

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

Financial Reports

(Unaudited)

Year to Date December 31, 2019

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

January 23, 2020

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2020 Budget
For the Period from December 1, 2019 to December 31, 2019

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	-	2,100	58,766	261,101	3,467	47,320	62,232	308,421	(62,232)	(306,321)
Administration	36,642	100,000	294,893	1,200,318	(4,716)	5,429	290,177	1,205,747	(253,535)	(1,105,747)
Admissions/Bar Exam	373,220	1,407,000	240,681	948,929	14,124	429,301	254,805	1,378,230	118,415	28,770
Board of Governors	-	0	32,825	125,162	39,859	439,900	72,684	565,062	(72,684)	(565,062)
Communications Strategies	2,643	40,000	132,486	556,115	14,064	111,040	146,550	667,155	(143,908)	(627,155)
Conference & Broadcast Services	-	0	202,207	819,763	2,216	5,500	204,423	825,263	(204,423)	(825,263)
Discipline	41,364	110,500	1,430,600	5,950,238	45,618	177,449	1,476,218	6,127,687	(1,434,854)	(6,017,187)
Diversity	-	135,374	105,602	567,558	6,223	28,930	111,824	596,488	(111,824)	(461,114)
Foundation	-	0	35,035	151,832	209	13,400	35,245	165,232	(35,245)	(165,232)
Human Resources	-	0	97,392	229,115	-	0	97,392	229,115	(97,392)	(229,115)
Law Clerk Program	50,254	174,700	41,299	162,479	4,602	13,950	45,901	176,429	4,353	(1,729)
Legislative	-	0	36,747	145,204	2,605	15,200	39,352	160,404	(39,352)	(160,404)
Licensing and Membership Records	81,332	325,000	160,719	637,839	12,041	35,788	172,760	673,627	(91,428)	(348,627)
Licensing Fees	3,951,585	16,200,000	-	0	-	0	-	-	3,951,585	16,200,000
Limited License Legal Technician	5,586	27,605	45,172	179,579	3,129	42,051	48,301	221,630	(42,715)	(194,025)
Limited Practice Officers	54,965	212,390	37,648	149,262	258	30,025	37,906	156,182	17,059	33,104
Mandatory CLE	278,025	1,042,800	208,001	681,850	62,666	254,617	270,666	936,467	7,359	106,334
Member Assistance Program	3,375	6,750	34,912	148,656	0	1,275	34,912	149,931	(31,537)	(143,181)
Member Benefits	15,239	138,300	31,381	568,011	123,908	42,345	155,288	610,356	(140,049)	(472,056)
Member Services & Engagement	59,163	21,000	154,204	92,512	1,747	186,496	155,951	279,008	(96,788)	(258,008)
NW Lawyer	189,386	461,350	90,861	359,579	147,051	357,915	237,913	717,494	(48,527)	(256,144)
Office of the Executive Director	-	0	107,368	360,062	763	13,379	0	-	(108,131)	(373,441)
Office of General Counsel	4	0	204,773.72	966,739.00	984.91	24,334.00	205,758.63	991,073	(205,755)	(991,073)
OGC-Disciplinary Board	-	0	47,909	189,508	18,195	104,316	66,104	293,824	(66,104)	(293,824)
Outreach and Engagement	-	0	95,040	391,929	686	31,625	95,725	423,554	(95,725)	(423,554)
Practice of Law Board	-	0	16,048	63,261	830	16,000	16,878	79,261	(16,878)	(79,261)
Professional Responsibility Program	-	0	66,123	261,517	2,432	9,654	68,555	271,171	(68,555)	(271,171)
Public Service Programs	99	128,100	50,325	203,853	4,486	250,777	54,811	454,630	(54,712)	(326,530)
Publication and Design Services	-	0	32,845	135,169	4,100	5,572	36,945	140,741	(36,945)	(140,741)
Sections Administration	2,869	300,000	109,524	540,012	6,798	9,297	116,322	549,309	(113,453)	(249,309)
Technology	-	0	436,605	1,674,849	-	0	436,605	1,674,849	(436,605)	(1,674,849)
Subtotal General Fund	5,145,750	20,832,969	4,637,989	18,722,001	518,345	2,702,883	5,156,334	21,424,884	(10,584)	(591,915)
Expenses using reserve funds							5,156,334		-	-
Total General Fund - Net Result from Operations									(10,584)	(591,915)
Percentage of Budget	24.70%		24.77%		19.18%		24.07%			
CLE-Seminars and Products	680,413	1,824,000	281,715	1,156,926	71,810	502,190	353,525	1,659,116	326,888	164,884
CLE - Deskbooks	19,166	165,500	56,625	271,040	6,970	82,658	63,595	353,698	(44,429)	(188,198)
Total CLE	699,579	1,989,500	338,340	1,427,966	78,780	584,848	417,121	2,012,814	282,458	(23,314)
Percentage of Budget	35.16%		23.69%		13.47%		20.72%			
Total All Sections	13,494	606,544	-	-	60,557	860,784	60,557	860,784	(47,064)	(254,240)
Client Protection Fund-Restricted	360,996	1,023,000	36,532	144,686	5,813	504,000	42,345	648,686	318,651	374,314
Totals	6,219,819	24,452,013	5,012,861.66	20,294,653	663,495.25	4,652,514.00	5,676,357	24,947,167	543,462	(495,154)
Percentage of Budget	25.44%		24.70%		14.26%		22.75%			

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	4,190,457	4,134,795
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	502,972	808,743
Section Funds	1,121,224	866,984	1,074,160
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	2,094,622	2,675,952
Total General Fund Balance	4,736,537	4,144,622	4,725,952.24
Net Change in general Fund Balance		(591,915)	(10,585)
Total Fund Balance	10,200,189	9,705,035	10,743,651
Net Change In Fund Balance		(495,154)	543,462

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LICENSE FEES	16,200,000.00	1,315,843.06	3,951,585.45	12,248,414.55	24.39%
TOTAL REVENUE:	<u><u>16,200,000.00</u></u>	<u><u>1,315,843.06</u></u>	<u><u>3,951,585.45</u></u>	<u><u>12,248,414.55</u></u>	<u><u>24.39%</u></u>

