

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date May 31, 2022

Prepared by

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Submitted by

Maggie Yu, Interim Finance Director

June 17, 2022

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2022 Budget
For the Period from May 1, 2022 to May 31, 2022

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	-	-	107,867	159,324	7,866	49,295	115,734	208,619	(115,734)	(208,619)
Administration	13,686	5,160	717,352	1,076,157	508	16,550	717,860	1,092,707	(704,174)	(1,087,547)
Admissions/Bar Exam	1,094,290	1,301,640	604,369	895,816	143,392	391,721	747,760	1,287,537	346,530	14,103
Advancement FTE	-	-	228,676	344,155	-	6,400	228,676	350,555	(228,676)	(350,555)
Bar News	417,860	643,700	226,562	338,752	205,062	430,870	431,624	769,622	(13,764)	(125,922)
Board of Governors	-	-	112,969	174,853	143,230	301,900	256,198	476,753	(256,198)	(476,753)
Character & Fitness Board	-	-	7,148	10,451	3,379	20,700	10,527	31,151	(10,527)	(31,151)
Communications Strategies	1,229	-	415,394	643,706	26,685	82,597	442,078	726,303	(440,850)	(726,303)
Communications Strategies FTE	-	-	148,622	225,276	-	-	148,622	225,276	(148,622)	(225,276)
Discipline	85,453	105,877	3,770,061	5,787,933	88,324	216,721	3,858,385	6,004,654	(3,772,932)	(5,808,777)
Diversity	135,000	145,374	192,982	288,197	13,136	150,515	206,118	438,712	(71,118)	(293,338)
EJD FTE	-	-	141,375	181,312	-	-	141,375	181,312	(141,375)	(181,312)
Foundation	-	-	82,849	123,667	1,002	5,000	83,850	128,667	(83,850)	(128,667)
Human Resources	-	-	308,180	459,421	-	-	308,180	459,421	(308,180)	(459,421)
Law Clerk Program	190,709	222,500	79,067	114,093	-	8,350	79,067	122,443	111,642	100,057
Legislative	-	-	147,093	241,985	12,181	29,950	159,275	271,935	(159,275)	(271,935)
Legal Lunchbox	41,389	22,000	30,047	50,783	-	1,700	30,047	52,483	11,342	(30,483)
Licensing and Membership Records	313,218	378,180	396,285	587,026	26,329	19,284	422,614	606,309	(109,396)	(228,129)
Licensing Fees	11,295,494	16,579,802	-	-	-	-	0	11,295,494	16,579,802	16,579,802
Limited License Legal Technician	14,783	29,961	48,455	67,783	8,289	30,000	56,744	97,783	(41,962)	(67,822)
Limited Practice Officers	158,057	208,728	68,094	94,583	6,562	31,335	74,655	125,917	83,401	82,811
Mandatory CLE	1,169,500	1,209,750	474,294	656,431	19,261	35,666	493,555	692,097	675,945	517,653
Member Wellness Program	6,750	7,000	124,087	216,105	10,026	14,962	134,113	231,067	(127,363)	(224,067)
Member Services & Engagement	53,080	10,800	271,354	411,463	2,881	32,550	274,235	444,013	(221,154)	(433,213)
Mini CLE	-	-	66,661	111,706	-	-	66,661	111,706	(66,661)	(111,706)
New Member Education	37,146	111,500	57,301	94,289	-	5,500	57,501	99,789	(20,355)	11,711
Office of General Counsel	976	-	647,509	964,701	8,197	31,337	655,706	964,701	(654,731)	(996,039)
Office of the Executive Director	-	-	334,096	481,789	3,448	-	337,544	595,200	(337,544)	(595,200)
GCC-Disciplinary Board	-	-	116,344	165,580	53,690	-	170,034	302,291	(170,034)	(302,291)
Practice of Law Board	-	-	47,927	72,486	-	-	47,927	84,486	(47,927)	(84,486)
Practice Management Assistance	226	38,450	-	-	72,488	137,500	72,488	137,500	(72,262)	(99,050)
Professional Responsibility Program	-	-	184,432	273,922	513	8,263	184,945	282,184	(184,945)	(282,184)
Public Service Programs	130,000	130,000	99,808	145,402	134,232	258,280	234,040	403,682	(104,040)	(273,682)
Publication and Design Services	-	-	70,964	102,273	4,200	4,300	75,164	106,573	(75,164)	(106,573)
Regulatory Services FTE	-	-	333,668	504,908	-	9,000	333,668	513,908	(333,668)	(513,908)
Sections Administration	360,631	286,875	182,394	281,572	5,133	8,755	187,527	290,307	173,104	(3,432)
Service Center	68,806	167,600	433,705	641,836	7,766	10,600	438,690	652,436	(438,690)	(652,436)
Volunteer Engagement	-	-	61,967	94,057	1,356	-	63,323	114,280	(63,323)	(114,280)
Technology	-	-	1,211,600	1,813,143	-	-	1,211,600	1,813,143	(1,211,600)	(1,813,143)
Subtotal General Fund	15,519,477	21,437,297	12,551,758	18,894,934	1,006,354	2,631,926	13,558,112	21,526,859	1,961,365	(89,563)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations									1,961,365	(89,563)
Percentage of Budget	72%		1		38%		63%			
CLE-Seminars and Products	1,416,814	1,904,985	681,371	1,016,093	66,709	463,396	748,280	1,479,489	668,534	425,496
CLE - Deskbooks	68,806	167,600	139,817	210,826	7,766	71,815	147,583	282,641	(88,778)	(115,041)
Total CLE	1,485,620	2,072,585	821,389	1,226,919	74,475	535,211	895,864	1,762,130	589,756	310,455
Percentage of Budget	72%		67%		14%		51%			
Total All Sections	602,997	637,652	-	-	441,899	899,652	441,899	899,652	161,098	(262,000)
Client Protection Fund-Restricted	701,240	830,253	107,767	156,815	20,893	503,860	128,660	660,675	572,580	169,578
Totals	18,309,334	24,977,787	13,480,914	20,278,667	1,543,621	4,570,648	15,024,534	24,849,315	3,284,800	128,472
Percentage of Budget	73%		66%		34%		60%			

	Fund Balances Sept. 30, 2021	2022 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,046,246	4,215,824	4,618,826
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	648,792	959,247	1,238,548
Section Funds	1,508,843	1,246,843	1,669,941
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	1,050,000	1,050,000	1,050,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	4,522,174	4,432,611	6,483,539
Total General Fund Balance	7,072,174	6,982,611	9,033,539
Net Change in Total General Fund Balance		(89,563)	1,961,365
Total Fund Balance	13,276,054	13,404,526	16,560,854
Net Change in Fund Balance		128,472	3,284,800

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	16,579,802	1,423,310	11,295,494	5,284,307	68%	242,293
TOTAL REVENUE:	16,579,802	1,423,310	11,295,494	5,284,307	68%	242,293

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SURVEYS	100	-	-	100	0%	67
ATJ BOARD RETREAT	2,000	-	-	2,000	0%	1,333
LEADERSHIP TRAINING	2,000	158	2,000	0	100%	(667)
ATJ BOARD EXPENSE	24,000	-	5,104	18,896	21%	10,896
STAFF TRAVEL/PARKING	2,700	188	188	2,512	7%	1,612
STAFF CONFERENCE & TRAINING	2,875	200	350	2,525	12%	1,567
STAFF MEMBERSHIP DUES	120	-	-	120	0%	80
PUBLIC DEFENSE	6,000	225	225	5,775	4%	3,775
RECEPTION/FORUM EXPENSE	9,500	-	-	9,500	0%	6,333
TOTAL DIRECT EXPENSES:	49,295	770	7,866	41,429	16%	24,997
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	88,704	7,056	61,635	27,068	69%	(2,499)
BENEFITS EXPENSE	32,556	2,551	21,561	10,995	66%	143
OTHER INDIRECT EXPENSE	38,065	2,486	24,671	13,394	65%	705
TOTAL INDIRECT EXPENSES:	159,324	12,093	107,867	51,457	68%	(1,651)
TOTAL ALL EXPENSES:	208,619	12,864	115,734	92,886	55%	23,346
NET INCOME (LOSS):	(208,619)	(12,864)	(115,734)	(92,886)	55%	23,346

