

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

Financial Reports

(Unaudited)

Year to Date June 30, 2020

Prepared by Maggie Yu, Controller
Submitted by
Jorge Perez, Chief Financial Officer
July 20, 2020

Washington State Bar Association Financial Summary
 Compared to Fiscal Year 2020 Budget
 For the Period from June 1, 2020 to June 30, 2020

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	-	0	194,620	318,984	8,977	39,820	203,598	358,804	(203,598)	(358,804)
Administration	127,912	100,000	847,711	1,152,675	3,261	5,429	850,972	1,158,104	(723,060)	(1,058,104)
Admissions/Bar Exam	1,113,280	1,383,550	676,014	926,423	126,624	364,765	802,638	1,291,188	310,642	92,362
Board of Governors	-	0	92,244	114,010	148,575	434,500	240,819	548,510	(240,819)	(548,510)
Communications Strategies	2,643	2,893	389,867	537,768	40,403	78,728	430,269	616,496	(427,627)	(613,603)
Conference & Broadcast Services	-	0	581,605	763,124	4,432	9,000	586,037	772,124	(586,037)	(772,124)
COVID 19	-	0	0	0	9,213	25,000	9,213	25,000	(9,213)	(25,000)
Discipline	87,852	106,500	4,367,045	5,811,951	117,565	168,765	4,484,609	5,980,716	(4,396,757)	(5,874,216)
Diversity	125,000	135,187	309,287	374,489	8,003	26,090	317,289	400,579	(192,289)	(265,392)
Foundation	-	0	103,202	130,553	2,457	12,150	105,659	142,703	(105,659)	(142,703)
Human Resources	-	0	301,961	207,110	-	0	301,961	207,110	(301,961)	(207,110)
Law Clerk Program	182,585	194,562	121,802	170,298	9,330	12,750	131,132	183,048	51,452	11,514
Legislative	-	0	108,146	151,806	16,164	29,700	124,310	181,506	(124,310)	(181,506)
Licensing and Membership Records	275,612	350,350	480,874	583,723	30,157	35,603	511,031	619,326	(235,419)	(268,976)
Licensing Fees	12,420,785	16,317,618	-	0	-	0	-	-	12,420,785	16,317,618
Limited License Legal Technician	19,798	17,260	132,761	180,117	12,364	31,873	145,125	211,990	(125,327)	(194,730)
Limited Practice Officers	157,416	205,205	110,672	146,059	7,006	20,391	117,678	166,450	39,737	38,755
Mandatory CLE	859,175	1,038,450	529,339	777,053	190,497	255,167	719,836	1,032,220	139,339	6,231
Member Assistance Program	7,860	6,750	102,872	133,696	1,002	1,275	103,873	134,971	(96,013)	(128,221)
Member Benefits	20,992	28,000	91,031	125,243	168,049	186,496	259,080	311,739	(238,088)	(283,739)
Member Services & Engagement	116,588	154,250	442,063	590,332	7,702	25,545	449,765	615,877	(333,176)	(461,627)
NW Lawyer	447,184	602,566	267,535	372,334	352,559	482,115	620,094	854,449	(172,911)	(251,883)
Office of the Executive Director	-	0	361,829	540,521	1,920	12,379	0	0	(363,749)	(552,900)
Office of General Counsel	4	4	613,907.11	779,723	11,718.67	25,987.42	625,625.78	805,710	(625,622)	(805,706)
OGC-Disciplinary Board	-	0	140,595	354,294	64,960	97,216	205,554	451,510	(205,554)	(451,510)
Outreach and Engagement	-	0	265,679	352,063	7,657	31,525	273,336	383,588	(273,336)	(383,588)
Practice of Law Board	-	0	47,477	63,624	2,598	12,000	50,075	75,624	(50,075)	(75,624)
Professional Responsibility Program	-	0	195,301	258,034	3,795	9,279	199,096	267,313	(199,096)	(267,313)
Public Service Programs	135,099	135,200	143,630	179,798	86,938	240,188	230,568	419,986	(95,469)	(284,786)
Publication and Design Services	-	0	96,859	134,021	4,280	5,572	101,139	139,593	(101,139)	(139,593)
Sections Administration	286,069	300,000	317,794	347,346	6,867	9,335	324,661	356,681	(38,592)	(56,681)
Technology	-	0	1,323,933	1,725,971	-	0	1,323,933	1,753,552	(1,323,933)	(1,725,971)
Subtotal General Fund	16,385,853	21,078,344	13,757,654	18,303,143	1,455,072	2,688,641	15,212,726	20,991,783	1,173,126	86,560
Expenses using reserve funds							15,212,726			
Total General Fund - Net Result from Operations									1,173,126	86,560
Percentage of Budget	77.74%		75.17%		54.12%		72.47%			
CLE-Seminars and Products	1,082,389	1,793,079	843,912	1,093,999	120,065	506,372	963,978	1,600,371	118,411	192,707
CLE - Deskbooks	91,606	176,000	165,090	216,525	38,148	99,043	203,238	315,568	(111,632)	(139,568)
Total CLE	1,173,994	1,969,079	1,009,003	1,310,524	158,213	605,415	1,167,216	1,915,939	6,779	53,140
Percentage of Budget	59.62%		76.99%		26.13%		60.92%			
Total All Sections	536,860	606,544	-	-	421,279	860,784	421,279	860,784	115,580	(254,240)
Client Protection Fund-Restricted	1,082,334	1,024,000	107,220	139,911	61,325	502,400	168,545	642,311	913,789	381,689
Totals	19,179,041	24,677,966	14,873,876.72	19,753,578	2,095,889.90	4,657,239.56	16,969,767	24,410,817	2,209,274	267,149
Percentage of Budget	77.72%		75.30%		45.00%		69.52%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2019	2020 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	3,816,143	4,197,832	4,729,932
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	579,425	533,064
Section Funds	1,121,224	866,984	1,236,804
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	2,686,537	2,773,097	3,859,663
Total General Fund Balance	4,736,537	4,823,097	5,909,662.95
Net Change in general Fund Balance		86,560	1,173,126
Total Fund Balance	10,200,189	10,467,338	12,409,463
Net Change In Fund Balance		267,149	2,209,274

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LICENSE FEES	16,317,618.00	1,403,909.82	12,420,785.01	3,896,832.99	76.12%
TOTAL REVENUE:	<u>16,317,618.00</u>	<u>1,403,909.82</u>	<u>12,420,785.01</u>	<u>3,896,832.99</u>	<u>76.12%</u>