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
WORK STUDY GRANTS	2,100.00	-	-	2,100.00	0%
TOTAL REVENUE:	2,100.00	-	-	2,100.00	0.00%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	24,000.00	1,079.86	2,238.48	21,761.52	9.33%
STAFF TRAVEL/PARKING	2,700.00	-	87.48	2,612.52	3.24%
STAFF MEMBERSHIP DUES	120.00	-	-	120.00	0.00%
PUBLIC DEFENSE	7,000.00	37.10	1,140.66	5,859.34	16.30%
RECEPTION/FORUM EXPENSE	9,500.00	-	-	9,500.00	0.00%
TOTAL DIRECT EXPENSES:	47,320.00	1,116.96	3,466.62	43,853.38	7.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.92 FTE)	151,471.00	13,281.17	32,234.98	119,236.02	21.28%
BENEFITS EXPENSE	54,395.00	4,881.25	12,548.72	41,846.28	23.07%
OTHER INDIRECT EXPENSE	55,235.00	4,366.29	13,982.00	41,253.00	25.31%
TOTAL INDIRECT EXPENSES:	261,101.00	22,528.71	58,765.70	202,335.30	22.51%
TOTAL ALL EXPENSES:	308,421.00	23,645.67	62,232.32	246,188.68	20.18%
NET INCOME (LOSS):	(306,321.00)	(23,645.67)	(62,232.32)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	11,180.22	36,641.82	63,358.18	36.64%
TOTAL REVENUE:	100,000.00	11,180.22	36,641.82	63,358.18	36.64%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	455.02	(5,813.50)	5,813.50	
STAFF TRAVEL/PARKING	4,200.00	700.00	1,098.00	3,102.00	26.14%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
LAW LIBRARY	279.00	-	-	279.00	0.00%
TOTAL DIRECT EXPENSES:	5,429.00	1,155.02	(4,715.50)	10,144.50	-86.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	723,667.00	77,294.08	180,943.16	542,723.84	25.00%
BENEFITS EXPENSE	247,080.00	22,464.10	55,657.11	191,422.89	22.53%
OTHER INDIRECT EXPENSE	229,571.00	18,203.43	58,292.54	171,278.46	25.39%
TOTAL INDIRECT EXPENSES:	1,200,318.00	117,961.61	294,892.81	905,425.19	24.57%
TOTAL ALL EXPENSES:	1,205,747.00	119,116.63	290,177.31	915,569.69	24.07%
NET INCOME (LOSS):	(1,105,747.00)	(107,936.41)	(253,535.49)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	-	35,000.00	0.00%
BAR EXAM FEES	1,300,000.00	32,145.00	360,430.00	939,570.00	27.73%
RULE 9/LEGAL INTERN FEES	12,000.00	500.00	1,400.00	10,600.00	11.67%
SPECIAL ADMISSIONS	60,000.00	2,160.00	11,390.00	48,610.00	18.98%
TOTAL REVENUE:	1,407,000.00	34,805.00	373,220.00	1,033,780.00	26.53%
DIRECT EXPENSES:					
DEPRECIATION	26,900.00	-	-	26,900.00	0.00%
POSTAGE	4,000.00	113.95	775.42	3,224.58	19.39%
STAFF TRAVEL/PARKING	14,900.00	350.00	2,086.14	12,813.86	14.00%
STAFF MEMBERSHIP DUES	650.00	-	200.00	450.00	30.77%
SUPPLIES	2,500.00	79.81	401.81	2,098.19	16.07%
FACILITY, PARKING, FOOD	84,060.00	-	5,927.48	78,132.52	7.05%
EXAMINER FEES	35,000.00	-	-	35,000.00	0.00%
UBE EXMINATIONS	135,000.00	-	-	135,000.00	0.00%
BOARD OF BAR EXAMINERS	30,000.00	-	-	30,000.00	0.00%
BAR EXAM PROCTORS	31,000.00	-	-	31,000.00	0.00%
CHARACTER & FITNESS BOARD	20,000.00	-	2,967.58	17,032.42	14.84%
DISABILITY ACCOMMODATIONS	20,000.00	-	-	20,000.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,600.00	-	516.14	1,083.86	32.26%
COURT REPORTERS	18,000.00	1,245.70	1,245.70	16,754.30	6.92%
CONFERENCE CALLS	-	-	3.79	(3.79)	
ONLINE LEGAL RESEARCH	3,675.00	-	-	3,675.00	0.00%
LAW LIBRARY	1,116.00	-	-	1,116.00	0.00%
TOTAL DIRECT EXPENSES:	429,301.00	1,789.46	14,124.06	415,176.94	3.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	547,525.00	48,865.11	140,401.21	407,123.79	25.64%
BENEFITS EXPENSE	205,780.00	19,889.64	50,623.30	155,156.70	24.60%
OTHER INDIRECT EXPENSE	195,624.00	15,506.64	49,656.60	145,967.40	25.38%
TOTAL INDIRECT EXPENSES:	948,929.00	84,261.39	240,681.11	708,247.89	25.36%
TOTAL ALL EXPENSES:	1,378,230.00	86,050.85	254,805.17	1,123,424.83	18.49%
NET INCOME (LOSS):	28,770.00	(51,245.85)	118,414.83		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNORS					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
WASHINGTON LEADERSHIP INSTITUTE	100,000.00	-	-	100,000.00	0.00%
BOG MEETINGS	210,500.00	2,490.64	34,086.23	176,413.77	16.19%
BOG COMMITTEES' EXPENSES	30,000.00	1,485.96	3,103.53	26,896.47	10.35%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	-	-	44,000.00	0.00%
BOG TRAVEL & OUTREACH	35,000.00	1,661.19	2,669.63	32,330.37	7.63%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	439,900.00	5,637.79	39,859.39	400,040.61	9.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	69,756.00	5,925.29	18,694.73	51,061.27	26.80%
BENEFITS EXPENSE	26,638.00	2,577.66	6,830.75	19,807.25	25.64%
OTHER INDIRECT EXPENSE	28,768.00	2,279.47	7,299.49	21,468.51	25.37%
TOTAL INDIRECT EXPENSES:	125,162.00	10,782.42	32,824.97	92,337.03	26.23%
TOTAL ALL EXPENSES:	565,062.00	16,420.21	72,684.36	492,377.64	12.86%
NET INCOME (LOSS):	(565,062.00)	(16,420.21)	(72,684.36)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	40,000.00	-	2,250.00	37,750.00	5.63%
50 YEAR MEMBER TRIBUTE LUNCH	-	-	50.00	(50.00)	
WSBA LOGO MERCHANDISE SALES	-	-	342.59	(342.59)	
TOTAL REVENUE:	40,000.00	-	2,642.59	37,357.41	6.61%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	1,123.53	3,576.47	23.90%
STAFF MEMBERSHIP DUES	1,515.00	-	-	1,515.00	0.00%
SUBSCRIPTIONS	10,050.00	208.42	432.80	9,617.20	4.31%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	-	1,450.00	0.00%
APEX DINNER	70,000.00	165.63	165.63	69,834.37	0.24%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	489.95	10,707.57	(2,707.57)	133.84%
COMMUNICATIONS OUTREACH	15,000.00	822.35	1,532.41	13,467.59	10.22%
TELEPHONE	325.00	27.61	82.83	242.17	25.49%
CONFERENCE CALLS	-	-	19.69	(19.69)	
TOTAL DIRECT EXPENSES:	111,040.00	2,063.96	14,064.46	96,975.54	12.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	310,102.00	25,076.43	72,310.84	237,791.16	23.32%
BENEFITS EXPENSE	118,282.00	10,964.45	27,790.10	90,491.90	23.49%
OTHER INDIRECT EXPENSE	127,731.00	10,113.01	32,384.70	95,346.30	25.35%
TOTAL INDIRECT EXPENSES:	556,115.00	46,153.89	132,485.64	423,629.36	23.82%
TOTAL ALL EXPENSES:	667,155.00	48,217.85	146,550.10	520,604.90	21.97%
NET INCOME (LOSS):	(627,155.00)	(48,217.85)	(143,907.51)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	5,500.00	588.55	2,215.95	3,284.05	40.29%
TOTAL DIRECT EXPENSES:	5,500.00	588.55	2,215.95	3,284.05	40.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	439,469.00	34,500.26	107,541.22	331,927.78	24.47%
BENEFITS EXPENSE	175,752.00	16,320.26	42,747.03	133,004.97	24.32%
OTHER INDIRECT EXPENSE	204,542.00	16,212.94	51,918.34	152,623.66	25.38%
TOTAL INDIRECT EXPENSES:	819,763.00	67,033.46	202,206.59	617,556.41	24.67%
TOTAL ALL EXPENSES:	825,263.00	67,622.01	204,422.54	620,840.46	24.77%
NET INCOME (LOSS):	(825,263.00)	(67,622.01)	(204,422.54)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,500.00	191.25	972.50	1,527.50	38.90%
RECOVERY OF DISCIPLINE COSTS	90,000.00	20,853.92	35,338.92	54,661.08	39.27%
DISCIPLINE HISTORY SUMMARY	14,000.00	1,732.50	5,052.33	8,947.67	36.09%
PRACTICE MONITOR FEES	4,000.00	-	-	4,000.00	0.00%
TOTAL REVENUE:	110,500.00	22,777.67	41,363.75	69,136.25	37.43%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	2,300.00	327.00	982.00	1,318.00	42.70%
PUBLICATIONS PRODUCTION	250.00	-	48.53	201.47	19.41%
STAFF TRAVEL/PARKING	35,000.00	2,794.98	8,163.40	26,836.60	23.32%
STAFF MEMBERSHIP DUES	4,111.00	-	2,400.00	1,711.00	58.38%
TELEPHONE	2,300.00	237.45	712.35	1,587.65	30.97%
COURT REPORTERS	35,000.00	2,780.60	5,276.40	29,723.60	15.08%
OUTSIDE COUNSEL/AIC	1,000.00	-	-	1,000.00	0.00%
LITIGATION EXPENSES	25,000.00	13,541.99	17,324.45	7,675.55	69.30%
DISABILITY EXPENSES	7,500.00	-	-	7,500.00	0.00%
ONLINE LEGAL RESEARCH	53,287.50	5,958.93	5,958.93	47,328.57	11.18%
LAW LIBRARY	6,700.00	4,056.22	4,512.00	2,188.00	67.34%
TRANSLATION SERVICES	1,000.00	240.00	240.00	760.00	24.00%
PRACTICE MONITOR EXPENSE	4,000.00	-	-	4,000.00	0.00%
TOTAL DIRECT EXPENSES:	177,448.50	29,937.17	45,618.06	131,830.44	25.71%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,676,010.00	296,227.14	866,429.18	2,809,580.82	23.57%
BENEFITS EXPENSE	1,211,817.00	117,633.72	294,400.34	917,416.66	24.29%
OTHER INDIRECT EXPENSE	1,062,411.00	84,243.13	269,770.14	792,640.86	25.39%
TOTAL INDIRECT EXPENSES:	5,950,238.00	498,103.99	1,430,599.66	4,519,638.34	24.04%
TOTAL ALL EXPENSES:	6,127,686.50	528,041.16	1,476,217.72	4,651,468.78	24.09%
NET INCOME (LOSS):	(6,017,186.50)	(505,263.49)	(1,434,853.97)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	125,000.00	-	-	125,000.00	0.00%
WORK STUDY GRANTS	10,374.00	-	-	10,374.00	0.00%
TOTAL REVENUE:	135,374.00	-	-	135,374.00	0.00%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	-	473.60	5,526.40	7.89%
STAFF MEMBERSHIP DUES	980.00	-	-	980.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	-	1,309.98	4,690.02	21.83%
DIVERSITY EVENTS & PROJECTS	15,750.00	11.07	4,438.95	11,311.05	28.18%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	28,930.00	11.07	6,222.53	22,707.47	21.51%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	341,233.00	15,241.28	51,935.27	289,297.73	15.22%
BENEFITS EXPENSE	114,992.00	9,530.07	25,394.03	89,597.97	22.08%
OTHER INDIRECT EXPENSE	111,333.00	8,828.83	28,272.38	83,060.62	25.39%
TOTAL INDIRECT EXPENSES:	567,558.00	33,600.18	105,601.68	461,956.32	18.61%
TOTAL ALL EXPENSES:	596,488.00	33,611.25	111,824.21	484,663.79	18.75%
NET INCOME (LOSS):	(461,114.00)	(33,611.25)	(111,824.21)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	-	3,000.00	0.00%
PRINTING & COPYING	900.00	-	-	900.00	0.00%
STAFF TRAVEL/PARKING	750.00	-	-	750.00	0.00%
SUPPLIES	250.00	-	-	250.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	3,000.00	-	147.06	2,852.94	4.90%
POSTAGE	500.00	55.00	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	13,400.00	55.00	209.34	13,190.66	1.56%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	90,008.00	6,813.67	19,717.59	70,290.41	21.91%
BENEFITS EXPENSE	31,689.00	3,030.00	7,607.06	24,081.94	24.01%
OTHER INDIRECT EXPENSE	30,135.00	2,407.87	7,710.63	22,424.37	25.59%
TOTAL INDIRECT EXPENSES:	151,832.00	12,251.54	35,035.28	116,796.72	23.08%
TOTAL ALL EXPENSES:	165,232.00	12,306.54	35,244.62	129,987.38	21.33%
NET INCOME (LOSS):	(165,232.00)	(12,306.54)	(35,244.62)		

