418.75	98.57%
TOTAL REVENUE:	308,000.00	1,200.00	303,581.25	4,418.75	98.57%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	150.31	715.69	484.31	59.64%
SUBSCRIPTIONS	300.00	-	372.00	(72.00)	124.00%
CONFERENCE CALLS	300.00	9.17	241.01	58.99	80.34%
MISCELLANEOUS	300.00	-	225.71	74.29	75.24%
SECTION/COMMITTEE CHAIR MTGS	2,000.00	-	828.73	1,171.27	41.44%
DUES STATEMENTS	6,000.00	-	5,257.54	742.46	87.63%
TOTAL DIRECT EXPENSES:	10,100.00	159.48	7,640.68	2,459.32	75.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.00 FTE)	266,847.00	21,917.32	210,013.35	56,833.65	78.70%
BENEFITS EXPENSE	100,979.00	7,888.95	81,195.38	19,783.62	80.41%
OTHER INDIRECT EXPENSE	97,132.00	7,965.72	74,945.90	22,186.10	77.16%
TOTAL INDIRECT EXPENSES:	464,958.00	37,771.99	366,154.63	98,803.37	78.75%
TOTAL ALL EXPENSES:	475,058.00	37,931.47	373,795.31	101,262.69	78.68%
NET INCOME (LOSS):	(167,058.00)	(36,731.47)	(70,214.06)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	110,000.00	24,513.17	60,525.76	49,474.24	55.02%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	45.00	65.00	40.91%
TELEPHONE	24,000.00	1,634.80	15,498.41	8,501.59	64.58%
COMPUTER HARDWARE	29,000.00	19,524.96	31,157.61	(2,157.61)	107.44%
COMPUTER SOFTWARE	29,000.00	59.98	11,794.00	17,206.00	40.67%
HARDWARE SERVICE & WARRANTIES	47,000.00	2,098.51	22,789.49	24,210.51	48.49%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	2,530.00	173,301.18	96,698.82	64.19%
TELEPHONE HARDWARE & MAINTENANCE	26,000.00	-	19,086.43	6,913.57	73.41%
COMPUTER SUPPLIES	34,000.00	459.63	8,467.41	25,532.59	24.90%
THIRD PARTY SERVICES	74,050.00	5,905.30	42,521.55	31,528.45	57.42%
TRANSFER TO INDIRECT EXPENSES	(645,660.00)	(56,726.35)	(385,186.84)	(260,473.16)	59.66%
TOTAL DIRECT EXPENSES:	-	-	(0.00)	0.00	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,036,073.00	81,622.97	849,945.67	186,127.33	82.04%
BENEFITS EXPENSE	355,694.00	26,584.60	290,840.84	64,853.16	81.77%
CAPITAL LABOR & OVERHEAD	(194,000.00)	(2,001.84)	(92,559.08)	(101,440.92)	47.71%
OTHER INDIRECT EXPENSE	293,823.00	24,122.40	227,484.22	66,338.78	77.42%
TOTAL INDIRECT EXPENSES:	1,491,590.00	130,328.13	1,275,711.65	215,878.35	85.53%
TOTAL ALL EXPENSES:	1,491,590.00	130,328.13	1,275,711.65	215,878.35	85.53%
NET INCOME (LOSS):	(1,491,590.00)	(130,328.13)	(1,275,711.65)		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	864,735.00	28,660.00	675,608.73	189,126.27	78.13%
SEMINAR-EXHIB/SPNSR/ETC	29,500.00	-	19,000.00	10,500.00	64.41%
SHIPPING & HANDLING	1,000.00	72.00	741.47	258.53	74.15%
COURSEBOOK SALES	17,000.00	1,113.00	8,372.24	8,627.76	49.25%
MP3 AND VIDEO SALES	950,000.00	180,393.32	882,894.47	67,105.53	92.94%
TOTAL REVENUE:	1,862,235.00	210,238.32	1,586,616.91	275,618.09	85.20%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	4,000.00	31.52	1,415.30	2,584.70	35.38%
POSTAGE - FLIERS/CATALOGS	30,000.00	1,090.48	10,432.38	19,567.62	34.77%
POSTAGE - MISC./DELIVERY	2,500.00	-	325.00	2,175.00	13.00%
DEPRECIATION	10,615.00	632.00	4,441.00	6,174.00	41.84%
ONLINE EXPENSES	82,000.00	3,378.55	74,332.82	7,667.18	90.65%
ACCREDITATION FEES	3,550.00	240.00	5,183.00	(1,633.00)	146.00%
SEMINAR BROCHURES	55,000.00	1,420.50	18,881.52	36,118.48	34.33%
FACILITIES	250,000.00	2,110.64	195,430.00	54,570.00	78.17%
SPEAKERS & PROGRAM DEVELOP	58,000.00	3,576.27	39,407.88	18,592.12	67.94%
SPLITS TO SECTIONS	51,777.00	(1,152.33)	17,912.19	33,864.81	34.59%
SPLITS TO CO-SPONSORS	7,500.00	-	-	7,500.00	0.00%
HONORARIA	10,000.00	-	500.00	9,500.00	5.00%
CLE SEMINAR COMMITTEE	500.00	12.17	149.50	350.50	29.90%
BAD DEBT EXPENSE	600.00	117.50	516.50	83.50	86.08%
STAFF TRAVEL/PARKING	3,000.00	2,362.56	6,364.11	(3,364.11)	212.14%
STAFF MEMBERSHIP DUES	1,550.00	-	-	1,550.00	0.00%
SUPPLIES	2,000.00	289.79	1,549.23	450.77	77.46%
COST OF SALES - COURSEBOOKS	1,190.00	86.57	773.99	416.01	65.04%
A/V DEVELOP COSTS (RECORDING)	1,500.00	840.12	1,511.58	(11.58)	100.77%
SHIPPING SUPPLIES	100.00	-	-	100.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	2,000.00	45.24	286.98	1,713.02	14.35%
STAFF TRAVEL/PARKING	-	438.36	724.58	(724.58)	-
MISCELLANEOUS	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	577,582.00	15,519.94	380,137.56	197,444.44	65.82%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.94 FTE)	641,812.00	56,132.92	552,529.81	89,282.19	86.09%
BENEFITS EXPENSE	244,970.00	19,214.34	206,474.04	38,495.96	84.29%
OTHER INDIRECT EXPENSE	241,372.00	19,815.83	186,437.62	54,934.38	77.24%
TOTAL INDIRECT EXPENSES:	1,128,154.00	95,163.09	945,441.47	182,712.53	83.80%
TOTAL ALL EXPENSES:	1,705,736.00	110,683.03	1,325,579.03	380,156.97	77.71%
NET INCOME (LOSS):	156,499.00	99,555.29	261,037.88	-	-

