

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

Financial Reports

(Unaudited)

Year to Date May 31, 2021

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

June 23, 2021

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from May 1, 2021 to May 31, 2021

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	147,239	212,533	9,992	53,204	157,231	265,737	(157,231)	(265,737)
Administration	3,575	6,786	726,768	1,099,780	7,454	15,140	734,222	1,114,920	(730,648)	(1,108,134)
Admissions/Bar Exam	1,060,010	1,115,296	538,911	843,354	73,746	268,696	612,657	1,112,050	447,353	3,246
Advancement FTE	-	-	156,703	239,496	-	-	156,703	239,496	(156,703)	(239,496)
Bar News	373,961	457,200	230,026	353,019	277,486	447,864	507,512	800,883	(133,551)	(343,683)
Board of Governors	-	-	140,777	215,830	44,144	199,698	184,921	415,528	(184,921)	(415,528)
Communications Strategies	-	-	300,427	461,876	17,613	71,302	318,040	533,177	(318,040)	(533,177)
Communications Strategies FTE	-	-	147,381	224,154	-	-	147,381	224,154	(147,381)	(224,154)
Covid 19	-	-	-	-	(945)	-	(945)	-	945	-
Discipline	93,965	96,337	3,802,220	5,757,972	71,455	149,655	3,873,675	5,907,627	(3,779,710)	(5,811,290)
Diversity	135,000	135,374	180,187	278,750	1,517	22,440	181,704	301,190	(46,704)	(165,816)
Foundation	-	-	81,575	125,210	3,100.00	5,000	84,675	130,210	(84,675)	(130,210)
Human Resources	-	-	327,414	385,934	-	-	327,414	385,934	(327,414)	(385,934)
Law Clerk Program	183,109	213,668	66,801	108,864	29	1,374	66,831	110,238	116,278	103,430
Legislative	-	-	73,120	121,266	23,658	28,767	96,778	150,033	(96,778)	(150,033)
Licensing and Membership Records	314,166	352,086	390,426	592,011	21,873	23,909	412,298	615,920	(98,132)	(263,834)
Licensing Fees	11,210,003	16,318,268	-	-	-	-	-	-	11,210,003	16,318,268
Limited License Legal Technician	27,604	28,054	70,522	126,595	1,412.50	7,825	71,935	134,420	(44,331)	(106,367)
Limited Practice Officers	144,469	200,770	39,640	78,920	8,108	15,089	47,747	94,010	96,722	106,760
Mandatory CLE	692,909	839,250	302,600	511,743	122,085	147,237	424,685	658,980	268,224	180,271
Member Assistance Program	7,926	9,000	60,951	127,000	1,051.00	1,075	62,002	128,075	(54,076)	(119,075)
Member Benefits	5,586	13,000	88,531	141,432	141,587	185,996	230,119	327,428	(224,533)	(314,428)
Member Services & Engagement	68,266	67,250	289,646	462,869	2,046	23,907	291,693	486,776	(223,427)	(419,526)
Office of General Counsel	747	27.00	587,075.19	906,308	10,563.79	23,813.82	597,638.98	930,122	(596,892)	(930,095)
Office of the Executive Director	-	-	420,007	637,848	191	100,465	420,197	738,313	(420,197)	(738,313)
OGC-Disciplinary Board	-	-	111,064	168,809	52,799	130,133	163,862	298,942	(163,862)	(298,942)
Outreach and Engagement	-	-	159,850	257,936	522	33,454	160,372	291,390	(160,372)	(291,390)
Practice of Law Board	-	-	25,532	61,823	-	7,825	25,532	69,649	(25,532)	(69,649)
Professional Responsibility Program	-	-	191,628	291,439	640	5,736	192,267	297,175	(192,267)	(297,175)
Public Service Programs	103,000	103,000	86,554	135,981	115,893	237,993	202,446	373,974	(99,446)	(270,974)
Publication and Design Services	-	-	65,664	100,900	4,300	5,069	69,964	105,969	(69,964)	(105,969)
Regulatory Services FTE	-	-	258,954	405,650	-	-	258,954	405,650	(258,954)	(405,650)
Sections Administration	281,336	272,000	187,158	291,946	6,353	7,620	193,511	299,566	87,825	(27,566)
Service Center	-	-	455,827	674,133	2,927	8,500	458,754	682,633	(458,754)	(682,633)
Technology	-	-	1,210,606	1,711,290	2,475.00	-	1,213,081	1,711,290	(1,213,081)	(1,711,290)
Subtotal General Fund	14,705,631	20,227,365	11,921,782	18,112,672	1,024,075	2,228,785	12,945,857	20,341,457	1,759,773.68	(114,092)
Expenses using reserve funds	-	-	-	-	-	-	12,945,857	-	-	-
Total General Fund - Net Result from Operations									1,759,773.68	(114,092)
Percentage of Budget	72.70%		65.82%		45.95%		63.64%			
CLE-Seminars and Products	838,304	1,212,529	673,061	1,012,798	64,464	264,864	737,524	1,277,662	100,779	(65,133)
CLE - Deskbooks	107,361	140,500	144,043	220,190	99,990	111,939	244,033	332,129	(136,672)	(191,629)
Total CLE	945,665	1,353,029	817,104	1,232,988	164,453	376,803	981,557	1,609,791	(35,892)	(256,762)
Percentage of Budget	69.89%		66.27%		43.64%		60.97%			
Total All Sections	593,289	585,779	-	-	323,840	865,167	323,840	865,167	269,449	(279,388)
Client Protection Fund-Restricted	414,241	533,402	102,848	158,569	57,478	493,353	160,326	651,922	253,915	(118,520)
Totals	16,658,826	22,699,575	12,841,734	19,504,229	1,569,846	3,964,108	14,411,580	23,468,336	2,247,246	(768,761)
Percentage of Budget	73.39%		65.84%		39.60%		61.41%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2020	2021 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,193,130	4,074,610	4,447,045
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	212,479	433,349
Section Funds	1,210,209	930,821	1,479,658
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	3,478,234	3,364,142	5,238,008
Total General Fund Balance	5,528,234	5,414,142	7,288,008
Net Change in general Fund Balance		(114,092)	1,759,774
Total Fund Balance	11,400,814.00	10,632,053	13,648,060
Net Change in Fund Balance		(768,761)	2,247,245.82

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LICENSE FEES									
REVENUE:									
LICENSE FEES	1,318,211.48	1,379,614.42	61,402.94	11,155,381.12	11,210,003.47	54,622.35	16,318,267.73	5,108,264.26	68.70%
TOTAL REVENUE:	1,318,211	1,379,614	61,403	11,155,381	11,210,003	54,622	16,318,268	5,108,264	68.70%

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ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	-	-	-	-	-	-	2,000	2,000	0.00%
LEADERSHIP TRAINING	250	973	(723)	1,000	973	27	2,000	1,027	48.65%
ATJ BOARD EXPENSE	2,250	39	2,211	9,000	9,018	(18)	18,000	8,982	50.10%
PUBLIC DEFENSE	550	-	550	2,200	0	2,200	4,400	4,400	0.01%
CONFERENCE/INSTITUTE EXPENSE	3,350	-	3,350	13,402	0	13,402	26,804	26,804	0.00%
TOTAL DIRECT EXPENSES:	6,400	1,012	5,389	25,602	9,992	15,611	53,204	43,212	18.78%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,657	13,015	(3,358)	79,467	88,669	(9,202)	118,095	29,426	75.08%
BENEFITS EXPENSE	3,748	3,698	50	29,161	29,149	11	44,212	15,063	65.93%
OTHER INDIRECT EXPENSE	3,839	3,649	190	32,367	29,421	2,946	50,225	20,804	58.58%
TOTAL INDIRECT EXPENSES:	17,245	20,362	(3,118)	140,995	147,239	(6,244)	212,533	65,294	69.28%
TOTAL ALL EXPENSES:	23,645	21,374	2,271	166,597	157,231	9,366	265,737	108,506	59.17%
NET INCOME (LOSS):	(23,645)	(21,374)	2,271	(166,597)	(157,231)	9,366	(265,737)	(108,506)	59.17%

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ADMINISTRATION									
REVENUE:									
INTEREST INCOME	500	685	185	4,786	3,575	(1,212)	6,786	3,212	52.67%
TOTAL REVENUE:	500	685	185	4,786	3,575	(1,212)	6,786	3,212	52.67%
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	5,392	6,088	(696)	11,000	4,913	55.34%
STAFF TRAVEL/PARKING	350	26	324	2,740	1,366	1,374	4,140	2,774	33.01%
TOTAL DIRECT EXPENSES:	350	26	324	8,132	7,454	678	15,140	7,686	49.23%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,095	53,370	1,725	461,057	465,947	(4,890)	681,430.99	215,484	68.38%
BENEFITS EXPENSE	16,996	16,935	62	132,607	132,993	(386)	200,848	67,855	66.22%
OTHER INDIRECT EXPENSE	16,605	15,855	750	140,263	127,828	12,435	217,501	89,673	58.77%
TOTAL INDIRECT EXPENSES:	88,696	86,159	2,537	733,927	726,768	7,159	1,099,780	373,012	66.08%
TOTAL ALL EXPENSES:	89,046	86,185	2,861	742,059	734,222	7,837	1,114,920	380,698	65.85%
NET INCOME (LOSS):	(88,546)	(85,501)	3,045	(737,272)	(730,648)	6,625	(1,108,134)	(377,486)	65.93%