Washington State Bar Association

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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	250.00	-	44.00	206.00	17.60%
STAFF MEMBERSHIP DUES	870.00	-	-	870.00	0.00%
SUBSCRIPTIONS	2,100.00	-	72.00	2,028.00	3.43%
STAFF TRAINING- GENERAL	30,000.00	-	535.30	29,464.70	1.78%
RECRUITING AND ADVERTISING	7,000.00	132.86	471.66	6,528.34	6.74%
PAYROLL PROCESSING	49,000.00	3,223.92	6,605.18	42,394.82	13.48%
SALARY SURVEYS	2,900.00	765.20	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	-	-	75,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(167,120.00)	(4,121.98)	(8,493.34)	(158,626.66)	5.08%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	271,913.00	19,996.46	58,126.73	213,786.27	21.38%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	86,720.00	8,595.71	21,376.68	65,343.32	24.65%
OTHER INDIRECT EXPENSE	70,482.00	5,586.22	17,888.72	52,593.28	25.38%
TOTAL INDIRECT EXPENSES:	<u>229,115.00</u>	<u>34,178.39</u>	<u>97,392.13</u>	<u>131,722.87</u>	<u>42.51%</u>
TOTAL ALL EXPENSES:	<u>229,115.00</u>	<u>34,178.39</u>	<u>97,392.13</u>	<u>131,722.87</u>	<u>42.51%</u>
NET INCOME (LOSS):	<u>(229,115.00)</u>	<u>(34,178.39)</u>	<u>(97,392.13)</u>		

Washington State Bar Association
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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	172,000.00	33,162.00	49,154.00	122,846.00	28.58%
LAW CLERK APPLICATION FEES	2,700.00	1,000.00	1,100.00	1,600.00	40.74%
TOTAL REVENUE:	174,700.00	34,162.00	50,254.00	124,446.00	28.77%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	10,000.00	74.61	1,314.82	8,685.18	13.15%
STAFF TRAVEL/PARKING	600.00	-	-	600.00	0.00%
LAW CLERK OUTREACH	3,000.00	-	3,286.84	(286.84)	109.56%
TOTAL DIRECT EXPENSES:	13,950.00	74.61	4,601.66	9,348.34	32.99%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	92,121.00	8,172.50	23,710.02	68,410.98	25.74%
BENEFITS EXPENSE	34,398.00	3,314.67	8,439.47	25,958.53	24.53%
OTHER INDIRECT EXPENSE	35,960.00	2,857.34	9,149.96	26,810.04	25.44%
TOTAL INDIRECT EXPENSES:	162,479.00	14,344.51	41,299.45	121,179.55	25.42%
TOTAL ALL EXPENSES:	176,429.00	14,419.12	45,901.11	130,527.89	26.02%
NET INCOME (LOSS):	(1,729.00)	19,742.88	4,352.89		

Washington State Bar Association

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	174.04	174.04	2,325.96	6.96%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	1,981.80	1,981.80	18.20	99.09%
OLYMPIA RENT	2,500.00	-	-	2,500.00	0.00%
CONTRACT LOBBYIST	5,000.00	-	-	5,000.00	0.00%
LEGISLATIVE COMMITTEE	2,500.00	128.30	449.15	2,050.85	17.97%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	15,200.00	2,284.14	2,604.99	12,595.01	17.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	82,883.00	7,300.45	21,168.25	61,714.75	25.54%
BENEFITS EXPENSE	30,676.00	2,980.35	7,559.78	23,116.22	24.64%
OTHER INDIRECT EXPENSE	31,645.00	2,504.21	8,019.13	23,625.87	25.34%
TOTAL INDIRECT EXPENSES:	145,204.00	12,785.01	36,747.16	108,456.84	25.31%
TOTAL ALL EXPENSES:	160,404.00	15,069.15	39,352.15	121,051.85	24.53%
NET INCOME (LOSS):	(160,404.00)	(15,069.15)	(39,352.15)		

