

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

Financial Reports

(Unaudited)

Year to Date May 31, 2019

Prepared by Tiffany Lynch, Associate Director for Finance

Submitted by

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June 18, 2019

Washington State Bar Association Financial Summary
Year to Date as of May 31, 2019 66.67% of Year
Compared to Fiscal Year 2019 Budget

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	7,500	184,065	271,867	16,776	62,957	200,841	334,824	(200,841)	(327,324)
Administration	253,701	100,000	780,780	1,138,769	622	4,885	781,402	1,143,654	(527,701)	(1,043,654)
Admissions/Bar Exam	1,121,820	1,327,400	570,360	841,048	163,311	416,931	733,670	1,257,979	388,150	69,421
Board of Governors	-	-	428,687	530,178	180,655	304,531	609,342	834,709	(609,342)	(834,709)
Communications Strategies	860	50,750	372,426	550,782	37,292	104,800	409,718	655,582	(408,858)	(604,832)
Conference & Broadcast Services	-	-	541,259	780,393	4,729	3,500	545,988	783,893	(545,988)	(783,893)
Discipline	62,356	96,200	3,772,826	5,664,008	108,781	220,267	3,881,607	5,884,275	(3,819,250)	(5,788,075)
Diversity	141,716	120,374	368,838	544,641	12,828	21,550	381,666	566,191	(239,951)	(445,817)
Foundation	-	-	106,713	150,663	2,861	14,200	109,574	164,863	(109,574)	(164,863)
Human Resources	-	-	266,183	204,958	-	-	266,183	204,958	(266,183)	(204,958)
Law Clerk Program	159,855	166,000	94,743	142,665	3,779	11,350	98,523	154,015	61,332	11,985
Legislative	-	-	93,194	135,416	12,542	18,650	105,736	154,066	(105,736)	(154,066)
Licensing and Membership Records	288,262	304,350	432,448	636,327	29,138	45,812	461,586	682,139	(173,323)	(377,789)
Licensing Fees	10,876,575	15,958,200	-	-	-	-	-	-	10,876,575	15,958,200
Limited License Legal Technician	-	-	142,900	215,591	11,044	25,600	153,944	241,191	(153,944)	(241,191)
Limited Practice Officers	-	-	108,164	168,653	2,065	3,000	110,229	156,182	(110,229)	(171,653)
Mandatory CLE	894,632	1,050,000	428,846	620,981	167,887	252,448	596,733	873,429	297,899	176,571
Member Assistance Program	8,419	10,000	95,924	141,224	1,179	1,275	97,103	142,499	(88,684)	(132,499)
Member Benefits	18,240	17,000.00	61,414	92,611	144,882	185,096	206,296	277,707	(188,056)	(260,707)
Member Services & Engagement	122,263	141,200.00	333,993	505,614	16,486	56,065	350,479	561,679	(228,216)	(420,479)
NW Lawyer	242,688	461,350	195,253	302,818	233,307	355,635	428,560	658,453	(185,872)	(197,103)
Office of General Counsel	330	-	547,425	928,680	2,188	13,076	549,613	941,756	(549,283)	(941,756)
OGC-Disciplinary Board	-	-	115,815	187,073	50,125	103,500	165,940	290,573	(165,940)	(290,573)
Outreach and Engagement	-	-	251,431	371,046	13,638	30,852	265,069	401,898	(265,069)	(401,898)
Practice of Law Board	-	-	30,344	74,063	7,093	16,000	37,436	90,063	(37,436)	(90,063)
Professional Responsibility Program	-	-	175,108	258,870	4,794	6,700	179,902	265,570	(179,902)	(265,570)
Public Service Programs	139,475	112,000	85,264	142,504	107,080	232,415	192,343	374,919	(52,868)	(262,919)
Publication and Design Services	-	-	100,813	141,602	4,280	5,263	105,093	146,865	(105,093)	(146,865)
Sections Administration	290,794	300,000	349,639	515,018	7,601	9,297	357,240	524,315	(66,446)	(224,315)
Technology	-	-	1,110,919	1,540,222	-	-	1,110,919	1,540,222	(1,110,919)	(1,540,222)
Subtotal General Fund	14,621,985	20,222,324	12,145,771	17,798,285	1,346,961	2,525,655	13,492,733	20,323,940	1,129,253	(101,616)
Expenses using reserve funds							13,492,733		-	-
Total General Fund - Net Result from Operations									1,129,253	(101,616)
Percentage of Budget	72.31%		68.24%		53.33%		66.39%			
CLE-Seminars and Products	1,120,232	1,879,500	772,770	1,150,797	204,995	393,776	977,765	1,544,573	142,467	334,927
CLE - Deskbooks	120,114	160,000	148,224	217,303	107,962	69,390	256,186	286,693	(136,072)	(126,693)
Total CLE	1,240,346	2,039,500	920,995	1,368,100	312,956	463,166	1,233,951	1,831,266	6,395	208,234
Percentage of Budget	60.82%		67.32%		67.57%		67.38%			
Total All Sections	478,047	544,140	-	-	466,227	841,025	466,227	841,025	11,819	(296,885)
Client Protection Fund-Restricted	1,066,445	992,500	99,410	164,210	85,091	504,000	184,500	668,210	881,945	324,290
Management of Western States Bar Conference (67,858	68,200	-	-	57,617	62,800	57,617	62,800	10,241	5,400
Totals	17,474,681	23,866,664	13,166,176	19,330,595	2,268,852	4,396,646	15,435,028	23,727,241	2,039,653	139,423
Percentage of Budget	73.22%		68.11%		51.60%		65.05%			

	Fund Balances Sept. 30, 2018	2019 Budgeted Fund Balances	Fund Balances Year to date
Summary of Fund Balances:			
Restricted Funds:			
Client Protection Fund	3,227,988	3,552,278	4,109,932.72
Western States Bar Conference	8,340	13,740	18,581.01
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	604,125	812,359	610,520
Section Funds	1,160,343	863,458	1,172,162
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	450,000	450,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	1,845,858	1,744,242	2,875,111
Total General Fund Balance	3,795,858	3,694,242	4,925,110.81
Net Change in general Fund Balance		(101,616)	1,129,253
Total Fund Balance			
Total Fund Balance	8,796,654	8,936,077	10,836,307
Net Change In Fund Balance		139,423	2,039,653