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMINISTRATION						
REVENUE:						
INTEREST INCOME	5,160	8,050	13,457	(8,297)	261%	10,017
MISCELLANEOUS	-	229	229	(229)		229
TOTAL REVENUE:	5,160	8,279	13,686	(8,526)	265%	10,246
DIRECT EXPENSES:						
CONSULTING SERVICES	12,000	-	-	12,000	0%	8,000
STAFF TRAVEL/PARKING	4,200	244	326	3,874	8%	2,474
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	233
MISCELLANEOUS	-	182	182	(182)		(182)
TOTAL DIRECT EXPENSES:	16,550	426	508	16,042	3%	10,525
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	686,355	45,798	460,718	225,638	67%	(3,147)
BENEFITS EXPENSE	187,178	14,921	125,826	61,352	67%	(1,041)
OTHER INDIRECT EXPENSE	202,623	13,186	130,808	71,815	65%	4,274
TOTAL INDIRECT EXPENSES:	1,076,157	73,904	717,352	358,805	67%	86
TOTAL ALL EXPENSES:	1,092,707	74,330	717,860	374,847	66%	10,611
NET INCOME (LOSS):	(1,087,547)	(66,050)	(704,174)	(383,373)	65%	20,858

Washington State Bar Association

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFT REVENUE	-	-	6,995	(6,995)		6,995
BAR EXAM FEES	1,242,000	66,485	1,037,335	204,665	84%	209,335
RULE 9/LEGAL INTERN FEES	12,000	3,050	8,900	3,100	74%	900
SPECIAL ADMISSIONS	47,640	3,720	41,060	6,580	86%	9,300
TOTAL REVENUE:	1,301,640	73,255	1,094,290	207,350	84%	226,530
DIRECT EXPENSES:						
POSTAGE	1,800	-	-	1,800	0%	1,200
STAFF TRAVEL/PARKING	14,000	611	6,233	7,767	45%	3,100
STAFF MEMBERSHIP DUES	1,600	-	-	1,600	0%	1,067
SUPPLIES	1,000	539	2,710	(1,710)	271%	(2,043)
FACILITY, PARKING, FOOD	99,500	49	38,679	60,821	39%	27,655
EXAMINER FEES	36,000	-	11,500	24,500	32%	12,500
UBE EXMINATIONS	126,900	-	31,420	95,480	25%	53,180
BOARD OF BAR EXAMINERS	23,000	420	4,251	18,749	18%	11,082
BAR EXAM PROCTORS	27,000	-	13,468	13,532	50%	4,532
DISABILITY ACCOMMODATIONS	20,000	1,500	10,086	9,914	50%	3,247
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	59	941	6%	607
LAW SCHOOL VISITS	1,450	-	-	1,450	0%	967
DEPRECIATION-SOFTWARE	19,524	2,038	16,370	3,154	84%	(3,354)
STAFF CONFERENCE & TRAINING	15,000	(598)	6,645	8,355	44%	3,355
ONLINE LEGAL RESEARCH	3,790	-	1,890	1,900	50%	637
LAW LIBRARY	158	-	81	77	51%	25
TOTAL DIRECT EXPENSES:	391,721	4,559	143,392	248,330	37%	117,756
INDIRECT EXPENSES:						
SALARY EXPENSE (6.90 FTE)	525,082	40,078	361,076	164,006	69%	(11,021)
BENEFITS EXPENSE	168,696	13,292	112,755	55,940	67%	(292)
OTHER INDIRECT EXPENSE	202,038	13,157	130,537	71,501	65%	4,155
TOTAL INDIRECT EXPENSES:	895,816	66,528	604,369	291,447	67%	(7,158)
TOTAL ALL EXPENSES:	1,287,537	71,087	747,760	539,777	58%	110,598
NET INCOME (LOSS):	14,103	2,168	346,530	(332,427)	2457%	337,128

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	6,400	-	-	6,400	0%	4,267
TOTAL DIRECT EXPENSES:	6,400	-	-	6,400	0%	4,267
INDIRECT EXPENSES:						
SALARY EXPENSE (1.90 FTE)	224,045	18,604	149,819	74,226	67%	(455)
BENEFITS EXPENSE	64,623	5,197	43,014	21,609	67%	68
OTHER INDIRECT EXPENSE	55,487	3,617	35,843	19,644	65%	1,149
TOTAL INDIRECT EXPENSES:	344,155	27,418	228,676	115,479	66%	761
TOTAL ALL EXPENSES:	350,555	27,418	228,676	121,879	65%	5,028
NET INCOME (LOSS):	(350,555)	(27,418)	(228,676)	(121,879)	65%	5,028

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	2,620	3,867	(1,867)	193%	2,534
DISPLAY ADVERTISING	450,000	-	223,637	226,363	50%	(76,363)
SUBSCRIPT/SINGLE ISSUES	200	36	72	128	36%	(61)
CLASSIFIED ADVERTISING	5,000	150	491	4,509	10%	(2,842)
GEN ANNOUNCEMENTS	14,000	-	7,802	6,198	56%	(1,532)
PROF ANNOUNCEMENTS	22,500	-	15,323	7,177	68%	323
JOB TARGET ADVERTISING	150,000	13,562	166,668	(16,668)	111%	66,668
TOTAL REVENUE:	643,700	16,368	417,860	225,840	65%	(11,273)
DIRECT EXPENSES:						
POSTAGE	100,000	-	66,869	33,131	67%	(202)
PRINTING, COPYING & MAILING	230,000	-	136,213	93,787	59%	17,120
DIGITAL/ONLINE DEVELOPMENT	1,500	-	160	1,340	11%	840
GRAPHICS/ARTWORK	200	-	-	200	0%	133
OUTSIDE SALES EXPENSE	98,000	-	1,730	96,270	2%	63,603
EDITORIAL ADVISORY COMMITTEE	500	-	-	500	0%	333
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	233
STAFF MEMBERSHIP DUES	135	-	-	135	0%	90
SUBSCRIPTIONS	185	-	90	95	49%	33
TOTAL DIRECT EXPENSES:	430,870	-	205,062	225,808	48%	82,185
INDIRECT EXPENSES:						
SALARY EXPENSE (2.76 FTE)	203,639	16,602	137,422	66,216	67%	(1,663)
BENEFITS EXPENSE	54,298	4,303	36,868	17,431	68%	(669)
OTHER INDIRECT EXPENSE	80,815	5,270	52,272	28,543	65%	1,604
TOTAL INDIRECT EXPENSES:	338,752	26,175	226,562	112,190	67%	(728)
TOTAL ALL EXPENSES:	769,622	26,175	431,624	337,998	56%	81,457
NET INCOME (LOSS):	(125,922)	(9,806)	(13,764)	(112,158)	11%	70,184

Washington State Bar Association

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNOR						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
BOG MEETINGS	143,000	23,203	65,044	77,956	45%	30,290
BOG COMMITTEES' EXPENSES	20,000	-	202	19,798	1%	13,132
BOG RETREAT	15,000	-	66	14,934	0%	9,934
BOG CONFERENCE ATTENDANCE	25,000	13,728	30,813	(5,813)	123%	(14,146)
BOG TRAVEL & OUTREACH	25,000	569	5,139	19,861	21%	11,528
LEADERSHIP TRAINING	37,000	-	20,837	16,163	56%	3,830
BOG ELECTIONS	26,900	-	13,700	13,200	51%	4,233
MEMBER OUTREACH/ETHOS MEETINGS	-	30	7,431	(7,431)		(7,431)
BOG MEETING TRAVEL	-	(56)	-	-		-
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	6,667
TOTAL DIRECT EXPENSES:	301,900	37,474	143,230	158,670	47%	58,037
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	101,557	8,429	64,813	36,744	64%	2,892
BENEFITS EXPENSE	32,303	2,543	21,621	10,682	67%	(86)
OTHER INDIRECT EXPENSE	40,993	2,675	26,534	14,459	65%	794
TOTAL INDIRECT EXPENSES:	174,853	13,647	112,969	61,885	65%	3,600
TOTAL ALL EXPENSES:	476,753	51,121	256,198	220,555	54%	61,637
NET INCOME (LOSS):	(476,753)	(51,121)	(256,198)	(220,555)	54%	61,637