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
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	103.15	4,773.59	19,226.41	19.89%
STAFF TRAVEL/PARKING	2,700.00	-	242.88	2,457.12	9.00%
STAFF MEMBERSHIP DUES	120.00	-	-	120.00	0.00%
PUBLIC DEFENSE	7,000.00	-	2,075.12	4,924.88	29.64%
RECEPTION/FORUM EXPENSE	2,000.00	-	1,885.80	114.20	94.29%
TOTAL DIRECT EXPENSES:	39,820.00	103.15	8,977.39	30,842.61	22.54%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.92 FTE)	185,736.00	12,635.78	117,557.18	68,178.82	63.29%
BENEFITS EXPENSE	80,467.00	4,080.15	37,329.24	43,137.76	46.39%
OTHER INDIRECT EXPENSE	52,781.00	4,041.82	39,733.90	13,047.10	75.28%
TOTAL INDIRECT EXPENSES:	318,984.00	20,757.75	194,620.32	124,363.68	61.01%
TOTAL ALL EXPENSES:	358,804.00	20,860.90	203,597.71	155,206.29	56.74%
NET INCOME (LOSS):	(358,804.00)	(20,860.90)	(203,597.71)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	3,097.10	127,911.98	(27,911.98)	127.91%
TOTAL REVENUE:	100,000.00	3,097.10	127,911.98	(27,911.98)	127.91%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,200.00	700.00	3,198.00	1,002.00	76.14%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
MISCELLANEOUS	-	250.00	-	-	
LAW LIBRARY	279.00	10.48	62.88	216.12	22.54%
TOTAL DIRECT EXPENSES:	5,429.00	960.48	3,260.88	2,168.12	60.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	702,386.00	49,862.20	514,178.97	188,207.03	73.20%
BENEFITS EXPENSE	230,920.00	19,571.43	167,877.08	63,042.92	72.70%
OTHER INDIRECT EXPENSE	219,369.00	16,850.71	165,655.27	53,713.73	75.51%
TOTAL INDIRECT EXPENSES:	1,152,675.00	86,284.34	847,711.32	304,963.68	73.54%
TOTAL ALL EXPENSES:	1,158,104.00	87,244.82	850,972.20	307,131.80	73.48%
NET INCOME (LOSS):	(1,058,104.00)	(84,147.72)	(723,060.22)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	33,000.00	-	10,395.00	22,605.00	31.50%
BAR EXAM FEES	1,300,000.00	33,145.00	1,059,870.00	240,130.00	81.53%
RULE 9/LEGAL INTERN FEES	13,350.00	1,500.00	9,550.00	3,800.00	71.54%
SPECIAL ADMISSIONS	37,200.00	1,240.00	33,465.00	3,735.00	89.96%
TOTAL REVENUE:	1,383,550.00	35,885.00	1,113,280.00	270,270.00	80.47%
DIRECT EXPENSES:					
POSTAGE	3,570.00	-	1,598.23	1,971.77	44.77%
STAFF TRAVEL/PARKING	14,900.00	759.84	4,842.66	10,057.34	32.50%
STAFF MEMBERSHIP DUES	650.00	250.00	450.00	200.00	69.23%
SUPPLIES	2,000.00	-	829.56	1,170.44	41.48%
FACILITY, PARKING, FOOD	85,000.00	-	38,867.92	46,132.08	45.73%
EXAMINER FEES	26,000.00	9,250.00	10,000.00	16,000.00	38.46%
UBE EXMINATIONS	120,000.00	-	34,520.00	85,480.00	28.77%
BOARD OF BAR EXAMINERS	28,500.00	(9,250.00)	1,326.89	27,173.11	4.66%
BAR EXAM PROCTORS	30,000.00	-	13,077.25	16,922.75	43.59%
CHARACTER & FITNESS BOARD	15,000.00	-	3,930.80	11,069.20	26.21%
DISABILITY ACCOMMODATIONS	17,250.00	2,600.00	11,991.57	5,258.43	69.52%
CHARACTER & FITNESS INVESTIGATIONS	500.00	-	-	500.00	0.00%
LAW SCHOOL VISITS	1,600.00	-	612.14	987.86	38.26%
COURT REPORTERS	15,000.00	-	2,221.10	12,778.90	14.81%
CONFERENCE CALLS	3.79	-	16.00	(12.21)	422.16%
ONLINE LEGAL RESEARCH	3,675.00	595.90	2,085.65	1,589.35	56.75%
LAW LIBRARY	1,116.00	42.39	254.34	861.66	22.79%
TOTAL DIRECT EXPENSES:	364,764.79	4,248.13	126,624.11	238,140.68	34.71%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	534,949.00	38,833.91	392,157.33	142,791.67	73.31%
BENEFITS EXPENSE	204,543.00	15,060.03	142,743.28	61,799.72	69.79%
OTHER INDIRECT EXPENSE	186,931.00	14,354.28	141,113.71	45,817.29	75.49%
TOTAL INDIRECT EXPENSES:	926,423.00	68,248.22	676,014.32	250,408.68	72.97%
TOTAL ALL EXPENSES:	1,291,187.79	72,496.35	802,638.43	488,549.36	62.16%
NET INCOME (LOSS):	92,362.21	(36,611.35)	310,641.57		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
WASHINGTON LEADERSHIP INSTITUTE	100,000.00	-	80,000.00	20,000.00	80.00%
BOG MEETINGS	210,500.00	176.74	47,396.07	163,103.93	22.52%
BOG COMMITTEES' EXPENSES	30,000.00	169.38	7,066.35	22,933.65	23.55%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	2,342.01	6,879.29	37,120.71	15.63%
BOG TRAVEL & OUTREACH	30,000.00	495.78	7,233.02	22,766.98	24.11%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	434,500.00	3,183.91	148,574.73	285,925.27	34.19%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	66,113.00	5,936.16	52,415.53	13,697.47	79.28%
BENEFITS EXPENSE	20,407.00	1,923.96	19,085.05	1,321.95	93.52%
OTHER INDIRECT EXPENSE	27,490.00	2,110.05	20,743.48	6,746.52	75.46%
TOTAL INDIRECT EXPENSES:	114,010.00	9,970.17	92,244.06	21,765.94	80.91%
TOTAL ALL EXPENSES:	548,510.00	13,154.08	240,818.79	307,691.21	43.90%
NET INCOME (LOSS):	(548,510.00)	(13,154.08)	(240,818.79)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	2,250.00	-	2,250.00	-	100.00%
50 YEAR MEMBER TRIBUTE LUNCH	300.00	-	50.00	250.00	16.67%
WSBA LOGO MERCHANDISE SALES	342.59	-	342.59	-	100.00%
TOTAL REVENUE:	2,892.59	-	2,642.59	250.00	91.36%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	700.00	3,223.53	1,476.47	68.59%
STAFF MEMBERSHIP DUES	1,515.00	-	630.00	885.00	41.58%
SUBSCRIPTIONS	3,000.00	501.59	2,450.72	549.28	81.69%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	32.87	1,417.13	2.27%
APEX DINNER	23,000.00	-	3,515.63	19,484.37	15.29%
50 YEAR MEMBER TRIBUTE LUNCH	10,707.57	-	10,707.57	-	100.00%
COMMUNICATIONS OUTREACH	34,000.00	75.00	19,275.20	14,724.80	56.69%
TELEPHONE	325.00	173.54	365.99	(40.99)	112.61%
CONFERENCE CALLS	30.00	(184.51)	112.70	(82.70)	375.67%
MISCELLANEOUS	-	88.51	88.51	(88.51)	
TOTAL DIRECT EXPENSES:	78,727.57	1,354.13	40,402.72	38,324.85	51.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	297,765.00	25,602.13	217,521.78	80,243.22	73.05%
BENEFITS EXPENSE	117,948.00	8,525.19	80,314.24	37,633.76	68.09%
OTHER INDIRECT EXPENSE	122,055.00	9,361.48	92,030.59	30,024.41	75.40%
TOTAL INDIRECT EXPENSES:	537,768.00	43,488.80	389,866.61	147,901.39	72.50%
TOTAL ALL EXPENSES:	616,495.57	44,842.93	430,269.33	186,226.24	69.79%
NET INCOME (LOSS):	(613,602.98)	(44,842.93)	(427,626.74)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	9,000.00	98.75	4,431.90	4,568.10	49.24%