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ADMISSIONS									
REVENUE:									
BAR EXAM FEES	59,581	62,825	3,244	1,059,321	1,013,490	(45,831)	1,059,321	45,831	95.67%
RULE 9/LEGAL INTERN FEES	4,770	2,800	(1,970)	11,192	8,200	(2,992)	11,192	2,992	73.27%
RPC BOOKLETS	-	-	-	-	5	5	-	(5)	
SPECIAL ADMISSIONS	1,452	1,205	(247)	44,783	38,315	(6,468)	44,783	6,468	85.56%
TOTAL REVENUE:	65,804	66,830	1,026	1,115,296	1,060,010	(55,286)	1,115,296	55,286	95.04%
DIRECT EXPENSES:									
POSTAGE	150	-	150	619	369	250	1,219	850	30.26%
STAFF TRAVEL/PARKING	-	-	-	288	473	(186)	2,500	2,027	18.94%
STAFF MEMBERSHIP DUES	-	-	-	400	-	400	800	800	0.00%
SUPPLIES	83	-	83	1,273	940	333	1,607	667	58.51%
FACILITY, PARKING, FOOD	-	-	-	6,969	5,202	1,766	20,000	14,798	26.01%
EXAMINER FEES	-	-	-	10,000	10,000	-	26,000	16,000	38.46%
UBE EXMINATIONS	-	-	-	26,000	25,901	99	121,000	95,099	21.41%
BAR EXAM PROCTORS	-	283	(283)	(133)	150	(283)	(133)	(283)	-113.08%
CHARACTER & FITNESS BOARD	-	-	-	1,000	-	1,000	1,000	1,000	0.00%
DISABILITY ACCOMMODATIONS	1,491	-	1,491	4,491	2,985	1,505	9,491	6,505	31.45%
CHARACTER & FITNESS INVESTIGATIONS	100	-	100	256	6	250	306	300	2.01%
LAW SCHOOL VISITS	-	-	-	-	-	-	750	750	0.00%
ILG EXAM FEES	-	-	-	10,500	10,450	50	50,000	39,550	20.90%
COURT REPORTERS	1,250	1,049	201	8,711	6,766	1,945	13,711	6,945	49.35%
DEPRECIATION-SOFTWARE	1,898	1,627	271	9,358	8,273	1,085	16,950	8,677	48.81%
ONLINE LEGAL RESEARCH	304	307	(3)	2,129	2,141	(12)	3,345	1,204	64.01%
LAW LIBRARY	13	11	2	97	89	8	150	61	59.08%
TOTAL DIRECT EXPENSES:	5,289	3,277	2,012	81,957	73,746	8,211	268,696	194,950	27.45%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,776	40,466	(690)	304,682	304,083	599	463,780	159,697	65.57%
BENEFITS EXPENSE	14,716	14,544	172	113,608	114,102	(493)	172,719	58,617	66.06%
OTHER INDIRECT EXPENSE	15,957	14,974	983	132,631	120,726	11,905	206,855	86,129	58.36%
TOTAL INDIRECT EXPENSES:	70,449	69,984	465	550,921	538,911	12,010	843,354	304,443	63.90%
TOTAL ALL EXPENSES:	75,738	73,261	2,477	632,878	612,657	20,221	1,112,050	499,393	55.09%
NET INCOME (LOSS):	(9,935)	(6,431)	3,504	482,418	447,353	(35,065)	3,246	(444,107)	13781.02%

Washington State Bar Association

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ADVANCEMENT FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.15 FTE)	13,398	12,973	425	108,002	107,794	208	161,593	53,799	66.71%
BENEFITS EXPENSE	3,546	3,571	(25)	27,503	27,604	(102)	41,728	14,124	66.15%
OTHER INDIRECT EXPENSE	2,760	2,642	117	23,339	21,305	2,034	36,175	14,870	58.89%
TOTAL INDIRECT EXPENSES:	19,703	19,186	517	158,843	156,703	2,140	239,496	82,793	65.43%
NET INCOME (LOSS):	(19,703)	(19,186)	517	(158,843)	(156,703)	2,140	(239,496)	(82,793)	65.43%

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BAR NEWS									
REVENUE:									
ROYALTIES	92	-	(92)	1,631	1,262	(369)	2,000	738	63.09%
DISPLAY ADVERTISING	-	-	-	209,361	240,566	31,205	300,000	59,434	80.19%
SUBSCRIPT/SINGLE ISSUES	-	-	-	118	72	(46)	200	128	36.06%
CLASSIFIED ADVERTISING	212	212	212	4,223	1,437	(2,786)	7,500	6,063	19.16%
GEN ANNOUNCEMENTS	-	-	-	4,425	4,223	(203)	7,500	3,278	56.30%
PROF ANNOUNCEMENTS	-	-	-	12,968	12,997	29	20,000	7,003	64.99%
JOB TARGET ADVERTISING	-	19,299	19,299	79,253	113,404	34,151	120,000	6,596	94.50%
TOTAL REVENUE:	92	19,511	19,419	311,979	373,961	61,982	457,200	83,239	81.79%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	63	-	63	250	-	250	500	500	0.00%
POSTAGE	-	-	-	62,871	62,669	202	95,000	32,331	65.97%
PRINTING, COPYING & MAILING	-	-	-	161,802	147,949	13,852	250,000	102,050	59.18%
DIGITAL/ONLINE DEVELOPMENT	1,044	850	194	6,825	7,449	(624)	11,000	3,551	67.72%
GRAPHICS/ARTWORK	31	-	31	125	-	125	250	250	0.00%
OUTSIDE SALES EXPENSE	-	-	-	64,334	59,419	4,915	90,000	30,581	66.02%
EDITORIAL ADVISORY COMMITTEE	63	-	63	250	-	250	500	500	0.00%
STAFF MEMBERSHIP DUES	123	-	123	123	-	123	615	615	0.00%
TOTAL DIRECT EXPENSES:	1,323	850	473	296,579	277,486	19,092	447,864	170,378	61.96%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,744	16,727	17	135,783	137,031	(1,248)	202,757	65,726	67.58%
BENEFITS EXPENSE	5,188	5,178	10	40,547	40,748	(201)	61,402	20,654	66.36%
OTHER INDIRECT EXPENSE	6,783	6,480	303	57,310	52,247	5,063	88,860	36,613	58.80%
TOTAL INDIRECT EXPENSES:	28,714	28,385	330	233,640	230,026	3,614	353,019	122,993	65.16%
TOTAL ALL EXPENSES:	30,037	29,235	803	530,219	507,512	22,707	800,883	293,371	63.37%
NET INCOME (LOSS):	(29,945)	(9,724)	20,221	(218,240)	(133,551)	84,689	(343,683)	(210,132)	38.86%

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BOARD OF GOVERNOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
BOG MEETINGS	16,000	9,001	6,999	27,114	11,047	16,066	89,114	78,066	12.40%
BOG COMMITTEES' EXPENSES	40	0	40	95	8	87	4,635	4,627	0.18%
BOG RETREAT	-	94	(94)	253	563	(310)	15,253	14,690	3.69%
BOG CONFERENCE ATTENDANCE	-	-	-	1,988	497	1,491	6,988	6,491	7.11%
BOG TRAVEL & OUTREACH	1,325	-	1,325	6,236	2,210	4,026	11,535	9,325	19.16%
LEADERSHIP TRAINING	4,167	-	4,167	16,667	1,665	15,002	33,333	31,668	5.00%
BOG ELECTIONS	5,000	334	4,666	28,840	28,154	686	28,840	686	97.62%
PRESIDENT'S DINNER	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	26,531	9,429	17,102	81,192	44,144	37,048	199,698	155,554	22.11%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,783	9,772	11	80,246	81,096	(851)	119,377	38,281	67.93%
BENEFITS EXPENSE	3,511	3,477	34	27,397	27,470	(73)	41,504	14,034	66.19%
OTHER INDIRECT EXPENSE	4,199	3,995	204	35,416	32,211	3,206	54,949	22,738	58.62%
TOTAL INDIRECT EXPENSES:	17,493	17,244	249	143,058	140,777	2,282	215,830	75,053	65.23%
TOTAL ALL EXPENSES:	44,024	26,673	17,351	224,251	184,921	39,330	415,528	230,607	44.50%
NET INCOME (LOSS):	(44,024)	(26,673)	17,351	(224,251)	(184,921)	39,330	(415,528)	(230,607)	44.50%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CONTINUING LEGAL EDUCATION (CLE)									
REVENUE:									
SEMINAR REGISTRATIONS	66,923	73,976	7,053	382,705	490,056	107,351	650,398	160,342	75.35%
SEMINAR-EXHIB/SPNSR/ETC	-	2,150	2,150	517	2,150	1,633	5,000	2,850	43.00%
SHIPPING & HANDLING	83	36	(47)	408	182	(225)	741	559	24.60%
COURSEBOOK SALES	362	515	153	2,553	2,452	(101)	4,000	1,548	61.30%
MP3 AND VIDEO SALES	109,421	74,646	(34,774)	373,338	343,464	(29,874)	552,390	208,926	62.18%
TOTAL REVENUE:	176,789	151,324	(25,465)	759,520	838,304	78,784	1,212,529	374,225	69.14%
DIRECT EXPENSES:									
COURSEBOOK PRODUCTION	63	-	63	250	-	250	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,218	-	1,218	1,500	1,500	0.00%
DEPRECIATION	313	109	204	3,188	2,750	438	3,188	438	86.25%
ONLINE EXPENSES	4,000	4,128	(128)	30,559	30,883	(324)	46,559	15,676	66.33%
ACCREDITATION FEES	-	(60)	60	2,772	2,496	276	2,772	276	90.04%
FACILITIES	4,800	4,000	800	23,200	21,600	1,600	64,700	43,100	33.38%
TRANSACTION SERVICES	176	-	176	797	270	527	1,500	1,230	18.01%
SPEAKERS & PROGRAM DEVELOP	200	273	(73)	1,126	742	385	6,026	5,285	12.30%
SPLITS TO SECTIONS	-	6,071	(6,071)	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	-	838	3,350	-	3,350	6,700	6,700	0.00%
CLE SEMINAR COMMITTEE	13	-	13	50	-	50	100	100	0.00%
BAD DEBT EXPENSE	54	-	54	217	-	217	433	433	0.00%
STAFF TRAVEL/PARKING	1,250	-	1,250	5,073	73	5,000	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	121	-	121	1,820	1,336	484	2,305	969	57.97%
SUBSCRIPTIONS	-	334	(334)	-	334	(334)	-	(334)	-
SUPPLIES	83	-	83	333	-	333	667	667	0.00%
CONFERENCE CALLS	4	-	4	17	-	17	33	33	0.00%
COST OF SALES - COURSEBOOKS	125	29	96	569	168	400	1,069	900	15.75%
A/V DEVELOP COSTS (RECORDING)	167	-	167	667	-	667	1,333	1,333	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	42	24	18	238	201	38	405	204	49.54%
TOTAL DIRECT EXPENSES:	12,317	14,908	(2,591)	190,445	64,464	125,982	264,864	200,401	24.34%
INDIRECT EXPENSES:									
SALARY EXPENSE (8.42 FTE)	44,513.56	44,399	114	371,830	375,712	(3,882)	551,283	175,571	68.15%
BENEFITS EXPENSE	17,431	17,257	174	139,683	142,130	(2,447)	210,621	68,491	67.48%
OTHER INDIRECT EXPENSE	18,683	19,252	(569)	163,123	155,220	7,903	250,895	95,675	61.87%
TOTAL INDIRECT EXPENSES:	80,627	80,909	(281)	674,635	673,061	1,574	1,012,798	339,737	66.46%
TOTAL ALL EXPENSES:	92,944	95,816	(2,872)	865,080	737,524	127,556	1,277,662	540,138	57.72%
NET INCOME (LOSS):	83,845	55,507	(28,337)	(105,560)	100,779	206,340	(65,133)	(165,913)	-154.73%