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	5,700	-	123	5,577	2%	3,677
COURT REPORTERS	15,000	-	3,256	11,744	22%	6,744
TOTAL DIRECT EXPENSES:	20,700	-	3,379.42	17,321	16%	10,421
INDIRECT EXPENSES:						
SALARY EXPENSE (0.05 FTE)	6,757	567	4,596	2,161	68%	(92)
BENEFITS EXPENSE	2,230	177	1,490	740	67%	(4)
OTHER INDIRECT EXPENSE	1,464	107	1,061	403	72%	(85)
TOTAL INDIRECT EXPENSES:	10,451	852	7,148	3,303	68%	(180)
TOTAL ALL EXPENSES:	31,151	852	10,527	20,624	34%	10,240
NET INCOME (LOSS):	(31,151)	(852)	(10,527)	(20,624)	34%	10,240

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	10,002	189,109	30,891	86%	42,442
LAW CLERK APPLICATION FEES	2,500	100	1,600	900	64%	(67)
TOTAL REVENUE:	222,500	10,102	190,709	31,791	86%	42,376
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	167
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	67
LAW CLERK BOARD EXPENSE	7,000	-	-	7,000	0%	4,667
LAW CLERK OUTREACH	1,000	-	-	1,000	0%	667
TOTAL DIRECT EXPENSES:	8,350	-	-	8,350	0%	5,567
INDIRECT EXPENSES:						
SALARY EXPENSE (0.93 FTE)	66,394	5,851	47,741	18,653	72%	(3,478)
BENEFITS EXPENSE	20,614	1,625	13,814	6,799	67%	(72)
OTHER INDIRECT EXPENSE	27,085	1,765	17,513	9,572	65%	544
TOTAL INDIRECT EXPENSES:	114,093	9,241	79,067	35,025	69%	(3,006)
TOTAL ALL EXPENSES:	122,443	9,241	79,067	43,375	65%	2,561
NET INCOME (LOSS):	100,057	860	111,642	(11,584)	112%	44,937

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
REVENUE:						
SEMINAR REGISTRATIONS	850,000	62,198	398,928	451,072	47%	(167,739)
SEMINAR-EXHIB/SPNSR/ETC	20,000	-	(27,224)	47,224	-136%	(40,558)
SHIPPING & HANDLING	-	18	117	(117)		117
COURSEBOOK SALES	10,000	115	835	9,165	8%	(5,832)
MP3 AND VIDEO SALES	1,024,985	28,851	1,044,159	(19,174)	102%	360,835
TOTAL REVENUE:	1,904,985	91,182	1,416,814	488,171	74%	(208,296)
DIRECT EXPENSES:						
POSTAGE - FLIERS/CATALOGS	8,000	-	-	8,000	0%	5,333
DEPRECIATION	1,308	109	876	432	67%	(4)
ONLINE EXPENSES	50,000	3,728	34,325	15,675	69%	(991)
ACCREDITATION FEES	3,000	(48)	1,940	1,060	65%	60
SEMINAR BROCHURES	20,000	-	-	20,000	0%	13,333
FACILITIES	196,200	6,910	22,615	173,585	12%	108,185
SURVEYS	300	-	-	300	0%	200
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,333
SPEAKERS & PROGRAM DEVELOP	50,000	427	1,271	48,729	3%	32,062
SPLITS TO SECTIONS	110,000	-	-	110,000	0%	73,333
HONORARIA	1,500	300	3,000	(1,500)	200%	(2,000)
CLE SEMINAR COMMITTEE	250	-	-	250	0%	167
STAFF TRAVEL/PARKING	15,000	1,380	1,380	13,620	9%	8,620
STAFF CONFERENCE & TRAINING	700	-	-	700	0%	467
STAFF MEMBERSHIP DUES	1,338	-	1,145	193	86%	(253)
COST OF SALES - COURSEBOOKS	1,500	9	74	1,426	5%	926
A/V DEVELOP COSTS (RECORDING)	2,000	-	-	2,000	0%	1,333
POSTAGE & DELIVERY-COURSEBOOKS	-	8	83	(83)		(83)
STAFF TRAVEL/PARKING	300	-	-	300	0%	200
TOTAL DIRECT EXPENSES:	463,396	12,823	66,709	396,687	14%	242,222
INDIRECT EXPENSES:						
SALARY EXPENSE (8.12 FTE)	563,758	48,606	386,988	176,770	69%	(11,149)
BENEFITS EXPENSE	213,333	16,710	140,950	72,383	66%	1,272
OTHER INDIRECT EXPENSE	239,002	15,487	153,633	85,369	64%	5,702
TOTAL INDIRECT EXPENSES:	1,016,093	80,804	681,571	334,522	67%	(4,176)
TOTAL ALL EXPENSES:	1,479,489	93,627	748,280	731,208	51%	238,045
NET INCOME (LOSS):	425,496	(2,445)	668,534	(243,038)	157%	384,870

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	154,319	12,830	103,445	50,875	67%	(565)
BENEFITS EXPENSE	39,675	3,248	26,338	13,338	66%	112
OTHER INDIRECT EXPENSE	29,281	1,899	18,839	10,441	64%	681.19
TOTAL INDIRECT EXPENSES:	<u>223,276</u>	<u>17,977</u>	<u>148,622</u>	<u>74,654</u>	<u>67%</u>	<u>229</u>
NET INCOME (LOSS):	<u>(223,276)</u>	<u>(17,977)</u>	<u>(148,622)</u>	<u>(74,654)</u>	<u>67%</u>	<u>229</u>

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
SPONSORSHIPS	-	-	1,000	(1,000)		1,000
WSBA LOGO MERCHANDISE SALES	-	-	229	(229)		229
TOTAL REVENUE:	-	-	1,229	(1,229)		1,229
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,888	1,241	2,638	1,250	68%	(46)
SURVEYS	300	-	-	300	0%	200
STAFF MEMBERSHIP DUES	972	90	605	367	62%	43
SUBSCRIPTIONS	3,416	416	2,619	797	77%	(342)
DIGITAL/ONLINE DEVELOPMENT	614	-	331	283	54%	79
APEX DINNER	25,000	-	7,068	17,932	28%	9,598
50 YEAR MEMBER TRIBUTE LUNCH	11,200	-	10,507	693	94%	(3,040)
BAR OUTREACH	16,000	-	1,303	14,697	8%	9,364
COMMUNICATIONS OUTREACH	15,000	38	914	14,086	6%	9,086
STAFF CONFERENCE & TRAINING	5,000	91	131	4,869	3%	3,202
TELEPHONE	1,056	45	569	487	54%	135
CONFERENCE CALLS	151	-	-	151	0%	101
TOTAL DIRECT EXPENSES:	82,597	1,922	26,685	55,913	32%	28,380
INDIRECT EXPENSES:						
SALARY EXPENSE (5.17 FTE)	367,597	29,476	234,696	132,901	64%	10,369
BENEFITS EXPENSE	124,727	9,798	83,052	41,675	67%	99
OTHER INDIRECT EXPENSE	151,382	9,844	97,646	53,736	65%	3,276
TOTAL INDIRECT EXPENSES:	643,706	49,117	415,394	228,312	65%	13,743
TOTAL ALL EXPENSES:	726,303	51,039	442,078	284,225	61%	42,124
NET INCOME (LOSS):	(726,303)	(51,039)	(440,850)	(285,453)	61%	43,352