TOTAL DIRECT EXPENSES:	9,000.00	98.75	4,431.90	4,568.10	49.24%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	407,873.00	34,711.25	313,830.63	94,042.37	76.94%
BENEFITS EXPENSE	159,798.00	11,975.06	120,233.28	39,564.72	75.24%
OTHER INDIRECT EXPENSE	195,453.00	15,008.10	147,541.19	47,911.81	75.49%
TOTAL INDIRECT EXPENSES:	763,124.00	61,694.41	581,605.10	181,518.90	76.21%
TOTAL ALL EXPENSES:	772,124.00	61,793.16	586,037.00	186,087.00	75.90%
NET INCOME (LOSS):	(772,124.00)	(61,793.16)	(586,037.00)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
DIVERSIONS	-	-	375.00	(375.00)	
AUDIT REVENUE	2,500.00	-	1,546.00	954.00	61.84%
RECOVERY OF DISCIPLINE COSTS	90,000.00	8,730.00	72,709.03	17,290.97	80.79%
DISCIPLINE HISTORY SUMMARY	14,000.00	1,882.50	13,222.33	777.67	94.45%
TOTAL REVENUE:	106,500.00	10,612.50	87,852.36	18,647.64	82.49%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	2,300.00	-	2,292.20	7.80	99.66%
PUBLICATIONS PRODUCTION	250.00	-	48.53	201.47	19.41%
STAFF TRAVEL/PARKING	35,000.00	4,384.00	23,839.07	11,160.93	68.11%
STAFF MEMBERSHIP DUES	4,877.00	205.00	3,642.25	1,234.75	74.68%
TELEPHONE	2,849.40	403.72	1,978.44	870.96	69.43%
COURT REPORTERS	30,000.00	-	12,599.80	17,400.20	42.00%
OUTSIDE COUNSEL/AIC	1,000.00	-	566.50	433.50	56.65%
LITIGATION EXPENSES	35,000.00	6,155.32	25,349.04	9,650.96	72.43%
DISABILITY EXPENSES	7,500.00	-	6,737.28	762.72	89.83%
ONLINE LEGAL RESEARCH	43,188.20	8,640.44	34,825.79	8,362.41	80.64%
LAW LIBRARY	5,800.00	419.64	5,060.78	739.22	87.25%
TRANSLATION SERVICES	1,000.00	385.00	625.00	375.00	62.50%
TOTAL DIRECT EXPENSES:	168,764.60	20,593.12	117,564.68	51,199.92	69.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,599,769.00	340,624.80	2,730,475.97	869,293.03	75.85%
BENEFITS EXPENSE	1,196,980.00	98,885.44	869,938.46	327,041.54	72.68%
OTHER INDIRECT EXPENSE	1,015,202.00	77,982.76	766,630.35	248,571.65	75.52%
TOTAL INDIRECT EXPENSES:	5,811,951.00	517,493.00	4,367,044.78	1,444,906.22	75.14%
TOTAL ALL EXPENSES:	5,980,715.60	538,086.12	4,484,609.46	1,496,106.14	74.98%
NET INCOME (LOSS):	(5,874,215.60)	(527,473.62)	(4,396,757.10)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	130,000.00	-	125,000.00	5,000.00	96.15%
WORK STUDY GRANTS	5,187.00	-	-	5,187.00	0.00%
TOTAL REVENUE:	135,187.00	-	125,000.00	10,187.00	92.46%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	-	1,066.09	2,933.91	26.65%
STAFF MEMBERSHIP DUES	640.00	-	-	640.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	11.30	2,481.77	3,518.23	41.36%
DIVERSITY EVENTS & PROJECTS	15,250.00	15.89	4,454.84	10,795.16	29.21%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	26,090.00	27.19	8,002.70	18,087.30	30.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	187,061.00	19,222.05	154,450.72	32,610.28	82.57%
BENEFITS EXPENSE	81,042.00	8,890.07	74,491.81	6,550.19	91.92%
OTHER INDIRECT EXPENSE	106,386.00	8,172.73	80,344.17	26,041.83	75.52%
TOTAL INDIRECT EXPENSES:	374,489.00	36,284.85	309,286.70	65,202.30	82.59%
TOTAL ALL EXPENSES:	400,579.00	36,312.04	317,289.40	83,289.60	79.21%
NET INCOME (LOSS):	(265,392.00)	(36,312.04)	(192,289.40)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	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	900.00	-	-	900.00	0.00%
STAFF TRAVEL/PARKING	500.00	-	37.76	462.24	7.55%
SUPPLIES	250.00	-	-	250.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	2,000.00	1.41	357.39	1,642.61	17.87%
POSTAGE	500.00	-	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	12,150.00	1.41	2,457.43	9,692.57	20.23%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	70,951.00	6,965.04	59,097.28	11,853.72	83.29%
BENEFITS EXPENSE	30,738.00	2,454.72	22,192.14	8,545.86	72.20%
OTHER INDIRECT EXPENSE	28,864.00	2,228.94	21,912.14	6,951.86	75.92%
TOTAL INDIRECT EXPENSES:	130,553.00	11,648.70	103,201.56	27,351.44	79.05%
TOTAL ALL EXPENSES:	142,703.00	11,650.11	105,658.99	37,044.01	74.04%
NET INCOME (LOSS):	(142,703.00)	(11,650.11)	(105,658.99)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
<hr/>					
TOTAL REVENUE:	-	-	-	-	
<hr/>					
DIRECT EXPENSES:					
<hr/>					
STAFF TRAVEL/PARKING	250.00	-	638.00	(388.00)	255.20%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
SUBSCRIPTIONS	2,239.10	-	2,524.50	(285.40)	112.75%
STAFF TRAINING- GENERAL	25,000.00	-	1,987.39	23,012.61	7.95%
RECRUITING AND ADVERTISING	7,000.00	299.54	2,641.51	4,358.49	37.74%
PAYROLL PROCESSING	49,000.00	7,008.95	32,689.72	16,310.28	66.71%
SALARY SURVEYS	2,900.00	-	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	-	-	75,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(161,774.10)	(7,308.49)	(41,246.32)	(120,527.78)	25.50%
TOTAL DIRECT EXPENSES:	-	-	-	-	
<hr/>					
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	267,155.00	21,661.19	185,266.25	81,888.75	69.35%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
BENEFITS EXPENSE	85,476.00	7,330.99	65,858.23	19,617.77	77.05%
OTHER INDIRECT EXPENSE	67,350.00	5,171.12	50,836.02	16,513.98	75.48%
TOTAL INDIRECT EXPENSES:	207,109.50	34,163.30	301,960.50	(94,851.00)	145.80%
TOTAL ALL EXPENSES:	207,109.50	34,163.30	301,960.50	(94,851.00)	145.80%
NET INCOME (LOSS):	(207,109.50)	(34,163.30)	(301,960.50)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	191,362.00	(664.00)	179,884.67	11,477.33	94.00%
LAW CLERK APPLICATION FEES	3,200.00	500.00	2,700.00	500.00	84.38%
TOTAL REVENUE:	194,562.00	(164.00)	182,584.67	11,977.33	93.84%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	250.00	250.00	-	100.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	1,031.50	4,196.05	1,803.95	69.93%
STAFF TRAVEL/PARKING	400.00	-	37.95	362.05	9.49%
LAW CLERK OUTREACH	6,000.00	-	4,846.37	1,153.63	80.77%
TOTAL DIRECT EXPENSES:	12,750.00	1,281.50	9,330.37	3,419.63	73.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	98,336.00	8,327.96	71,540.00	26,796.00	72.75%
BENEFITS EXPENSE	37,600.00	2,521.08	24,259.65	13,340.35	64.52%
OTHER INDIRECT EXPENSE	34,362.00	2,644.99	26,002.35	8,359.65	75.67%