Washington State Bar Association
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For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	2,425.01	7,734.13	14,265.87	35.16%
INVESTIGATION FEES	22,700.00	1,700.00	5,600.00	17,100.00	24.67%
PRO HAC VICE	270,000.00	14,496.00	61,616.00	208,384.00	22.82%
MEMBER CONTACT INFORMATION	10,000.00	-	6,273.85	3,726.15	62.74%
PHOTO BAR CARD SALES	300.00	60.00	108.00	192.00	36.00%
TOTAL REVENUE:	325,000.00	18,681.01	81,331.98	243,668.02	25.03%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,151.00	3,452.00	10,398.00	24.92%
POSTAGE	19,500.00	292.37	6,335.95	13,164.05	32.49%
LICENSING FORMS	2,437.50	-	2,253.10	184.40	92.43%
TOTAL DIRECT EXPENSES:	35,787.50	1,443.37	12,041.05	23,746.45	33.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	386,870.00	35,539.57	97,988.09	288,881.91	25.33%
BENEFITS EXPENSE	130,142.00	12,757.99	32,093.63	98,048.37	24.66%
OTHER INDIRECT EXPENSE	120,827.00	9,567.23	30,636.98	90,190.02	25.36%
TOTAL INDIRECT EXPENSES:	637,839.00	57,864.79	160,718.70	477,120.30	25.20%
TOTAL ALL EXPENSES:	673,626.50	59,308.16	172,759.75	500,866.75	25.65%
NET INCOME (LOSS):	(348,626.50)	(40,627.15)	(91,427.77)		

Washington State Bar Association

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	14,655.00	-	398.00	14,257.00	2.72%
LLLT LICENSE FEES	7,250.00	479.15	1,437.50	5,812.50	19.83%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	-	100.00	200.00	33.33%
LLLT EXAM FEES	4,500.00	-	3,350.00	1,150.00	74.44%
LLLT WAIVER FEES	300.00	-	-	300.00	0.00%
MEMBER LATE FEES	300.00				
TOTAL REVENUE:	27,605.00	479.15	5,585.50	21,719.50	20.23%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
FACILITY, PARKING, FOOD	600.00	-	-	600.00	0.00%
LLLT BOARD	18,000.00	823.56	2,336.54	15,663.46	12.98%
LLLT OUTREACH	3,000.00	-	690.64	2,309.36	23.02%
LLLT EDUCATION	5,650.00	-	-	5,650.00	0.00%
POSTAGE	20.00	-	-	20.00	0.00%
LLLT EXAM WRITING	14,178.00	-	-	14,178.00	0.00%
LICENSING FORMS	2.50	-	-	2.50	0.00%
TOTAL DIRECT EXPENSES:	42,050.50	823.56	3,128.98	38,921.52	7.44%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,330.00	8,896.57	26,077.50	77,252.50	25.24%
BENEFITS EXPENSE	37,843.00	3,635.47	9,224.60	28,618.40	24.38%
OTHER INDIRECT EXPENSE	38,406.00	3,082.06	9,869.60	28,536.40	25.70%
TOTAL INDIRECT EXPENSES:	179,579.00	15,614.10	45,171.70	134,407.30	25.15%
TOTAL ALL EXPENSES:	221,629.50	16,437.66	48,300.68	173,328.82	21.79%
NET INCOME (LOSS):	(194,024.50)	(15,958.51)	(42,715.18)		

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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000.00	-	-	1,000.00	0.00%
ACCREDITED PROGRAM FEES	6,000.00	-	-	6,000.00	0.00%
MEMBER LATE FEES	900.00	-	-	900.00	0.00%
LPO EXAMINATION FEES	26,000.00	(100.00)	11,200.00	14,800.00	43.08%
LPO LICENSE FEES	173,900.00	14,175.86	43,365.31	130,534.69	24.94%
LPO LATE LICENSE FEES	4,590.00	-	400.00	4,190.00	8.71%
TOTAL REVENUE:	212,390.00	14,075.86	54,965.31	157,424.69	25.88%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	6,890.00	-	-	6,890.00	0.00%
EXAM WRITING	14,178.00	-	-	14,178.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	-	-	1,837.50	0.00%
LAW LIBRARY	279.00	-	-	279.00	0.00%
LICENSING FORMS	60.00	-	-	60.00	0.00%
LPO BOARD	3,000.00	42.92	257.64	2,742.36	8.59%
LPO OUTREACH	3,000.00	-	-	3,000.00	0.00%
POSTAGE	480.00	-	-	480.00	0.00%
PRINTING & COPYING	200.00	-	-	200.00	0.00%
STAFF TRAVEL/PARKING	100.00	-	-	100.00	0.00%
TOTAL DIRECT EXPENSES:	30,024.50	42.92	257.64	29,766.86	0.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	86,688.00	7,471.43	21,940.22	64,747.78	25.31%
BENEFITS EXPENSE	31,360.00	3,031.61	7,689.16	23,670.84	24.52%
OTHER INDIRECT EXPENSE	31,214.00	2,504.20	8,019.11	23,194.89	25.69%
TOTAL INDIRECT EXPENSES:	149,262.00	13,007.24	37,648.49	111,613.51	25.22%
TOTAL ALL EXPENSES:	179,286.50	13,050.16	37,906.13	141,380.37	21.14%
NET INCOME (LOSS):	33,103.50	1,025.70	17,059.18		

Washington State Bar Association

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	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	534,000.00	41,800.00	130,600.00	403,400.00	24.46%
FORM 1 LATE FEES	150,000.00	20,800.00	57,400.00	92,600.00	38.27%
MEMBER LATE FEES	201,800.00	1,500.00	2,550.00	199,250.00	1.26%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	41,500.00	1,500.00	96.51%
ATTENDANCE LATE FEES	85,000.00	14,800.00	28,650.00	56,350.00	33.71%
COMITY CERTIFICATES	29,000.00	10,825.08	17,325.23	11,674.77	59.74%
TOTAL REVENUE:	1,042,800.00	89,725.08	278,025.23	764,774.77	26.66%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,841.00	62,525.00	187,475.00	25.01%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	-	-	1,837.50	0.00%
LAW LIBRARY	279.00	-	-	279.00	0.00%
MCLE BOARD	2,000.00	-	131.38	1,868.62	6.57%
STAFF TRAVEL/PARKING	-	-	9.26	(9.26)	
TOTAL DIRECT EXPENSES:	254,616.50	20,841.00	62,665.64	191,950.86	24.61%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	424,678.00	48,466.61	144,634.18	280,043.82	34.06%
BENEFITS EXPENSE	123,400.00	10,992.16	29,439.48	93,960.52	23.86%
OTHER INDIRECT EXPENSE	133,772.00	10,594.59	33,926.89	99,845.11	25.36%
TOTAL INDIRECT EXPENSES:	681,850.00	70,053.36	208,000.55	473,849.45	30.51%
TOTAL ALL EXPENSES:	936,466.50	90,894.36	270,666.19	665,800.31	28.90%
NET INCOME (LOSS):	106,333.50	(1,169.28)	7,359.04		

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	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	6,750.00	375.00	3,375.00	3,375.00	50.00%
TOTAL REVENUE:	6,750.00	375.00	3,375.00	3,375.00	50.00%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	-	-	225.00	0.00%
PROF LIAB INSURANCE	850.00	-	-	850.00	0.00%
TOTAL DIRECT EXPENSES:	1,275.00	-	-	1,275.00	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	87,698.00	6,914.38	19,967.54	67,730.46	22.77%
BENEFITS EXPENSE	35,067.00	3,275.32	8,364.55	26,702.45	23.85%
OTHER INDIRECT EXPENSE	25,891.00	2,054.71	6,579.70	19,311.30	25.41%
TOTAL INDIRECT EXPENSES:	148,656.00	12,244.41	34,911.79	113,744.21	23.48%
TOTAL ALL EXPENSES:	149,931.00	12,244.41	34,911.79	115,019.21	23.29%
NET INCOME (LOSS):	(143,181.00)	(11,869.41)	(31,536.79)		