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
COMMUNICATION STRATEGIES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	392	-	392	2,557	2,086	471	4,123	2,037	50.59%
STAFF MEMBERSHIP DUES	99	-	99	774	380	394	1,169	789	32.52%
SUBSCRIPTIONS	254	367	(113)	1,734	2,447	(713)	2,751	304	88.94%
DIGITAL/ONLINE DEVELOPMENT	67	-	67	267	545	(278)	533	(12)	102.20%
APEX DINNER	-	-	-	837	837	-	25,000	24,163	3.35%
50 YEAR MEMBER TRIBUTE LUNCH	1,875	-	1,875	7,500	-	7,500	15,000	15,000	0.00%
COMMUNICATIONS OUTREACH	2,083	7,252	(5,169)	10,298	10,348	(49)	18,632	8,284	55.54%
TELEPHONE	25	88	(63)	459	711	(252)	559	(152)	127.22%
CONFERENCE CALLS	25	-	25	101	-	101	201	201	0.00%
MISCELLANEOUS	417	-	417	1,667	260	1,407	3,333	3,073	7.80%
TOTAL DIRECT EXPENSES:	5,236	7,707	(2,471)	26,193	17,613	8,579	71,302	53,688	24.70%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	21,355	21,332	23	174,752	175,714	(962)	260,171	84,457	67.54%
BENEFITS EXPENSE	6,940	6,907	32	54,386	54,712	(326)	82,285	27,573	66.49%
OTHER INDIRECT EXPENSE	9,126	8,682	444	76,969	70,001	6,968	119,420	49,419	58.62%
TOTAL INDIRECT EXPENSES:	37,421	36,922	499	306,107	300,427	5,680	461,876	161,449	65.04%
TOTAL ALL EXPENSES:	42,658	44,629	(1,971)	332,299	318,040	14,259	533,177	215,137	59.65%
NET INCOME (LOSS):	(42,658)	(44,629)	(1,971)	(332,299)	(318,040)	14,259	(533,177)	(215,137)	59.65%

Washington State Bar Association

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	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
COMMUNICATION STRATEGIES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	12,463	12,457	6	100,063	100,654	(591)	149912.82	49,259	67.14%
BENEFITS EXPENSE	3,656	3,658	(3)	28,130	28,212	(81)	42,790	14,578	65.93%
OTHER INDIRECT EXPENSE	2,400	2,296	103	20,289	18,515	1,775	31,451	12,936	58.87%
TOTAL INDIRECT EXPENSES:	18,518	18,411	107	148,483	147,381	1,103	224,154	76,773	65.75%
NET INCOME (LOSS):	(18,518)	(18,411)	107	(148,483)	(147,381)	1,103	(224,154)	(76,773)	65.75%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLIENT PROTECTION FUND									
REVENUE:									
CPF RESTITUTION	311	1,341	1,030	9,295	56,994	47,699	9,662	(47,332)	589.89%
CPF MEMBER ASSESSMENTS	24,700	2,130	(22,570)	416,740	353,900	(62,840)	515,540	161,640	68.65%
INTEREST INCOME	833	366	(467)	4,867	3,347	(1,520)	8,200	4,853	40.81%
TOTAL REVENUE:	25,844	3,837	(22,007)	430,902	414,241	(16,661)	533,402	119,161	77.66%
DIRECT EXPENSES:									
BANK FEES - WELLS FARGO	131	142	(11)	1,291	1,364	(74)	1,395	31	97.77%
GIFTS TO INJURED CLIENTS	58,151	31,050	27,101	79,253	56,065	23,189	490,880	434,815	11.42%
CPF BOARD EXPENSES	26	-	26	595	49	546	877	828	5.61%
STAFF MEMBERSHIP DUES	-	-	-	200	-	200	200	200	0.00%
TOTAL DIRECT EXPENSES:	58,308	31,192	27,115	81,339	57,478	23,861	493,353	435,874	11.65%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.23 FTE)	7,092	7,084	8	57,380	57,696	(316)	85,746	28,049	67.29%
BENEFITS EXPENSE	2,904	2,859	46	22,571	22,579	(8)	34,234	11,655	65.96%
OTHER INDIRECT EXPENSE	2,951	2,800	152	24,861	22,573	2,288	38,589	16,017	58.49%
TOTAL INDIRECT EXPENSES:	12,948	12,743	205	104,812	102,848	1,964	158,569	55,721	64.86%
TOTAL ALL EXPENSES:	71,255	43,935	27,320	186,151	160,326	25,825	651,922	491,596	24.59%
NET INCOME (LOSS):	(45,411)	(40,098)	5,313	244,752	253,915	9,163	(118,520)	(372,435)	-214.24%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST		
DESKBOOKS											
REVENUE:											
LEXIS/NEXIS ROYALTIES	1,500	-	(1,500)	6,000	#	-	#	(6,000)	12,000	12,000	0.00%
FASTCASE ROYALTIES	250	-	(250)	1,000	#	-	#	(1,000)	2,000	2,000	0.00%
SHIPPING & HANDLING	97	-	(97)	2,113		2,122		9	2,500	378	84.87%
DESKBOOK SALES	1,812	-	(1,812)	66,751		74,032		7,282	74,000	(32)	100.04%
SECTION PUBLICATION SALES	189	-	(189)	9,245		9,890		645	10,000	110	98.90%
CASEMAKER ROYALTIES	2,335	-	(2,335)	30,659		21,317		(9,341)	40,000	18,683	53.29%
TOTAL REVENUE:	6,183	-	(6,183)	115,767		107,361		(8,406)	140,500	33,139	76.41%
DIRECT EXPENSES:											
COST OF SALES - DESKBOOKS	2,226	3,679	(1,453)	39,971		40,979		(1,008)	48,875	7,896	83.85%
COST OF SALES - SECTION PUBLICATION	36	-	36	2,656		3,003		(347)	2,800	(203)	107.26%
SPLITS TO SECTIONS	715	-	715	4,641		3,844		797	7,500	3,656	51.25%
DESKBOOK ROYALTIES	45	-	45	319		199		120	500	301	39.87%
POSTAGE & DELIVER-DESKBOOKS	127	7,050	(6,923)	2,493		10,034		(7,541)	3,000	(7,034)	334.47%
FLIERS/CATALOGS	(0)	-	(0)	2,507		2,507		(0)	2,507	(0)	100.01%
ONLINE LEGAL RESEARCH	171	154	17	989		1,071		(82)	1,672	601	64.03%
POSTAGE - FLIERS/CATALOGS	117	-	117	469		936		(468)	937	1	99.92%
OBSOLETE INVENTORY	2,945	581	2,364	23,562		32,781		(9,219)	35,343	2,562	92.75%
BAD DEBT EXPENSE	13	-	13	50		-		50	100	100	0.00%
RECORDS STORAGE - OFF SITE	625	(7,050)	7,675	5,600		4,450		1,150	8,100	3,650	54.94%
STAFF MEMBERSHIP DUES	44	-	44	44		-		44	220	220	0.00%
MISCELLANEOUS	25	-	25	100		-		100	200	200	0.00%
SUBSCRIPTIONS	-	-	-	185		185		-	185	0	99.98%
TOTAL DIRECT EXPENSES:	7,088	4,414	2,675	83,586		99,990		(16,404)	111,939	11,949	89.33%
INDIRECT EXPENSES:											
SALARY EXPENSE (1.52 FTE)	10,473	10,463	9	85,854		86,365		(510)	127,743.6	41,379	67.61%
BENEFITS EXPENSE	3,774	3,737	37	29,483		29,526		(43)	44,636	15,110	66.15%
OTHER INDIRECT EXPENSE	3,647	3,492	156	30,845		28,153		2,692	47,810	19,658	58.88%
TOTAL INDIRECT EXPENSES:	17,894	17,693	202	146,182		144,043		2,139	220,190	76,147	65.42%
TOTAL ALL EXPENSES:	24,982	22,106	2,876	229,768		244,033		(14,265)	332,129	88,096	73.48%
NET INCOME (LOSS):	(18,799)	(22,106)	(3,307)	(114,001)		(136,672)		(22,671)	(191,629)	(54,957)	71.32%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
DISCIPLINE									
REVENUE:									
COPY FEES	-	-	-	60	-	(60)	60	60	0.00%
AUDIT REVENUE	107	-	(107)	851	739	(112)	1,277	538	57.85%
RECOVERY OF DISCIPLINE COSTS	6,278	4,040	(2,238)	54,888	80,761	25,873	80,000	(761)	100.95%
DISCIPLINE HISTORY SUMMARY	1,166	1,680	1,680	10,335	12,465	2,130	15,000	2,535	83.10%
TOTAL REVENUE:	7,551	5,720	(664)	66,134	93,965	27,831	96,337	2,372	97.54%
DIRECT EXPENSES:									
PUBLICATIONS PRODUCTION	31	-	31	125	181	(56)	250	69	72.24%
STAFF TRAVEL/PARKING	250	-	250	11,587	8,730	2,857	20,587	11,857	42.41%
STAFF MEMBERSHIP DUES	250	410	(160)	4,080	3,840	240	5,080	1,240	75.59%
TELEPHONE	185	165	21	1,459	1,434	24	2,200	766	65.19%
COURT REPORTERS	2,765	3,549	(783)	16,439	12,021	4,417	27,500	15,479	43.71%
OUTSIDE COUNSEL/AIC	375	-	375	1,500	500	1,000	3,000	2,500	16.67%
LITIGATION EXPENSES	1,972	1,279	693	9,612	4,984	4,628	17,500	12,516	28.48%
DISABILITY EXPENSES	938	-	938	3,750	4,900	(1,150)	7,500	2,600	65.33%
ONLINE LEGAL RESEARCH	5,006	4,456	550	33,264	31,088	2,176	53,288	22,200	58.34%
LAW LIBRARY	1,138	209	929	7,447	3,278	4,169	12,000	8,722	27.32%
TRANSLATION SERVICES	94	-	94	375	500	(125)	750	250	66.67%
TOTAL DIRECT EXPENSES:	13,004	10,068	2,937	89,637	71,455	18,182	149,655	78,199	47.75%
INDIRECT EXPENSES:									
SALARY EXPENSE (37.00 FTE)	286,972	292,545	(5,573)	2,379,260	2,411,009	(31,749)	3,571,125	1,160,116	67.51%
BENEFITS EXPENSE	86,480	86,627	(147)	698,640	708,448	(9,808)	1,057,652	349,203	66.98%
OTHER INDIRECT EXPENSE	82,785	84,684	(1,899)	728,184	682,763	45,421	1,129,195	446,432	60.46%
TOTAL INDIRECT EXPENSES:	456,237	463,856	(7,619)	3,806,083	3,802,220	3,863	5,757,972	1,955,752	66.03%
TOTAL ALL EXPENSES:	469,241	473,923	(4,682)	3,895,720	3,873,675	22,045	5,907,627	2,033,952	65.57%
NET INCOME (LOSS):	(461,690)	(468,203)	(6,513)	(3,829,586)	(3,779,710)	49,876	(5,811,290)	(2,031,580)	65.04%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
DIVERSITY									
REVENUE:									
DONATIONS	(1,250)	-	1,250	130,000	135,000	5,000	125,000	(10,000)	108.00%
WORK STUDY GRANTS	1,297	-	(1,297)	5,187	-	(5,187)	10,374	10,374	0.00%
TOTAL REVENUE:	47	-	(47)	135,187	135,000	(187)	135,374	374	99.72%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	58	-	58	58	-	58	290	290	0.00%
COMMITTEE FOR DIVERSITY	610	-	610	2,458	17	2,441	4,900	4,883	0.35%
DIVERSITY EVENTS & PROJECTS	2,063	-	2,063	9,000	1,500	7,500	17,250	15,750	8.70%
TOTAL DIRECT EXPENSES:	2,731	-	2,731	11,516	1,517	9,999	22,440	20,923	6.76%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.46 FTE)	15,200	20,751	(5,550)	89,722	94,843	(5,122)	150,814	55,970	62.89%
BENEFITS EXPENSE	5,530	5,460	71	37,209	39,944	(2,736)	59,610	19,665	67.01%
OTHER INDIRECT EXPENSE	5,543	5,631	(88)	42,344	45,399	(3,055)	68,326	22,927	66.44%
TOTAL INDIRECT EXPENSES:	26,274	31,841	(5,567)	169,274	180,187	(10,913)	278,750	98,563	64.64%
TOTAL ALL EXPENSES:	29,005	31,841	(2,837)	180,791	181,704	(913)	301,190	119,486	60.33%
NET INCOME (LOSS):	(28,958)	(31,841)	(2,883)	(45,604)	(46,704)	(1,100)	(165,816)	(119,112)	28.17%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
FOUNDATION									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	3,000	3,000	-	3,000	-	100.00%
PRINTING & COPYING	-	-	-	-	-	-	450	450	0.00%
STAFF TRAVEL/PARKING	-	-	-	-	-	-	100	100	0.00%
SUPPLIES	-	-	-	-	-	-	150	150	0.00%
SPECIAL EVENTS	-	-	-	-	50	(50)	-	(50)	
BOARD OF TRUSTEES	-	-	-	-	50	(50)	1,000	950	5.00%
POSTAGE	-	-	-	-	-	-	300	300	0.00%
TOTAL DIRECT EXPENSES:	-	-	-	3,000	3,100	(100)	5,000	1,900	62.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,444	6,438	6	52,180	52,471	(290)	77,954	25,483	67.31%
BENEFITS EXPENSE	1,329	1,364	(35)	10,450	10,589	(139)	15,805	5,216	67.00%
OTHER INDIRECT EXPENSE	2,400	2,296	103	20,289	18,515	1,775	31,451	12,936	58.87%
TOTAL INDIRECT EXPENSES:	10,173	10,098	75	82,920	81,575	1,345	125,210	43,635	65.15%
TOTAL ALL EXPENSES:	10,173	10,098	75	85,920	84,675	1,245	130,210	45,535	65.03%
NET INCOME (LOSS):	(10,173)	(10,098)	75	(85,920)	(84,675)	1,245	(130,210)	(45,535)	65.03%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
HUMAN RESOURCES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	594	-	594	697	697	0.00%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	193	193	0.00%
SUBSCRIPTIONS	-	-	-	2,419	173	2,246	3,399	3,226	5.08%
STAFF TRAINING- GENERAL	-	-	-	209	1,474	(1,265)	25,000	23,526	5.90%
RECRUITING AND ADVERTISING	583	211	372	16,247	17,622	(1,376)	18,580	958	94.85%
PAYROLL PROCESSING	4,081	-	4,081	32,674	29,166	3,508	49,000	19,834	59.52%
SALARY SURVEYS	242	-	242	967	-	967	1,933	1,933	0.00%
CONSULTING SERVICES	-	-	-	23,200	57,283	(34,083)	112,500	55,217	50.92%
CONFERENCE CALLS	-	-	-	-	13	(13)	-	(13)	
TRANSFER TO INDIRECT EXPENSE	(4,906)	(211)	(4,695)	(76,309)	(105,732)	29,422	(211,302)	(105,571)	50.04%
TOTAL DIRECT EXPENSES:	-	-	-	0	-	0.01	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	22,352	24,782	(2,430)	130,119	213,380	(83,261)	219,525	6,145	97.20%
BENEFITS EXPENSE	8,489	8,384	105	52,892	58,744	(5,852)	86,960	28,216	67.55%
OTHER INDIRECT EXPENSE	6,859	6,858	1	49,507	55,291	(5,784)	79,450	24,159	69.59%
TOTAL INDIRECT EXPENSES:	37,700	40,023	(2,323)	232,517	327,414	(94,897)	385,934	58,520	84.84%
TOTAL ALL EXPENSES:	37,700	40,023	(2,323)	232,517	327,414	(94,897)	385,934	58,520	84.84%
NET INCOME (LOSS):	(37,700)	(40,023)	(2,323)	(232,517)	(327,414)	(94,897)	(385,934)	(58,520)	84.84%