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	30,000	1,502	6,511	23,489	22%	(13,489)
CPF MEMBER ASSESSMENTS	795,753	6,316	687,346	108,407	86%	156,844
INTEREST INCOME	4,500	1,836	7,383	(2,883)	164%	4,383
TOTAL REVENUE:	830,253	9,654	701,240	129,013	84%	147,738
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,160	180	1,376	784	64%	64
GIFTS TO INJURED CLIENTS	500,000	12,000	19,420	480,580	4%	313,913
CPF BOARD EXPENSES	1,500	-	97	1,403	6%	903
STAFF MEMBERSHIP DUES	200	-	-	200	0%	133
TOTAL DIRECT EXPENSES:	503,860	12,180	20,893	482,967	4%	315,013
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	88,000	7,751	62,768	25,231	71%	(4,102)
BENEFITS EXPENSE	32,800	2,577	21,648	11,152	66%	218
OTHER INDIRECT EXPENSE	36,015	2,354	23,350	12,665	65%	660
TOTAL INDIRECT EXPENSES:	156,815	12,682	107,767	49,048	69%	(3,223)
TOTAL ALL EXPENSES:	660,675	24,862	128,660	532,015	19%	311,790
NET INCOME (LOSS):	169,578	(15,209)	572,580	(403,002)	338%	459,528

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	82,000	6,384	12,448	69,552	15%	(42,219)
LEXIS/NEXIS ROYALTIES	31,600	19,625	30,751	849	97%	9,684
SECTION PUBLICATION SALES	9,000	1,863	1,863	7,137	21%	(4,137)
CASEMAKER ROYALTIES	45,000	-	23,744	21,256	53%	(6,256)
TOTAL REVENUE:	167,600	27,873	68,806	98,794	41%	(42,928)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	64,000	-	6,414	57,586	10%	36,252
COST OF SALES - SECTION PUBLICATION	2,000	-	80	1,920	4%	1,254
SPLITS TO SECTIONS	3,150	-	11	3,139	0%	2,089
DESKBOOK ROYALTIES	200	-	126	74	63%	7
STAFF CONFRENCES & TRAINING	350	-	-	350	0%	233
ONLINE LEGAL RESEARCH	1,895	-	945	950	50%	318
STAFF MEMBERSHIP DUES	220	-	191	29	87%	(44)
TOTAL DIRECT EXPENSES:	71,815	-	7,766	64,049	11%	40,110
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	127,954	10,445	85,336	42,618	67%	(33)
BENEFITS EXPENSE	38,951	3,085	26,090	12,861	67%	(123)
OTHER INDIRECT EXPENSE	43,921	2,862	28,392	15,530	65%	889
TOTAL INDIRECT EXPENSES:	210,826	16,392	139,817	71,009	66%	733
TOTAL ALL EXPENSES:	282,641	16,392	147,583	135,057	52%	40,844
NET INCOME (LOSS):	(115,041)	11,481	(78,778)	(36,263)	68%	(2,084)

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
COPY FEES	-	-	36	(36)		36
AUDIT REVENUE	1,877	213	616	1,261	33%	(635)
RECOVERY OF DISCIPLINE COSTS	85,000	8,370	71,635	13,365	84%	14,969
DISCIPLINE HISTORY SUMMARY	15,000	1,830	13,165	1,835	88%	3,165
PRACTICE MONITOR FEES	4,000	-	-	4,000	0%	(2,667)
TOTAL REVENUE:	105,877	10,412	85,453	20,424	81%	14,868
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	250	-	-	250	0%	167
STAFF TRAVEL/PARKING	28,000	(164)	8,436	19,564	30%	10,231
STAFF MEMBERSHIP DUES	5,145	205	3,700	1,445	72%	(270)
TELEPHONE	2,550	315	1,459	1,091	57%	241
COURT REPORTERS	31,250	1,403	25,637	5,613	82%	(4,804)
OUTSIDE COUNSEL/AIC	2,000	-	-	2,000	0%	1,333
LITIGATION EXPENSES	26,250	922	7,705	18,545	29%	9,795
DISABILITY EXPENSES	9,000	-	3,500	5,500	39%	2,500
ONLINE LEGAL RESEARCH	55,201	-	27,531	27,670	50%	9,269
LAW LIBRARY	3,606	164	3,676	(70)	102%	(1,272)
TRANSLATION SERVICES	900	-	512	388	57%	88
STAFF CONFERENCE & TRAINING	48,569	747	6,167	42,402	13%	26,212
PRACTICE MONITOR EXPENSE	4,000	-	-	4,000	0%	2,667
TOTAL DIRECT EXPENSES:	216,721	3,592	88,324	128,396	41%	56,156
INDIRECT EXPENSES:						
SALARY EXPENSE (37.00 FTE)	3,658,487	289,427	2,371,335	1,287,152	65%	67,656
BENEFITS EXPENSE	1,054,328	84,368	703,801	350,527	67%	(916)
OTHER INDIRECT EXPENSE	1,075,119	70,053	694,925	380,194	65%	21,821
TOTAL INDIRECT EXPENSES:	5,787,933	443,849	3,770,061	2,017,872	65%	88,561
TOTAL ALL EXPENSES:	6,004,654	447,441	3,858,385	2,146,269	64%	144,718
NET INCOME (LOSS):	(5,898,777)	(437,029)	(3,772,932)	(2,125,844)	64%	159,585

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	45,000
WORK STUDY GRANTS	10,374	-	-	10,374	0%	(6,916)
TOTAL REVENUE:	145,374	-	135,000	10,374	93%	38,084
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	4,000	523	523	3,477	13%	2,144
STAFF MEMBERSHIP DUES	640	-	45	595	7%	382
COMMITTEE FOR DIVERSITY	6,000	358	518	5,482	9%	3,482
DIVERSITY EVENTS & PROJECTS	18,000	81	1,762	16,238	10%	10,238
SURVEYS	50,100	-	-	50,100	0%	33,400
STAFF CONFERENCE & TRAINING	5,400	1,000	1,663	3,737	31%	1,937
CONSULTING SERVICES	66,375	2,175	8,625	57,750	13%	35,625
TOTAL DIRECT EXPENSE:	150,515	4,137	13,136	137,379	9%	87,208
INDIRECT EXPENSES:						
SALARY EXPENSE (2.40 FTE)	167,436	13,290	113,665	53,771	68%	(2,041)
BENEFITS EXPENSE	50,486	3,977	33,944	16,543	67%	(286)
OTHER INDIRECT EXPENSE	70,274	4,574	45,373	24,901	65%	1,476
TOTAL INDIRECT EXPENSES:	288,197	21,841	192,982	95,215	67%	(851)
TOTAL ALL EXPENSES:	438,712	25,977	206,118	232,594	47%	86,357
NET INCOME (LOSS):	(293,338)	(25,977)	(71,118)	(222,220)	24%	124,441

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
EJD FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.01 FTE)	142,324	11,862	96,153	46,170	68%	(1,271)
BENEFITS EXPENSE	37,253	3,096	26,117	11,136	70%	(1,282)
OTHER INDIRECT EXPENSE	1,735	1,926	19,105	(17,370)	1101%	(17,948)
TOTAL INDIRECT EXPENSES:	181,312	16,884	141,375	39,936	78%	(20,501)
NET INCOME (LOSS):	(181,312)	(16,884)	(141,375)	(39,936)	78%	(20,501)