TOTAL INDIRECT EXPENSES:	170,298.00	13,494.03	121,802.00	48,496.00	71.52%
TOTAL ALL EXPENSES:	183,048.00	14,775.53	131,132.37	51,915.63	71.64%
NET INCOME (LOSS):	11,514.00	(14,939.53)	51,452.30		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	82.38	1,825.10	674.90	73.00%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
OLYMPIA RENT	1,500.00	-	1,293.76	206.24	86.25%
CONTRACT LOBBYIST	20,000.00	-	9,999.96	10,000.04	50.00%
LEGISLATIVE COMMITTEE	3,000.00	66.63	1,063.67	1,936.33	35.46%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	29,700.00	149.01	16,164.29	13,535.71	54.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	87,076.00	7,441.59	63,562.06	23,513.94	73.00%
BENEFITS EXPENSE	34,491.00	2,288.87	21,795.43	12,695.57	63.19%
OTHER INDIRECT EXPENSE	30,239.00	2,318.11	22,788.69	7,450.31	75.36%
TOTAL INDIRECT EXPENSES:	151,806.00	12,048.57	108,146.18	43,659.82	71.24%
TOTAL ALL EXPENSES:	181,506.00	12,197.58	124,310.47	57,195.53	68.49%
NET INCOME (LOSS):	(181,506.00)	(12,197.58)	(124,310.47)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	25,000.00	2,530.32	22,447.03	2,552.97	89.79%
INVESTIGATION FEES	24,000.00	2,000.00	16,900.00	7,100.00	70.42%
PRO HAC VICE	290,000.00	28,396.00	228,247.00	61,753.00	78.71%
MEMBER CONTACT INFORMATION	11,000.00	250.00	7,765.55	3,234.45	70.60%
PHOTO BAR CARD SALES	350.00	72.00	252.00	98.00	72.00%
TOTAL REVENUE:	350,350.00	33,248.32	275,611.58	74,738.42	78.67%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,151.00	10,355.00	3,495.00	74.77%
POSTAGE	19,500.00	-	17,549.35	1,950.65	90.00%
LICENSING FORMS	2,253.10	-	2,253.10	-	100.00%
TOTAL DIRECT EXPENSES:	35,603.10	1,151.00	30,157.45	5,445.65	84.70%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	341,930.00	33,512.56	300,236.54	41,693.46	87.81%
BENEFITS EXPENSE	126,335.00	10,316.45	93,573.07	32,761.93	74.07%
OTHER INDIRECT EXPENSE	115,458.00	8,856.28	87,063.89	28,394.11	75.41%
TOTAL INDIRECT EXPENSES:	583,723.00	52,685.29	480,873.50	102,849.50	82.38%
TOTAL ALL EXPENSES:	619,326.10	53,836.29	511,030.95	108,295.15	82.51%
NET INCOME (LOSS):	(268,976.10)	(20,587.97)	(235,419.37)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	4,344.00	8,386.00	9,182.00	(4,838.00)	211.37%
LLLT LICENSE FEES	5,735.66	616.69	4,915.80	819.86	85.71%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	-	100.00	200.00	33.33%
LLLT EXAM FEES	6,280.00	-	5,150.00	1,130.00	82.01%
LLLT WAIVER FEES	150.00	-	-	150.00	0.00%
MEMBER LATE FEES	150.00	-	150.00	-	100.00%
TOTAL REVENUE:	17,259.66	9,002.69	19,797.80	(2,538.14)	114.71%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
LLLT BOARD	14,000.00	71.78	5,379.78	8,620.22	38.43%
LLLT OUTREACH	4,000.00	-	1,507.27	2,492.73	37.68%
LLLT EDUCATION	2,500.00	-	-	2,500.00	0.00%
POSTAGE	20.00	-	-	20.00	0.00%
LLLT EXAM WRITING	10,750.00	-	5,375.00	5,375.00	50.00%
LICENSING FORMS	2.50	-	-	2.50	0.00%
TOTAL DIRECT EXPENSES:	31,872.50	71.78	12,363.85	19,508.65	38.79%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,650.00	9,070.44	78,083.02	25,566.98	75.33%
BENEFITS EXPENSE	39,631.00	2,819.63	26,630.53	13,000.47	67.20%
OTHER INDIRECT EXPENSE	36,836.00	2,853.02	28,047.41	8,788.59	76.14%
TOTAL INDIRECT EXPENSES:	180,117.00	14,743.09	132,760.96	47,356.04	73.71%
TOTAL ALL EXPENSES:	211,989.50	14,814.87	145,124.81	66,864.69	68.46%
NET INCOME (LOSS):	(194,729.84)	(5,812.18)	(125,327.01)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000.00	100.00	300.00	700.00	30.00%
MEMBER LATE FEES	1,800.00	300.00	2,550.00	(750.00)	141.67%
LPO EXAMINATION FEES	26,800.00	(600.00)	22,300.00	4,500.00	83.21%
LPO LICENSE FEES	172,516.60	15,169.19	131,865.58	40,651.02	76.44%
LPO LATE LICENSE FEES	3,088.00	-	400.00	2,688.00	12.95%
TOTAL REVENUE:	205,204.60	14,969.19	157,415.58	47,789.02	76.71%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	24.00	-	-	24.00	0.00%
EXAM WRITING	9,750.00	-	4,875.00	4,875.00	50.00%
ONLINE LEGAL RESEARCH	1,837.50	297.94	1,042.79	794.71	56.75%
LAW LIBRARY	279.00	10.48	62.88	216.12	22.54%
LPO BOARD	3,000.00	17.70	883.72	2,116.28	29.46%
LPO OUTREACH	5,000.00	-	26.64	4,973.36	0.53%
PRINTING & COPYING	-	-	70.50	(70.50)	
STAFF TRAVEL/PARKING	500.00	-	44.51	455.49	8.90%
TOTAL DIRECT EXPENSES:	20,390.50	326.12	7,006.04	13,384.46	34.36%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	83,983.00	7,618.71	65,660.36	18,322.64	78.18%
BENEFITS EXPENSE	32,112.00	2,388.38	22,223.43	9,888.57	69.21%
OTHER INDIRECT EXPENSE	29,964.00	2,318.09	22,788.64	7,175.36	76.05%
TOTAL INDIRECT EXPENSES:	146,059.00	12,325.18	110,672.43	35,386.57	75.77%
TOTAL ALL EXPENSES:	166,449.50	12,651.30	117,678.47	48,771.03	70.70%
NET INCOME (LOSS):	38,755.10	2,317.89	39,737.11		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	516,700.00	45,100.00	374,200.00	142,500.00	72.42%
FORM 1 LATE FEES	170,000.00	22,450.00	161,700.00	8,300.00	95.12%
MEMBER LATE FEES	191,000.00	23,250.00	184,325.00	6,675.00	96.51%
ANNUAL ACCREDITED SPONSOR FEES	41,750.00	-	41,750.00	-	100.00%
ATTENDANCE LATE FEES	90,000.00	8,000.00	67,850.00	22,150.00	75.39%
COMITY CERTIFICATES	29,000.00	275.01	29,350.18	(350.18)	101.21%
TOTAL REVENUE:	1,038,450.00	99,075.01	859,175.18	179,274.82	82.74%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,865.00	187,792.00	62,208.00	75.12%
STAFF MEMBERSHIP DUES	500.00	500.00	500.00	-	100.00%
ONLINE LEGAL RESEARCH	1,837.50	297.94	1,042.79	794.71	56.75%
LAW LIBRARY	279.00	10.48	62.88	216.12	22.54%
MCLE BOARD	2,500.00	52.46	1,089.95	1,410.05	43.60%
STAFF TRAVEL/PARKING	50.00	-	9.26	40.74	18.52%
TOTAL DIRECT EXPENSES:	255,166.50	21,725.88	190,496.88	64,669.62	74.66%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	509,354.00	28,589.83	348,716.87	160,637.13	68.46%
BENEFITS EXPENSE	139,871.00	8,856.90	84,209.33	55,661.67	60.20%
OTHER INDIRECT EXPENSE	127,828.00	9,807.26	96,413.03	31,414.97	75.42%
TOTAL INDIRECT EXPENSES:	777,053.00	47,253.99	529,339.23	247,713.77	68.12%
TOTAL ALL EXPENSES:	1,032,219.50	68,979.87	719,836.11	312,383.39	69.74%
NET INCOME (LOSS):	6,230.50	30,095.14	139,339.07		