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	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	42,500.00	440.40	13,305.04	29,194.96	31.31%
NMP PRODUCT SALES	70,000.00	25,962.00	45,858.00	24,142.00	65.51%
SPONSORSHIPS	800.00	-	-	800.00	0.00%
SEMINAR REGISTRATIONS	15,000.00	-	-	15,000.00	0.00%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	138,300.00	26,402.40	59,163.04	79,136.96	42.78%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
SUBSCRIPTIONS	500.00	15.00	45.00	455.00	9.00%
CONFERENCE CALLS	300.00	13.14	13.61	286.39	4.54%
YLL SECTION PROGRAM	1,100.00	-	-	1,100.00	0.00%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	-	96.51	2,403.49	3.86%
WYL COMMITTEE	15,000.00	30.82	767.08	14,232.92	5.11%
OPEN SECTIONS NIGHT	3,000.00	-	-	3,000.00	0.00%
TRIAL ADVOCACY EXPENSES	2,500.00	-	0.05	2,499.95	0.00%
RECEPTION/FORUM EXPENSE	4,000.00	-	150.00	3,850.00	3.75%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	445.00	-	75.00	370.00	16.85%
LENDING LIBRARY	5,500.00	31.05	364.68	5,135.32	6.63%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	72.09	235.40	1,264.60	15.69%
TOTAL DIRECT EXPENSES:	42,345.00	162.10	1,747.33	40,597.67	4.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	326,272.00	30,348.38	92,961.35	233,310.65	28.49%
BENEFITS EXPENSE	119,762.00	11,895.54	30,296.85	89,465.15	25.30%
OTHER INDIRECT EXPENSE	121,977.00	9,663.56	30,945.43	91,031.57	25.37%
TOTAL INDIRECT EXPENSES:	568,011.00	51,907.48	154,203.63	413,807.37	27.15%
TOTAL ALL EXPENSES:	610,356.00	52,069.58	155,950.96	454,405.04	25.55%
NET INCOME (LOSS):	(472,056.00)	(25,667.18)	(96,787.92)		

Washington State Bar Association

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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000.00	-	-	9,000.00	0.00%
INTERNET SALES	12,000.00	10,339.00	15,239.00	(3,239.00)	126.99%
TOTAL REVENUE:	21,000.00	10,339.00	15,239.00	5,761.00	72.57%
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	11,640.00	31,040.00	15,520.00	66.67%
CASEMAKER & FASTCASE	136,436.00	76,614.75	92,867.69	43,568.31	68.07%
TOTAL DIRECT EXPENSES:	186,496.00	88,254.75	123,907.69	62,588.31	66.44%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	53,322.00	7,207.66	20,239.20	33,082.80	37.96%
BENEFITS EXPENSE	19,484.00	2,326.48	6,103.63	13,380.37	31.33%
OTHER INDIRECT EXPENSE	19,706.00	1,573.16	5,037.70	14,668.30	25.56%
TOTAL INDIRECT EXPENSES:	92,512.00	11,107.30	31,380.53	61,131.47	33.92%
TOTAL ALL EXPENSES:	279,008.00	99,362.05	155,288.22	123,719.78	55.66%
NET INCOME (LOSS):	(258,008.00)	(89,023.05)	(140,049.22)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,215.86	(1,215.86)	
DISPLAY ADVERTISING	297,500.00	38,575.00	125,077.00	172,423.00	42.04%
SUBSCRIPT/SINGLE ISSUES	350.00	36.00	72.00	278.00	20.57%
CLASSIFIED ADVERTISING	12,500.00	50.00	2,693.80	9,806.20	21.55%
GEN ANNOUNCEMENTS	17,500.00	1,040.00	4,056.00	13,444.00	23.18%
PROF ANNOUNCEMENTS	21,000.00	2,550.00	7,650.00	13,350.00	36.43%
JOB TARGET ADVERSTISING	112,500.00	12,366.94	48,620.85	63,879.15	43.22%
TOTAL REVENUE:	461,350.00	54,617.94	189,385.51	271,964.49	41.05%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	89,000.00	10,101.60	30,666.94	58,333.06	34.46%
PRINTING, COPYING & MAILING	250,000.00	25,115.77	71,983.90	178,016.10	28.79%
DIGITAL/ONLINE DEVELOPMENT	12,000.00	950.00	2,850.00	9,150.00	23.75%
GRAPHICS/ARTWORK	3,500.00	-	-	3,500.00	0.00%
OUTSIDE SALES EXPENSE	-	12,649.50	41,034.90	(41,034.90)	
EDITORIAL ADVISORY COMMITTEE	800.00	15.33	515.32	284.68	64.42%
STAFF MEMBERSHIP DUES	615.00	-	-	615.00	0.00%
TOTAL DIRECT EXPENSES:	357,915.00	48,832.20	147,051.06	210,863.94	41.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	206,395.00	18,147.05	52,624.33	153,770.67	25.50%
BENEFITS EXPENSE	79,825.00	7,681.66	19,628.78	60,196.22	24.59%
OTHER INDIRECT EXPENSE	73,359.00	5,810.95	18,608.35	54,750.65	25.37%
TOTAL INDIRECT EXPENSES:	359,579.00	31,639.66	90,861.46	268,717.54	25.27%
TOTAL ALL EXPENSES:	717,494.00	80,471.86	237,912.52	479,581.48	33.16%
NET INCOME (LOSS):	(256,144.00)	(25,853.92)	(48,527.01)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	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	281.31	763.14	4,236.86	15.26%
LAW LIBRARY	279.00	-	-	279.00	0.00%
STAFF TRAVEL/PARKING	5,400.00	-	-	5,400.00	0.00%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TELEPHONE	1,000.00	-	-	1,000.00	0.00%
TOTAL DIRECT EXPENSES:	13,379.00	281.31	763.14	12,615.86	5.70%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	247,104.00	32,997.06	77,057.08	170,046.92	31.18%
BENEFITS EXPENSE	71,244.00	8,620.54	19,721.57	51,522.43	27.68%
OTHER INDIRECT EXPENSE	41,714.00	3,306.79	10,589.29	31,124.71	25.39%
TOTAL INDIRECT EXPENSES:	360,062.00	44,924.39	107,367.94	252,694.06	29.82%
TOTAL ALL EXPENSES:	373,441.00	45,205.70	108,131.08	265,309.92	28.96%
NET INCOME (LOSS):	(373,441.00)	(45,205.70)	(108,131.08)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	3.96	(3.96)	
TOTAL REVENUE:	-	-	3.96	(3.96)	
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	300.00	-	-	300.00	0.00%
STAFF MEMBERSHIP DUES	1,500.00	-	-	1,500.00	0.00%
ONLINE LEGAL RESEARCH	11,025.00	-	-	11,025.00	0.00%
LAW LIBRARY	1,673.00	-	-	1,673.00	0.00%
COURT RULES COMMITTEE	3,000.00	353.57	925.00	2,075.00	30.83%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	59.76	2,440.24	2.39%
LITIGATION EXPENSES	500.00	-	0.15	499.85	0.03%