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LAW CLERK PROGRAM									
REVENUE:									
LAW CLERK FEES	10,000	9,794	(206)	185,782	181,009	(4,773)	209,637	28,628	86.34%
LAW CLERK APPLICATION FEES	1,000	100	(900)	2,900	2,100	(800)	4,031	1,931	52.10%
TOTAL REVENUE:	11,000	9,894	(1,106)	188,682	183,109	(5,573)	213,668	30,559	85.70%
DIRECT EXPENSES:									
SUBSCRIPTIONS	-	-	-	-	-	-	250	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	20	-	20	20	-	20	100	100	0.00%
LAW CLERK BOARD EXPENSE	-	2	(2)	24	29	(6)	624	594	4.68%
STAFF TRAVEL/PARKING	52	-	52	92	-	92	300	300	0.00%
LAW CLERK OUTREACH	-	-	-	-	-	-	100	100	0.00%
TOTAL DIRECT EXPENSES:	72	2	70	135	29	106	1,374	1,344	2.13%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.90 FTE)	5,283	4,592	691	39,235	37,361	1,874	60,364	23,004	61.89%
BENEFITS EXPENSE	1,861	1,844	17	13,185	12,955	230	20,663	7,708	62.70%
OTHER INDIRECT EXPENSE	2,160	2,045	115	17,791	16,486	1,305	27,837	11,351	59.22%
TOTAL INDIRECT EXPENSES:	9,303	8,481	822	70,211	66,801	3,410	108,864	42,063	61.36%
TOTAL ALL EXPENSES:	9,375	8,483	892	70,346	66,831	3,516	110,238	43,407	60.62%
NET INCOME (LOSS):	1,625	1,411	(214)	118,336	116,278	(2,057)	103,430	(12,848)	112.42%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LEGISLATIVE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	100	-	100	300	-	300	400	400	0.00%
SUBSCRIPTIONS	-	-	-	1,982	1,982	-	1,982	-	100.00%
CONTRACT LOBBYIST	4,333	8,667	(4,333)	21,667	21,667	-	26,000	4,333	83.33%
LEGISLATIVE COMMITTEE	-	-	-	10	10	-	260	250	3.77%
BOG LEGISLATIVE COMMITTEE	25	-	25	25	-	25	125	125	0.00%
TOTAL DIRECT EXPENSES:	4,458	8,667	(4,208)	23,983	23,658	325	28,767	5,108	82.24%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,546	5,219	1,327	41,358	36,229	5,129	66,209	29,980	54.72%
BENEFITS EXPENSE	2,657	2,617	40	16,297	18,376	(2,079)	26,705	8,329	68.81%
OTHER INDIRECT EXPENSE	2,400	2,296	103	17,191	18,515	(1,324)	28,353	9,838	65.30%
TOTAL INDIRECT EXPENSES:	11,602	10,132	1,471	74,846	73,120	1,726	121,266	48,146	60.30%
TOTAL ALL EXPENSES:	16,061	18,798	(2,738)	98,829	96,778	2,051	150,033	53,255	64.50%
NET INCOME (LOSS):	(16,061)	(18,798)	(2,738)	(98,829)	(96,778)	2,051	(150,033)	(53,255)	64.50%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LICENSING & MEMBERSHIP RECORDS									
REVENUE:									
STATUS CERTIFICATE FEES	1,700	1,925	225	19,314	20,855	1,540	26,115	5,260	79.86%
INVESTIGATION FEES	1,986	2,800	814	14,454	14,800	346	22,399	7,599	66.07%
PRO HAC VICE	22,900	36,182	13,282	207,474	274,342	66,868	299,074	24,732	91.73%
MEMBER CONTACT INFORMATION	-	250	250	1,853	3,978	2,124	4,211	234	94.45%
PHOTO BAR CARD SALES	29	48	19	154	192	38	286	94	67.10%
TOTAL REVENUE:	26,615	41,205	14,590	243,250	314,166	70,916	352,086	37,919	89.23%
DIRECT EXPENSES:									
DEPRECIATION	-	-	-	1,151	1,151	-	1,151	0	99.98%
POSTAGE	1,168	1,466	(298)	15,243	17,877	(2,634)	19,913	2,036	89.77%
LICENSING FORMS	-	-	-	2,845	2,845	-	2,845	-	100.00%
TOTAL DIRECT EXPENSES:	1,168	1,466	(298)	19,239	21,873	(2,634)	23,909	2,036	91.48%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	27,863	27,840	23	235,329	237,262	(1,933)	346,778	109,515	68.42%
BENEFITS EXPENSE	10,668	10,513	154	83,305	83,162	143	125,888	42,726	66.06%
OTHER INDIRECT EXPENSE	9,564	8,682	881	80,494	70,001	10,493	119,345	49,344	58.65%
TOTAL INDIRECT EXPENSES:	48,094	47,035	1,059	399,128	390,426	8,702	592,011	201,585	65.95%
TOTAL ALL EXPENSES:	49,262	48,501	761	418,367	412,298	6,069	615,920	203,621	66.94%
NET INCOME (LOSS):	(22,646)	(7,296)	15,350	(175,117)	(98,132)	76,984	(263,834)	(165,702)	37.19%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM									
REVENUE:									
SEMINAR REGISTRATIONS	282	-	(282)	1,191	796	(395)	2,319	1,523	34.33%
LLLT LICENSE FEES	858	892	33	6,551	5,883	(668)	9,985	4,102	58.92%
LLLT LATE LICENSE FEES	-	-	-	-	275	275	-	(275)	
INVESTIGATION FEES	20	-	(20)	20	-	(20)	100	100	0.00%
LLLT EXAM FEES	-	1,750	1,750	15,650	20,350	4,700	15,650	(4,700)	130.03%
LLLT WAIVER FEES	-	-	-	-	300	300	-	(300)	
TOTAL REVENUE:	1,160	2,642	1,482	23,413	27,604	4,191	28,054	449	98.40%
DIRECT EXPENSES:									
LLLT BOARD	-	-	-	-	-	-	2,450	2,450	0.00%
LLLT EXAM WRITING	-	-	-	-	1,413	(1,413)	5,375	3,963	26.28%
TOTAL DIRECT EXPENSES:	-	-	-	-	1,413	(1,413)	7,825	6,413	18.05%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	7,126	5,117	2,009	43,013	35,259	7,754	71,517	36,258	49.30%
BENEFITS EXPENSE	2,628	2,604	24	16,521	16,749	(228)	27,070	10,321	61.87%
OTHER INDIRECT EXPENSE	2,280	2,296	(17)	17,405	18,515	(1,110)	28,009	9,494	66.10%
TOTAL INDIRECT EXPENSES:	12,034	10,017	2,017	76,939	70,522	6,417	126,595	56,073	55.71%
TOTAL ALL EXPENSES:	12,034	10,017	2,017	76,939	71,935	5,004	134,420	62,486	53.51%
NET INCOME (LOSS):	(10,874)	(7,376)	3,498	(53,526)	(44,331)	9,196	(106,367)	(62,036)	41.68%