Washington State Bar Association
Statement of Activities
For the Period from June 1, 2020 to June 30, 2020
75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	6,750.00	1,500.00	7,500.00	(750.00)	111.11%
LAP GROUPS REVENUE	-	-	360.00	(360.00)	
TOTAL REVENUE:	6,750.00	1,500.00	7,860.00	(1,110.00)	116.44%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	-	226.00	(1.00)	100.44%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,275.00	-	1,001.50	273.50	78.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	82,545.00	7,063.70	60,246.81	22,298.19	72.99%
BENEFITS EXPENSE	26,410.00	2,421.55	23,926.88	2,483.12	90.60%
OTHER INDIRECT EXPENSE	24,741.00	1,901.98	18,698.09	6,042.91	75.58%
TOTAL INDIRECT EXPENSES:	133,696.00	11,387.23	102,871.78	30,824.22	76.94%
TOTAL ALL EXPENSES:	134,971.00	11,387.23	103,873.28	31,097.72	76.96%
NET INCOME (LOSS):	(128,221.00)	(9,887.23)	(96,013.28)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	49,250.00	170.85	42,603.33	6,646.67	86.50%
NMP PRODUCT SALES	80,000.00	1,428.00	67,091.00	12,909.00	83.86%
SEMINAR REGISTRATIONS	15,000.00	(79.00)	6,894.00	8,106.00	45.96%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	154,250.00	1,519.85	116,588.33	37,661.67	75.58%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	98.88	2,401.12	3.96%
SUBSCRIPTIONS	500.00	30.00	155.00	345.00	31.00%
CONFERENCE CALLS	300.00	-	60.85	239.15	20.28%
YLL SECTION PROGRAM	1,100.00	-	520.00	580.00	47.27%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	-	101.03	2,398.97	4.04%
WYL COMMITTEE	1,500.00	360.79	1,424.59	75.41	94.97%
TRIAL ADVOCACY EXPENSES	2,500.00	-	0.05	2,499.95	0.00%
RECEPTION/FORUM EXPENSE	3,000.00	-	947.12	2,052.88	31.57%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	500.00	2,000.00	20.00%
STAFF MEMBERSHIP DUES	445.00	-	100.00	345.00	22.47%
LENDING LIBRARY	6,200.00	20.00	3,338.25	2,861.75	53.84%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	9.18	456.09	1,043.91	30.41%
TOTAL DIRECT EXPENSES:	25,545.00	419.97	7,701.86	17,843.14	30.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	330,563.00	26,553.24	266,989.02	63,573.98	80.77%
BENEFITS EXPENSE	143,212.00	8,989.58	87,133.34	56,078.66	60.84%
OTHER INDIRECT EXPENSE	116,557.00	8,945.44	87,940.43	28,616.57	75.45%
TOTAL INDIRECT EXPENSES:	590,332.00	44,488.26	442,062.79	148,269.21	74.88%
TOTAL ALL EXPENSES:	615,877.00	44,908.23	449,764.65	166,112.35	73.03%
NET INCOME (LOSS):	(461,627.00)	(43,388.38)	(333,176.32)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000.00	-	1,000.00	8,000.00	11.11%
INTERNET SALES	19,000.00	735.00	19,992.00	(992.00)	105.22%
TOTAL REVENUE:	28,000.00	735.00	20,992.00	7,008.00	74.97%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500.00	-	-	1,500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000.00	-	-	2,000.00	0.00%
WSBA CONNECTS	46,560.00	-	42,680.00	3,880.00	91.67%
CASEMAKER & FASTCASE	136,436.00	5,416.00	125,363.69	11,072.31	91.88%
CONFERENCE CALLS	-	-	5.30	(5.30)	
TOTAL DIRECT EXPENSES:	186,496.00	5,416.00	168,048.99	18,447.01	90.11%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	74,151.00	5,981.12	59,918.99	14,232.01	80.81%
BENEFITS EXPENSE	32,124.00	1,459.58	16,795.55	15,328.45	52.28%
OTHER INDIRECT EXPENSE	18,968.00	1,456.23	14,315.98	4,652.02	75.47%
TOTAL INDIRECT EXPENSES:	125,243.00	8,896.93	91,030.52	34,212.48	72.68%
TOTAL ALL EXPENSES:	311,739.00	14,312.93	259,079.51	52,659.49	83.11%
NET INCOME (LOSS):	(283,739.00)	(13,577.93)	(238,087.51)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	1,215.86	-	1,581.14	(365.28)	130.04%
DISPLAY ADVERTISING	423,500.00	43,783.00	305,169.00	118,331.00	72.06%
SUBSCRIPT/SINGLE ISSUES	350.00	35.82	107.82	242.18	30.81%
CLASSIFIED ADVERTISING	12,500.00	145.00	6,305.65	6,194.35	50.45%
GEN ANNOUNCEMENTS	20,000.00	-	7,615.00	12,385.00	38.08%
PROF ANNOUNCEMENTS	25,000.00	2,641.00	18,328.00	6,672.00	73.31%
JOB TARGET ADVERTISING	120,000.00	3,670.23	108,077.14	11,922.86	90.06%
TOTAL REVENUE:	602,565.86	50,275.05	447,183.75	155,382.11	74.21%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	95,000.00	10,246.68	72,012.84	22,987.16	75.80%
PRINTING, COPYING & MAILING	250,000.00	24,974.17	171,230.61	78,769.39	68.49%
DIGITAL/ONLINE DEVELOPMENT	13,200.00	1,700.00	9,450.00	3,750.00	71.59%
GRAPHICS/ARTWORK	2,000.00	-	-	2,000.00	0.00%
OUTSIDE SALES EXPENSE	118,500.00	13,927.20	99,333.60	19,166.40	83.83%
EDITORIAL ADVISORY COMMITTEE	800.00	-	532.31	267.69	66.54%
STAFF MEMBERSHIP DUES	615.00	-	-	615.00	0.00%
TOTAL DIRECT EXPENSES:	482,115.00	50,848.05	352,559.36	129,555.64	73.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	216,483.00	18,496.84	158,534.08	57,948.92	73.23%
BENEFITS EXPENSE	85,752.00	5,672.40	56,119.84	29,632.16	65.44%
OTHER INDIRECT EXPENSE	70,099.00	5,379.12	52,881.03	17,217.97	75.44%
TOTAL INDIRECT EXPENSES:	372,334.00	29,548.36	267,534.95	104,799.05	71.85%
TOTAL ALL EXPENSES:	854,449.00	80,396.41	620,094.31	234,354.69	72.57%
NET INCOME (LOSS):	(251,883.14)	(30,121.36)	(172,910.56)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
ED TRAVEL & OUTREACH	5,000.00	-	1,603.83	3,396.17	32.08%
LAW LIBRARY	279.00	10.48	112.85	166.15	40.45%
STAFF TRAVEL/PARKING	5,400.00	17.00	203.00	5,197.00	3.76%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TOTAL DIRECT EXPENSES:	12,379.00	27.48	1,919.68	10,459.32	15.51%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	382,572.00	33,389.44	270,691.87	111,880.13	70.76%
BENEFITS EXPENSE	118,089.00	6,800.23	61,044.95	57,044.05	51.69%
OTHER INDIRECT EXPENSE	39,860.00	3,061.06	30,092.55	9,767.45	75.50%
TOTAL INDIRECT EXPENSES:	540,521.00	43,250.73	361,829.37	178,691.63	66.94%
TOTAL ALL EXPENSES:	552,900.00	43,278.21	363,749.05	189,150.95	65.79%
NET INCOME (LOSS):	(552,900.00)	(43,278.21)	(363,749.05)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	3.96	-	3.96	-	100.00%
TOTAL REVENUE:	3.96	-	3.96	-	100.00%
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	300.00	-	-	300.00	0.00%
STAFF MEMBERSHIP DUES	2,725.00	-	300.00	2,425.00	11.01%
ONLINE LEGAL RESEARCH	11,205.00	1,787.68	6,598.21	4,606.79	58.89%
LAW LIBRARY	2,921.42	63.36	1,628.88	1,292.54	55.76%
COURT RULES COMMITTEE	3,000.00	15.74	950.45	2,049.55	31.68%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	1,500.00	-	2,200.95	(700.95)	146.73%
LITIGATION EXPENSES	500.00	-	40.18	459.82	8.04%
TOTAL DIRECT EXPENSES:	25,987.42	1,866.78	11,718.67	14,268.75	45.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	460,618.00	42,983.15	355,685.61	104,932.39	77.22%
BENEFITS EXPENSE	159,114.00	16,353.74	137,559.08	21,554.92	86.45%
OTHER INDIRECT EXPENSE	159,991.00	12,273.96	120,662.42	39,328.58	75.42%
TOTAL INDIRECT EXPENSES:	779,723.00	71,610.85	613,907.11	165,815.89	78.73%
TOTAL ALL EXPENSES:	805,710.42	73,477.63	625,625.78	180,084.64	77.65%
NET INCOME (LOSS):	(805,706.46)	(73,477.63)	(625,621.82)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	100.00	-	-	100.00	0.00%
LAW LIBRARY	1,116.00	42.39	254.34	861.66	22.79%
DISCIPLINARY BOARD EXPENSES	4,000.00	16.70	802.56	3,197.44	20.06%
CHIEF HEARING OFFICER	33,000.00	5,000.00	25,000.00	8,000.00	75.76%
HEARING OFFICER EXPENSES	2,000.00	-	(1,858.63)	3,858.63	-92.93%
HEARING OFFICER TRAINING	2,000.00	-	526.93	1,473.07	26.35%
OUTSIDE COUNSEL	55,000.00	8,000.00	40,234.36	14,765.64	73.15%
TOTAL DIRECT EXPENSES:	97,216.00	13,059.09	64,959.56	32,256.44	66.82%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	231,661.00	9,357.75	79,917.36	151,743.64	34.50%
BENEFITS EXPENSE	80,024.00	2,885.96	28,539.63	51,484.37	35.66%
OTHER INDIRECT EXPENSE	42,609.00	3,269.08	32,137.71	10,471.29	75.42%
TOTAL INDIRECT EXPENSES:	354,294.00	15,512.79	140,594.70	213,699.30	39.68%
TOTAL ALL EXPENSES:	451,510.00	28,571.88	205,554.26	245,955.74	45.53%
NET INCOME (LOSS):	(451,510.00)	(28,571.88)	(205,554.26)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	825.00	-	-	825.00	0.00%
ABA DELEGATES	5,000.00	-	1,765.78	3,234.22	35.32%