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	15,778,000.00	1,368,322.28	10,771,759.02	5,006,240.98	68.27%
LLLT LICENSE FEES	5,800.00	600.02	4,512.80	1,287.20	77.81%
LPO LICENSE FEES	174,400.00	15,285.37	100,303.40	74,096.60	57.51%
TOTAL REVENUE:	15,958,200.00	1,384,207.67	10,876,575.22	5,081,624.78	68.16%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
CONFERENCES & INSTITUTES	7,500.00	-	-	7,500.00	0.00%
TOTAL REVENUE:	7,500.00	-	-	7,500.00	0.00%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	802.75	802.75	1,197.25	40.14%
ATJ BOARD EXPENSE	24,000.00	1,190.05	10,806.68	13,193.32	45.03%
STAFF TRAVEL/PARKING	3,500.00	619.78	1,752.73	1,747.27	50.08%
STAFF MEMBERSHIP DUES	120.00	-	100.00	20.00	83.33%
PUBLIC DEFENSE	7,000.00	96.74	1,489.26	5,510.74	21.28%
CONFERENCE/INSTITUTE EXPENSE	14,837.00	-	-	14,837.00	0.00%
RECEPTION/FORUM EXPENSE	9,500.00	-	1,824.47	7,675.53	19.20%
TOTAL DIRECT EXPENSES:	62,957.00	2,709.32	16,775.89	46,181.11	26.65%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.10 FTE)	160,817.00	13,408.44	108,736.51	52,080.49	67.62%
BENEFITS EXPENSE	59,156.00	4,569.39	38,117.45	21,038.55	64.44%
OTHER INDIRECT EXPENSE	51,894.00	5,193.64	37,210.78	14,683.22	71.71%
TOTAL INDIRECT EXPENSES:	271,867.00	23,171.47	184,064.74	87,802.26	67.70%
TOTAL ALL EXPENSES:	334,824.00	25,880.79	200,840.63	133,983.37	59.98%
NET INCOME (LOSS):	(327,324.00)	(25,880.79)	(200,840.63)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	70,000.00	35,413.27	159,925.80	(89,925.80)	228.47%
GAIN/LOSS ON INVESTMENTS	30,000.00	13,090.68	93,774.77	(63,774.77)	312.58%
TOTAL REVENUE:	100,000.00	48,503.95	253,700.57	(153,700.57)	253.70%
DIRECT EXPENSES:					
CREDIT CARD MERCHANT FEES	-	278.18	(2,777.47)	2,777.47	
STAFF TRAVEL/PARKING	4,200.00	350.00	2,800.00	1,400.00	66.67%
STAFF MEMBERSHIP DUES	685.00	-	599.17	85.83	87.47%
TOTAL DIRECT EXPENSES:	4,885.00	628.18	621.70	4,263.30	12.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.97 FTE)	700,100.00	58,542.64	483,088.12	217,011.88	69.00%
BENEFITS EXPENSE	241,718.00	18,683.10	156,340.43	85,377.57	64.68%
OTHER INDIRECT EXPENSE	196,951.00	19,728.93	141,351.31	55,599.69	71.77%
TOTAL INDIRECT EXPENSES:	1,138,769.00	96,954.67	780,779.86	357,989.14	68.56%
TOTAL ALL EXPENSES:	1,143,654.00	97,582.85	781,401.56	362,252.44	68.32%
NET INCOME (LOSS):	(1,043,654.00)	(49,078.90)	(527,700.99)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	10,885.00	24,115.00	31.10%
BAR EXAM FEES	1,200,000.00	77,920.00	1,053,665.00	146,335.00	87.81%
RPC BOOKLETS	-	-	150.00	(150.00)	
SPECIAL ADMISSIONS	60,000.00	1,540.00	25,510.00	34,490.00	42.52%
LLLT EXAM FEES	7,500.00	550.00	2,910.00	4,590.00	38.80%
LLLT WAIVER FEES	900.00	-	300.00	600.00	33.33%
LPO EXAMINATION FEES	24,000.00	3,700.00	28,400.00	(4,400.00)	118.33%
TOTAL REVENUE:	1,327,400.00	83,710.00	1,121,820.00	205,580.00	84.51%
DIRECT EXPENSES:					
DEPRECIATION	17,776.00	-	-	17,776.00	0.00%
POSTAGE	4,000.00	287.00	3,084.97	915.03	77.12%
STAFF TRAVEL/PARKING	13,000.00	237.46	8,737.05	4,262.95	67.21%
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
SUPPLIES	2,500.00	-	379.02	2,120.98	15.16%
FACILITY, PARKING, FOOD	70,000.00	500.00	34,969.18	35,030.82	49.96%
EXAMINER FEES	35,000.00	-	10,000.00	25,000.00	28.57%
UBE EXMINATIONS	130,000.00	-	36,936.00	93,064.00	28.41%
BOARD OF BAR EXAMINERS	25,000.00	1,468.63	10,548.35	14,451.65	42.19%
BAR EXAM PROCTORS	31,000.00	-	14,369.75	16,630.25	46.35%
CHARACTER & FITNESS BOARD	20,000.00	2,013.43	11,053.90	8,946.10	55.27%
DISABILITY ACCOMMODATIONS	20,000.00	750.00	9,792.22	10,207.78	48.96%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,000.00	-	659.12	340.88	65.91%
EXAM WRITING	28,355.00	-	14,175.00	14,180.00	49.99%
COURT REPORTERS	18,000.00	1,080.90	8,504.30	9,495.70	47.25%
PRINTING & COPYING	-	-	101.70	(101.70)	
TOTAL DIRECT EXPENSES:	416,931.00	6,337.42	163,310.56	253,620.44	39.17%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.30 FTE)	496,503.00	41,262.72	336,549.57	159,953.43	67.78%
BENEFITS EXPENSE	188,862.00	14,636.13	121,928.09	66,933.91	64.56%
OTHER INDIRECT EXPENSE	155,683.00	15,615.82	111,882.17	43,800.83	71.87%
TOTAL INDIRECT EXPENSES:	841,048.00	71,514.67	570,359.83	270,688.17	67.82%
TOTAL ALL EXPENSES:	1,257,979.00	77,852.09	733,670.39	524,308.61	58.32%
NET INCOME (LOSS):	69,421.00	5,857.91	388,149.61		

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOG/OED					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	5,400.00	170.52	2,420.52	2,979.48	44.82%
STAFF MEMBERSHIP DUES	2,131.00	-	925.00	1,206.00	43.41%
TELEPHONE	1,000.00	-	421.19	578.81	42.12%
WASHINGTON LEADERSHIP INSTITUTE	60,000.00	-	60,000.00	-	100.00%
BOG MEETINGS	117,000.00	12,217.61	71,698.04	45,301.96	61.28%
BOG COMMITTEES' EXPENSES	30,000.00	1,655.61	11,780.45	18,219.55	39.27%
BOG CONFERENCE ATTENDANCE	49,000.00	2,639.05	18,482.41	30,517.59	37.72%
BOG TRAVEL & OUTREACH	35,000.00	2,816.02	12,437.68	22,562.32	35.54%
ED TRAVEL & OUTREACH	5,000.00	674.18	2,359.82	2,640.18	47.20%
BAR STRUCTURE WORKGROUP	-	44.58	129.98	(129.98)	
TOTAL DIRECT EXPENSES:	304,531.00	20,217.57	180,655.09	123,875.91	59.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	361,878.00	44,117.14	313,611.03	48,266.97	86.66%
BENEFITS EXPENSE	107,757.00	9,111.28	71,621.50	36,135.50	66.47%
OTHER INDIRECT EXPENSE	60,543.00	6,065.08	43,454.26	17,088.74	71.77%
TOTAL INDIRECT EXPENSES:	530,178.00	59,293.50	428,686.79	101,491.21	80.86%
TOTAL ALL EXPENSES:	834,709.00	79,511.07	609,341.88	225,367.12	73.00%
NET INCOME (LOSS):	(834,709.00)	(79,511.07)	(609,341.88)		

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	50,000.00	-	-	50,000.00	0.00%
50 YEAR MEMBER TRIBUTE LUNCH	750.00	-	300.00	450.00	40.00%
WSBA LOGO MERCHANDISE SALES	-	-	560.00	(560.00)	
TOTAL REVENUE:	50,750.00	-	860.00	49,890.00	1.69%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	2,800.00	1,900.00	59.57%
STAFF MEMBERSHIP DUES	1,000.00	-	1,060.00	(60.00)	106.00%
SUBSCRIPTIONS	10,050.00	365.36	6,938.99	3,111.01	69.04%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	406.36	1,043.64	28.02%
APEX DINNER	63,000.00	-	6,562.50	56,437.50	10.42%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	8,458.95	(458.95)	105.74%
COMMUNICATIONS OUTREACH	15,000.00	-	10,459.03	4,540.97	69.73%
SPEAKERS & PROGRAM DEVELOP	1,600.00	-	-	1,600.00	0.00%
EQUIPMENT, HARDWARE & SOFTWARE	-	-	384.25	(384.25)	
TELEPHONE	-	26.67	186.85	(186.85)	
CONFERENCE CALLS	-	-	34.74	(34.74)	
TOTAL DIRECT EXPENSES:	104,800.00	742.03	37,291.67	67,508.33	35.58%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.62 FTE)	312,393.00	26,026.62	212,574.10	99,818.90	68.05%
BENEFITS EXPENSE	124,221.00	9,338.48	77,938.11	46,282.89	62.74%
OTHER INDIRECT EXPENSE	114,168.00	11,433.02	81,913.78	32,254.22	71.75%
TOTAL INDIRECT EXPENSES:	550,782.00	46,798.12	372,425.99	178,356.01	67.62%
TOTAL ALL EXPENSES:	655,582.00	47,540.15	409,717.66	245,864.34	62.50%
NET INCOME (LOSS):	(604,832.00)	(47,540.15)	(408,857.66)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	3,500.00	853.20	4,729.40	(1,229.40)	135.13%
TOTAL DIRECT EXPENSES:	<u>3,500.00</u>	<u>853.20</u>	<u>4,729.40</u>	<u>(1,229.40)</u>	<u>135.13%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (7.15 FTE)	429,625.00	36,615.08	303,737.64	125,887.36	70.70%
BENEFITS EXPENSE	174,080.00	13,539.77	110,655.03	63,424.97	63.57%
OTHER INDIRECT EXPENSE	<u>176,688.00</u>	<u>17,707.23</u>	<u>126,866.37</u>	<u>49,821.63</u>	<u>71.80%</u>
TOTAL INDIRECT EXPENSES:	<u>780,393.00</u>	<u>67,862.08</u>	<u>541,259.04</u>	<u>239,133.96</u>	<u>69.36%</u>
TOTAL ALL EXPENSES:	<u>783,893.00</u>	<u>68,715.28</u>	<u>545,988.44</u>	<u>237,904.56</u>	<u>69.65%</u>
NET INCOME (LOSS):	<u>(783,893.00)</u>	<u>(68,715.28)</u>	<u>(545,988.44)</u>		