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66.67% OF YEAR COMPLETE

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LIMITED PRACTICE OFFICERS									
REVENUE:									
INVESTIGATION FEES	80	100	20	680	1,000	320	1,000	-	100.00%
LPO EXAMINATION FEES	-	1,200	1,200	23,700	26,900	3,200	23,700	(3,200)	113.50%
LPO LICENSE FEES	14,279	14,582	303	115,319	112,759	(2,560)	172,435	59,676	65.39%
LPO LATE LICENSE FEES	727	30	(697)	727	3,810	3,083	3,635	(175)	104.83%
TOTAL REVENUE:	15,086	15,912	826	140,425	144,469	4,043	200,770	56,301	71.96%
DIRECT EXPENSES:									
EXAM WRITING	-	-	-	4,875	4,875	-	9,750	4,875	50.00%
ONLINE LEGAL RESEARCH	171	154	17	989	1,071	(82)	1,672	601	64.03%
LAW LIBRARY	439	268	170	1,909	2,158	(249)	3,663	1,505	58.90%
LPO BOARD	-	-	-	4	4	-	4	-	100.00%
TOTAL DIRECT EXPENSES:	609	422	187	7,777	8,108	(331)	15,089	6,982	53.73%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,305	3,667	638	25,486	21,709	3,777	42,705	20,996	50.83%
BENEFITS EXPENSE	1,720	1,672	48	9,518	8,800	717	16,426	7,626	53.58%
OTHER INDIRECT EXPENSE	1,800	1,133	667	11,418	9,131	2,287	19,789	10,658	46.14%
TOTAL INDIRECT EXPENSES:	7,825	6,471	1,354	46,421	39,640	6,782	78,920	39,281	50.23%
TOTAL ALL EXPENSES:	8,434	6,893	1,541	54,198	47,747	6,451	94,010	46,262	50.79%
NET INCOME (LOSS):	6,652	9,019	2,367	86,227	96,722	10,495	106,760	10,038	90.60%

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MEMBER ASSISTANCE PROGRAM									
REVENUE:									
DIVERSIONS	744	750	6	5,282	7,926	2,644	9,000	1,074	88.07%
TOTAL REVENUE:	744	750	6	5,282	7,926	2,644	9,000	1,074	88.07%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	225	226	(1)	225	226	(1)	225	(1)	100.44%
PROFLIAB INSURANCE	106	-	106	425	825	(400)	850	25	97.06%
TOTAL DIRECT EXPENSES:	331	226	105	650	1,051	(401)	1,075	24	97.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,394	4,391	3	35,586	35,789	(203)	70,680	34,890	50.64%
BENEFITS EXPENSE	2,062	2,018	44	16,084	16,031	53	31,862	15,831	50.31%
OTHER INDIRECT EXPENSE	1,200	1,132	67	10,084	9,131	954	24,459	15,328	37.33%
TOTAL INDIRECT EXPENSES:	7,656	7,541	114	61,755	60,951	804	127,000	66,049	47.99%
TOTAL ALL EXPENSES:	7,987	7,767	220	62,405	62,002	403	128,075	66,073	48.41%
NET INCOME (LOSS):	(7,243)	(7,017)	226	(57,123)	(54,076)	3,047	(119,075)	(64,999)	45.41%

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MEMBERSHIP BENEFITS									
REVENUE:									
SPONSORSHIPS	375	-	(375)	1,500	-	(1,500)	3,000	3,000	0.00%
INTERNET SALES	539	343	(196)	4,510	3,724	(786)	6,667	2,943	55.86%
MP3 SALES	288	147	(141)	2,181	1,862	(319)	3,333	1,471	55.87%
TOTAL REVENUE:	1,202	490	(712)	8,191	5,586	(2,605)	13,000	7,414	42.97%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	300	-	300	300	-	300	1,500	1,500	0.00%
CONFERENCE CALLS	63	-	63	250	-	250	500	500	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	125	-	125	500	1,321	(821)	1,000	(321)	132.12%
WSBA CONNECTS	3,395	-	3,395	32,980	31,040	1,940	46,560	15,520	66.67%
CASEMAKER & FASTCASE	5,432	-	5,432	114,707	109,226	5,481	136,436	27,210	80.06%
TOTAL DIRECT EXPENSES:	9,315	-	9,315	148,737	141,587	7,150	185,996	44,409	76.12%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	6,655	6,648	7	52,871	52,077	794	80,368	28,291	64.80%
BENEFITS EXPENSE	2,027	2,025	3	15,332	15,149	182	24,064	8,915	62.95%
OTHER INDIRECT EXPENSE	2,784	2,642	141	23,454	21,305	2,149	36,999	15,695	57.58%
TOTAL INDIRECT EXPENSES:	11,466	11,315	151	91,656	88,531	3,125	141,432	52,901	62.60%
TOTAL ALL EXPENSES:	20,781	11,315	9,465	240,393	230,119	10,275	327,428	97,310	70.28%
NET INCOME (LOSS):	(19,578)	(10,825)	8,753	(232,203)	(224,533)	7,670	(314,428)	(89,896)	71.41%

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MANDATORY CONTINUING LEGAL EDUCATION									
REVENUE:									
ACCREDITED PROGRAM FEES	40,000	55,200	15,200	337,600	391,800	54,200	497,600	105,800	78.74%
FORM 1 LATE FEES	12,500	21,400	8,900	131,200	162,000	30,800	190,200	28,200	85.17%
MEMBER LATE FEES	150	-	(150)	2,400	3,046	646	2,700	(346)	112.82%
ANNUAL ACCREDITED SPONSOR FEES	(63)	250	313	42,000	42,750	750	41,750	(1,000)	102.40%
ATTENDANCE LATE FEES	6,667	8,900	2,233	68,167	80,650	12,483	94,000	13,350	85.80%
COMITY CERTIFICATES	1,500	750	(750)	12,587	12,662	75	13,000	338	97.40%
TOTAL REVENUE:	60,754	86,500	25,746	593,954	692,909	98,955	839,250	146,342	82.56%
DIRECT EXPENSES:									
DEPRECIATION	7,447	5,532	1,915	113,256	120,926	(7,670)	143,045	22,119	84.54%
STAFF MEMBERSHIP DUES	-	-	-	500	-	500	500	500	0.00%
ONLINE LEGAL RESEARCH	152	154	(2)	1,065	1,071	(6)	1,672	601	64.03%
LAW LIBRARY	13	11	2	97	89	8	150	61	59.09%
MCLE BOARD	-	-	-	-	-	-	650	650	0.00%
STAFF TRAVEL/PARKING	6	-	6	25	-	25	50	50	0.00%
STAFF TRAINING	-	-	-	1,170	-	1,170	1,170	1,170	0.00%
TOTAL DIRECT EXPENSES:	7,619	5,697	1,922	116,112	122,085	(5,973)	147,237	25,152	82.92%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	24,132	19,936	4,196	173,235	166,966	6,269	269,761	102,795	61.89%
BENEFITS EXPENSE	10,067	9,812	255	65,734	65,634	100	106,179	40,545	61.81%
OTHER INDIRECT EXPENSE	11,518	8,682	2,836	82,227	70,001	12,226	135,803	65,802	51.55%
TOTAL INDIRECT EXPENSES:	45,717	38,430	7,287	321,196	302,600	18,596	511,743	209,142	59.13%
TOTAL ALL EXPENSES:	53,336	44,127	9,209	437,308	424,685	12,623	658,980	234,295	64.45%
NET INCOME (LOSS):	7,418	42,373	34,955	156,646	268,224	111,578	180,271	(87,953)	148.79%

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	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBER SERVICES & ENGAGEMENT									
REVENUE:									
ROYALTIES	3,940.01	15,163.16	11,223.15	33,489.95	51,307.84	17,817.89	49,250.00	(2,057.84)	104.18%
NMP PRODUCT SALES	1,435	5,055	3,619	12,260	16,933	4,673	18,000	1,067	94.07%
SEMINAR REGISTRATIONS	(910)	-	910	3,639	25	(3,614)	-	(25)	
TOTAL REVENUE:	4,465	20,218	15,752	49,389	68,266	18,877	67,250	(1,016)	101.51%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	-	-	-	1,000	1,000	0.00%
SUBSCRIPTIONS	24	17	7	155	125	30	250	125	49.84%
TRANSCRIPTION SERVICES	188	-	188	750	750	-	1,500	750	50.00%
CONFERENCE CALLS	13	-	13	50	-	50	100	100	0.00%
YLL SECTION PROGRAM	-	-	-	805	800	5	1,500	700	53.33%
WYLC CLE COMPS	-	-	-	-	-	-	1,000	1,000	0.00%
WYLC OUTREACH EVENTS	-	-	-	-	-	-	1,500	1,500	0.00%
WYL COMMITTEE	-	-	-	-	-	-	8,000	8,000	0.00%
TRIAL ADVOCACY EXPENSES	-	-	-	900	-	900	900	900	0.00%
RECEPTION/FORUM EXPENSE	-	-	-	367	67	300	667	600	9.99%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	-	-	-	-	-	-	5,000	5,000	0.00%
STAFF MEMBERSHIP DUES	61	150	(89)	245	225	20	490	265	45.92%
LENDING LIBRARY	10	10	-	80	80	-	2,000	1,920	4.00%
TOTAL DIRECT EXPENSES:	295	177	118	3,352	2,046	1,305	23,907	21,860	8.56%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.13 FTE)	22,517	21,695	822	156,820	154,796	2,024	250,160	95,364	61.88%
BENEFITS EXPENSE	7,839	7,798	40	56,837	58,762	(1,925)	90,502	31,740	64.93%
OTHER INDIRECT EXPENSE	9,286	9,437	(151)	76,778	76,088	690	122,207	46,119	62.26%
TOTAL INDIRECT EXPENSES:	39,642	38,930	711	290,435	289,646	789	462,869	173,223	62.58%
TOTAL ALL EXPENSES:	39,937	39,107	830	293,787	291,693	2,094	486,776	195,083	59.92%
NET INCOME (LOSS):	(35,471)	(18,889)	16,582	(244,398)	(223,427)	20,971	(419,526)	(196,099)	53.26%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF THE EXECUTIVE DIRECTOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	-
DIRECT EXPENSES:									
WASHINGTON LEADERSHIP INSTITUTE	11,000	-	11,000	44,000	-	44,000	88,000	88,000	0.00%
ABA DELEGATES	417	-	417	1,667	-	1,667	3,334	3,334	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	-	-	-	500	500	0.00%
VOLUNTEER SUPPORT	-	-	-	-	-	-	5,000	5,000	0.00%
ED TRAVEL & OUTREACH	417	-	417	1,667	16	1,651	3,333	3,317	0.48%
LAW LIBRARY	27	11	16	150	89	61	150	61	59.09%
STAFF TRAVEL/PARKING	-	36	(36)	98	36	62	98	62	36.59%
STAFF MEMBERSHIP DUES	-	-	-	50	50	-	50	-	100.00%
TOTAL DIRECT EXPENSES:	11,860	47	11,813	47,632	191	47,441	100,465	100,275	0.19%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	34,908	34,890	18	278,917	280,486	(1,570)	418,546	138,059	67.01%
BENEFITS EXPENSE	11,064	12,295	(1,231)	82,151	84,230	(2,079)	125,070	40,840	67.35%
OTHER INDIRECT EXPENSE	7,199	6,858	341	60,748	55,291	5,457	94,232	38,942	58.67%
TOTAL INDIRECT EXPENSES:	53,170	54,042	(872)	421,815	420,007	1,808	637,848	217,841	65.85%
TOTAL ALL EXPENSES:	65,030	54,089	10,941	469,447	420,197	49,250	738,313	318,116	56.91%
NET INCOME (LOSS):	(65,030)	(54,089)	10,941	(469,447)	(420,197)	49,250	(738,313)	(318,116)	56.91%