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	4,000.00	252.00	2,025.41	1,974.59	50.64%
DESKBOOK SALES	100,000.00	7,890.50	58,041.03	41,958.97	58.04%
SECTION PUBLICATION SALES	6,000.00	225.00	4,017.50	1,982.50	66.96%
CASEMAKER ROYALTIES	60,000.00	2,792.15	50,982.99	9,017.01	84.97%
TOTAL REVENUE:	170,000.00	11,159.65	115,066.93	54,933.07	67.69%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	70,000.00	6,071.34	45,647.31	24,352.69	65.21%
COST OF SALES - SECTION PUBLICATION	1,000.00	39.02	700.24	299.76	70.02%
SPLITS TO SECTIONS	2,000.00	-	2,143.70	(143.70)	107.19%
DESKBOOK ROYALTIES	1,000.00	-	414.87	585.13	41.49%
SHIPPING SUPPLIES	250.00	-	-	250.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	3,000.00	205.00	345.54	2,654.46	11.52%
FLIERS/CATALOGS	5,000.00	-	50.00	4,950.00	1.00%
POSTAGE - FLIERS/CATALOGS	2,500.00	-	-	2,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,000.00	-	-	2,000.00	0.00%
OBSOLETE INVENTORY	-	-	842.50	(842.50)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	7,440.00	1,240.00	6,820.00	620.00	91.67%
STAFF MEMBERSHIP DUES	205.00	-	-	205.00	0.00%
MISCELLANEOUS	200.00	-	24.26	175.74	12.13%
TOTAL DIRECT EXPENSES:	94,695.00	7,555.36	56,988.42	37,706.58	60.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.15 FTE)	140,713.00	11,728.02	119,013.71	21,699.29	84.58%
BENEFITS EXPENSE	53,392.00	4,200.05	45,228.75	8,163.25	84.71%
OTHER INDIRECT EXPENSE	52,208.00	4,278.44	40,253.66	11,954.34	77.10%
TOTAL INDIRECT EXPENSES:	246,313.00	20,206.51	204,496.12	41,816.88	83.02%
TOTAL ALL EXPENSES:	341,008.00	27,761.87	261,484.54	79,523.46	76.68%
NET INCOME (LOSS):	(171,008.00)	(16,602.22)	(146,417.61)		