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	-	3,000	0%	2,000
PRINTING & COPYING	450	-	-	450	0%	300
STAFF TRAVEL/PARKING	100	337	337	(237)	337%	(271)
SUPPLIES	150	-	75	75	50%	25
BOARD OF TRUSTEES	1,000	-	590	410	59%	77
POSTAGE	300	-	-	300	0%	200
TOTAL DIRECT EXPENSES:	5,000	337	1,002	3,998	20%	2,332
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	79,925	6,631	53,751	26,174	67%	(468)
BENEFITS EXPENSE	14,461	1,166	10,258	4,203	71%	(617)
OTHER INDIRECT EXPENSE	29,281	1,899	18,839	10,442	64%	681
TOTAL INDIRECT EXPENSES:	123,667	9,695	82,849	40,818	67%	(404)
TOTAL ALL EXPENSES:	128,667	10,033	83,850	44,816	65%	1,927
NET INCOME (LOSS):	(128,667)	(10,033)	(83,850)	(44,816)	65%	1,927

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	386	419	581	42%	248
STAFF MEMBERSHIP DUES	1,000	-	219	781	22%	448
SUBSCRIPTIONS	3,500	-	-	3,500	0%	2,333
STAFF TRAINING- GENERAL	20,000	1,088	3,392	16,609	17%	9,942
RECRUITING AND ADVERTISING	3,000	105	1,661	1,339	55%	339
PAYROLL PROCESSING	50,000	-	30,866	19,134	62%	2,467
SALARY SURVEYS	3,000	-	-	3,000	0%	2,000
CONSULTING SERVICES	-	-	13,513	(13,513)		(13,513)
CONFERENCE CALLS	20	-	-	20	0%	13
TRANSFER TO INDIRECT EXPENSE	(81,520)	(1,578)	(50,070)	(31,450)	61%	(4,277)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (3.00 FTE)	275,378	22,742	184,373	91,006	67%	(787)
BENEFITS EXPENSE	101,354	7,980	67,024	34,330	66%	545
OTHER INDIRECT EXPENSE	82,689	5,724	56,783	25,906	69%	(1,657)
TOTAL INDIRECT EXPENSES:	459,421	36,446	308,180	151,241	67%	(1,899)
TOTAL ALL EXPENSES:	459,421	36,446	308,180	151,241	67%	(1,899)
NET INCOME (LOSS):	(459,421)	(36,446)	(308,180)	(151,241)	67%	(1,899)

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	4,700	188	188	4,512	4%	2,946
STAFF MEMBERSHIP DUES	450	-	-	450	0%	300
JUD RECOMMEND COMMITTEE	4,500	-	-	4,500	0%	3,000
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(651)
OLYMPIA RENT	2,500	-	-	2,500	0%	1,667
CONTRACT LOBBYIST	10,000	2,000	10,000	-	100%	(3,333)
LOBBYIST CONTACT COSTS	1,000	-	-	1,000	0%	667
LEGISLATIVE COMMITTEE	2,500	-	9	2,491	0%	1,657
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	200
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,333
TOTAL DIRECT EXPENSES:	29,950	2,188	12,181	17,769	41%	7,785
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	140,478	2,581	80,769	59,708	57%	12,883
BENEFITS EXPENSE	51,730	4,066	34,217	17,512	66%	269
OTHER INDIRECT EXPENSE	49,777	3,237	32,106	17,671	64%	1,079
TOTAL INDIRECT EXPENSES:	241,985	9,883	147,093	94,892	61%	14,230
TOTAL ALL EXPENSES:	271,935	12,071	159,275	112,661	59%	22,015
NET INCOME (LOSS):	(271,935)	(12,071)	(159,275)	(112,661)	59%	22,015

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	26,300	2,772	20,248	6,052	77%	2,715
INVESTIGATION FEES	22,400	4,300	15,900	6,500	71%	967
PRO HAC VICE	325,000	33,434	274,332	50,668	84%	57,665
MEMBER CONTACT INFORMATION	4,200	384	2,642	1,558	63%	(158)
PHOTO BAR CARD SALES	280	12	96	184	34%	(91)
TOTAL REVENUE:	378,180	40,902	313,218	64,962	83%	61,098
DIRECT EXPENSES:						
DEPRECIATION	384	-	-	384	0%	256
POSTAGE	17,000	1,663	24,352	(7,352)	143%	(13,018)
LICENSING FORMS	1,900	-	1,977	(77)	104%	(711)
TOTAL DIRECT EXPENSES:	19,284	1,663	26,329	(7,045)	137%	(13,473)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	360,838	29,215	247,681	113,156	69%	(7,123)
BENEFITS EXPENSE	114,188	9,022	76,165	38,023	67%	(40)
OTHER INDIRECT EXPENSE	111,999	7,302	72,438	39,561	65%	2,228
TOTAL INDIRECT EXPENSES:	587,026	45,539	396,285	190,740	68%	(4,935)
TOTAL ALL EXPENSES:	606,309	47,202	422,614	183,695	70%	(18,408)
NET INCOME (LOSS):	(228,129)	(6,300)	(109,396)	(118,734)	48%	42,691

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGAL LUNCHBOX						
REVENUE:						
SPONSORSHIPS	8,000	9,000	9,000	(1,000)	113%	3,667
MP3 SALES	4,620	-	7,056	(2,436)	153%	3,976
DIGITAL VIDEO SALES	9,380	441	25,333	(15,953)	270%	19,080
TOTAL REVENUE:	22,000	9,441	41,389	(19,389)	188%	26,722
DIRECT EXPENSES:						
SPEAKERS & DEVELOPMENT	1,500	-	-	1,500	0%	1,000
CONFERENCE CALLS	200	-	-	200	0%	133
TOTAL DIRECT EXPENSES:	1,700	-	-	1,700	0%	1,133
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE)	28,341	783	15,461	12,880	55%	3,433
BENEFITS EXPENSE	9,968	781	6,621	3,348	66%	25
OTHER INDIRECT EXPENSE	12,474	804	7,966	4,508	64%	350
TOTAL INDIRECT EXPENSES:	50,783	2,368	30,047	20,736	59%	3,808
TOTAL ALL EXPENSES:	52,483	2,368	30,047	22,436	57%	4,941
NET INCOME (LOSS):	(30,483)	7,073	11,342	(41,825)	-37%	31,664

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
LLLT LICENSE FEES	14,449	1,309	9,134	5,315	63%	(498)
LLLT LATE LICENSE FEES	1,412	-	99	1,313	7%	(843)
LLLT EXAM FEES	14,100	-	5,550	8,550	39%	(3,850)
TOTAL REVENUE:	29,961	1,309	14,783	15,178	49%	(5,191)
DIRECT EXPENSES:						
LLLT BOARD	21,000	426	3,789	17,211	18%	10,211
LLLT EXAM WRITING	9,000	-	4,500	4,500	50%	1,500
TOTAL DIRECT EXPENSES:	30,000	426	8,289	21,711	28%	11,711
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	40,070	5,152	30,267	9,803	76%	(3,554)
BENEFITS EXPENSE	13,804	1,089	9,166	4,638	66%	36
OTHER INDIRECT EXPENSE	13,908	909	9,022	4,887	65%	251
TOTAL INDIRECT EXPENSES:	67,783	7,150	48,455	19,328	71%	(3,267)
TOTAL ALL EXPENSES:	97,783	7,575	56,744	41,039	58%	8,444
NET INCOME (LOSS):	(67,822)	(6,267)	(41,962)	41,039	62%	3,253