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF GENERAL COUNSEL									
REVENUE:									
COPY FEES	-	-	-	27	117	90	27	(90)	432.78%
RECORDS REQUEST FEES	-	30	30	-	630	630	-	(630)	
TOTAL REVENUE:	-	30	30	27	747	720	27	(720)	100.00%
DIRECT EXPENSES:									
DEPRECIATION	139	-	139	556	-	556	1,112	1,112	0.00%
STAFF TRAVEL/PARKING	8	-	8	384	-	384	417	417	0.00%
STAFF MEMBERSHIP DUES	-	-	-	1,525	25	1,500	1,525	1,500	1.64%
ONLINE LEGAL RESEARCH	912	922	(10)	6,387	6,423	(36)	10,034	3,611	64.02%
LAW LIBRARY	-	22	(22)	1,780	1,870	(90)	1,780	(90)	105.07%
COURT RULES COMMITTEE	0	25	(25)	11	56	(45)	1,195	1,139	4.68%
DISCIPLINE ADVISORY ROUNDTABLE	-	-	-	-	-	-	375	375	0.00%
CUSTODIANSHIPS	1,444	-	1,444	4,873	2,189	2,684	7,209	5,020	30.37%
LITIGATION EXPENSES	21	-	21	83	-	83	167	167	0.00%
TOTAL DIRECT EXPENSES:	2,524	969	1,556	15,600	10,564	5,036	23,814	13,250	44.36%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.38 FTE)	45,039	42,957	2,083	352,936	360,159	(7,223)	547,919	187,760	65.73%
BENEFITS EXPENSE	14,516	14,529	(13)	108,038	109,233	(1,195)	172,844	63,611	63.20%
OTHER INDIRECT EXPENSE	13,304	14,596	(1,293)	118,082	117,683	399	185,545	67,862	63.43%
TOTAL INDIRECT EXPENSES:	72,859	72,082	777	579,056	587,075	(8,019)	906,308	319,233	64.78%
TOTAL ALL EXPENSES:	75,383	73,050	2,333	594,656	597,639	(2,983)	930,122	332,483	64.25%
NET INCOME (LOSS):	(75,383)	(73,020)	2,363	(594,629)	(596,892)	(2,263)	(930,095)	(333,203)	64.18%

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	100	-	100	100	100	0.00%
LAW LIBRARY	81	67	14	586	536	50	909	374	58.91%
DISCIPLINARY BOARD EXPENSES	40	71	(31)	238	263	(25)	1,274	1,011	20.64%
CHIEF HEARING OFFICER	2,619	2,500	119	20,476	20,000	476	32,524	12,524	61.49%
HEARING OFFICER EXPENSES	5,715	-	5,715	17,145	-	17,145	40,005	40,005	0.00%
HEARING OFFICER TRAINING	-	-	-	-	-	-	321	321	0.00%
OUTSIDE COUNSEL	4,366	4,000	366	33,718	32,000	1,718	55,000	23,000	58.18%
TOTAL DIRECT EXPENSES:	12,821	6,638	6,183	72,263	52,799	19,464	130,133	77,334	40.57%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.30 FTE)	7,840	8,831	(990)	64,315	65,665	(1,350)	95,676	30,011	68.63%
BENEFITS EXPENSE	2,736	2,714	22	21,244	21,305	(61)	32,235	10,930	66.09%
OTHER INDIRECT EXPENSE	3,119	2,988	131	26,388	24,094	2,294	40,898	16,804	58.91%
TOTAL INDIRECT EXPENSES:	13,696	14,533	(838)	111,947	111,064	883	168,809	57,745	65.79%
TOTAL ALL EXPENSES:	26,516	21,171	5,346	184,210	163,862	20,348	298,942	135,079	54.81%
NET INCOME (LOSS):	(26,516)	(21,171)	5,346	(184,210)	(163,862)	20,348	(298,942)	(135,079)	54.81%

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	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OUTREACH & ENGAGEMENT									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	117	-	117	233	-	233	700	700	0.00%
STAFF MEMBERSHIP DUES	230	-	230	230	-	230	1,152	1,152	0.00%
ABA DELEGATES	741	-	741	2,637	-	2,637	5,600	5,600	0.00%
ANNUAL CHAIR MEETINGS	40	-	40	40	-	40	200	200	0.00%
JUDICIAL RECOMMENDATIONS COMMITTEE	438	-	438	1,750	-	1,750	3,500	3,500	0.00%
BAR OUTREACH	2,723	-	2,723	11,412	522	10,890	22,302	21,780	2.34%
TOTAL DIRECT EXPENSES:	4,288	-	4,288	16,303	522	15,781	33,454	32,932	1.56%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.00 FTE)	13,193	9,683	3,511	95,188	88,182	7,006	146,626	58,444	60.14%
BENEFITS EXPENSE	4,762	4,714	48	32,760	34,893	(2,133)	51,627	16,734	67.59%
OTHER INDIRECT EXPENSE	4,799	4,561	238	37,360	36,776	584	59,683	22,907	61.62%
TOTAL INDIRECT EXPENSES:	22,755	18,958	3,796	165,308	159,850	5,458	257,936	98,086	61.97%
TOTAL ALL EXPENSES:	27,042	18,958	8,084	181,611	160,372	21,238	291,390	131,018	55.04%
NET INCOME (LOSS):	(27,042)	(18,958)	8,084	(181,611)	(160,372)	21,238	(291,390)	(131,018)	55.04%

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PRACTICE OF LAW BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
PRACTICE OF LAW BOARD	107	-	107	1,673	-	1,673	7,825	7,825	0.00%
TOTAL DIRECT EXPENSES:	107	-	107	1,673	-	1,673	7,825	7,825	0.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.15 FTE)	3,747	2,199	1,548	23,781	17,698	6,084	38,767	21,069	45.65%
BENEFITS EXPENSE	1,120	1,089	31	6,284	5,044	1,240	10,782	5,737	46.79%
OTHER INDIRECT EXPENSE	1,160	346	814	6,880	2,790	4,090	12,274	9,484	22.73%
TOTAL INDIRECT EXPENSES:	6,026	3,634	2,392	36,946	25,532	11,414	61,823	36,291	41.30%
TOTAL ALL EXPENSES:	6,133	3,634	2,499	38,619	25,532	13,087	69,649	44,117	36.66%
NET INCOME (LOSS):	(6,133)	(3,634)	2,499	(38,619)	(25,532)	13,087	(69,649)	(44,117)	36.66%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PROFESSIONAL RESPONSIBILITY PROGRAM									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	250	-	250	1,000	-	1,000	2,000	2,000	0.00%
STAFF MEMBERSHIP DUES	31	-	31	375	250	125	500	250	50.00%
LAW LIBRARY	54	45	9	392	358	34	608	250	58.92%
CPE COMMITTEE	50	-	50	933	31	902	2,627	2,596	1.19%
TOTAL DIRECT EXPENSES:	386	45	341	2,701	640	2,061	5,736	5,096	11.15%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.69 FTE)	14,269	14,259	10	115,445	117,524	(2,080)	172,521	54,997	68.12%
BENEFITS EXPENSE	5,615	5,536	79	43,230	42,907	323	65,754	22,847	65.25%
OTHER INDIRECT EXPENSE	4,061	3,869	192	34,273	31,196	3,077	53,164	21,968	58.68%
TOTAL INDIRECT EXPENSES:	23,946	23,665	281	192,948	191,628	1,320	291,439	99,811	65.75%
TOTAL ALL EXPENSES:	24,331	23,709	622	195,649	192,267	3,381	297,175	104,907	64.70%
NET INCOME (LOSS):	(24,331)	(23,709)	622	(195,649)	(192,267)	3,381	(297,175)	(104,907)	64.70%