ANNUAL CHAIR MEETINGS	600.00	-	510.31	89.69	85.05%
JUDICIAL RECOMMENDATIONS COMMITTEE	2,000.00	14.93	207.10	1,792.90	10.36%
BOG ELECTIONS	6,500.00	28.00	4,946.63	1,553.37	76.10%
BAR OUTREACH	16,600.00	-	226.83	16,373.17	1.37%
TOTAL DIRECT EXPENSES:	31,525.00	42.93	7,656.65	23,868.35	24.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	198,420.00	17,212.95	152,299.36	46,120.64	76.76%
BENEFITS EXPENSE	78,596.00	6,369.01	56,700.68	21,895.32	72.14%
OTHER INDIRECT EXPENSE	75,047.00	5,765.51	56,679.36	18,367.64	75.53%
TOTAL INDIRECT EXPENSES:	352,063.00	29,347.47	265,679.40	86,383.60	75.46%
TOTAL ALL EXPENSES:	383,588.00	29,390.40	273,336.05	110,251.95	71.26%
NET INCOME (LOSS):	(383,588.00)	(29,390.40)	(273,336.05)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE:	<hr/> <u>-</u> <hr/>	<hr/> <u>-</u> <hr/>	<hr/> <u>-</u> <hr/>	<hr/> <u>-</u> <hr/>	<hr/> <u>-</u> <hr/>
DIRECT EXPENSES:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
PRACTICE OF LAW BOARD	12,000.00	62.70	2,597.79	9,402.21	21.65%
TOTAL DIRECT EXPENSES:	<hr/> <u>12,000.00</u> <hr/>	<hr/> <u>62.70</u> <hr/>	<hr/> <u>2,597.79</u> <hr/>	<hr/> <u>9,402.21</u> <hr/>	<hr/> <u>21.65%</u> <hr/>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	39,116.00	3,495.13	29,873.67	9,242.33	76.37%
BENEFITS EXPENSE	13,512.00	1,061.50	9,422.63	4,089.37	69.74%
OTHER INDIRECT EXPENSE	<hr/> <u>10,996.00</u> <hr/>	<hr/> <u>832.14</u> <hr/>	<hr/> <u>8,180.45</u> <hr/>	<hr/> <u>2,815.55</u> <hr/>	<hr/> <u>74.39%</u> <hr/>
TOTAL INDIRECT EXPENSES:	<hr/> <u>63,624.00</u> <hr/>	<hr/> <u>5,388.77</u> <hr/>	<hr/> <u>47,476.75</u> <hr/>	<hr/> <u>16,147.25</u> <hr/>	<hr/> <u>74.62%</u> <hr/>
TOTAL ALL EXPENSES:	<hr/> <u>75,624.00</u> <hr/>	<hr/> <u>5,451.47</u> <hr/>	<hr/> <u>50,074.54</u> <hr/>	<hr/> <u>25,549.46</u> <hr/>	<hr/> <u>66.22%</u> <hr/>
NET INCOME (LOSS):	<hr/> <u>(75,624.00)</u> <hr/>	<hr/> <u>(5,451.47)</u> <hr/>	<hr/> <u>(50,074.54)</u> <hr/>		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	107.62	1,459.40	2,540.60	36.49%
LAW LIBRARY	279.00	10.48	62.88	216.12	22.54%
CPE COMMITTEE	5,000.00	-	2,272.52	2,727.48	45.45%
TOTAL DIRECT EXPENSES:	9,279.00	118.10	3,794.80	5,484.20	40.90%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	160,115.00	14,321.50	122,316.18	37,798.82	76.39%
BENEFITS EXPENSE	55,310.00	4,411.86	40,847.04	14,462.96	73.85%
OTHER INDIRECT EXPENSE	42,609.00	3,269.10	32,137.69	10,471.31	75.42%
TOTAL INDIRECT EXPENSES:	258,034.00	22,002.46	195,300.91	62,733.09	75.69%
TOTAL ALL EXPENSES:	267,313.00	22,120.56	199,095.71	68,217.29	74.48%
NET INCOME (LOSS):	(267,313.00)	(22,120.56)	(199,095.71)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	135,000.00	-	135,000.00	-	100.00%
PSP PRODUCT SALES	200.00	-	99.00	101.00	49.50%
TOTAL REVENUE:	135,200.00	-	135,099.00	101.00	99.93%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	205,687.98	-	85,575.88	120,112.10	41.60%
STAFF TRAVEL/PARKING	2,000.00	-	69.00	1,931.00	3.45%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	61.99	1,292.80	707.20	64.64%
PUBLIC SERVICE EVENTS AND PROJECTS	30,500.00	-	-	30,500.00	0.00%
TOTAL DIRECT EXPENSES:	240,187.98	61.99	86,937.68	153,250.30	36.20%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	95,912.00	9,294.98	82,214.48	13,697.52	85.72%
BENEFITS EXPENSE	41,552.00	3,151.33	29,569.70	11,982.30	71.16%
OTHER INDIRECT EXPENSE	42,334.00	3,239.38	31,845.68	10,488.32	75.22%
TOTAL INDIRECT EXPENSES:	179,798.00	15,685.69	143,629.86	36,168.14	79.88%
TOTAL ALL EXPENSES:	419,985.98	15,747.68	230,567.54	189,418.44	54.90%
NET INCOME (LOSS):	(284,785.98)	(15,747.68)	(95,468.54)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
EQUIPMENT, HARDWARE & SOFTWARE	330.00	-	-	330.00	0.00%
SUBSCRIPTIONS	262.00	-	179.98	82.02	68.69%
SUPPLIES	300.00	-	-	300.00	0.00%
IMAGE LIBRARY	4,680.00	-	4,100.00	580.00	87.61%
TOTAL DIRECT EXPENSES:	5,572.00	-	4,279.98	1,292.02	76.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	74,534.00	6,391.37	54,758.95	19,775.05	73.47%
BENEFITS EXPENSE	29,523.00	2,056.66	19,603.95	9,919.05	66.40%
OTHER INDIRECT EXPENSE	29,964.00	2,288.36	22,496.27	7,467.73	75.08%
TOTAL INDIRECT EXPENSES:	134,021.00	10,736.39	96,859.17	37,161.83	72.27%
TOTAL ALL EXPENSES:	139,593.00	10,736.39	101,139.15	38,453.85	72.45%
NET INCOME (LOSS):	(139,593.00)	(10,736.39)	(101,139.15)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	2,062.50	286,068.75	13,931.25	95.36%
TOTAL REVENUE:	300,000.00	2,062.50	286,068.75	13,931.25	95.36%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	-	285.03	914.97	23.75%
SUBSCRIPTIONS	410.00	-	409.57	0.43	99.90%
CONFERENCE CALLS	300.00	(431.31)	39.71	260.29	13.24%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	344.39	655.61	34.44%
DUES STATEMENTS	6,000.00	-	5,788.00	212.00	96.47%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,335.00	(431.31)	6,866.70	2,468.30	73.56%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	161,026.00	27,633.52	158,756.68	2,269.32	98.59%
BENEFITS EXPENSE	69,763.00	8,359.32	71,096.99	(1,333.99)	101.91%
OTHER INDIRECT EXPENSE	116,557.00	8,945.45	87,940.51	28,616.49	75.45%
TOTAL INDIRECT EXPENSES:	347,346.00	44,938.29	317,794.18	29,551.82	91.49%
TOTAL ALL EXPENSES:	356,681.00	44,506.98	324,660.88	32,020.12	91.02%
NET INCOME (LOSS):	(56,681.00)	(42,444.48)	(38,592.13)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
<hr/>					
TOTAL REVENUE:	-	-	-	-	
<hr/>					
DIRECT EXPENSES:					
<hr/>					
CONSULTING SERVICES	110,000.00	7,465.75	69,276.67	40,723.33	62.98%
STAFF TRAVEL/PARKING	2,500.00	-	726.39	1,773.61	29.06%
STAFF MEMBERSHIP DUES	180.00	-	90.00	90.00	50.00%
TELEPHONE	24,000.00	2,122.82	15,085.97	8,914.03	62.86%
COMPUTER HARDWARE	38,000.00	14,076.00	38,959.51	(959.51)	102.53%
COMPUTER SOFTWARE	29,000.00	7,684.00	26,385.65	2,614.35	90.99%
HARDWARE SERVICE & WARRANTIES	55,000.00	-	32,669.19	22,330.81	59.40%
SOFTWARE MAINTENANCE & LICENSING	320,000.00	7,391.87	238,331.90	81,668.10	74.48%
TELEPHONE HARDWARE & MAINTENANCE	7,000.00	4,051.80	4,326.90	2,673.10	61.81%
COMPUTER SUPPLIES	10,000.00	515.10	4,542.09	5,457.91	45.42%
THIRD PARTY SERVICES	177,000.00	8,135.86	181,212.92	(4,212.92)	102.38%
CONFERENCE CALLS	-	(93.82)	-	-	
TRANSFER TO INDIRECT EXPENSES	(772,680.00)	(51,349.38)	(611,607.19)	(161,072.81)	79.15%
TOTAL DIRECT EXPENSES:	-	-	-	-	
<hr/>					
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,063,911.00	98,646.54	835,223.23	228,687.77	78.50%
BENEFITS EXPENSE	380,432.00	29,954.23	269,231.67	111,200.33	70.77%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
OTHER INDIRECT EXPENSE	332,628.00	25,558.33	251,258.24	81,369.76	75.54%
TOTAL INDIRECT EXPENSES:	1,725,971.00	154,159.10	1,323,933.14	402,037.86	76.71%
TOTAL ALL EXPENSES:	1,725,971.00	154,159.10	1,323,933.14	402,037.86	76.71%
NET INCOME (LOSS):	(1,725,971.00)	(154,159.10)	(1,323,933.14)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	106,618.25	462,911.22	412,417.28	52.88%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	4,500.00	7,000.00	22,000.00	24.14%
SHIPPING & HANDLING	1,000.00	12.00	294.15	705.85	29.42%
COURSEBOOK SALES	9,000.00	260.00	4,428.00	4,572.00	49.20%
MP3 AND VIDEO SALES	878,750.00	27,790.00	607,755.55	270,994.45	69.16%
TOTAL REVENUE:	1,793,078.50	139,180.25	1,082,388.92	710,689.58	60.36%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	-	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	15,500.00	-	4,358.44	11,141.56	28.12%
POSTAGE - MISC./DELIVERY	1,000.00	-	332.64	667.36	33.26%
DEPRECIATION	5,820.00	485.00	4,365.00	1,455.00	75.00%
ONLINE EXPENSES	48,000.00	4,406.14	37,838.24	10,161.76	78.83%
ACCREDITATION FEES	3,000.00	(60.00)	2,732.00	268.00	91.07%
SEMINAR BROCHURES	21,000.00	-	6,336.70	14,663.30	30.17%
FACILITIES	232,357.35	400.00	53,650.96	178,706.39	23.09%
SPEAKERS & PROGRAM DEVELOP	62,000.00	191.62	6,882.63	55,117.37	11.10%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	250.00	-	30.19	219.81	12.08%