Washington State Bar Association

Statement of Activities

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	3,200.00	170.00	1,192.50	2,007.50	37.27%
RECOVERY OF DISCIPLINE COSTS	80,000.00	6,656.08	51,087.00	28,913.00	63.86%
DISCIPLINE HISTORY SUMMARY	13,000.00	1,321.96	10,076.89	2,923.11	77.51%
TOTAL REVENUE:	96,200.00	8,148.04	62,356.39	33,843.61	64.82%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	7,123.00	328.00	6,337.56	785.44	88.97%
PUBLICATIONS PRODUCTION	444.00	-	211.25	232.75	47.58%
STAFF TRAVEL/PARKING	35,000.00	2,053.91	18,312.49	16,687.51	52.32%
STAFF MEMBERSHIP DUES	3,900.00	205.00	1,765.05	2,134.95	45.26%
TELEPHONE	2,300.00	186.40	1,491.68	808.32	64.86%
COURT REPORTERS	55,000.00	2,125.70	15,855.36	39,144.64	28.83%
OUTSIDE COUNSEL/AIC	2,000.00	-	37.49	1,962.51	1.87%
LITIGATION EXPENSES	25,000.00	2,327.83	13,666.55	11,333.45	54.67%
DISABILITY EXPENSES	7,500.00	2,975.00	5,475.00	2,025.00	73.00%
ONLINE LEGAL RESEARCH	68,000.00	5,569.61	39,270.18	28,729.82	57.75%
LAW LIBRARY	12,500.00	133.79	6,097.18	6,402.82	48.78%
TRANSLATION SERVICES	1,500.00	-	247.89	1,252.11	16.53%
CONFERENCE CALLS	-	-	12.84	(12.84)	
TOTAL DIRECT EXPENSES:	220,267.00	15,905.24	108,780.52	111,486.48	49.39%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.88 FTE)	3,556,329.00	283,599.70	2,348,974.57	1,207,354.43	66.05%
BENEFITS EXPENSE	1,196,316.00	90,593.47	769,790.22	426,525.78	64.35%
OTHER INDIRECT EXPENSE	911,363.00	91,289.77	654,061.44	257,301.56	71.77%
TOTAL INDIRECT EXPENSES:	5,664,008.00	465,482.94	3,772,826.23	1,891,181.77	66.61%
TOTAL ALL EXPENSES:	5,884,275.00	481,388.18	3,881,606.75	2,002,668.25	65.97%
NET INCOME (LOSS):	(5,788,075.00)	(473,240.14)	(3,819,250.36)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	110,000.00	-	137,500.00	(27,500.00)	125.00%
WORK STUDY GRANTS	10,374.00	582.75	4,215.75	6,158.25	40.64%
TOTAL REVENUE:	120,374.00	582.75	141,715.75	(21,341.75)	117.73%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	2,242.28	4,857.38	1,142.62	80.96%
STAFF MEMBERSHIP DUES	350.00	-	-	350.00	0.00%
COMMITTEE FOR DIVERSITY	5,000.00	768.75	3,746.88	1,253.12	74.94%
DIVERSITY EVENTS & PROJECTS	10,000.00	10.93	4,153.47	5,846.53	41.53%
INTERNAL DIVERSITY OUTREACH	200.00	-	70.24	129.76	35.12%
TOTAL DIRECT EXPENSE:	21,550.00	3,021.96	12,827.97	8,722.03	59.53%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.05 FTE)	328,835.00	24,978.56	222,091.67	106,743.33	67.54%
BENEFITS EXPENSE	115,724.00	8,961.47	74,822.36	40,901.64	64.66%
OTHER INDIRECT EXPENSE	100,082.00	10,038.78	71,924.35	28,157.65	71.87%
TOTAL INDIRECT EXPENSES:	544,641.00	43,978.81	368,838.38	175,802.62	67.72%
TOTAL ALL EXPENSES:	566,191.00	47,000.77	381,666.35	184,524.65	67.41%
NET INCOME (LOSS):	(445,817.00)	(46,418.02)	(239,950.60)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	800.00	113.77	608.67	191.33	76.08%
STAFF TRAVEL/PARKING	1,400.00	-	11.99	1,388.01	0.86%
SUPPLIES	500.00	-	-	500.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	3,000.00	42.81	240.26	2,759.74	8.01%
POSTAGE	500.00	-	-	500.00	0.00%
TOTAL DIRECT EXPENSES:	14,200.00	156.58	2,860.92	11,339.08	20.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.15 FTE)	89,538.00	9,576.30	65,095.79	24,442.21	72.70%
BENEFITS EXPENSE	32,707.00	2,564.68	21,138.44	11,568.56	64.63%
OTHER INDIRECT EXPENSE	28,418.00	2,858.26	20,478.35	7,939.65	72.06%
TOTAL INDIRECT EXPENSES:	150,663.00	14,999.24	106,712.58	43,950.42	70.83%
TOTAL ALL EXPENSES:	164,863.00	15,155.82	109,573.50	55,289.50	66.46%
NET INCOME (LOSS):	(164,863.00)	(15,155.82)	(109,573.50)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	150.00	-	220.00	(70.00)	146.67%
STAFF MEMBERSHIP DUES	1,250.00	-	778.00	472.00	62.24%
SUBSCRIPTIONS	2,100.00	-	1,799.30	300.70	85.68%
STAFF TRAINING- GENERAL	30,000.00	1,261.35	9,083.48	20,916.52	30.28%
RECRUITING AND ADVERTISING	7,000.00	66.05	2,547.90	4,452.10	36.40%
PAYROLL PROCESSING	49,000.00	3,318.08	31,266.29	17,733.71	63.81%
SALARY SURVEYS	2,900.00	220.20	2,510.30	389.70	86.56%
CONSULTING SERVICES	10,000.00	-	-	10,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(102,400.00)	(4,865.68)	(48,205.27)	(54,194.73)	47.08%
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	260,398.00	20,344.90	168,336.00	92,062.00	64.65%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	84,017.00	6,469.73	54,392.78	29,624.22	64.74%
OTHER INDIRECT EXPENSE	60,543.00	6,065.05	43,454.24	17,088.76	71.77%
TOTAL INDIRECT EXPENSES:	<u>204,958.00</u>	<u>32,879.68</u>	<u>266,183.02</u>	<u>(61,225.02)</u>	<u>129.87%</u>
TOTAL ALL EXPENSES:	<u>204,958.00</u>	<u>32,879.68</u>	<u>266,183.02</u>	<u>(61,225.02)</u>	<u>129.87%</u>
NET INCOME (LOSS):	<u>(204,958.00)</u>	<u>(32,879.68)</u>	<u>(266,183.02)</u>		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	162,000.00	5,644.00	157,955.00	4,045.00	97.50%
LAW CLERK APPLICATION FEES	4,000.00	300.00	1,900.00	2,100.00	47.50%
TOTAL REVENUE:	166,000.00	5,944.00	159,855.00	6,145.00	96.30%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	1,142.44	3,656.80	2,343.20	60.95%
STAFF TRAVEL/PARKING	-	-	33.33	(33.33)	
LAW CLERK OUTREACH	5,000.00	-	89.09	4,910.91	1.78%
TOTAL DIRECT EXPENSES:	11,350.00	1,142.44	3,779.22	7,570.78	33.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	84,449.00	6,319.84	55,322.06	29,126.94	65.51%
BENEFITS EXPENSE	31,033.00	2,397.97	19,941.87	11,091.13	64.26%
OTHER INDIRECT EXPENSE	27,183.00	2,718.84	19,479.48	7,703.52	71.66%
TOTAL INDIRECT EXPENSES:	142,665.00	11,436.65	94,743.41	47,921.59	66.41%
TOTAL ALL EXPENSES:	154,015.00	12,579.09	98,522.63	55,492.37	63.97%
NET INCOME (LOSS):	11,985.00	(6,635.09)	61,332.37		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,550.00	67.28	1,855.74	2,694.26	40.79%
STAFF MEMBERSHIP DUES	450.00	-	130.00	320.00	28.89%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
TELEPHONE	400.00	-	-	400.00	0.00%
OLYMPIA RENT	2,500.00	-	1,143.12	1,356.88	45.72%
CONTRACT LOBBYIST	5,000.00	-	5,000.00	-	100.00%
LOBBYIST CONTACT COSTS	1,000.00	-	-	1,000.00	0.00%
LEGISLATIVE COMMITTEE	2,500.00	147.19	2,431.40	68.60	97.26%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	18,650.00	214.47	12,542.06	6,107.94	67.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	80,340.00	6,705.76	54,201.67	26,138.33	67.47%
BENEFITS EXPENSE	27,893.00	2,338.45	19,513.05	8,379.95	69.96%
OTHER INDIRECT EXPENSE	27,183.00	2,718.80	19,479.50	7,703.50	71.66%
TOTAL INDIRECT EXPENSES:	135,416.00	11,763.01	93,194.22	42,221.78	68.82%
TOTAL ALL EXPENSES:	154,066.00	11,977.48	105,736.28	48,329.72	68.63%
NET INCOME (LOSS):	(154,066.00)	(11,977.48)	(105,736.28)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	1,760.48	13,055.88	8,944.12	59.34%
RULE 9/LEGAL INTERN FEES	11,000.00	4,350.00	9,200.00	1,800.00	83.64%
INVESTIGATION FEES	22,000.00	3,800.00	20,400.00	1,600.00	92.73%
PRO HAC VICE	230,000.00	21,291.00	237,049.00	(7,049.00)	103.06%
MEMBER CONTACT INFORMATION	19,000.00	1,200.00	8,293.61	10,706.39	43.65%
PHOTO BAR CARD SALES	350.00	24.00	264.00	86.00	75.43%
TOTAL REVENUE:	304,350.00	32,425.48	288,262.49	16,087.51	94.71%
DIRECT EXPENSES:					
DEPRECIATION	13,812.00	1,150.00	9,204.00	4,608.00	66.64%
POSTAGE	29,000.00	1,026.80	17,493.10	11,506.90	60.32%
LICENSING FORMS	3,000.00	-	2,441.11	558.89	81.37%
TOTAL DIRECT EXPENSES:	45,812.00	2,176.80	29,138.21	16,673.79	63.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.35 FTE)	395,080.00	31,990.14	268,820.19	126,259.81	68.04%
BENEFITS EXPENSE	133,752.00	10,328.10	86,458.83	47,293.17	64.64%
OTHER INDIRECT EXPENSE	107,495.00	10,770.74	77,168.74	30,326.26	71.79%
TOTAL INDIRECT EXPENSES:	636,327.00	53,088.98	432,447.76	203,879.24	67.96%
TOTAL ALL EXPENSES:	682,139.00	55,265.78	461,585.97	220,553.03	67.67%
NET INCOME (LOSS):	(377,789.00)	(22,840.30)	(173,323.48)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	98.34	431.49	168.51	71.92%
LLLT BOARD	17,000.00	267.97	8,204.54	8,795.46	48.26%
LLLT OUTREACH	8,000.00	-	2,407.66	5,592.34	30.10%
TOTAL DIRECT EXPENSES:	<u>25,600.00</u>	<u>366.31</u>	<u>11,043.69</u>	<u>14,556.31</u>	<u>43.14%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	135,526.00	8,710.83	85,024.10	50,501.90	62.74%
BENEFITS EXPENSE	41,762.00	3,664.31	30,404.99	11,357.01	72.81%
OTHER INDIRECT EXPENSE	38,303.00	3,834.24	27,471.11	10,831.89	71.72%
TOTAL INDIRECT EXPENSES:	<u>215,591.00</u>	<u>16,209.38</u>	<u>142,900.20</u>	<u>72,690.80</u>	<u>66.28%</u>
TOTAL ALL EXPENSES:	<u>241,191.00</u>	<u>16,575.69</u>	<u>153,943.89</u>	<u>87,247.11</u>	<u>63.83%</u>
NET INCOME (LOSS):	<u><u>(241,191.00)</u></u>	<u><u>(16,575.69)</u></u>	<u><u>(153,943.89)</u></u>		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
LPO BOARD	3,000.00	61.05	2,064.91	935.09	68.83%
TOTAL DIRECT EXPENSES:	3,000.00	61.05	2,064.91	935.09	68.83%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.17 FTE)	99,089.00	7,462.31	64,973.43	34,115.57	65.57%
BENEFITS EXPENSE	40,651.00	2,698.68	22,462.25	18,188.75	55.26%
OTHER INDIRECT EXPENSE	28,913.00	2,893.13	20,728.19	8,184.81	71.69%
TOTAL INDIRECT EXPENSES:	168,653.00	13,054.12	108,163.87	60,489.13	64.13%
TOTAL ALL EXPENSES:	171,653.00	13,115.17	110,228.78	61,424.22	64.22%
NET INCOME (LOSS):	(171,653.00)	(13,115.17)	(110,228.78)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	540,000.00	49,500.00	430,145.00	109,855.00	79.66%
FORM 1 LATE FEES	150,000.00	15,850.00	140,537.50	9,462.50	93.69%
MEMBER LATE FEES	203,000.00	19,200.00	185,825.00	17,175.00	91.54%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	43,000.00	-	100.00%
ATTENDANCE LATE FEES	85,000.00	8,300.00	62,230.00	22,770.00	73.21%
COMITY CERTIFICATES	29,000.00	200.00	32,894.06	(3,894.06)	113.43%
TOTAL REVENUE:	1,050,000.00	93,050.00	894,631.56	155,368.44	85.20%
DIRECT EXPENSES:					
DEPRECIATION	249,948.00	20,843.00	166,567.00	83,381.00	66.64%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
MCLE BOARD	2,000.00	155.71	820.18	1,179.82	41.01%
TOTAL DIRECT EXPENSES:	252,448.00	20,998.71	167,887.18	84,560.82	66.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.90 FTE)	374,898.00	25,975.18	261,196.39	113,701.61	69.67%
BENEFITS EXPENSE	124,996.00	9,717.95	80,740.66	44,255.34	64.59%
OTHER INDIRECT EXPENSE	121,087.00	12,130.12	86,908.49	34,178.51	71.77%
TOTAL INDIRECT EXPENSES:	620,981.00	47,823.25	428,845.54	192,135.46	69.06%
TOTAL ALL EXPENSES:	873,429.00	68,821.96	596,732.72	276,696.28	68.32%
NET INCOME (LOSS):	176,571.00	24,228.04	297,898.84		