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	551	100	300	251	54%	(67)
MEMBER LATE FEES	-	150	8,700	(8,700)		8,700
LPO EXAMINATION FEES	28,000	2,500	32,150	(4,150)	115%	13,483
LPO LICENSE FEES	174,077	15,371	114,117	59,961	66%	(1,935)
LPO LATE LICENSE FEES	5,100	60	2,790	2,310	55%	(610)
LPO LICENSE FEES - REINSTATES	1,000	-	-	1,000	0%	(667)
TOTAL REVENUE:	208,728	18,181	158,057	50,672	76%	18,904
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	-	9,000	0%	6,000
EXAM WRITING	8,400	-	3,463	4,938	41%	2,138
ONLINE LEGAL RESEARCH	1,895	-	945	950	50%	318
LAW LIBRARY	3,840	-	1,959	1,881	51%	601
LPO BOARD	3,000	-	-	3,000	0%	2,000
LPO OUTREACH	5,000	-	-	5,000	0%	3,333
PRINTING & COPYING	200	-	123	77	62%	10
SUPPLIES	-	-	72	(72)		(72)
TOTAL DIRECT EXPENSES:	31,335	-	6,562	24,773	21%	14,328
INDIRECT EXPENSES:						
SALARY EXPENSE (0.73 FTE)	54,122	7,280	41,542	12,580	77%	(5,461)
BENEFITS EXPENSE	19,232	1,512	12,754	6,478	66%	67
OTHER INDIRECT EXPENSE	21,229	1,391	13,798	7,431	65%	355
TOTAL INDIRECT EXPENSES:	94,583	10,183	68,094	26,489	72%	(5,039)
TOTAL ALL EXPENSES:	125,917	10,183	74,655	51,262	59%	9,290
NET INCOME (LOSS):	82,811	7,998	83,401	(590)	101%	28,194

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACCREDITED PROGRAM FEES	515,000	54,500	422,000	93,000	82%	78,667
FORM 1 LATE FEES	220,000	20,550	161,650	58,350	73%	14,983
MEMBER LATE FEES	300,000	43,550	420,700	(120,700)	140%	220,700
ANNUAL ACCREDITED SPONSOR FEES	39,250	-	34,500	4,750	88%	8,333
ATTENDANCE LATE FEES	95,000	5,500	86,000	9,000	91%	22,667
COMITY CERTIFICATES	40,500	850	44,650	(4,150)	110%	17,650
TOTAL REVENUE:	1,209,750	124,950	1,169,500	40,250	97%	363,000
DIRECT EXPENSES:						
DEPRECIATION	24,263	1,799	17,735	6,528	73%	(1,560)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(167)
ONLINE LEGAL RESEARCH	1,895	-	945	950	50%	318
LAW LIBRARY	158	-	80	77	51%	25
MCLE BOARD	3,250	-	-	3,250	0%	2,167
STAFF TRAVEL/PARKING	50	-	-	50	0%	33
STAFF CONFERENCE & TRAINING	5,550	-	-	5,550	0%	3,700
TOTAL DIRECT EXPENSES:	35,666	1,799	19,261	16,405	54%	4,516
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	399,930	28,370	306,899	93,032	77%	(40,279)
BENEFITS EXPENSE	113,757	8,898	75,316	38,441	66%	522
OTHER INDIRECT EXPENSE	142,744	9,283	92,079	50,665	65%	3,084
TOTAL INDIRECT EXPENSES:	656,431	46,552	474,294	182,137	72%	(36,673)
TOTAL ALL EXPENSES:	692,097	48,351	493,555	198,542	71%	(32,157)
NET INCOME (LOSS):	517,653	76,599	675,945	(158,292)	131%	330,843

Washington State Bar Association

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MINI CLE						
INDIRECT EXPENSES:	63,389	1,662	34,987	28,402	55%	42,240
SALARY EXPENSE (0.91 FTE)	21,671	1,702	14,426	7,245	67%	21
BENEFITS EXPENSE	26,646	1,739	17,247	9,398	65%	517
OTHER INDIRECT EXPENSE						
TOTAL INDIRECT EXPENSES:	111,706	5,102	66,661	45,045	60%	42,777
NET INCOME (LOSS):	(111,706)	(5,102)	(66,661)	(45,045)	60%	7,810

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
REVENUE:						
ROYALTIES	10,800	14,744	53,080	(42,280)	491%	45,880
TOTAL REVENUE:	10,800	14,744	53,080	(42,280)	491%	45,880
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	188	206	794	21%	461
STAFF CONFERENCE & TRAINING	400	-	-	400	0%	267
SURVEYS	300	-	-	300	0%	200
SMALL TOWN AND RURAL COMMITTEE	2,000	-	-	2,000	0%	1,333
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	1,000
WYLC OUTREACH EVENTS	1,500	159	659	841	44%	341
WYL COMMITTEE	7,500	-	39	7,461	1%	4,961
TRIAL ADVOCACY EXPENSES	3,500	-	-	3,500	0%	2,333
RECEPTION/FORUM EXPENSE	3,000	-	18	2,982	1%	1,982
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	3,333
STAFF MEMBERSHIP DUES	850	499	649	201	76%	(82)
LENDING LIBRARY	6,000	1,016	1,311	4,690	22%	2,690
TOTAL DIRECT EXPENSES:	32,550	1,861	2,881	29,669	9%	18,819
INDIRECT EXPENSES:						
SALARY EXPENSE (3.46 FTE)	237,634	19,267	157,301	80,333	66%	1,122
BENEFITS EXPENSE	72,634	5,717	48,779	23,855	67%	(356)
OTHER INDIRECT EXPENSE	101,195	6,580	65,274	35,921	65%	2,189
TOTAL INDIRECT EXPENSES:	411,463	31,565	271,354	140,109	66%	2,955
TOTAL ALL EXPENSES:	444,013	33,426	274,235	169,778	62%	21,774
NET INCOME (LOSS):	(433,213)	(18,682)	(221,154)	(212,059)	51%	67,654

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT (COMBINED)						
REVENUE:						
ROYALTIES	10,800	14,744	53,080	(42,280)	491%	45,880
NMP PRODUCT SALES	80,000	237	37,146	42,854	46%	(16,187)
MP3 SALES	4,620	-	7,056	(2,436)	153%	3,976
DIGITAL VIDEO SALES	9,380	441	25,333	(15,953)	270%	19,080
SPONSORSHIPS	8,000	9,000	9,000	(1,000)	113%	3,667
SEMINAR REGISTRATIONS	16,500	-	-	16,500	0%	(11,000)
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(10,000)
TOTAL REVENUE:	144,300	24,422	131,615	12,685	91%	35,415
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	188	206	794	21%	461
STAFF CONFERENCE & TRAINING	400	-	-	400	0%	267
SURVEYS	300	-	-	300	0%	200
SMALL TOWN AND RURAL COMMITTEE	2,000	-	-	2,000	0%	1,333
CONFERENCE CALLS	200	-	-	200	0%	133
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	1,000
WYLC OUTREACH EVENTS	1,500	159	659	841	44%	341
SPEAKERS & PROGRAM DEVELOP	1,500	-	-	1,500	0%	1,000
WYL COMMITTEE	7,500	-	39	7,461	1%	4,961
TRIAL ADVOCACY EXPENSES	7,000	-	-	7,000	0%	4,667
RECEPTION/FORUM EXPENSE	3,000	-	18	2,982	1%	1,982
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	3,333
STAFF MEMBERSHIP DUES	850	499	649	201	76%	(82)
LENDING LIBRARY	6,000	1,016	1,311	4,690	22%	2,690
NMP SPEAKERS & PROGRAM DEVELOPMENT	2,000	-	-	2,000	0%	1,333
TOTAL DIRECT EXPENSES:	39,750	1,861	2,881	36,869	7%	23,619
INDIRECT EXPENSES:						
SALARY EXPENSE (5.58 FTE)	383,007	23,763	238,505	144,502	62%	16,833
BENEFITS EXPENSE	122,081	9,599	81,712	40,369	67%	(325)
OTHER INDIRECT EXPENSE	163,153	10,621	105,346	57,807	65%	3,422
TOTAL INDIRECT EXPENSES:	668,240	43,983	425,562	242,678	64%	19,931
TOTAL ALL EXPENSES:	707,990	45,844	428,443	279,547	61%	43,550
NET INCOME (LOSS):	(563,690)	(21,422)	(296,828)	(266,862)	53%	78,966