TOTAL DIRECT EXPENSES:	24,334.00	353.57	984.91	23,349.09	4.05%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	600,907.00	40,924.70	116,003.88	484,903.12	19.30%
BENEFITS EXPENSE	198,401.00	18,707.08	46,309.88	152,091.12	23.34%
OTHER INDIRECT EXPENSE	167,431.00	13,259.31	42,459.96	124,971.04	25.36%
TOTAL INDIRECT EXPENSES:	966,739.00	72,891.09	204,773.72	761,965.28	21.18%
TOTAL ALL EXPENSES:	991,073.00	73,244.66	205,758.63	785,314.37	20.76%
NET INCOME (LOSS):	(991,073.00)	(73,244.66)	(205,754.67)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 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	200.00	-	-	200.00	0.00%
LAW LIBRARY	1,116.00	-	-	1,116.00	0.00%
DISCIPLINARY BOARD EXPENSES	10,000.00	60.31	463.57	9,536.43	4.64%
CHIEF HEARING OFFICER	33,000.00	2,500.00	7,513.00	25,487.00	22.77%
HEARING OFFICER EXPENSES	3,000.00	-	(2,018.63)	5,018.63	-67.29%
HEARING OFFICER TRAINING	2,000.00	-	236.77	1,763.23	11.84%
OUTSIDE COUNSEL	55,000.00	4,000.00	12,000.00	43,000.00	21.82%
TOTAL DIRECT EXPENSES:	104,316.00	6,560.31	18,194.71	86,121.29	17.44%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	104,449.00	9,179.79	26,615.04	77,833.96	25.48%
BENEFITS EXPENSE	40,468.00	3,908.22	9,985.18	30,482.82	24.67%
OTHER INDIRECT EXPENSE	44,591.00	3,531.51	11,308.99	33,282.01	25.36%
TOTAL INDIRECT EXPENSES:	189,508.00	16,619.52	47,909.21	141,598.79	25.28%
TOTAL ALL EXPENSES:	293,824.00	23,179.83	66,103.92	227,720.08	22.50%
NET INCOME (LOSS):	(293,824.00)	(23,179.83)	(66,103.92)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	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	5,600.00	-	-	5,600.00	0.00%
ANNUAL CHAIR MEETINGS	600.00	-	510.31	89.69	85.05%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	-	175.36	4,324.64	3.90%
BOG ELECTIONS	6,500.00	-	-	6,500.00	0.00%
BAR OUTREACH	11,600.00	-	-	11,600.00	0.00%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	31,625.00	-	685.67	30,939.33	2.17%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	231,494.00	16,820.21	55,298.52	176,195.48	23.89%
BENEFITS EXPENSE	81,898.00	7,623.01	19,796.21	62,101.79	24.17%
OTHER INDIRECT EXPENSE	78,537.00	6,228.34	19,944.94	58,592.06	25.40%
TOTAL INDIRECT EXPENSES:	391,929.00	30,671.56	95,039.67	296,889.33	24.25%
TOTAL ALL EXPENSES:	423,554.00	30,671.56	95,725.34	327,828.66	22.60%
NET INCOME (LOSS):	(423,554.00)	(30,671.56)	(95,725.34)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	16,000.00	103.53	830.48	15,169.52	5.19%
TOTAL DIRECT EXPENSES:	<u>16,000.00</u>	<u>103.53</u>	<u>830.48</u>	<u>15,169.52</u>	<u>5.19%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	38,689.00	3,429.67	9,949.03	28,739.97	25.72%
BENEFITS EXPENSE	13,065.00	1,286.41	3,220.29	9,844.71	24.65%
OTHER INDIRECT EXPENSE	<u>11,507.00</u>	<u>898.95</u>	<u>2,878.60</u>	<u>8,628.40</u>	<u>25.02%</u>
TOTAL INDIRECT EXPENSES:	<u>63,261.00</u>	<u>5,615.03</u>	<u>16,047.92</u>	<u>47,213.08</u>	<u>25.37%</u>
TOTAL ALL EXPENSES:	<u>79,261.00</u>	<u>5,718.56</u>	<u>16,878.40</u>	<u>62,382.60</u>	<u>21.29%</u>
NET INCOME (LOSS):	<u>(79,261.00)</u>	<u>(5,718.56)</u>	<u>(16,878.40)</u>		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	783.06	1,351.78	2,648.22	33.79%
STAFF MEMBERSHIP DUES	375.00	-	-	375.00	0.00%
LAW LIBRARY	279.00	-	-	279.00	0.00%
CPE COMMITTEE	5,000.00	446.13	1,079.93	3,920.07	21.60%
TOTAL DIRECT EXPENSES:	9,654.00	1,229.19	2,431.71	7,222.29	25.19%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	159,873.00	14,049.44	40,735.24	119,137.76	25.48%
BENEFITS EXPENSE	57,053.00	5,577.00	14,079.04	42,973.96	24.68%
OTHER INDIRECT EXPENSE	44,591.00	3,531.53	11,308.93	33,282.07	25.36%
TOTAL INDIRECT EXPENSES:	261,517.00	23,157.97	66,123.21	195,393.79	25.28%
TOTAL ALL EXPENSES:	271,171.00	24,387.16	68,554.92	202,616.08	25.28%
NET INCOME (LOSS):	(271,171.00)	(24,387.16)	(68,554.92)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	125,000.00	-	-	125,000.00	0.00%
PSP PRODUCT SALES	1,000.00	99.00	99.00	901.00	9.90%
WORK STUDY GRANTS	2,100.00	-	-	2,100.00	0.00%
TOTAL REVENUE:	128,100.00	99.00	99.00	128,001.00	0.08%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	221,777.00	2,775.13	3,516.03	218,260.97	1.59%
STAFF TRAVEL/PARKING	2,000.00	-	59.00	1,941.00	2.95%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	145.79	910.49	1,089.51	45.52%
PUBLIC SERVICE EVENTS AND PROJECTS	25,000.00	-	-	25,000.00	0.00%
TOTAL DIRECT EXPENSES:	250,777.00	2,920.92	4,485.52	246,291.48	1.79%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	117,048.00	9,696.36	28,598.06	88,449.94	24.43%
BENEFITS EXPENSE	42,502.00	4,080.70	10,520.94	31,981.06	24.75%
OTHER INDIRECT EXPENSE	44,303.00	3,499.44	11,206.22	33,096.78	25.29%
TOTAL INDIRECT EXPENSES:	203,853.00	17,276.50	50,325.22	153,527.78	24.69%
TOTAL ALL EXPENSES:	454,630.00	20,197.42	54,810.74	399,819.26	12.06%
NET INCOME (LOSS):	(326,530.00)	(20,098.42)	(54,711.74)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	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	-	-	262.00	0.00%
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	-	4,100.00	1,472.00	73.58%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	75,007.00	6,264.54	18,126.21	56,880.79	24.17%
BENEFITS EXPENSE	28,805.00	2,681.78	6,802.12	22,002.88	23.61%
OTHER INDIRECT EXPENSE	31,357.00	2,472.05	7,916.24	23,440.76	25.25%
TOTAL INDIRECT EXPENSES:	135,169.00	11,418.37	32,844.57	102,324.43	24.30%
TOTAL ALL EXPENSES:	140,741.00	11,418.37	36,944.57	103,796.43	26.25%
NET INCOME (LOSS):	(140,741.00)	(11,418.37)	(36,944.57)		