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2019 to May 31, 2019
66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	10,000.00	750.00	6,766.80	3,233.20	67.67%
SEMINAR REGISTRATIONS	-	49.00	1,372.00	(1,372.00)	
LAP GROUPS REVENUE	-	-	280.00	(280.00)	
TOTAL REVENUE:	10,000.00	799.00	8,418.80	1,581.20	84.19%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	127.86	72.14	63.93%
STAFF MEMBERSHIP DUES	225.00	226.00	226.00	(1.00)	100.44%
PROF LIAB INSURANCE	850.00	-	825.00	25.00	97.06%
TOTAL DIRECT EXPENSES:	1,275.00	226.00	1,178.86	96.14	92.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	84,582.00	7,095.26	57,818.31	26,763.69	68.36%
BENEFITS EXPENSE	34,402.00	2,669.21	22,122.34	12,279.66	64.31%
OTHER INDIRECT EXPENSE	22,240.00	2,230.86	15,983.23	6,256.77	71.87%
TOTAL INDIRECT EXPENSES:	141,224.00	11,995.33	95,923.88	45,300.12	67.92%
TOTAL ALL EXPENSES:	142,499.00	12,221.33	97,102.74	45,396.26	68.14%
NET INCOME (LOSS):	(132,499.00)	(11,422.33)	(88,683.94)		