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66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PUBLIC SERVICE PROGRAMS									
REVENUE:									
DONATIONS & GRANTS	-	-	-	103,000.00	103,000.00	-	103,000.00	-	100.00%
TOTAL REVENUE:	-	-	-	103,000	103,000	-	103,000	-	100.00%
DIRECT EXPENSES:									
DONATIONS/SPONSORSHIPS/GRANTS	29,024	-	29,024	116,097	115,847	250	232,193	116,347	49.89%
PRO BONO & PUBLIC SERVICE COMMITTEE	246	-	246	1,014	46	968	2,000	1,954	2.30%
PRO BONO CERTIFICATES	475	-	475	1,900	-	1,900	3,800	3,800	0.00%
TOTAL DIRECT EXPENSES:	29,746	-	29,746	119,011	115,893	3,118	237,993	122,100	48.70%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,704	7,234	(530)	49,530	50,409	(879)	76,345	25,935	66.03%
BENEFITS EXPENSE	2,615	2,571	44	17,343	17,630	(287)	27,845	10,215	63.31%
OTHER INDIRECT EXPENSE	2,640	2,296	343	19,514	18,515	999	31,792	13,277	58.24%
TOTAL INDIRECT EXPENSES:	11,959	12,102	(143)	86,387	86,554	(167)	135,981	49,427	63.65%
TOTAL ALL EXPENSES:	41,704	12,102	29,602	205,397	202,446	2,951	373,974	171,527	54.13%
NET INCOME (LOSS):	(41,704)	(12,102)	29,602	(102,397)	(99,446)	2,951	(270,974)	(171,527)	36.70%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PUBLICATION & DESIGN SERVICES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
EQUIPMENT, HARDWARE & SOFTWARE	25	-	25	100	-	100	200	200	0.00%
SUBSCRIPTIONS	17	-	17	267	200	67	333	133	60.00%
SUPPLIES	13	-	13	50	-	50	100	100	0.00%
IMAGE LIBRARY	-	-	-	4,100	4,100	-	4,436	336	92.43%
TOTAL DIRECT EXPENSES:	54	-	54	4,517	4,300	217	5,069	769	84.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.87 FTE)	4,529	4,524	5	36,673	37,229	(556)	54,789	17,560	67.95%
BENEFITS EXPENSE	1,591	1,577	14	12,414	12,457	(43)	18,811	6,354	66.22%
OTHER INDIRECT EXPENSE	2,088	1,982	106	17,590	15,978	1,612	27,301	11,322	58.53%
TOTAL INDIRECT EXPENSES:	8,208	8,083	125	66,677	65,664	1,013	100,900	35,236	65.08%
TOTAL ALL EXPENSES:	8,262	8,083	179	71,193	69,964	1,229	105,969	36,005	66.02%
NET INCOME (LOSS):	(8,262)	(8,083)	179	(71,193)	(69,964)	1,229	(105,969)	(36,005)	66.02%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
REGULATORY SERVICES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (2.70 FTE)	21,864	18,441	3,423	158,555	148,979	9,576	246007.48	97,029	60.56%
BENEFITS EXPENSE	6,876	6,882	(5)	56,370	60,265	(3,894)	83,964	23,700	71.77%
OTHER INDIRECT EXPENSE	5,759	6,166	(407)	48,891	49,711	(819)	75,679	25,968	65.69%
TOTAL INDIRECT EXPENSES:	34,499	31,488	3,010	263,817	258,954	4,863	405,650	146,696	63.84%
NET INCOME (LOSS):	(34,499)	(31,488)	3,010	(263,817)	(258,954)	4,863	(405,650)	(146,696)	63.84%

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	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SERVICE CENTER									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
TRANSLATION SERVICES	801	32	770	5,295	2,927	2,368	8,500	5,573	34.43%
TOTAL DIRECT EXPENSES:	801	32	770	5,295	2,927	2,368	8,500	5,573	34.43%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.71 FTE)	27,737	27,702	35	233,096	233,042	54	344,039	110,997	67.74%
BENEFITS EXPENSE	11,555	11,461	94	95,503	99,015	(3,512)	141,933	42,919	69.76%
OTHER INDIRECT EXPENSE	13,702	15,351	(1,650)	124,429	123,770	659	188,161	64,391	65.78%
TOTAL INDIRECT EXPENSES:	52,993	54,514	(1,521)	453,028	455,827	(2,799)	674,133	218,306	67.62%
TOTAL ALL EXPENSES:	53,794	54,545	(751)	458,323	458,754	(431)	682,633	223,879	67.20%
NET INCOME (LOSS):	(53,794)	(54,545)	(751)	(458,323)	(458,754)	(431)	(682,633)	(223,879)	67.20%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SECTIONS ADMINISTRATION									
REVENUE:									
REIMBURSEMENTS FROM SECTIONS	3,385	1,291	(2,094)	258,460	281,336	22,875	272,000	(9,336)	103.43%
TOTAL REVENUE:	3,385	1,291	(2,094)	258,460	281,336	22,875	272,000	(9,336)	103.43%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	-	-	-	500	500	0.00%
SUBSCRIPTIONS	-	-	-	410	410	-	410	-	100.00%
CONFERENCE CALLS	11	-	11	54	8	46	100	92	8.42%
MISCELLANEOUS	60	-	60	60	-	60	300	300	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	250	-	250	250	250	0.00%
DUES STATEMENTS	-	-	-	5,935	5,935	-	5,935	-	100.00%
STAFF MEMBERSHIP DUES	25	-	25	25	-	25	125	125	0.00%
TOTAL DIRECT EXPENSES:	96	-	96	6,734	6,353	381	7,620	1,267	83.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.68 FTE)	13,310	11,938	1,372	103,988	104,667	(680)	157,225	52,557	66.57%
BENEFITS EXPENSE	5,128	5,063	65	33,061	33,033	28	53,672	20,639	61.55%
OTHER INDIRECT EXPENSE	6,431	6,134	297	51,136	49,457	1,679	81,049	31,592	61.02%
TOTAL INDIRECT EXPENSES:	24,868	23,135	1,734	188,185	187,158	1,028	291,946	104,788	64.11%
TOTAL ALL EXPENSES:	24,965	23,135	1,830	194,919	193,511	1,409	299,566	106,055	64.60%
NET INCOME (LOSS):	(21,580)	(21,844)	(264)	63,541	87,825	24,284	(27,566)	(115,391)	-318.60%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SECTIONS OPERATIONS									
REVENUE:									
SECTION DUES	1,875.06	2,170.00	294.94	403,473.99	440,572.94	37,098.95	439,445.00	(1,127.94)	100.26%
SEMINAR PROFIT SHARE	721	6,071	5,351	72,471	114,811	42,340	98,364	(16,447)	116.72%
INTEREST INCOME	13	-	(13)	107	-	(107)	1,470	1,470	0.00%
PUBLICATIONS REVENUE	-	-	-	2,075	4,627	2,552	6,000	1,373	77.11%
OTHER	1,363	599	(764)	24,036	33,279	9,242	40,500	7,221	82.17%
TOTAL REVENUE:	3,972	8,840	4,868	502,162	593,289	91,127	585,779	(7,510)	101.28%
DIRECT EXPENSES:									
DIRECT EXPENSES OF SECTION ACTIVITIES	16,723	12,363	4,360	170,799	42,504	128,295	584,594	542,090	7.27%
REIMBURSEMENT TO WSBA FOR INDIRECT I	1,163	1,291	(128)	258,047	281,336	(23,288)	280,573	(763)	100.27%
TOTAL DIRECT EXPENSES:	17,887	13,654	4,233	428,846	323,840	105,006	865,167	541,327	37.43%
NET INCOME (LOSS):	(13,915)	(4,813)	9,101	73,316	269,449	196,133	(279,388)	(548,837)	-96.44%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
TECHNOLOGY									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	10,905	18,067	(7,162)	66,381	71,200	(4,819)	110,000	38,800	64.73%
STAFF TRAVEL/PARKING	208	-	208	833	-	833	1,667	1,667	0.00%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	450	450	0.00%
TELEPHONE	2,320	1,403	917	12,722	10,374	2,348	22,000	11,626	47.15%
COMPUTER HARDWARE	7,465	105	7,361	30,139	36,560	(6,421)	60,000	23,440	60.93%
COMPUTER SOFTWARE	6,978	73	6,905	52,087	64,033	(11,946)	80,000	15,967	80.04%
HARDWARE SERVICE & WARRANTIES	4,257	-	4,257	22,972	20,480	2,491	40,000	19,520	51.20%
SOFTWARE MAINTENANCE & LICENSING	25,620	80,427	(54,807)	263,521	277,470	(13,949)	366,000	88,530	75.81%
TELEPHONE HARDWARE & MAINTENANCE	1,382	322	1,060	1,473	994	479	7,000	6,006	14.20%
COMPUTER SUPPLIES	1,127	197	930	5,491	1,179	4,312	10,000	8,821	11.79%
THIRD PARTY SERVICES	14,010	18,255	(4,245)	73,961	79,314	(5,353)	130,000	50,686	61.01%
TRANSFER TO INDIRECT EXPENSES	(74,272)	(116,374)	42,102	(529,581)	(559,130)	29,549	(827,117)	(267,987)	67.60%
TOTAL DIRECT EXPENSES:	-	2,475	(2,475)	(0)	2,475	(2,475)	-	(2,475)	
INDIRECT EXPENSES:									
SALARY EXPENSE (12.00 FTE)	95,651	88,965	6,686	708,972	700,197	8,775	1,118,256	418,059	62.62%
BENEFITS EXPENSE	30,960	30,776	183	231,002	235,164	(4,162)	366,046	130,882	64.24%
CAPITAL LABOR & OVERHEAD	(28,681)	(8,433)	(20,248)	(15,277)	53,574	(68,852)	(130,000)	(183,575)	-41.21%
OTHER INDIRECT EXPENSE	27,435	27,494	(60)	227,235	221,670	5,566	356,988	135,318	62.09%
TOTAL INDIRECT EXPENSES:	125,364	138,802	(13,438)	1,151,932	1,210,606	(58,674)	1,711,290	500,684	70.74%
TOTAL ALL EXPENSES:	125,364	141,277	(15,913)	1,151,932	1,213,081	(61,149)	1,711,290	498,209	70.89%
NET INCOME (LOSS):	(125,364)	(141,277)	(15,913)	(1,151,932)	(1,213,081)	(61,149)	(1,711,290)	(498,209)	70.89%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
INDIRECT EXPENSES:									
SALARIES	961785.72	956,374	5,412	7,572,384	7,692,259	(119,875)	11,495,260	3,803,001	66.92%
TEMPORARY SALARIES	7,975	924	7,051	65,672	41,890	23,783	127,971	86,081	32.73%
CAPITAL LABOR & OVERHEAD	(28,681)	(8,433)	(20,248)	(15,277)	53,574	(68,852)	(130,000)	(183,575)	-41.21%
EMPLOYEE ASSISTANCE PLAN	472	1,200	(728)	3,488	4,000	(512)	5,376	1,376	74.40%
EMPLOYEE SERVICE AWARDS	228	-	228	910	-	910	1,820	1,820	0.00%
FICA (EMPLOYER PORTION)	59,579	70,405	(10,826)	500,244	546,084	(45,840)	741,809	195,725	73.62%
L&I INSURANCE	-	-	-	23,688	21,676	2,012	50,169	28,493	43.21%
WA STATE FAMILY MEDICAL LEAVE (EMPLC	1,464	1,380	84	11,015	10,610	405	16,871	6,262	62.89%
FFCRA LEAVE (EMPLOYER PORTION)	-	-	-	-	(1,456)	1,456	-	1,456	-
MEDICAL (EMPLOYER PORTION)	127,336	120,001	7,335	940,224	931,327	8,897	1,473,510	542,183	63.20%
PARKING BENEFITS	3,000	1,695	1,305	21,112	15,614	5,498	24,112	8,498	64.76%
RETIREMENT (EMPLOYER PORTION)	124,636	120,742	3,894	951,383	937,685	13,698	1,459,748	522,063	64.24%
TRANSPORTATION ALLOWANCE	-	-	-	(23,777)	8,398	(32,175)	(23,777)	(32,175)	-35.32%
UNEMPLOYMENT INSURANCE	7,572	8,343	(771)	49,497	43,807	5,689	68,766	24,958	63.71%
STAFF DEVELOPMENT-GENERAL	525	414	111	2,100	414	1,686	4,200	3,786	9.86%
TOTAL SALARY & BENEFITS EXPENSE:	1,265,891	1,273,045	(7,154)	10,102,662	10,305,882	(203,220)	15,315,834	5,009,952	67.29%
WORKPLACE BENEFITS	3,250	605	2,645	14,748	7,254	7,494	27,748	20,494	26.14%
HUMAN RESOURCES POOLED EXP	6,210	211	5,999	78,917	105,732	(26,815)	219,125	113,394	48.25%
MEETING SUPPORT EXPENSES	100	465	(365)	1,635	1,652	(17)	5,485	3,833	30.12%
RENT	150,669	149,729	940	1,372,658	1,303,887	68,772	1,975,334	671,448	66.01%
PERSONAL PROP TAXES-WSBA	534	527	7	6,985	4,444	2,541	9,121	4,677	48.72%
FURNITURE, MAINT, LH IMP	561	-	561	4,176	4,786	(610)	30,000	25,214	15.95%
OFFICE SUPPLIES & EQUIPMENT	5,031	1,157	3,874	23,878	12,465	11,413	44,000	31,535	28.33%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,236	58	35,108	36,216	(1,109)	52,285	16,069	69.27%
COMPUTER HARDWARE DEPRECIATION	4,315	2,949	1,366	29,513	24,050	5,463	46,773	22,724	51.42%
COMPUTER SOFTWARE DEPRECIATION	11,091	7,067	4,024	87,562	81,521	6,041	131,925	50,404	61.79%
INSURANCE	18,810	18,810	0	150,478	149,548	931	225,718	76,171	66.25%
PROFESSIONAL FEES-AUDIT	-	-	-	32,000	32,000	-	32,000	-	100.00%
PROFESSIONAL FEES-LEGAL	23,183	(300)	23,482	157,270	78,127	79,143	250,000	171,873	31.25%
TELEPHONE & INTERNET	5,428	8,451	(3,023)	41,287	51,531	(10,243)	63,000	11,470	81.79%
POSTAGE - GENERAL	2,333	572	1,761	14,254	9,547	4,708	23,586	14,040	40.48%
RECORDS STORAGE	2,500	-	2,500	16,504	14,739	1,764	26,504	11,764	55.61%
STAFF TRAINING	2,724	768	1,956	26,675	11,248	15,427	45,772	34,524	24.57%
BANK FEES	4,708	2,452	2,256	43,419	38,094	5,325	62,251	24,157	61.19%
PRODUCTION MAINTENANCE & SUPPLIES	1,696	91	1,605	11,274	5,883	5,390	18,056	12,173	32.58%
COMPUTER POOLED EXPENSES	83,685	116,374	(32,689)	564,521	563,129	1,392	899,711	336,582	62.59%
TOTAL OTHER INDIRECT EXPENSES:	331,122	314,163	16,959	2,712,860	2,535,852	177,008	4,188,395	1,652,542	60.54%
TOTAL INDIRECT EXPENSES:	1,597,013	1,587,208	9,806	12,815,522	12,841,734	(26,212)	19,504,229	6,662,494	65.84%