Washington State Bar Association

Statement of Activities

For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	497.94	27,609.34	(24,609.34)	920.31%
CPF MEMBER ASSESSMENTS	982,000.00	3,240.00	982,962.80	(962.80)	100.10%
INTEREST INCOME	7,500.00	5,747.52	33,798.51	(26,298.51)	450.65%
TOTAL REVENUE:	992,500.00	9,485.46	1,044,370.65	(51,870.65)	105.23%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	(99.47)	(822.61)	1,822.61	-82.26%
GIFTS TO INJURED CLIENTS	400,000.00	(5,000.00)	100,493.50	299,506.50	25.12%
CPF BOARD EXPENSES	2,000.00	20.13	1,311.94	688.06	65.60%
TOTAL DIRECT EXPENSES:	403,000.00	(5,079.34)	100,982.83	302,017.17	25.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.35 FTE)	95,818.00	6,733.12	87,613.16	8,204.84	91.44%
BENEFITS EXPENSE	35,213.00	2,459.11	29,025.92	6,187.08	82.43%
OTHER INDIRECT EXPENSE	32,782.00	2,702.18	25,209.89	7,572.11	76.90%
TOTAL INDIRECT EXPENSES:	163,813.00	11,894.41	141,848.97	21,964.03	86.59%
TOTAL ALL EXPENSES:	566,813.00	6,815.07	242,831.80	323,981.20	42.84%
NET INCOME (LOSS):	425,687.00	2,670.39	801,538.85		

Washington State Bar Association

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For the Period from July 1, 2018 to July 31, 2018