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	30,000.00	8,724.40	33,983.37	(3,983.37)	113.28%
NMP PRODUCT SALES	70,000.00	1,644.00	64,042.64	5,957.36	91.49%
SPONSORSHIPS	1,200.00	-	725.00	475.00	60.42%
SEMINAR REGISTRATIONS	30,000.00	6,009.00	8,557.00	21,443.00	28.52%
TRIAL ADVOCACY PROGRAM	10,000.00	-	14,955.00	(4,955.00)	149.55%
TOTAL REVENUE:	141,200.00	16,377.40	122,263.01	18,936.99	86.59%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,500.00	-	241.49	4,258.51	5.37%
SUBSCRIPTIONS	480.00	15.00	784.60	(304.60)	163.46%
CONFERENCE CALLS	200.00	6.05	70.86	129.14	35.43%
YLL SECTION PROGRAM	1,100.00	-	740.00	360.00	67.27%
WYLC CLE COMPS	1,000.00	-	250.00	750.00	25.00%
WYLC OUTREACH EVENTS	2,500.00	-	516.93	1,983.07	20.68%
WYL COMMITTEE	15,000.00	90.99	1,163.16	13,836.84	7.75%
OPEN SECTIONS NIGHT	4,400.00	-	2,999.64	1,400.36	68.17%
RURAL PLACEMENT PROGRAM	10,500.00	16.76	16.76	10,483.24	0.16%
TRIAL ADVOCACY EXPENSES	2,500.00	-	2,347.00	153.00	93.88%
RECEPTION/FORUM EXPENSE	4,000.00	581.38	3,658.02	341.98	91.45%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	835.90	1,664.10	33.44%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
LENDING LIBRARY	5,500.00	108.90	2,065.02	3,434.98	37.55%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	119.89	796.57	703.43	53.10%
TOTAL DIRECT EXPENSES:	56,065.00	938.97	16,485.95	39,579.05	29.41%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.98 FTE)	296,941.00	24,586.12	192,087.02	104,853.98	64.69%
BENEFITS EXPENSE	110,321.00	8,541.74	71,230.06	39,090.94	64.57%
OTHER INDIRECT EXPENSE	98,352.00	9,864.45	70,675.55	27,676.45	71.86%
TOTAL INDIRECT EXPENSES:	505,614.00	42,992.31	333,992.63	171,621.37	66.06%
TOTAL ALL EXPENSES:	561,679.00	43,931.28	350,478.58	211,200.42	62.40%
NET INCOME (LOSS):	(420,479.00)	(27,553.88)	(228,215.57)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	8,000.00	4,500.00	5,500.00	2,500.00	68.75%
INTERNET SALES	9,000.00	490.00	12,740.00	(3,740.00)	141.56%
TOTAL REVENUE:	17,000.00	4,990.00	18,240.00	(1,240.00)	107.29%
DIRECT EXPENSES:					
LEGAL LUNCHBOX COURSEBOOK PRODUCTION	500.00	-	-	500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	1,700.00	-	476.41	1,223.59	28.02%
WSBA CONNECTS	46,560.00	-	31,040.00	15,520.00	66.67%
CASEMAKER & FASTCASE	136,336.00	5,416.00	113,108.95	23,227.05	82.96%
CONFERENCE CALLS	-	-	256.53	(256.53)	
TOTAL DIRECT EXPENSES:	185,096.00	5,416.00	144,881.89	40,214.11	78.27%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.73 FTE)	54,366.00	4,466.46	35,320.39	19,045.61	64.97%
BENEFITS EXPENSE	20,206.00	1,576.32	13,107.58	7,098.42	64.87%
OTHER INDIRECT EXPENSE	18,039.00	1,812.57	12,986.51	5,052.49	71.99%
TOTAL INDIRECT EXPENSES:	92,611.00	7,855.35	61,414.48	31,196.52	66.31%
TOTAL ALL EXPENSES:	277,707.00	13,271.35	206,296.37	71,410.63	74.29%
NET INCOME (LOSS):	(260,707.00)	(8,281.35)	(188,056.37)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,267.59	(1,267.59)	
DISPLAY ADVERTISING	297,500.00	25,581.50	101,639.30	195,860.70	34.16%
SUBSCRIPT/SINGLE ISSUES	350.00	-	57.36	292.64	16.39%
CLASSIFIED ADVERTISING	12,500.00	168.00	11,539.50	960.50	92.32%
GEN ANNOUNCEMENTS	17,500.00	1,201.20	2,438.80	15,061.20	13.94%
PROF ANNOUNCEMENTS	21,000.00	1,715.00	6,043.80	14,956.20	28.78%
JOB TARGET ADVERTISING	112,500.00	12,989.43	119,701.49	(7,201.49)	106.40%
TOTAL REVENUE:	461,350.00	41,655.13	242,687.84	218,662.16	52.60%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	(2,450.00)	4,450.00	-122.50%
POSTAGE	89,000.00	10,083.66	60,008.60	28,991.40	67.43%
PRINTING, COPYING & MAILING	250,000.00	26,814.60	171,040.40	78,959.60	68.42%
DIGITAL/ONLINE DEVELOPMENT	10,200.00	700.00	4,300.00	5,900.00	42.16%
GRAPHICS/ARTWORK	3,500.00	-	-	3,500.00	0.00%
EDITORIAL ADVISORY COMMITTEE	800.00	184.05	390.45	409.55	48.81%
STAFF MEMBERSHIP DUES	135.00	-	-	135.00	0.00%
SUPPLIES	-	-	17.79	(17.79)	
TOTAL DIRECT EXPENSES:	355,635.00	37,782.31	233,307.24	122,327.76	65.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	177,211.00	15,102.04	118,711.17	58,499.83	66.99%
BENEFITS EXPENSE	70,006.00	5,431.52	36,583.56	33,422.44	52.26%
OTHER INDIRECT EXPENSE	55,601.00	5,577.08	39,957.97	15,643.03	71.87%
TOTAL INDIRECT EXPENSES:	302,818.00	26,110.64	195,252.70	107,565.30	64.48%
TOTAL ALL EXPENSES:	658,453.00	63,892.95	428,559.94	229,893.06	65.09%
NET INCOME (LOSS):	(197,103.00)	(22,237.82)	(185,872.10)		

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	330.00	(330.00)	
TOTAL REVENUE:	-	-	330.00	(330.00)	
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	3,240.00	-	-	3,240.00	0.00%
STAFF MEMBERSHIP DUES	1,500.00	-	200.00	1,300.00	13.33%
COURT RULES COMMITTEE	2,000.00	145.97	1,727.76	272.24	86.39%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	-	2,500.00	0.00%
LITIGATION EXPENSES	-	172.31	260.39	(260.39)	
TOTAL DIRECT EXPENSES:	13,076.00	318.28	2,188.15	10,887.85	16.73%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.75 FTE)	588,978.00	38,636.98	323,851.87	265,126.13	54.99%
BENEFITS EXPENSE	197,610.00	14,429.94	121,430.27	76,179.73	61.45%
OTHER INDIRECT EXPENSE	142,092.00	14,256.41	102,142.47	39,949.53	71.88%
TOTAL INDIRECT EXPENSES:	928,680.00	67,323.33	547,424.61	381,255.39	58.95%
TOTAL ALL EXPENSES:	941,756.00	67,641.61	549,612.76	392,143.24	58.36%
NET INCOME (LOSS):	(941,756.00)	(67,641.61)	(549,282.76)		

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
DISCIPLINARY BOARD EXPENSES	10,000.00	130.72	3,490.86	6,509.14	34.91%
CHIEF HEARING OFFICER	33,000.00	2,500.00	20,000.00	13,000.00	60.61%
HEARING OFFICER EXPENSES	3,000.00	-	134.43	2,865.57	4.48%
HEARING OFFICER TRAINING	2,000.00	-	-	2,000.00	0.00%
OUTSIDE COUNSEL	55,000.00	3,000.00	26,500.00	28,500.00	48.18%
TOTAL DIRECT EXPENSES:	103,500.00	5,630.72	50,125.29	53,374.71	48.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	110,578.00	7,806.54	64,156.91	46,421.09	58.02%
BENEFITS EXPENSE	40,663.00	3,110.36	25,934.85	14,728.15	63.78%
OTHER INDIRECT EXPENSE	35,832.00	3,590.26	25,722.96	10,109.04	71.79%
TOTAL INDIRECT EXPENSES:	187,073.00	14,507.16	115,814.72	71,258.28	61.91%
TOTAL ALL EXPENSES:	290,573.00	20,137.88	165,940.01	124,632.99	57.11%
NET INCOME (LOSS):	(290,573.00)	(20,137.88)	(165,940.01)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	1,400.00	-	39.92	1,360.08	2.85%
STAFF MEMBERSHIP DUES	1,152.00	-	-	1,152.00	0.00%
CONFERENCE CALLS	200.00	-	-	200.00	0.00%
ABA DELEGATES	4,500.00	-	2,970.84	1,529.16	66.02%
ANNUAL CHAIR MEETINGS	600.00	-	496.74	103.26	82.79%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	143.04	2,320.32	2,179.68	51.56%
BOG ELECTIONS	6,500.00	-	4,900.00	1,600.00	75.38%
BAR OUTREACH	10,000.00	1,875.74	2,910.44	7,089.56	29.10%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	30,852.00	2,018.78	13,638.26	17,213.74	44.21%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	224,397.00	18,729.30	151,091.12	73,305.88	67.33%
BENEFITS EXPENSE	79,186.00	6,204.38	51,890.56	27,295.44	65.53%
OTHER INDIRECT EXPENSE	67,463.00	6,762.18	48,448.99	19,014.01	71.82%
TOTAL INDIRECT EXPENSES:	371,046.00	31,695.86	251,430.67	119,615.33	67.76%
TOTAL ALL EXPENSES:	401,898.00	33,714.64	265,068.93	136,829.07	65.95%
NET INCOME (LOSS):	(401,898.00)	(33,714.64)	(265,068.93)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	16,000.00	1,117.01	7,092.68	8,907.32	44.33%
TOTAL DIRECT EXPENSES:	16,000.00	1,117.01	7,092.68	8,907.32	44.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	50,676.00	1,588.54	14,547.22	36,128.78	28.71%
BENEFITS EXPENSE	13,502.00	1,030.15	8,803.78	4,698.22	65.20%
OTHER INDIRECT EXPENSE	9,885.00	975.99	6,992.69	2,892.31	70.74%
TOTAL INDIRECT EXPENSES:	74,063.00	3,594.68	30,343.69	43,719.31	40.97%
TOTAL ALL EXPENSES:	90,063.00	4,711.69	37,436.37	52,626.63	41.57%
NET INCOME (LOSS):	(90,063.00)	(4,711.69)	(37,436.37)		