BAD DEBT EXPENSE	600.00	1,241.00	1,241.00	(641.00)	206.83%
STAFF TRAVEL/PARKING	6,000.00	-	529.31	5,470.69	8.82%
STAFF MEMBERSHIP DUES	1,470.00	-	1,175.00	295.00	79.93%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
CONFERENCE CALLS	25.00	-	8.99	16.01	35.96%
COST OF SALES - COURSEBOOKS	250.00	18.99	382.82	(132.82)	153.13%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	-	363.45	136.55	72.69%
STAFF TRAVEL/PARKING	2,000.00	-	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	506,372.35	6,682.75	120,065.38	386,306.97	23.71%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	587,641.00	56,477.32	473,783.26	113,857.74	80.62%
BENEFITS EXPENSE	250,427.00	17,614.27	176,718.71	73,708.29	70.57%
OTHER INDIRECT EXPENSE	255,931.00	19,674.00	193,410.38	62,520.62	75.57%
TOTAL INDIRECT EXPENSES:	1,093,999.00	93,765.59	843,912.35	250,086.65	77.14%
TOTAL ALL EXPENSES:	1,600,371.35	100,448.34	963,977.73	636,393.62	60.23%
NET INCOME (LOSS):	192,707.15	38,731.91	118,411.19		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	3,000.00	438.00	2,999.85	0.15	100.00%
DESKBOOK SALES	110,000.00	13,585.00	41,370.60	68,629.40	37.61%
SECTION PUBLICATION SALES	3,000.00	2,636.87	15,113.74	(12,113.74)	503.79%
CASEMAKER ROYALTIES	60,000.00	11,874.57	32,121.36	27,878.64	53.54%
TOTAL REVENUE:	176,000.00	28,534.44	91,605.55	84,394.45	52.05%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	75,000.00	9,639.69	19,271.14	55,728.86	25.69%
COST OF SALES - SECTION PUBLICATION	750.00	1,018.65	5,005.80	(4,255.80)	667.44%
SPLITS TO SECTIONS	1,000.00	-	456.02	543.98	45.60%
DESKBOOK ROYALTIES	1,000.00	-	758.49	241.51	75.85%
POSTAGE & DELIVER-DESKBOOKS	3,000.00	336.99	3,359.80	(359.80)	111.99%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	297.94	1,042.79	794.71	56.75%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,500.00	890.64	890.64	1,609.36	35.63%
OBSOLETE INVENTORY	850.00	70.30	583.08	266.92	68.60%
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	675.00	6,750.00	1,350.00	83.33%
STAFF MEMBERSHIP DUES	220.00	30.00	30.00	190.00	13.64%
SUBSCRIPTIONS	185.00	-	-	185.00	0.00%
TOTAL DIRECT EXPENSES:	99,042.50	12,959.21	38,147.76	60,894.74	38.52%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	110,788.00	9,821.98	83,236.62	27,551.38	75.13%
BENEFITS EXPENSE	43,885.00	4,080.13	35,108.00	8,777.00	80.00%
OTHER INDIRECT EXPENSE	61,852.00	4,755.06	46,745.65	15,106.35	75.58%
TOTAL INDIRECT EXPENSES:	216,525.00	18,657.17	165,090.27	51,434.73	76.25%
TOTAL ALL EXPENSES:	315,567.50	31,616.38	203,238.03	112,329.47	64.40%
NET INCOME (LOSS):	(139,567.50)	(3,081.94)	(111,632.48)		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	4,000.00	1,507.48	11,635.45	(7,635.45)	290.89%
CPF MEMBER ASSESSMENTS	1,000,000.00	8,340.00	1,025,730.00	(25,730.00)	102.57%
INTEREST INCOME	20,000.00	694.16	44,968.58	(24,968.58)	224.84%
TOTAL REVENUE:	<u>1,024,000.00</u>	<u>10,541.64</u>	<u>1,082,334.03</u>	<u>(58,334.03)</u>	<u>105.70%</u>
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	194.37	1,769.52	(769.52)	176.95%
GIFTS TO INJURED CLIENTS	500,000.00	5,000.00	58,342.53	441,657.47	11.67%
CPF BOARD EXPENSES	1,200.00	1.06	1,213.10	(13.10)	101.09%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	<u>502,400.00</u>	<u>5,195.43</u>	<u>61,325.15</u>	<u>441,074.85</u>	<u>12.21%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,880.00	7,142.28	61,016.59	18,863.41	76.39%
BENEFITS EXPENSE	27,593.00	2,189.34	21,661.72	5,931.28	78.50%
OTHER INDIRECT EXPENSE	32,438.00	2,496.41	24,541.59	7,896.41	75.66%
TOTAL INDIRECT EXPENSES:	<u>139,911.00</u>	<u>11,828.03</u>	<u>107,219.90</u>	<u>32,691.10</u>	<u>76.63%</u>
TOTAL ALL EXPENSES:	<u>642,311.00</u>	<u>17,023.46</u>	<u>168,545.05</u>	<u>473,765.95</u>	<u>26.24%</u>
NET INCOME (LOSS):	<u>381,689.00</u>	<u>(6,481.82)</u>	<u>913,788.98</u>		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COVID 19					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT EXPENSES:	_____	_____	_____	_____	_____
COVID 19	25,000.00	2,966.72	9,213.49	15,786.51	36.85%
TOTAL DIRECT EXPENSES:	<u>25,000.00</u>	<u>2,966.72</u>	<u>9,213.49</u>	<u>15,786.51</u>	<u>36.85%</u>
INDIRECT EXPENSES:	_____	_____	_____	_____	_____
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ALL EXPENSES:	<u>25,000.00</u>	<u>2,966.72</u>	<u>9,213.49</u>	<u>15,786.51</u>	<u>36.85%</u>
NET INCOME (LOSS):	<u>(25,000.00)</u>	<u>(2,966.72)</u>	<u>(9,213.49)</u>		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	3,225.00	434,442.59	19,562.41	95.69%
SEMINAR PROFIT SHARE	94,118.73	6,626.52	78,319.92	15,798.81	83.21%
INTEREST INCOME	2,320.00	-	-	2,320.00	0.00%
PUBLICATIONS REVENUE	10,000.00	-	2,603.82	7,396.18	26.04%
OTHER	46,100.00	3,800.00	21,493.31	24,606.69	46.62%
TOTAL REVENUE:	<u>606,543.73</u>	<u>13,651.52</u>	<u>536,859.64</u>	<u>69,684.09</u>	<u>88.51%</u>
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	11,660.84	135,210.73	427,129.27	24.04%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	2,062.50	286,068.75	12,375.00	95.85%
TOTAL DIRECT EXPENSES:	<u>860,783.75</u>	<u>13,723.34</u>	<u>421,279.48</u>	<u>439,504.27</u>	<u>48.94%</u>
NET INCOME (LOSS):	<u>(254,240.02)</u>	<u>(71.82)</u>	<u>115,580.16</u>		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,648,994.00	1,038,612.41	8,748,327.44	2,900,666.56	75.10%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
TEMPORARY SALARIES	245,029.00	6,266.00	221,885.81	23,143.19	90.55%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
EMPLOYEE ASSISTANCE PLAN	5,289.60	-	3,600.00	1,689.60	68.06%
EMPLOYEE SERVICE AWARDS	2,800.00	-	1,834.95	965.05	65.53%
FICA (EMPLOYER PORTION)	892,585.09	72,070.80	630,319.66	262,265.43	70.62%
L&I INSURANCE	49,500.00	11,206.93	31,124.41	18,375.59	62.88%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER)	17,500.00	1,407.96	12,231.71	5,268.29	69.90%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	121,360.61	1,093,808.15	486,191.85	69.23%
RETIREMENT (EMPLOYER PORTION)	1,499,603.60	119,261.90	1,078,949.02	420,654.58	71.95%
TRANSPORTATION ALLOWANCE	115,000.00	-	105,635.00	9,365.00	91.86%
UNEMPLOYMENT INSURANCE	84,500.00	6,410.84	56,331.71	28,168.29	66.66%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	1,375.19	5,524.81	19.93%
TOTAL SALARY & BENEFITS EXPENSE:	15,883,829.79	1,376,597.45	11,953,643.05	3,930,186.74	75.26%
WORKPLACE BENEFITS	39,000.00	208.40	14,491.61	24,508.39	37.16%
HUMAN RESOURCES POOLED EXP	161,774.10	7,308.49	41,246.32	120,527.78	25.50%
MEETING SUPPORT EXPENSES	15,000.00	54.94	7,114.20	7,885.80	47.43%
RENT	1,925,000.00	154,257.73	1,479,728.69	445,271.31	76.87%
PERSONAL PROP TAXES-WSBA	7,983.96	586.83	6,223.50	1,760.46	77.95%
FURNITURE, MAINT, LH IMP	29,798.47	-	14,145.06	15,653.41	47.47%
OFFICE SUPPLIES & EQUIPMENT	45,000.00	1,304.01	24,300.56	20,699.44	54.00%
FURN & OFFICE EQUIP DEPRECIATION	53,000.00	4,282.00	38,546.00	14,454.00	72.73%
COMPUTER HARDWARE DEPRECIATION	46,436.20	3,601.00	32,915.54	13,520.66	70.88%
COMPUTER SOFTWARE DEPRECIATION	153,866.67	10,652.00	95,561.00	58,305.67	62.11%
INSURANCE	194,743.42	17,406.94	158,055.96	36,687.46	81.16%
PROFESSIONAL FEES-AUDIT	81,000.00	-	82,116.30	(1,116.30)	101.38%
PROFESSIONAL FEES-LEGAL	100,000.00	29,839.62	177,552.93	(77,552.93)	177.55%
TELEPHONE & INTERNET	47,000.00	3,810.25	33,008.81	13,991.19	70.23%
POSTAGE - GENERAL	28,070.69	1,709.98	15,200.24	12,870.45	54.15%
RECORDS STORAGE	42,000.00	3,781.75	26,961.91	15,038.09	64.20%
STAFF TRAINING	81,400.16	1,411.81	23,311.08	58,089.08	28.64%
BANK FEES	34,000.00	2,208.72	29,693.73	4,306.27	87.33%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	3,416.50	8,453.04	3,546.96	70.44%
COMPUTER POOLED EXPENSES	772,680.00	51,349.38	611,607.19	161,072.81	79.15%
TOTAL OTHER INDIRECT EXPENSES:	3,869,753.67	297,190.35	2,920,233.67	949,520.00	75.46%
TOTAL INDIRECT EXPENSES:	19,753,583.46	1,673,787.80	14,873,876.72		