Washington State Bar Association

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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	1,143.75	2,868.75	297,131.25	0.96%
TOTAL REVENUE:	300,000.00	1,143.75	2,868.75	297,131.25	0.96%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	25.29	236.97	963.03	19.75%
SUBSCRIPTIONS	372.00	-	409.57	(37.57)	110.10%
CONFERENCE CALLS	300.00	-	19.12	280.88	6.37%
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:	9,297.00	25.29	6,798.05	2,498.95	73.12%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	303,468.00	16,856.57	52,917.13	250,550.87	17.44%
BENEFITS EXPENSE	114,639.00	9,924.70	25,661.44	88,977.56	22.38%
OTHER INDIRECT EXPENSE	121,905.00	9,663.56	30,945.48	90,959.52	25.38%
TOTAL INDIRECT EXPENSES:	540,012.00	36,444.83	109,524.05	430,487.95	20.28%
TOTAL ALL EXPENSES:	549,309.00	36,470.12	116,322.10	432,986.90	21.18%
NET INCOME (LOSS):	(249,309.00)	(35,326.37)	(113,453.35)		

Washington State Bar Association
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25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	85,000.00	3,658.78	14,851.13	70,148.87	17.47%
STAFF TRAVEL/PARKING	2,500.00	-	726.39	1,773.61	29.06%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,561.15	4,877.49	19,122.51	20.32%
COMPUTER HARDWARE	29,000.00	694.09	2,017.26	26,982.74	6.96%
COMPUTER SOFTWARE	29,000.00	99.00	6,438.69	22,561.31	22.20%
HARDWARE SERVICE & WARRANTIES	60,000.00	4,862.81	32,669.19	27,330.81	54.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	6,959.71	137,280.42	132,719.58	50.84%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	-	10,000.00	0.00%
COMPUTER SUPPLIES	15,000.00	574.54	1,381.33	13,618.67	9.21%
THIRD PARTY SERVICES	143,000.00	22,780.90	71,160.15	71,839.85	49.76%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(41,190.98)	(271,402.05)	(396,207.95)	40.65%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,090,382.00	98,021.79	284,303.31	806,078.69	26.07%
BENEFITS EXPENSE	377,371.00	36,974.01	92,941.96	284,429.04	24.63%
CAPITAL LABOR & OVERHEAD	(141,000.00)	(10,215.00)	(29,056.00)	(111,944.00)	20.61%
OTHER INDIRECT EXPENSE	348,096.00	27,610.14	88,415.44	259,680.56	25.40%
TOTAL INDIRECT EXPENSES:	1,674,849.00	152,390.94	436,604.71	1,238,244.29	26.07%
TOTAL ALL EXPENSES:	1,674,849.00	152,390.94	436,604.71	1,238,244.29	26.07%
NET INCOME (LOSS):	(1,674,849.00)	(152,390.94)	(436,604.71)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	860,000.00	120,650.50	248,003.50	611,996.50	28.84%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	2,000.00	2,000.00	27,000.00	6.90%
SHIPPING & HANDLING	1,000.00	29.25	132.75	867.25	13.28%
COURSEBOOK SALES	9,000.00	1,556.00	2,648.00	6,352.00	29.42%
MP3 AND VIDEO SALES	925,000.00	256,304.20	427,628.80	497,371.20	46.23%
TOTAL REVENUE:	1,824,000.00	380,539.95	680,413.05	1,143,586.95	37.30%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	53.44	121.61	2,878.39	4.05%
POSTAGE - FLIERS/CATALOGS	15,500.00	-	2,575.23	12,924.77	16.61%
POSTAGE - MISC./DELIVERY	1,000.00	-	210.00	790.00	21.00%
DEPRECIATION	5,820.00	485.00	1,455.00	4,365.00	25.00%
ONLINE EXPENSES	42,000.00	4,098.80	11,124.93	30,875.07	26.49%
ACCREDITATION FEES	3,000.00	(60.00)	2,883.00	117.00	96.10%
SEMINAR BROCHURES	21,000.00	-	4,366.12	16,633.88	20.79%
FACILITIES	234,000.00	9,200.00	41,257.35	192,742.65	17.63%
SPEAKERS & PROGRAM DEVELOP	62,000.00	3,227.71	5,616.10	56,383.90	9.06%
SPLITS TO SECTIONS	100,100.00	-	-	100,100.00	0.00%
CLE SEMINAR COMMITTEE	500.00	-	21.72	478.28	4.34%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	72.54	208.38	5,791.62	3.47%
STAFF MEMBERSHIP DUES	1,470.00	1,175.00	1,175.00	295.00	79.93%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
TELEPHONE	-	-	8.99	(8.99)	
COST OF SALES - COURSEBOOKS	200.00	140.04	240.76	(40.76)	120.38%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	-	112.90	387.10	22.58%
STAFF TRAVEL/PARKING	2,000.00	-	54.56	1,945.44	2.73%
TOTAL DIRECT EXPENSES:	502,190.00	18,392.53	71,810.04	430,379.96	14.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	643,255.00	57,943.92	153,164.46	490,090.54	23.81%
BENEFITS EXPENSE	245,839.00	24,557.42	60,491.64	185,347.36	24.61%
OTHER INDIRECT EXPENSE	267,832.00	21,253.38	68,059.32	199,772.68	25.41%
TOTAL INDIRECT EXPENSES:	1,156,926.00	103,754.72	281,715.42	875,210.58	24.35%
TOTAL ALL EXPENSES:	1,659,116.00	122,147.25	353,525.46	1,305,590.54	21.31%
NET INCOME (LOSS):	164,884.00	258,392.70	326,887.59		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,500.00	699.75	974.25	1,525.75	38.97%
DESKBOOK SALES	100,000.00	6,608.00	12,990.60	87,009.40	12.99%
SECTION PUBLICATION SALES	3,000.00	225.00	450.00	2,550.00	15.00%
CASEMAKER ROYALTIES	60,000.00	1,243.96	4,751.17	55,248.83	7.92%
TOTAL REVENUE:	165,500.00	8,776.71	19,166.02	146,333.98	11.58%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	60,000.00	1,332.85	2,452.58	57,547.42	4.09%
COST OF SALES - SECTION PUBLICATION	750.00	42.66	85.32	664.68	11.38%
SPLITS TO SECTIONS	1,000.00	-	-	1,000.00	0.00%
DESKBOOK ROYALTIES	1,000.00	-	-	1,000.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	2,500.00	1,174.92	1,521.38	978.62	60.86%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	-	-	1,837.50	0.00%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,500.00	-	-	2,500.00	0.00%
OBSOLETE INVENTORY	-	63.91	210.90	(210.90)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	1,350.00	2,700.00	5,400.00	33.33%
STAFF MEMBERSHIP DUES	220.00	-	-	220.00	0.00%
SUBSCRIPTIONS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	82,657.50	3,964.34	6,970.18	75,687.32	8.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	148,307.00	10,432.34	28,291.27	120,015.73	19.08%
BENEFITS EXPENSE	58,004.00	4,773.91	11,884.43	46,119.57	20.49%
OTHER INDIRECT EXPENSE	64,729.00	5,136.79	16,449.34	48,279.66	25.41%
TOTAL INDIRECT EXPENSES:	271,040.00	20,343.04	56,625.04	214,414.96	20.89%
TOTAL ALL EXPENSES:	353,697.50	24,307.38	63,595.22	290,102.28	17.98%
NET INCOME (LOSS):	(188,197.50)	(15,530.67)	(44,429.20)		