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	7,000	-	6,750	250	96%	2,083
TOTAL REVENUE:	7,000	-	6,750	250	96%	2,083
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	226	226	274	45%	107
PROF LIAB INSURANCE	5,462	-	825	4,637	15%	2,817
WSBA CONNECTS	9,000	-	8,110	890	90%	(2,110)
STAFF CONFERENCE & TRAINING	-	-	165	(165)		(165)
SUBSCRIPTIONS	-	100	700	(700)		(700)
TOTAL DIRECT EXPENSES:	14,962	326	10,026	4,936	67%	(51)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	122,085	11,553	62,999	59,086	52%	18,391
BENEFITS EXPENSE	50,630	3,968	33,228	17,403	66%	526
OTHER INDIRECT EXPENSE	43,389	2,809	27,861	15,528	64%	1,065
TOTAL INDIRECT EXPENSES:	216,105	18,329	124,087	92,017	57%	19,982
TOTAL ALL EXPENSES:	231,067	18,655	134,113	96,954	58%	19,931
NET INCOME (LOSS):	(224,067)	(18,655)	(127,363)	(96,704)	57%	22,015

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
NEW MEMBER EDUCATION						
REVENUE:						
NMP PRODUCT SALES	80,000	237	37,146	42,854	46%	(16,187)
SEMINAR REGISTRATIONS	16,500	-	-	16,500	0%	(11,000)
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(10,000)
TOTAL REVENUE:	111,500	237	37,146	74,354	33%	(37,187)
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	3,500	-	-	3,500	0%	2,333
SPEAKERS & PROGRAM DEVELOPMENT	2,000	-	-	2,000	0%	1,333
TOTAL DIRECT EXPENSES:	5,500	-	-	5,500	0%	3,667
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	53,643	2,050	30,756	22,887	57%	5,006
BENEFITS EXPENSE	17,807	1,399	11,885	5,921	67%	(14)
OTHER INDIRECT EXPENSE	22,839	1,498	14,859	7,980	65%	367
TOTAL INDIRECT EXPENSES:	94,289	4,947	57,501	36,788	61%	5,359
TOTAL ALL EXPENSES:	99,789	4,947	57,501	42,288	58%	9,025
NET INCOME (LOSS):	11,711	(4,710)	(20,355)	32,066	-174%	(28,162)

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	13,333
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	53,333
ED TRAVEL & OUTREACH	5,000	-	946	4,054	19%	2,388
LAW LIBRARY	-	-	80	(80)		(80)
STAFF TRAVEL/PARKING	2,000	375	498	1,502	25%	835
STAFF CONFERENCE & TRAINING	5,000	(500)	247	4,753	5%	3,087
STAFF MEMBERSHIP DUES	1,111	(856)	1,346	(235)	121%	(606)
SURVEY	300	331	331	(31)	110%	(131)
TOTAL DIRECT EXPENSES:	113,411	(650)	3,448	109,963	3%	72,159
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	335,791	19,553	238,015	97,776	71%	(14,154)
BENEFITS EXPENSE	87,436	7,429	58,142	29,294	66%	148
OTHER INDIRECT EXPENSE	58,562	3,824	37,938	20,623	65%	1,103
TOTAL INDIRECT EXPENSES:	481,789	30,806	334,096	147,693	69%	(12,903)
TOTAL ALL EXPENSES:	595,200	30,157	337,544	257,656	57%	59,256
NET INCOME (LOSS):	(595,200)	(30,157)	(337,544)	257,656	57%	59,256

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	13	976	(976)		976
TOTAL REVENUE:	-	13	976	(976)		976
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	188	262	738	26%	405
STAFF MEMBERSHIP DUES	1,500	-	254	1,246	17%	746
ONLINE LEGAL RESEARCH	11,369	-	5,670	5,699	50%	1,910
LAW LIBRARY	1,868	-	1,762	106	94%	(517)
COURT RULES COMMITTEE	-	-	0	(0)		(0)
CUSTODIANSHIPS	12,000	-	152	11,848	1%	7,848
LITIGATION EXPENSES	200	-	2	198	1%	131
STAFF CONFERENCE & TRAINING	3,400	-	95	3,305	3%	2,172
TOTAL DIRECT EXPENSES:	31,337	188	8,197	23,141	26%	12,695
INDIRECT EXPENSES:						
SALARY EXPENSE (6.09 FTE)	608,154	50,780	413,718	194,436	68%	(8,282)
BENEFITS EXPENSE	178,104	14,280	118,633	59,471	67%	103
OTHER INDIRECT EXPENSE	178,443	11,609	115,158	63,285	65%	3,804
TOTAL INDIRECT EXPENSES:	964,701	76,669	647,509	317,192	67%	(4,375)
TOTAL ALL EXPENSES:	996,039	76,856	655,706	340,332	66%	8,319
NET INCOME (LOSS):	(996,039)	(76,844)	(654,731)	(341,308)	66%	9,295

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	67
LAW LIBRARY	953	-	486	467	51%	149
DISCIPLINARY BOARD EXPENSES	3,108	-	1	3,108	0%	2,072
CHIEF HEARING OFFICER	33,000	2,500	20,000	13,000	61%	2,000
HEARING OFFICER EXPENSES	43,000	1,128	1,203	41,797	3%	27,463
HEARING OFFICER TRAINING	550	-	-	550	0%	367
OUTSIDE COUNSEL	55,000	4,000	32,000	23,000	58%	4,667
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	667
TOTAL DIRECT EXPENSES:	136,711	7,628	53,690	83,021	39%	37,451
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	97,274	8,687	71,471	25,803	73%	(6,622)
BENEFITS EXPENSE	30,240	2,393	20,196	10,044	67%	(36)
OTHER INDIRECT EXPENSE	38,065	2,488	24,677	13,388	65%	700
TOTAL INDIRECT EXPENSES:	165,580	13,568	116,344	49,236	70%	(5,958)
TOTAL ALL EXPENSES:	302,291	21,196	170,034	132,257	56%	31,493
NET INCOME (LOSS):	(302,291)	(21,196)	(170,034)	(132,257)	56%	31,493

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67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	-	-	12,000	0%	8,000
TOTAL DIRECT EXPENSES:	12,000	-	-	12,000	0%	8,000
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	46,443	3,843	31,054	15,390	67%	(92)
BENEFITS EXPENSE	11,891	976	7,852	4,039	66%	75
OTHER INDIRECT EXPENSE	14,151	909	9,022	5,130	64%	413
TOTAL INDIRECT EXPENSES:	72,486	5,728	47,927	24,558	66%	397
TOTAL ALL EXPENSES:	84,486	5,728	47,927	36,558	57%	8,397
NET INCOME (LOSS):	(84,486)	(5,728)	(47,927)	(36,558)	57%	8,397

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	38,450	-	226	38,224	1%	(25,408)
TOTAL REVENUE:	38,450	-	226	38,224	1%	(25,408)
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	250	-	-	250	0%	167
SUBSCRIPTIONS	250	17	132	118	53%	34
CASEMAKER/FASTCASE	137,000	-	72,356	64,645	53%	18,978
TOTAL DIRECT EXPENSES:	137,500	17	72,488	65,012	53%	19,179
INDIRECT EXPENSES:						
TOTAL INDIRECT EXPENSES:	-	-	-	-		-
TOTAL ALL EXPENSES:	137,500	17	72,488	65,012	53%	19,179
NET INCOME (LOSS):	(99,050)	(17)	(72,262)	(26,788)	73%	(6,229)

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PROFESSIONAL RESPONSIBILITY PROGRAM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	188	188	3,312	5%	-
STAFF MEMBERSHIP DUES	375	-	-	375	0%	-
LAW LIBRARY	638	-	325	312	51%	2,146
CPE COMMITTEE	3,750	-	-	3,750	0%	250
TOTAL DIRECT EXPENSES:	8,263	188	513	7,750	6%	4,996
INDIRECT EXPENSES:						
SALARY EXPENSE (1.59 FTE)	169,829	14,128	116,024	53,806	68%	(2,804)
BENEFITS EXPENSE	57,462	4,551	38,164	19,298	66%	144
OTHER INDIRECT EXPENSE	46,630	3,048	30,244	16,386	65%	843
TOTAL INDIRECT EXPENSES:	273,922	21,727	184,432	89,490	67%	(1,817)
TOTAL ALL EXPENSES:	282,184	21,914	184,945	97,240	66%	3,178
NET INCOME (LOSS):	(282,184)	(21,914)	(184,945)	(97,240)	66%	3,178