83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	25,500.00	-	22,950.00	2,550.00	90.00%
OTHER ACTIVITIES REGISTRATION REVENUE	13,000.00	-	10,150.00	2,850.00	78.08%
WESTERN STATES BAR MEMBERSHIP DUES	2,400.00	-	2,250.00	150.00	93.75%
SPONSORSHIPS	9,000.00	-	7,700.00	1,300.00	85.56%
TOTAL REVENUE:	49,900.00	-	43,050.00	6,850.00	86.27%
DIRECT EXPENSES:					
FACILITIES	40,000.00	-	48,916.53	(8,916.53)	122.29%
SPEAKERS & PROGRAM DEVELOPMENT	1,400.00	-	500.94	899.06	35.78%
BANK FEES	560.00	-	170.07	389.93	30.37%
WSBC PRESIDENT TRAVEL	500.00	-	457.40	42.60	91.48%
OPTIONAL ACTIVITIES EXPENSE	1,500.00	-	1,719.91	(219.91)	114.66%
MARKETING EXPENSE	600.00	-	764.29	(164.29)	127.38%
STAFF TRAVEL/PARKING	2,300.00	-	1,068.51	1,231.49	46.46%
TOTAL DIRECT EXPENSES:	46,860.00	-	53,597.65	(6,737.65)	114.38%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	46,860.00	-	53,597.65	(6,737.65)	114.38%
NET INCOME (LOSS):	3,040.00	-	(10,547.65)		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	484,380.00	1,850.00	461,058.75	23,321.25	95.19%
SEMINAR PROFIT SHARE	78,934.45	(1,152.33)	27,214.64	51,719.81	34.48%
INTEREST INCOME	1,371.00	-	-	1,371.00	0.00%
PUBLICATIONS REVENUE	4,000.00	-	4,027.14	(27.14)	100.68%
OTHER	44,525.00	585.00	41,520.67	3,004.33	93.25%
TOTAL REVENUE:	613,210.45	1,282.67	533,821.20	79,389.25	87.05%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	584,980.00	25,281.39	283,884.43	301,095.57	48.53%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	318,382.50	1,200.00	303,581.25	14,801.25	95.35%
TOTAL DIRECT EXPENSES:	903,362.50	26,481.39	587,465.68	315,896.82	65.03%
NET INCOME (LOSS):	(290,152.05)	(25,198.72)	(53,644.48)		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,450,929.00	923,892.60	9,486,314.22	1,964,614.78	82.84%
ALLOWANCE FOR OPEN POSITIONS	(120,000.00)	-	-	(120,000.00)	0.00%
TEMPORARY SALARIES	95,810.00	6,097.50	97,620.96	(1,810.96)	101.89%
CAPITAL LABOR & OVERHEAD	(194,000.00)	(2,001.84)	(92,559.08)	(101,440.92)	47.71%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	3,600.00	1,200.00	75.00%
EMPLOYEE SERVICE AWARDS	2,010.00	-	1,205.39	804.61	59.97%
FICA (EMPLOYER PORTION)	862,300.00	68,735.65	697,760.15	164,539.85	80.92%
L&I INSURANCE	47,000.00	-	28,579.21	18,420.79	60.81%
MEDICAL (EMPLOYER PORTION)	1,445,000.00	116,880.07	1,227,574.14	217,425.86	84.95%
RETIREMENT (EMPLOYER PORTION)	1,439,735.00	115,886.87	1,159,652.19	280,082.81	80.55%
TRANSPORTATION ALLOWANCE	118,500.00	325.00	110,230.40	8,269.60	93.02%
UNEMPLOYMENT INSURANCE	108,000.00	4,838.58	61,371.56	46,628.44	56.83%
STAFF DEVELOPMENT-GENERAL	6,910.00	960.00	1,067.95	5,842.05	15.46%
TOTAL SALARY & BENEFITS EXPENSE:	15,266,994.00	1,235,614.43	12,782,417.09	2,484,576.91	83.73%
WORKPLACE BENEFITS	39,000.00	3,679.22	37,314.09	1,685.91	95.68%
HUMAN RESOURCES POOLED EXP	120,076.00	7,539.84	94,237.36	25,838.64	78.48%
MEETING SUPPORT EXPENSES	10,000.00	1,308.21	9,755.70	244.30	97.56%
RENT	1,750,000.00	145,281.11	1,467,499.25	282,500.75	83.86%
PERSONAL PROP TAXES-WSBA	11,000.00	1,075.95	9,634.90	1,365.10	87.59%
FURNITURE, MAINT, LH IMP	35,200.00	7,721.19	20,850.94	14,349.06	59.24%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	2,417.60	39,968.29	6,031.71	86.89%
FURN & OFFICE EQUIP DEPRECIATION	51,000.00	3,700.00	35,352.00	15,648.00	69.32%
COMPUTER HARDWARE DEPRECIATION	57,000.00	3,454.00	39,608.07	17,391.93	69.49%
COMPUTER SOFTWARE DEPRECIATION	154,000.00	17,512.00	75,091.13	78,908.87	48.76%
INSURANCE	140,000.00	11,514.77	115,147.70	24,852.30	82.25%
PROFESSIONAL FEES-AUDIT	35,000.00	-	30,929.80	4,070.20	88.37%
PROFESSIONAL FEES-LEGAL	50,000.00	7,171.50	109,562.77	(59,562.77)	219.13%
TELEPHONE & INTERNET	49,000.00	3,496.19	34,979.34	14,020.66	71.39%
POSTAGE - GENERAL	42,000.00	2,261.14	24,700.25	17,299.75	58.81%
RECORDS STORAGE	40,000.00	3,585.44	38,033.34	1,966.66	95.08%
STAFF TRAINING	92,200.00	330.00	42,863.53	49,336.47	46.49%
BANK FEES	35,400.00	2,140.96	28,875.06	6,524.94	81.57%
PRODUCTION MAINTENANCE & SUPPLIES	25,000.00	(400.62)	8,132.60	16,867.40	32.53%
COMPUTER POOLED EXPENSES	645,660.00	56,726.35	385,186.84	260,473.16	59.66%
TOTAL OTHER INDIRECT EXPENSES:	3,427,536.00	280,514.85	2,647,722.96	779,813.04	77.25%
TOTAL INDIRECT EXPENSES:	18,694,530.00	1,516,129.28	15,430,140.05		