Washington State Bar Association

Statement of Activities

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

25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	362.71	1,583.44	1,416.56	52.78%
CPF MEMBER ASSESSMENTS	1,000,000.00	197,340.00	339,510.00	660,490.00	33.95%
INTEREST INCOME	20,000.00	5,759.97	19,902.57	97.43	99.51%
TOTAL REVENUE:	1,023,000.00	203,462.68	360,996.01	662,003.99	35.29%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	159.18	462.98	537.02	46.30%
GIFTS TO INJURED CLIENTS	500,000.00	5,082.01	5,082.01	494,917.99	1.02%
CPF BOARD EXPENSES	3,000.00	-	267.64	2,732.36	8.92%
TOTAL DIRECT EXPENSES:	504,000.00	5,241.19	5,812.63	498,187.37	1.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,855.00	7,007.27	20,320.59	59,534.41	25.45%
BENEFITS EXPENSE	30,884.00	2,964.85	7,575.42	23,308.58	24.53%
OTHER INDIRECT EXPENSE	33,947.00	2,696.80	8,635.94	25,311.06	25.44%
TOTAL INDIRECT EXPENSES:	144,686.00	12,668.92	36,531.95	108,154.05	25.25%
TOTAL ALL EXPENSES:	648,686.00	17,910.11	42,344.58	606,341.42	6.53%
NET INCOME (LOSS):	374,314.00	185,552.57	318,651.43		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	1,670.00	4,273.75	449,731.25	0.94%
SEMINAR PROFIT SHARE	94,118.73	-	-	94,118.73	0.00%
INTEREST INCOME	2,320.00	-	-	2,320.00	0.00%
PUBLICATIONS REVENUE	10,000.00	-	-	10,000.00	0.00%
OTHER	46,100.00	4,060.00	9,220.00	36,880.00	20.00%
TOTAL REVENUE:	606,543.73	5,730.00	13,493.75	593,049.98	2.22%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	15,652.73	57,688.51	504,651.49	10.26%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	1,143.75	2,868.75	295,575.00	0.96%
TOTAL DIRECT EXPENSES:	860,783.75	16,796.48	60,557.26	800,226.49	7.04%
NET INCOME (LOSS):	(254,240.02)	(11,066.48)	(47,063.51)		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	12,060,469.00	1,009,731.29	2,895,134.85	9,165,334.15	24.01%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	250,780.00	35,577.86	85,890.56	164,889.44	34.25%
CAPITAL LABOR & OVERHEAD	(141,000.00)	(10,215.00)	(29,056.00)	(111,944.00)	20.61%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	1,200.00	3,600.00	25.00%
EMPLOYEE SERVICE AWARDS	3,080.00	-	935.00	2,145.00	30.36%
FICA (EMPLOYER PORTION)	887,000.00	63,905.24	198,264.52	688,735.48	22.35%
L&I INSURANCE	49,500.00	-	-	49,500.00	0.00%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	17,500.00	1,214.45	3,789.60	13,710.40	21.65%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	119,289.11	359,564.92	1,220,435.08	22.76%
RETIREMENT (EMPLOYER PORTION)	1,527,000.00	119,604.51	358,643.34	1,168,356.66	23.49%
TRANSPORTATION ALLOWANCE	115,000.00	104,002.50	104,622.50	10,377.50	90.98%
UNEMPLOYMENT INSURANCE	84,500.00	1,441.93	5,785.29	78,714.71	6.85%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	1,277.17	5,622.83	18.51%
TOTAL SALARY & BENEFITS EXPENSE:	16,245,529.00	1,444,551.89	3,986,051.75	12,259,477.25	24.54%
WORKPLACE BENEFITS	44,500.00	1,870.30	8,770.22	35,729.78	19.71%
HUMAN RESOURCES POOLED EXP	167,120.00	4,121.98	8,493.34	158,626.66	5.08%
MEETING SUPPORT EXPENSES	15,000.00	1,009.94	3,951.55	11,048.45	26.34%
RENT	1,951,000.00	143,038.02	443,916.00	1,507,084.00	22.75%
PERSONAL PROP TAXES-WSBA	12,000.00	900.84	2,702.52	9,297.48	22.52%
FURNITURE, MAINT, LH IMP	35,000.00	2,788.96	5,718.97	29,281.03	16.34%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	6,106.51	14,393.17	31,606.83	31.29%
FURN & OFFICE EQUIP DEPRECIATION	53,000.00	4,282.00	12,848.00	40,152.00	24.24%
COMPUTER HARDWARE DEPRECIATION	50,000.00	3,938.00	10,972.00	39,028.00	21.94%
COMPUTER SOFTWARE DEPRECIATION	165,000.00	10,554.00	31,658.00	133,342.00	19.19%
INSURANCE	243,000.00	17,639.19	52,917.57	190,082.43	21.78%
PROFESSIONAL FEES-AUDIT	85,000.00	26,665.50	35,925.10	49,074.90	42.26%
PROFESSIONAL FEES-LEGAL	250,000.00	39,959.11	71,569.55	178,430.45	28.63%
TELEPHONE & INTERNET	47,000.00	3,587.12	10,820.16	36,179.84	23.02%
POSTAGE - GENERAL	30,000.00	1,868.30	5,741.53	24,258.47	19.14%
RECORDS STORAGE	42,000.00	4,016.63	12,505.36	29,494.64	29.77%
STAFF TRAINING	99,900.00	4,326.25	11,543.04	88,356.96	11.55%
BANK FEES	34,000.00	3,439.05	8,841.20	25,158.80	26.00%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	(254.25)	2,120.58	9,879.42	17.67%
COMPUTER POOLED EXPENSES	667,610.00	41,190.98	271,402.05	396,207.95	40.65%
TOTAL OTHER INDIRECT EXPENSES:	4,049,130.00	321,048.43	1,026,809.91	3,022,320.09	25.36%
TOTAL INDIRECT EXPENSES:	20,294,659.00	1,765,600.32	5,012,861.66		

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2019 to December 31, 2019
25.00% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,200,000.00	1,315,843.06	3,951,585.45	12,248,414.55
ACCESS TO JUSTICE	(306,321.00)	(23,645.67)	(62,232.32)	(244,088.68)
ADMINISTRATION	(1,105,747.00)	(107,936.41)	(253,535.49)	(852,211.51)
ADMISSIONS/BAR EXAM	28,770.00	(51,245.85)	118,414.83	(89,644.83)
BOARD OF GOVERNORS	(565,062.00)	(16,420.21)	(72,684.36)	(492,377.64)
COMMUNICATIONS	(627,155.00)	(48,217.85)	(143,907.51)	(483,247.49)
CONFERENCE & BROADCAST SERVICES	(825,263.00)	(67,622.01)	(204,422.54)	(620,840.46)
DISCIPLINE	(6,017,186.50)	(505,263.49)	(1,434,853.97)	(4,582,332.53)
DIVERSITY	(461,114.00)	(33,611.25)	(111,824.21)	(349,289.79)
FOUNDATION	(165,232.00)	(12,306.54)	(35,244.62)	(129,987.38)
HUMAN RESOURCES	(229,115.00)	(34,178.39)	(97,392.13)	(131,722.87)
LAP	(143,181.00)	(11,869.41)	(31,536.79)	(111,644.21)
LEGISLATIVE	(160,404.00)	(15,069.15)	(39,352.15)	(121,051.85)
LICENSING AND MEMBERSHIP	(348,626.50)	(40,627.15)	(91,427.77)	(257,198.73)
LIMITED LICENSE LEGAL TECHNICIAN	(194,024.50)	(15,958.51)	(42,715.18)	(151,309.32)
LIMITED PRACTICE OFFICERS	33,103.50	1,025.70	17,059.18	16,044.32
MANDATORY CLE ADMINISTRATION	106,333.50	(1,169.28)	7,359.04	98,974.46
MEMBER BENEFITS	(258,008.00)	(89,023.05)	(140,049.22)	(117,958.78)
MEMBER SERVICES & ENGAGEMENT	(472,056.00)	(25,667.18)	(96,787.92)	(375,268.08)
NW LAWYER	(256,144.00)	(25,853.92)	(48,527.01)	(207,616.99)
OFFICE OF THE EXECUTIVE DIRECTOR	(373,441.00)	(45,205.70)	(108,131.08)	(265,309.92)
OFFICE OF GENERAL COUNSEL	(991,073.00)	(73,244.66)	(205,754.67)	(785,318.33)
OGC-DISCIPLINARY BOARD	(293,824.00)	(23,179.83)	(66,103.92)	(227,720.08)
OUTREACH & ENGAGEMENT	(423,554.00)	(30,671.56)	(95,725.34)	(327,828.66)
PRACTICE OF LAW BOARD	(79,261.00)	(5,718.56)	(16,878.40)	(62,382.60)
PROFESSIONAL RESPONSIBILITY PROGRAM	(271,171.00)	(24,387.16)	(68,554.92)	(202,616.08)
PUBLICATION & DESIGN SERVICES	(140,741.00)	(11,418.37)	(36,944.57)	(103,796.43)
PUBLIC SERVICE PROGRAMS	(326,530.00)	(20,098.42)	(54,711.74)	(271,818.26)
LAW CLERK PROGRAM	(1,729.00)	19,742.88	4,352.89	(6,081.89)
SECTIONS ADMINISTRATION	(249,309.00)	(35,326.37)	(113,453.35)	(135,855.65)
TECHNOLOGY	(1,674,849.00)	(152,390.94)	(436,604.71)	(1,238,244.29)
CLE - PRODUCTS	688,083.00	236,257.92	369,267.71	318,815.29
CLE - SEMINARS	(523,199.00)	22,134.78	(42,380.12)	(480,818.88)
SECTIONS OPERATIONS	(254,240.02)	(11,066.48)	(47,063.51)	(207,176.51)
DESKBOOKS	(188,197.50)	(15,530.67)	(44,429.20)	(143,768.30)
CLIENT PROTECTION FUND	374,314.00	185,552.57	318,651.43	55,662.57
INDIRECT EXPENSES	(20,294,659.00)	(1,765,600.32)	(5,012,861.66)	(15,281,797.34)
TOTAL OF ALL	20,789,813.02	1,558,967.45	4,469,399.85	16,320,413.17
NET INCOME (LOSS)	(495,154.02)	206,632.87	543,461.81	

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 2,238,620

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	1.70%	\$ 4,208,375
UBS Financial Money Market	1.76%	\$ 1,078,081
Morgan Stanley Money Market	1.57%	\$ 3,340,548
Merrill Lynch Money Market	1.70%	\$ 1,969,120

General Fund Total \$ 12,834,746

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 327,818

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	1.70%	\$ 3,580,837
Morgan Stanley Money Market	1.57%	\$ 106,487

Client Protection Fund Total \$ 4,015,142

Grand Total Cash & Investments \$ 16,849,888