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,000.00	-	1,396.13	603.87	69.81%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
CPE COMMITTEE	4,200.00	-	3,397.47	802.53	80.89%
TOTAL DIRECT EXPENSES:	6,700.00	-	4,793.60	1,906.40	71.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.65 FTE)	160,192.00	13,608.68	108,473.65	51,718.35	67.71%
BENEFITS EXPENSE	57,904.00	4,478.73	37,415.36	20,488.64	64.62%
OTHER INDIRECT EXPENSE	40,774.00	4,078.22	29,219.16	11,554.84	71.66%
TOTAL INDIRECT EXPENSES:	258,870.00	22,165.63	175,108.17	83,761.83	67.64%
TOTAL ALL EXPENSES:	265,570.00	22,165.63	179,901.77	85,668.23	67.74%
NET INCOME (LOSS):	(265,570.00)	(22,165.63)	(179,901.77)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	110,000.00	-	137,500.00	(27,500.00)	125.00%
PSP PRODUCT SALES	2,000.00	-	1,975.00	25.00	98.75%
TOTAL REVENUE:	112,000.00	-	139,475.00	(27,475.00)	124.53%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	207,915.00	5,480.57	105,531.50	102,383.50	50.76%
STAFF TRAVEL/PARKING	2,000.00	196.59	353.48	1,646.52	17.67%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	88.36	1,032.29	967.71	51.61%
PUBLIC SERVICE EVENTS AND PROJECTS	20,500.00	-	162.27	20,337.73	0.79%
TOTAL DIRECT EXPENSES:	232,415.00	5,765.52	107,079.54	125,335.46	46.07%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.03 FTE)	87,057.00	6,075.10	47,666.30	39,390.70	54.75%
BENEFITS EXPENSE	29,994.00	2,315.53	19,366.35	10,627.65	64.57%
OTHER INDIRECT EXPENSE	25,453.00	2,544.55	18,230.89	7,222.11	71.63%
TOTAL INDIRECT EXPENSES:	142,504.00	10,935.18	85,263.54	57,240.46	59.83%
TOTAL ALL EXPENSES:	374,919.00	16,700.70	192,343.08	182,575.92	51.30%
NET INCOME (LOSS):	(262,919.00)	(16,700.70)	(52,868.08)		

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
SUBSCRIPTIONS	83.00	-	79.98	3.02	96.36%
IMAGE LIBRARY	4,680.00	-	4,200.00	480.00	89.74%
TOTAL DIRECT EXPENSES:	5,263.00	-	4,279.98	983.02	81.32%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.22 FTE)	80,074.00	6,551.06	59,115.34	20,958.66	73.83%
BENEFITS EXPENSE	31,380.00	2,431.35	19,970.56	11,409.44	63.64%
OTHER INDIRECT EXPENSE	30,148.00	3,032.53	21,727.01	8,420.99	72.07%
TOTAL INDIRECT EXPENSES:	141,602.00	12,014.94	100,812.91	40,789.09	71.19%
TOTAL ALL EXPENSES:	146,865.00	12,014.94	105,092.89	41,772.11	71.56%
NET INCOME (LOSS):	(146,865.00)	(12,014.94)	(105,092.89)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	1,762.50	290,793.75	9,206.25	96.93%
TOTAL REVENUE:	300,000.00	1,762.50	290,793.75	9,206.25	96.93%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	204.23	821.29	378.71	68.44%
SUBSCRIPTIONS	372.00	-	372.00	-	100.00%
CONFERENCE CALLS	300.00	38.22	231.88	68.12	77.29%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	590.39	409.61	59.04%
DUES STATEMENTS	6,000.00	-	5,585.18	414.82	93.09%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,297.00	242.45	7,600.74	1,696.26	81.75%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.25 FTE)	297,955.00	26,337.54	201,897.53	96,057.47	67.76%
BENEFITS EXPENSE	112,039.00	8,692.92	72,320.92	39,718.08	64.55%
OTHER INDIRECT EXPENSE	105,024.00	10,526.73	75,420.59	29,603.41	71.81%
TOTAL INDIRECT EXPENSES:	515,018.00	45,557.19	349,639.04	165,378.96	67.89%
TOTAL ALL EXPENSES:	524,315.00	45,799.64	357,239.78	167,075.22	68.13%
NET INCOME (LOSS):	(224,315.00)	(44,037.14)	(66,446.03)		

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	85,000.00	991.36	54,077.83	30,922.17	63.62%
STAFF TRAVEL/PARKING	2,500.00	-	-	2,500.00	0.00%
STAFF MEMBERSHIP DUES	110.00	-	-	110.00	0.00%
TELEPHONE	24,000.00	1,569.91	13,128.34	10,871.66	54.70%
COMPUTER HARDWARE	29,000.00	450.33	11,608.66	17,391.34	40.03%
COMPUTER SOFTWARE	29,000.00	4,086.93	14,268.13	14,731.87	49.20%
HARDWARE SERVICE & WARRANTIES	60,000.00	-	31,468.64	28,531.36	52.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	75,556.25	197,274.63	72,725.37	73.06%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	137.35	9,862.65	1.37%
COMPUTER SUPPLIES	15,000.00	456.86	5,611.88	9,388.12	37.41%
THIRD PARTY SERVICES	143,000.00	743.00	108,549.70	34,450.30	75.91%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(83,854.64)	(436,125.16)	(231,484.84)	65.33%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,059,680.00	90,780.58	736,989.71	322,690.29	69.55%
BENEFITS EXPENSE	370,332.00	28,624.92	235,120.65	135,211.35	63.49%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,435.36)	(75,965.37)	(112,834.63)	40.24%
OTHER INDIRECT EXPENSE	299,010.00	29,976.80	214,773.91	84,236.09	71.83%
TOTAL INDIRECT EXPENSES:	1,540,222.00	139,946.94	1,110,918.90	429,303.10	72.13%
TOTAL ALL EXPENSES:	1,540,222.00	139,946.94	1,110,918.90	429,303.10	72.13%
NET INCOME (LOSS):	(1,540,222.00)	(139,946.94)	(1,110,918.90)		