Washington State Bar Association

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83.33% OF YEAR COMPLETE

	FISCAL 2018 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	15,068,125.00	1,294,245.19	12,794,737.12	2,273,387.88
ACCESS TO JUSTICE	(311,034.00)	(24,306.73)	(241,341.90)	(69,692.10)
ADMINISTRATION	(1,029,819.00)	(68,672.12)	(778,656.23)	(251,162.77)
ADMISSIONS/BAR EXAM	146,449.00	(56,912.52)	309,688.67	(163,239.67)
BOARD OF GOVERNORS	(802,807.00)	(87,722.37)	(624,112.75)	(178,694.25)
COMMUNICATIONS	(592,651.00)	(55,244.87)	(468,110.36)	(124,540.64)
CONFERENCE & BROADCAST SERVICES	(740,933.00)	(62,371.33)	(621,355.40)	(119,577.60)
DISCIPLINE	(5,601,229.00)	(450,261.09)	(4,579,545.92)	(1,021,683.08)
DIVERSITY	(345,401.00)	(35,375.39)	(260,376.61)	(85,024.39)
FOUNDATION	(168,653.00)	(12,355.68)	(128,997.30)	(39,655.70)
HUMAN RESOURCES	(271,830.00)	(30,810.29)	(317,918.48)	46,088.48
LAP	(124,243.00)	(9,710.10)	(98,571.30)	(25,671.70)
LEGISLATIVE	(151,443.00)	(5,681.99)	(76,400.43)	(75,042.57)
LICENSING AND MEMBERSHIP	(422,090.00)	(31,326.33)	(285,809.19)	(136,280.81)
LIMITED LICENSE LEGAL TECHNICIAN	(260,001.00)	(22,379.20)	(210,597.98)	(49,403.02)
LIMITED PRACTICE OFFICERS	(162,464.00)	(12,985.91)	(131,123.78)	(31,340.22)
MANDATORY CLE ADMINISTRATION	(17,768.00)	(6,173.60)	77,693.14	(95,461.14)
MEMBER BENEFITS	(166,568.00)	(15,828.19)	(123,650.73)	(42,917.27)
MENTORSHIP PROGRAM	(117,618.00)	(9,829.82)	(91,862.48)	(25,755.52)
NEW MEMBER PROGRAM	(245,129.00)	(14,440.74)	(95,108.34)	(150,020.66)
NW LAWYER	(121,357.00)	(9,228.84)	(51,026.64)	(70,330.36)
OFFICE OF GENERAL COUNSEL	(824,591.00)	(47,037.76)	(616,675.36)	(207,915.64)
OGC-DISCIPLINARY BOARD	(306,846.00)	(19,632.15)	(235,582.17)	(71,263.83)
OUTREACH & ENGAGEMENT	(387,527.00)	(34,734.14)	(311,328.73)	(76,198.27)
PRACTICE OF LAW BOARD	(118,633.00)	(10,164.73)	(99,082.72)	(19,550.28)
PRACTICE MANAGEMENT ASSISTANCE	(199,142.00)	(10,624.44)	(136,805.03)	(62,336.97)
PROFESSIONAL RESPONSIBILITY PROGRAM	(284,923.00)	(21,727.21)	(224,780.29)	(60,142.71)
PUBLICATION & DESIGN SERVICES	(162,381.00)	(12,928.17)	(133,888.07)	(28,492.93)
PUBLIC SERVICE PROGRAMS	(347,092.00)	(94,840.18)	(244,203.66)	(102,888.34)
LAW CLERK PROGRAM	(4,028.00)	(7,438.67)	30,655.91	(34,683.91)
SECTIONS ADMINISTRATION	(167,058.00)	(36,731.47)	(70,214.06)	(96,843.94)
TECHNOLOGY	(1,491,590.00)	(130,328.13)	(1,275,711.65)	(215,878.35)
CLE - PRODUCTS	736,738.00	161,458.06	697,737.28	39,000.72
CLE - SEMINARS	(580,239.00)	(61,902.77)	(436,699.40)	(143,539.60)
SECTIONS OPERATIONS	(290,152.05)	(25,198.72)	(53,644.48)	(236,507.57)
DESKBOOKS	(171,008.00)	(16,602.22)	(146,417.61)	(24,590.39)
CLIENT PROTECTION FUND	425,687.00	2,670.39	801,538.85	(375,851.85)
WESTERN STATES BAR CONFERENCE (No WSBA Funds)	3,040.00	-	(10,547.65)	13,587.65
INDIRECT EXPENSES	(18,694,530.00)	(1,516,129.28)	(15,430,140.05)	(3,264,389.95)
TOTAL OF ALL	19,302,739.05	1,609,263.51	13,898,235.78	5,404,503.27
NET INCOME (LOSS)	(608,209.05)	(93,134.23)	1,531,904.27	