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
COVID 19									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
COVID 19	-	-	-	-	(945)	945	-	945	
TOTAL DIRECT EXPENSES:	-	-	-	-	(945)	945	-	945	
INDIRECT EXPENSES:									
TOTAL INDIRECT EXPENSES:	-	-	-	-	-	-	-	-	
TOTAL ALL EXPENSES:	-	-	-	-	(945)	945	-	945	
NET INCOME (LOSS):	-	-	-	-	945	945	-	(945)	

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2021 to May 31, 2021

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON	
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR
ACCESS TO JUSTICE	(23,645)	(21,374)	2,271	(166,597)	(157,231)	9,366	(265,737)	(108,506)
ADMINISTRATION	(88,546)	(85,501)	3,045	(737,272)	(730,648)	6,625	(1,108,134)	(377,486)
ADMISSIONS/BAR EXAM	(9,935)	(6,431)	3,504	482,418	447,353	(35,065)	3,246	(444,107)
ADVANCEMENT FTE	(19,703)	(19,186)	517	(158,843)	(156,703)	2,140	(239,496)	(82,793)
BAR NEWS	(29,945)	(9,724)	20,221	(218,240)	(133,551)	84,689	(343,683)	(210,132)
BOARD OF GOVERNORS	(44,024)	(26,673)	17,351	(224,251)	(184,921)	39,330	(415,528)	(230,607)
CLE - PRODUCTS	90,502	56,648	(33,855)	222,648	195,589	(27,059)	324,958	129,369
CLE - SEMINARS	(6,658)	(1,140)	5,517	(328,209)	(94,810)	233,399	(390,091)	(295,281)
CLIENT PROTECTION FUND	(45,411)	(40,098)	5,313	244,752	253,915	9,163	(118,520)	(372,435)
COMMUNICATIONS	(42,658)	(44,629)	(1,971)	(332,299)	(318,040)	14,259	(533,177)	(215,137)
COMMUNICATIONS FTE	(18,518)	(18,411)	107	(148,483)	(147,381)	1,103	(224,154)	(76,773)
DESKBOOKS	(18,799)	(22,106)	(3,307)	(114,001)	(136,672)	(22,671)	(191,629)	(54,957)
DISCIPLINE	(461,690)	(468,203)	(6,513)	(3,829,586)	(3,779,710)	49,876	(5,811,290)	(2,031,580)
DIVERSITY	(28,958)	(31,841)	(2,883)	(45,604)	(46,704)	(1,100)	(165,816)	(119,112)
FOUNDATION	(10,173)	(10,098)	75	(85,920)	(84,675)	1,245	(130,210)	(45,535)
HUMAN RESOURCES	(37,700)	(40,023)	(2,323)	(232,517)	(327,414)	(94,897)	(385,934)	(58,520)
LAW CLERK PROGRAM	1,625	1,411	(214)	118,336	116,278	(2,057)	103,430	(12,848)
LEGISLATIVE	(16,061)	(18,798)	(2,738)	(98,829)	(96,778)	2,051	(150,033)	(53,255)
LICENSE FEES	1,318,211	1,379,614	61,403	11,155,381	11,210,003	54,622	16,318,268	5,108,264
LICENSING AND MEMBERSHIP	(22,646)	(7,296)	15,350	(175,117)	(98,132)	76,984	(263,834)	(165,702)
LIMITED LICENSE LEGAL TECHNICIAN	(10,874)	(7,376)	3,498	(53,526)	(44,331)	9,196	(106,367)	(62,036)
LIMITED PRACTICE OFFICERS	6,652	9,019	2,367	86,227	96,722	10,495	106,760	10,038
MANDATORY CLE ADMINISTRATION	7,418	42,373	34,955	156,646	268,224	111,578	180,271	(87,953)
MEMBER ASSISTANCE PROGRAM	(7,243)	(7,017)	226	(57,123)	(54,076)	3,047	(119,075)	(64,999)
MEMBER BENEFITS	(19,578)	(10,825)	8,753	(232,203)	(224,533)	7,670	(314,428)	(89,896)
MEMBER SERVICES & ENGAGEMENT	(35,471)	(18,889)	16,582	(244,398)	(223,427)	20,971	(419,526)	(196,099)
OFFICE OF GENERAL COUNSEL	(75,383)	(73,020)	2,363	(594,629)	(596,892)	(2,263)	(930,095)	(333,203)
OFFICE OF THE EXECUTIVE DIRECTOR	(65,030)	(54,089)	10,941	(469,447)	(420,197)	49,250	(738,313)	(318,116)
OGC-DISCIPLINARY BOARD	(26,516)	(21,171)	5,346	(184,210)	(163,862)	20,348	(298,942)	(135,079)
OUTREACH & ENGAGEMENT	(27,042)	(18,958)	8,084	(181,611)	(160,372)	21,238	(291,390)	(131,018)
PRACTICE OF LAW BOARD	(6,133)	(3,634)	2,499	(38,619)	(25,532)	13,087	(69,649)	(44,117)
PROFESSIONAL RESPONSIBILITY PROGRAM	(24,331)	(23,709)	622	(195,649)	(192,267)	3,381	(297,175)	(104,907)
PUBLIC SERVICE PROGRAMS	(41,704)	(12,102)	29,602	(102,397)	(99,446)	2,951	(270,974)	(171,527)
PUBLICATION & DESIGN SERVICES	(8,262)	(8,083)	179	(71,193)	(69,964)	1,229	(105,969)	(36,005)
REGULATORY SERVICES FTE	(34,499)	(31,488)	3,010	(263,817)	(258,954)	4,863	(405,650)	(146,696)
SECTIONS ADMINISTRATION	(21,580)	(21,844)	(264)	63,541	87,825	24,284	(27,566)	(115,391)
SECTIONS OPERATIONS	(13,915)	(4,813)	9,101	73,316	269,449	196,133	(279,388)	(548,837)
SERVICE CENTER	(53,794)	(54,545)	(751)	(458,323)	(458,754)	(431)	(682,633)	(223,879)
TECHNOLOGY	(125,364)	(141,277)	(15,913)	(1,151,932)	(1,213,081)	(61,149)	(1,711,290)	(498,209)
COVID 19	-	-	-	-	945	945	-	(945)
INDIRECT EXPENSES	(1,597,013)	(1,587,208)	9,806	(12,815,522)	(12,841,734)	(26,212)	(19,504,229)	(6,662,494)
TOTAL OF ALL	(1,694,396)	(1,482,520)	211,876	(11,407,100)	(10,594,488)	812,612	(20,272,990)	(9,678,501)
NET INCOME (LOSS)	(97,383)	104,688	202,071	1,408,422	2,247,246	838,824	(768,761)	(3,016,007)

**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2021**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 798,656

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.00%	\$ 12,777,053
UBS Financial Money Market	0.00%	\$ 1,081,131
Morgan Stanley Money Market	0.00%	\$ 3,353,936
Merrill Lynch Money Market	0.00%	\$ 1,983,423

General Fund Total \$ 19,994,199

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 261,817

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.00%	\$ 4,407,023
Morgan Stanley Money Market	0.00%	\$ 106,911

Client Protection Fund Total \$ 4,775,751

Grand Total Cash & Investments \$ 24,769,950