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66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	876,000.00	101,414.00	466,459.40	409,540.60	53.25%
SEMINAR-EXHIB/SPNSR/ETC	41,500.00	-	1,500.00	40,000.00	3.61%
SHIPPING & HANDLING	1,000.00	18.00	295.14	704.86	29.51%
COURSEBOOK SALES	11,000.00	210.00	8,308.00	2,692.00	75.53%
MP3 AND VIDEO SALES	950,000.00	22,848.52	643,669.58	306,330.42	67.75%
TOTAL REVENUE:	1,879,500.00	124,490.52	1,120,232.12	759,267.88	59.60%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	30.66	803.67	2,196.33	26.79%
POSTAGE - FLIERS/CATALOGS	10,685.00	86.23	6,448.43	4,236.57	60.35%
POSTAGE - MISC./DELIVERY	2,500.00	141.50	476.50	2,023.50	19.06%
DEPRECIATION	5,540.00	485.00	4,906.12	633.88	88.56%
ONLINE EXPENSES	40,000.00	3,601.92	29,609.07	10,390.93	74.02%
ACCREDITATION FEES	4,696.00	(36.00)	1,978.00	2,718.00	42.12%
SEMINAR BROCHURES	20,770.00	2,596.74	12,416.42	8,353.58	59.78%
FACILITIES	223,500.00	56,247.86	117,586.85	105,913.15	52.61%
SPEAKERS & PROGRAM DEVELOP	68,100.00	6,803.85	20,730.59	47,369.41	30.44%
SPLITS TO SECTIONS	-	-	3,784.24	(3,784.24)	
CLE SEMINAR COMMITTEE	500.00	30.27	122.66	377.34	24.53%
BAD DEBT EXPENSE	600.00	-	(523.00)	1,123.00	-87.17%
STAFF TRAVEL/PARKING	5,675.00	2,334.94	2,525.54	3,149.46	44.50%
STAFF MEMBERSHIP DUES	1,260.00	-	1,007.00	253.00	79.92%
SUPPLIES	3,650.00	109.93	296.10	3,353.90	8.11%
TELEPHONE	-	-	13.88	(13.88)	
COST OF SALES - COURSEBOOKS	1,200.00	11.61	1,284.70	(84.70)	107.06%
A/V DEVELOP COSTS (RECORDING)	1,500.00	466.82	466.82	1,033.18	31.12%
SHIPPING SUPPLIES	100.00	-	-	100.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	20.12	314.07	185.93	62.81%
POSTAGE - FLIERS/CATALOGS	-	-	746.95	(746.95)	
TOTAL DIRECT EXPENSES:	393,776.00	72,931.45	204,994.61	188,781.39	52.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.72 FTE)	656,422.00	52,900.03	440,600.30	215,821.70	67.12%
BENEFITS EXPENSE	254,178.00	17,988.74	159,601.76	94,576.24	62.79%
OTHER INDIRECT EXPENSE	240,197.00	24,085.98	172,568.37	67,628.63	71.84%
TOTAL INDIRECT EXPENSES:	1,150,797.00	94,974.75	772,770.43	378,026.57	67.15%
TOTAL ALL EXPENSES:	1,544,573.00	167,906.20	977,765.04	566,807.96	63.30%
NET INCOME (LOSS):	334,927.00	(43,415.68)	142,467.08		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,000.00	684.00	3,061.86	(1,061.86)	153.09%
DESKBOOK SALES	80,000.00	17,763.86	84,557.34	(4,557.34)	105.70%
SECTION PUBLICATION SALES	3,000.00	195.00	2,960.00	40.00	98.67%
CASEMAKER ROYALTIES	75,000.00	6,668.76	29,534.73	45,465.27	39.38%
TOTAL REVENUE:	160,000.00	25,311.62	120,113.93	39,886.07	75.07%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	50,000.00	28,328.72	82,284.30	(32,284.30)	164.57%
COST OF SALES - SECTION PUBLICATION	750.00	-	507.26	242.74	67.63%
SPLITS TO SECTIONS	1,000.00	-	713.82	286.18	71.38%
DESKBOOK ROYALTIES	1,000.00	-	659.92	340.08	65.99%
SHIPPING SUPPLIES	150.00	-	-	150.00	0.00%
POSTAGE & DELIVER-DESKBOOKS	2,000.00	1,435.72	5,060.09	(3,060.09)	253.00%
FLIERS/CATALOGS	3,000.00	-	1,932.18	1,067.82	64.41%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,000.00	341.72	3,024.84	(1,024.84)	151.24%
OBSOLETE INVENTORY	-	-	7,536.21	(7,536.21)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	7,440.00	675.00	6,020.00	1,420.00	80.91%
STAFF MEMBERSHIP DUES	250.00	-	168.00	82.00	67.20%
MISCELLANEOUS	200.00	55.00	55.00	145.00	27.50%
TOTAL DIRECT EXPENSES:	69,390.00	30,836.16	107,961.62	(38,571.62)	155.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.05 FTE)	117,663.00	9,822.92	80,203.14	37,459.86	68.16%
BENEFITS EXPENSE	48,981.00	3,805.20	31,559.34	17,421.66	64.43%
OTHER INDIRECT EXPENSE	50,659.00	5,089.11	36,461.68	14,197.32	71.97%
TOTAL INDIRECT EXPENSES:	217,303.00	18,717.23	148,224.16	69,078.84	68.21%
TOTAL ALL EXPENSES:	286,693.00	49,553.39	256,185.78	30,507.22	89.36%
NET INCOME (LOSS):	(126,693.00)	(24,241.77)	(136,071.85)		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	867.55	4,916.57	(1,916.57)	163.89%
CPF MEMBER ASSESSMENTS	982,000.00	8,292.50	1,011,672.50	(29,672.50)	103.02%
INTEREST INCOME	7,500.00	9,222.28	49,855.99	(42,355.99)	664.75%
TOTAL REVENUE:	992,500.00	18,382.33	1,066,445.06	(73,945.06)	107.45%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	2,192.71	1,742.38	(742.38)	174.24%
GIFTS TO INJURED CLIENTS	500,000.00	26,499.00	82,699.00	417,301.00	16.54%
CPF BOARD EXPENSES	3,000.00	151.28	649.36	2,350.64	21.65%
TOTAL DIRECT EXPENSES:	504,000.00	28,842.99	85,090.74	418,909.26	16.88%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	97,740.00	6,735.72	54,555.75	43,184.25	55.82%
BENEFITS EXPENSE	35,581.00	2,704.38	22,627.20	12,953.80	63.59%
OTHER INDIRECT EXPENSE	30,889.00	3,102.28	22,226.65	8,662.35	71.96%
TOTAL INDIRECT EXPENSES:	164,210.00	12,542.38	99,409.60	64,800.40	60.54%
TOTAL ALL EXPENSES:	668,210.00	41,385.37	184,500.34	483,709.66	27.61%
NET INCOME (LOSS):	324,290.00	(23,003.04)	881,944.72		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANAGEMENT OF WESTERN STATES BAR CONFERENCE (NO WSBA FUNDS)					
REVENUE:					
REGISTRATION REVENUE	33,000.00	-	34,632.50	(1,632.50)	104.95%
OTHER ACTIVITIES REGISTRATION REVENUE	20,000.00	-	22,525.00	(2,525.00)	112.63%
WESTERN STATES BAR MEMBERSHIP DUES	3,200.00	-	3,000.00	200.00	93.75%
SPONSORSHIPS	12,000.00	-	7,700.00	4,300.00	64.17%
TOTAL REVENUE:	68,200.00	-	67,857.50	342.50	99.50%
DIRECT EXPENSES:					
FACILITIES	55,000.00	(3,516.92)	47,383.58	7,616.42	86.15%
SPEAKERS & PROGRAM DEVELOPMENT	1,000.00	501.23	501.23	498.77	50.12%
BANK FEES	-	-	1.00	(1.00)	
WSBC PRESIDENT TRAVEL	500.00	-	-	500.00	0.00%
OPTIONAL ACTIVITIES EXPENSE	3,500.00	-	6,952.30	(3,452.30)	198.64%
MARKETING EXPENSE	800.00	-	601.05	198.95	75.13%
STAFF TRAVEL/PARKING	2,000.00	900.00	2,177.35	(177.35)	108.87%
TOTAL DIRECT EXPENSES:	62,800.00	(2,115.69)	57,616.51	5,183.49	91.75%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	62,800.00	(2,115.69)	57,616.51	5,183.49	91.75%
NET INCOME (LOSS):	5,400.00	2,115.69	10,240.99		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	472,490.00	2,840.00	441,333.12	31,156.88	93.41%
SEMINAR PROFIT SHARE	15,000.00	2,637.35	13,556.00	1,444.00	90.37%
INTEREST INCOME	1,900.00	-	-	1,900.00	0.00%
PUBLICATIONS REVENUE	4,000.00	-	2,747.95	1,252.05	68.70%
OTHER	50,750.00	760.00	20,409.75	30,340.25	40.22%
TOTAL REVENUE:	544,140.00	6,237.35	478,046.82	66,093.18	87.85%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	531,505.00	54,404.18	175,433.66	356,071.34	33.01%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	309,019.50	1,762.50	290,793.75	18,225.75	94.10%
TOTAL DIRECT EXPENSES:	840,524.50	56,166.68	466,227.41	374,297.09	55.47%
NET INCOME (LOSS):	(296,384.50)	(49,929.33)	11,819.41		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,868,980.00	963,636.53	7,899,142.20	3,969,837.80	66.55%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	141,330.00	12,822.50	140,276.37	1,053.63	99.25%
CAPITAL LABOR & OVERHEAD	(188,800.00)	(9,435.36)	(75,965.37)	(112,834.63)	40.24%
EMPLOYEE ASSISTANCE PLAN	4,800.00	1,200.00	3,600.00	1,200.00	75.00%
EMPLOYEE SERVICE AWARDS	2,230.00	-	2,129.12	100.88	95.48%
FICA (EMPLOYER PORTION)	879,000.00	71,013.67	566,802.36	312,197.64	64.48%
L&I INSURANCE	47,250.00	-	19,980.39	27,269.61	42.29%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	-	1,381.52	7,203.17	(7,203.17)	
MEDICAL (EMPLOYER PORTION)	1,590,000.00	124,047.96	976,800.85	613,199.15	61.43%
RETIREMENT (EMPLOYER PORTION)	1,494,000.00	118,095.97	971,535.79	522,464.21	65.03%
TRANSPORTATION ALLOWANCE	119,250.00	425.00	107,458.20	11,791.80	90.11%
UNEMPLOYMENT INSURANCE	87,500.00	7,484.23	49,841.32	37,658.68	56.96%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	604.39	6,295.61	8.76%
TOTAL SALARY & BENEFITS EXPENSE:	15,852,440.00	1,290,672.02	10,669,408.79	5,183,031.21	67.30%
WORKPLACE BENEFITS	39,000.00	2,960.07	35,800.82	3,199.18	91.80%
HUMAN RESOURCES POOLED EXP	102,400.00	4,865.68	48,205.27	54,194.73	47.08%
MEETING SUPPORT EXPENSES	12,500.00	1,422.28	9,752.12	2,747.88	78.02%
RENT	1,802,000.00	143,364.94	1,287,491.09	514,508.91	71.45%
PERSONAL PROP TAXES-WSBA	14,000.00	900.84	9,345.99	4,654.01	66.76%
FURNITURE, MAINT, LH IMP	35,200.00	-	14,566.41	20,633.59	41.38%
OFFICE SUPPLIES & EQUIPMENT	46,000.00	3,721.55	36,115.01	9,884.99	78.51%
FURN & OFFICE EQUIP DEPRECIATION	51,300.00	4,242.00	33,654.78	17,645.22	65.60%
COMPUTER HARDWARE DEPRECIATION	51,800.00	3,978.00	30,799.00	21,001.00	59.46%
COMPUTER SOFTWARE DEPRECIATION	162,700.00	10,257.00	78,725.00	83,975.00	48.39%
INSURANCE	143,000.00	11,916.18	95,329.44	47,670.56	66.66%
PROFESSIONAL FEES-AUDIT	35,000.00	-	31,669.20	3,330.80	90.48%
PROFESSIONAL FEES-LEGAL	50,000.00	67,977.34	214,441.14	(164,441.14)	428.88%
TELEPHONE & INTERNET	47,000.00	396.44	25,248.03	21,751.97	53.72%
POSTAGE - GENERAL	36,000.00	2,362.20	16,557.56	19,442.44	45.99%
RECORDS STORAGE	40,000.00	528.86	28,937.65	11,062.35	72.34%
STAFF TRAINING	95,245.00	1,768.55	36,548.95	58,696.05	38.37%
BANK FEES	35,400.00	2,235.33	22,844.54	12,555.46	64.53%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	1,815.55	4,609.64	7,390.36	38.41%
COMPUTER POOLED EXPENSES	667,610.00	83,854.64	436,125.16	231,484.84	65.33%
TOTAL OTHER INDIRECT EXPENSES:	3,478,155.00	348,567.45	2,496,766.80	981,388.20	71.78%
TOTAL INDIRECT EXPENSES:	19,330,595.00	1,639,239.47	13,166,175.59		