**Washington State Bar Association
Analysis of Cash Investments
As of July 31, 2018**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 532,649

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.02%	\$ 3,275,384
UBS Financial Money Market	2.03%	\$ 1,051,593
Morgan Stanley Money Market	1.76%	\$ 26,058
Merrill Lynch Money Market	1.90%	\$ 1,906,520
Long Term Investments	Varies	\$ 3,264,797
Short Term Investments	Varies	\$ 1,749,000

General Fund Total \$ 11,806,001

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 816,077

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.02%	\$ 3,275,384
Morgan Stanley Money Market	1.59%	\$ 103,809
Wells Fargo Investments	Varies	\$ -

Lawyers' Fund for Client Protection Total \$ 4,195,270

Grand Total Cash & Investments \$ 16,001,271

**Washington State Bar Association
Analysis of Cash Investments
As of July 31, 2018**

Long Term Investments- General Fund

<u>UBS Financial Long Term Investments</u>	<u>Value as of 7/31/2018</u>
Nuveen 3-7 year Municipal Bond Portfolio	\$ 308,189.76

<u>Morgan Stanley Long Term Investments</u>	<u>Value as of 7/31/2018</u>
Lord Abbett Short Term Duration Income Fund	\$ 786,605.36
Guggenheim Total Return Bond Fund	\$ 1,096,322.64
Virtus Multi-Sector Short Term Bond Fund	\$ 1,073,679.41
	<u>\$ 2,956,607.41</u>

Total Long Term Investments- General Fund 3,264,797.17

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>
State Bank of India NY	1.60%	1.60%	180 Days	8/7/2018	250,000.00
Bank of India NY	1.60%	1.60%	180 Days	8/8/2018	250,000.00
Live Oak Banking Company	1.65%	1.65%	180 Days	8/9/2018	250,000.00
Pacific Western Bank	1.65%	1.65%	180 Days	8/20/2018	249,000.00
Fortis Private Bank	1.65%	1.65%	180 Days	8/21/2018	250,000.00
Washington Federal Interest	1.65%	1.65%	240 days	10/12/2018	250,000.00
BNY Mellon	1.65%	1.65%	270 Days	10/30/2018	250,000.00

Total Short Term Investments- General Fund 1,749,000.00

Client Protection Fund

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