Washington State Bar Association

Statement of Activities

For the Period from June 1, 2020 to June 30, 2020

75.00% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,317,618.00	1,403,909.82	12,420,785.01	3,896,832.99
ACCESS TO JUSTICE	(358,804.00)	(20,860.90)	(203,597.71)	(155,206.29)
ADMINISTRATION	(1,058,104.00)	(84,147.72)	(723,060.22)	(335,043.78)
ADMISSIONS/BAR EXAM	92,362.21	(36,611.35)	310,641.57	(218,279.36)
BOARD OF GOVERNORS	(548,510.00)	(13,154.08)	(240,818.79)	(307,691.21)
COMMUNICATIONS	(613,602.98)	(44,842.93)	(427,626.74)	(185,976.24)
CONFERENCE & BROADCAST SERVICES	(772,124.00)	(61,793.16)	(586,037.00)	(186,087.00)
DISCIPLINE	(5,874,215.60)	(527,473.62)	(4,396,757.10)	(1,477,458.50)
DIVERSITY	(265,392.00)	(36,312.04)	(192,289.40)	(73,102.60)
FOUNDATION	(142,703.00)	(11,650.11)	(105,658.99)	(37,044.01)
HUMAN RESOURCES	(207,109.50)	(34,163.30)	(301,960.50)	94,851.00
LAP	(128,221.00)	(9,887.23)	(96,013.28)	(32,207.72)
LEGISLATIVE	(181,506.00)	(12,197.58)	(124,310.47)	(57,195.53)
LICENSING AND MEMBERSHIP	(268,976.10)	(20,587.97)	(235,419.37)	(33,556.73)
LIMITED LICENSE LEGAL TECHNICIAN	(194,729.84)	(5,812.18)	(125,327.01)	(69,402.83)
LIMITED PRACTICE OFFICERS	38,755.10	2,317.89	39,737.11	(982.01)
MANDATORY CLE ADMINISTRATION	6,230.50	30,095.14	139,339.07	(133,108.57)
MEMBER BENEFITS	(283,739.00)	(13,577.93)	(238,087.51)	(45,651.49)
MEMBER SERVICES & ENGAGEMENT	(461,627.00)	(43,388.38)	(333,176.32)	(128,450.68)
NW LAWYER	(251,883.14)	(30,121.36)	(172,910.56)	(78,972.58)
OFFICE OF THE EXECUTIVE DIRECTOR	(552,900.00)	(43,278.21)	(363,749.05)	(189,150.95)
OFFICE OF GENERAL COUNSEL	(805,706.46)	(73,477.63)	(625,621.82)	(180,084.64)
OGC-DISCIPLINARY BOARD	(451,510.00)	(28,571.88)	(205,554.26)	(245,955.74)
OUTREACH & ENGAGEMENT	(383,588.00)	(29,390.40)	(273,336.05)	(110,251.95)
PRACTICE OF LAW BOARD	(75,624.00)	(5,451.47)	(50,074.54)	(25,549.46)
PROFESSIONAL RESPONSIBILITY PROGRAM	(267,313.00)	(22,120.56)	(199,095.71)	(68,217.29)
PUBLICATION & DESIGN SERVICES	(139,593.00)	(10,736.39)	(101,139.15)	(38,453.85)
PUBLIC SERVICE PROGRAMS	(284,785.98)	(15,747.68)	(95,468.54)	(189,317.44)
LAW CLERK PROGRAM	11,514.00	(14,939.53)	51,452.30	(39,938.30)
SECTIONS ADMINISTRATION	(56,681.00)	(42,444.48)	(38,592.13)	(18,088.87)
TECHNOLOGY	(1,725,971.00)	(154,159.10)	(1,323,933.14)	(402,037.86)
CLE - PRODUCTS	638,439.00	7,281.61	434,644.63	203,794.37
CLE - SEMINARS	(445,731.85)	31,450.30	(316,233.44)	(129,498.41)
COVID 19	(25,000.00)	(2,966.72)	(9,213.49)	(15,786.51)
SECTIONS OPERATIONS	(254,240.02)	(71.82)	115,580.16	(369,820.18)
DESKBOOKS	(139,567.50)	(3,081.94)	(111,632.48)	(27,935.02)
CLIENT PROTECTION FUND	381,689.00	(6,481.82)	913,788.98	(532,099.98)
INDIRECT EXPENSES	(19,753,583.46)	(1,673,787.80)	(14,873,876.72)	(4,879,706.74)
TOTAL OF ALL	<u>19,486,434.62</u>	<u>1,658,234.51</u>	<u>12,664,602.66</u>	<u>6,821,831.96</u>
NET INCOME (LOSS)	<u>267,148.84</u>	<u>15,553.29</u>	<u>2,209,274.06</u>	

**Washington State Bar Association
Analysis of Cash Investments
As of June 30,2020**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 713,620

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.30%	\$ 9,271,198
UBS Financial Money Market	0.25%	\$ 1,081,108
Morgan Stanley Money Market	0.16%	\$ 3,352,795
Merrill Lynch Money Market	0.40%	\$ 1,982,126

General Fund Total \$ 16,400,847

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 645,830

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.30%	\$ 4,104,723
Morgan Stanley Money Market	0.01%	\$ 106,901

Client Protection Fund Total \$ 4,857,454

Grand Total Cash & Investments \$ 21,258,301