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2019 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	15,958,200.00	1,384,207.67	10,876,575.22	5,081,624.78
ACCESS TO JUSTICE	(327,324.00)	(25,880.79)	(200,840.63)	(126,483.37)
ADMINISTRATION	(1,043,654.00)	(49,078.90)	(527,700.99)	(515,953.01)
ADMISSIONS/BAR EXAM	69,421.00	5,857.91	388,149.61	(318,728.61)
BOARD OF GOVERNORS	(834,709.00)	(79,511.07)	(609,341.88)	(225,367.12)
COMMUNICATIONS	(604,832.00)	(47,540.15)	(408,857.66)	(195,974.34)
CONFERENCE & BROADCAST SERVICES	(783,893.00)	(68,715.28)	(545,988.44)	(237,904.56)
DISCIPLINE	(5,788,075.00)	(473,240.14)	(3,819,250.36)	(1,968,824.64)
DIVERSITY	(445,817.00)	(46,418.02)	(239,950.60)	(205,866.40)
FOUNDATION	(164,863.00)	(15,155.82)	(109,573.50)	(55,289.50)
HUMAN RESOURCES	(204,958.00)	(32,879.68)	(266,183.02)	61,225.02
LAP	(132,499.00)	(11,422.33)	(88,683.94)	(43,815.06)
LEGISLATIVE	(154,066.00)	(11,977.48)	(105,736.28)	(48,329.72)
LICENSING AND MEMBERSHIP	(377,789.00)	(22,840.30)	(173,323.48)	(204,465.52)
LIMITED LICENSE LEGAL TECHNICIAN	(241,191.00)	(16,575.69)	(153,943.89)	(87,247.11)
LIMITED PRACTICE OFFICERS	(171,653.00)	(13,115.17)	(110,228.78)	(61,424.22)
MANDATORY CLE ADMINISTRATION	176,571.00	24,228.04	297,898.84	(121,327.84)
MEMBER BENEFITS	(260,707.00)	(8,281.35)	(188,056.37)	(72,650.63)
MEMBER SERVICES & ENGAGEMENT	(420,479.00)	(27,553.88)	(228,215.57)	(192,263.43)
NW LAWYER	(197,103.00)	(22,237.82)	(185,872.10)	(11,230.90)
OFFICE OF GENERAL COUNSEL	(941,756.00)	(67,641.61)	(549,282.76)	(392,473.24)
OGC-DISCIPLINARY BOARD	(290,573.00)	(20,137.88)	(165,940.01)	(124,632.99)
OUTREACH & ENGAGEMENT	(401,898.00)	(33,714.64)	(265,068.93)	(136,829.07)
PRACTICE OF LAW BOARD	(90,063.00)	(4,711.69)	(37,436.37)	(52,626.63)
PROFESSIONAL RESPONSIBILITY PROGRAM	(265,570.00)	(22,165.63)	(179,901.77)	(85,668.23)
PUBLICATION & DESIGN SERVICES	(146,865.00)	(12,014.94)	(105,092.89)	(41,772.11)
PUBLIC SERVICE PROGRAMS	(262,919.00)	(16,700.70)	(52,868.08)	(210,050.92)
LAW CLERK PROGRAM	11,985.00	(6,635.09)	61,332.37	(49,347.37)
SECTIONS ADMINISTRATION	(224,315.00)	(44,037.14)	(66,446.03)	(157,868.97)
TECHNOLOGY	(1,540,222.00)	(139,946.94)	(1,110,918.90)	(429,303.10)
CLE - PRODUCTS	733,919.00	3,126.93	490,729.92	243,189.08
CLE - SEMINARS	(398,992.00)	(46,542.61)	(348,262.84)	(50,729.16)
SECTIONS OPERATIONS	(296,384.50)	(49,929.33)	11,819.41	(308,203.91)
DESKBOOKS	(126,693.00)	(24,241.77)	(136,071.85)	9,378.85
CLIENT PROTECTION FUND	324,290.00	(23,003.04)	881,944.72	(557,654.72)
WESTERN STATES BAR CONFERENCE				
(No WSBA Funds)	5,400.00	2,115.69	10,240.99	(4,840.99)
INDIRECT EXPENSES	(19,330,595.00)	(1,639,239.47)	(13,166,175.59)	(6,164,419.41)
TOTAL OF ALL	19,190,671.50	1,703,550.11	11,126,522.43	8,064,149.07
NET INCOME (LOSS)	139,923.50	(64,310.64)	2,039,653.16	

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 678,271

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.41%	\$ 5,463,583
UBS Financial Money Market	2.41%	\$ 585,841
Morgan Stanley Money Market	2.31%	\$ 2,975,287
Merrill Lynch Money Market	2.40%	\$ 1,944,096
Short Term Investments	Varies	\$ 4,230,000

General Fund Total \$ 15,877,079

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,021,009

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	2.41%	\$ 3,332,594
Morgan Stanley Money Market	2.32%	\$ 105,503
Wells Fargo Investments	Varies	\$ -

Client Protection Fund Total \$ 4,459,106

Grand Total Cash & Investments \$ 20,336,185

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

Short Term Investments- General Fund

<u>Bank</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Amount</u>
Mizrahi Tefahot Bank	2.30%	2.30%	3 months	6/12/2019	250,000.00
Customers Bank	2.30%	2.30%	3 months	6/14/2019	250,000.00
Fidelity Bank Atlanta	2.30%	2.30%	4 months	7/15/2019	250,000.00
Pacific Premier Bank	2.30%	2.30%	4 months	7/15/2019	250,000.00
City National Bank	2.40%	2.40%	6 months	7/18/2019	240,000.00
Stifel Bank & Trust	2.40%	2.40%	4 months	7/26/2019	250,000.00
Bank of Baroda	2.30%	2.30%	6 months	7/30/2019	250,000.00
Valley National Bank	2.30%	2.30%	6 months	7/30/2019	250,000.00
Old National Bank	2.35%	2.35%	6 months	8/15/2019	250,000.00
Banc of California	2.35%	2.35%	6 months	9/11/2019	250,000.00
Western Alliance Bank	2.30%	2.30%	6 months	9/16/2019	250,000.00
Citizens Bank Rhode Island	2.40%	2.40%	6 months	9/20/2019	250,000.00
Umpqua Bank	2.50%	2.50%	8 months	9/23/2019	250,000.00
Bank of NY Mellon	2.45%	2.45%	9 months	10/15/2019	250,000.00
UBS Bank	2.50%	2.50%	9 months	10/16/2019	240,000.00
Investors Bank	2.55%	2.55%	9 months	10/18/2019	250,000.00
US Bank National Association	2.45%	2.45%	9 months	11/6/2019	250,000.00

Total Short Term Investments- General Fund	<u><u>4,230,000.00</u></u>
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Client Protection Fund

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