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	43,333
TOTAL REVENUE:	130,000	-	130,000	-	100%	43,333
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	250,280	8,000	132,390	117,891	53%	34,464
STAFF TRAVEL/PARKING	2,700	188	188	2,512	7%	1,612
SURVEYS	100	-	-	100	0%	67
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000	-	-	2,000	0%	1,333
STAFF CONFERENCE & TRAINING	1,200	-	-	1,200	0%	800
PRO BONO CERTIFICATES	2,000	-	1,655	345	83%	(322)
TOTAL DIRECT EXPENSES:	258,280	8,188	134,232	124,048	52%	37,954
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	75,255	6,126	54,075	21,180	72%	(3,905)
BENEFITS EXPENSE	32,083	2,498	21,056	11,026	66%	332
OTHER INDIRECT EXPENSE	38,065	2,488	24,677	13,388	65%	700
TOTAL INDIRECT EXPENSES:	145,402	11,112	99,808	45,594	69%	(2,873)
TOTAL ALL EXPENSES:	403,682	19,300	234,040	169,642	58%	35,081
NET INCOME (LOSS):	(273,682)	(19,300)	(104,040)	(169,642)	38%	78,414

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	100	100	50%	34
IMAGE LIBRARY	4,100	-	4,100	-	100%	(1,367)
TOTAL DIRECT EXPENSES:	4,300	-	4,200	100	98%	(1,333)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	58,142	5,151	42,129	16,013	72%	(3,368)
BENEFITS EXPENSE	18,072	1,420	12,119	5,953	67%	(71)
OTHER INDIRECT EXPENSE	26,060	1,685	16,716	9,344	64%	657
TOTAL INDIRECT EXPENSES:	102,273	8,255	70,964	31,309	69%	(2,782)
TOTAL ALL EXPENSES:	106,573	8,255	75,164	31,410	71%	(4,115)
NET INCOME (LOSS):	(106,573)	(8,255)	(75,164)	(31,410)	71%	(4,115)

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	9,000	-	-	9,000	0%	6,000
TOTAL DIRECT EXPENSES:	9,000	-	-	9,000	0%	6,000
INDIRECT EXPENSES:						
SALARY EXPENSE (2.78 FTE)	327,439	26,882	216,787	110,652	66%	1,506
BENEFITS EXPENSE	96,215	7,691	64,344	31,871	67%	(201)
OTHER INDIRECT EXPENSE	81,254	5,296	52,538	28,717	65%	1,632
TOTAL INDIRECT EXPENSES:	504,908	39,869	333,668	171,240	66%	2,937
TOTAL ALL EXPENSES:	513,908	39,869	333,668	180,240	65%	8,937
NET INCOME (LOSS):	(513,908)	(39,869)	(333,668)	(180,240)	65%	8,937

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
TRANSLATION SERVICES	8,500	383	4,949	3,551	58%	717
STAFF CONFERENCE & TRAINING	2,100	-	36	2,064	2%	1,364
TOTAL DIRECT EXPENSES:	10,600	383	4,985	5,615	47%	2,081
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	344,434	29,793	239,608	104,826	70%	(9,985)
BENEFITS EXPENSE	130,208	10,170	86,102	44,106	66%	703
OTHER INDIRECT EXPENSE	167,194	10,887	107,994	59,199	65%	3,468
TOTAL INDIRECT EXPENSES:	641,836	50,849	433,705	208,131	68%	(5,814)
TOTAL ALL EXPENSES:	652,436	51,232	438,690	213,746	67%	(3,733)
NET INCOME (LOSS):	(652,436)	(51,232)	(438,690)	(213,746)	67%	(3,733)

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	286,875	1,781	360,631	(73,756)	126%	169,381
TOTAL REVENUE:	286,875	1,781	360,631	(73,756)	126%	169,381
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	188	209	791	21%	457
SUBSCRIPTIONS	350	331	331	19	95%	(97)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0%	667
DUES STATEMENTS	5,935	-	4,593	1,342	77%	(636)
STAFF CONFERENCE & TRAINING	200	-	-	200	0%	133
STAFF MEMBERSHIP DUES	250	-	-	250	0%	167
TOTAL DIRECT EXPENSES:	8,735	518	5,133	3,602	59%	690
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,495	12,168	96,179	53,316	64%	3,484
BENEFITS EXPENSE	56,533	4,412	37,392	19,141	66%	296
OTHER INDIRECT EXPENSE	75,545	4,922	48,823	26,722	65%	1,540
TOTAL INDIRECT EXPENSES:	281,572	21,501	182,394	99,178	65%	5,321
TOTAL ALL EXPENSES:	290,307	22,020	187,527	102,780	65%	6,011
NET INCOME (LOSS):	(3,432)	(20,238)	173,104	(176,536)	-5044%	175,392

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	439,178	2,765	547,851	(108,673)	125%	255,065
SEMINAR PROFIT SHARE	147,494	-	128,884	18,610	87%	30,555
INTEREST INCOME	910	-	-	910	0%	(607)
PUBLICATIONS REVENUE	4,000	-	645	3,355	16%	(2,022)
OTHER	46,070	5,335	27,277	18,793	59%	(3,437)
CLE SECTION SPLITS PROJECTIONS	-	-	(101,660)	101,660		(101,660)
TOTAL REVENUE:	637,652	8,100	602,997	34,655	95%	177,895
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	612,229	18,181	81,268	530,961	13%	326,885
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	287,423	1,781	360,631	(73,208)	125%	(169,016)
TOTAL DIRECT EXPENSES:	899,652	19,962	441,899	457,753	49%	157,869
NET INCOME (LOSS):	(262,000)	(11,862)	161,098	(423,098)	-61%	335,765

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
CONSULTING SERVICES	110,000	795	34,142	75,858	31%	39,192
STAFF TRAVEL/PARKING	2,500	385	1,823	677	73%	(157)
STAFF MEMBERSHIP DUES	450	-	-	450	0%	300
TELEPHONE	85,000	10,454	50,095	34,905	59%	6,572
COMPUTER HARDWARE	65,000	14,239	51,569	13,431	79%	(8,236)
COMPUTER SOFTWARE	205,000	4,966	159,621	45,379	78%	(22,954)
HARDWARE SERVICE & WARRANTIES	50,000	-	38,671	11,329	77%	(5,337)
SOFTWARE MAINTENANCE & LICENSING	370,000	14,838	346,640	23,360	94%	(99,974)
COMPUTER SUPPLIES	2,000	-	3,103	(1,103)	155%	(1,769)
THIRD PARTY SERVICES	40,000	1,200	14,776	25,224	37%	11,891
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	6,667
TRANSFER TO INDIRECT EXPENSES	(939,950)	(46,878)	(700,440)	(239,510)	75%	73,807
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,233,346	94,620	832,122	401,224	67%	(9,891)
BENEFITS EXPENSE	376,478	29,827	252,447	124,031	67%	(1,462)
CAPITAL LABOR & OVERHEAD	(155,000)	(30,638)	(118,675)	(36,325)	77%	(15,342)
OTHER INDIRECT EXPENSE	358,319	24,769	245,707	112,612	69%	(6,827)
TOTAL INDIRECT EXPENSES:	1,813,143	118,578	1,211,600	601,542	67%	(33,522)
TOTAL ALL EXPENSES:	1,813,143	118,578	1,211,600	601,542	67%	(33,522)
NET INCOME (LOSS):	(1,813,143)	(118,578)	(1,211,600)	(601,542)	67%	(2,839)

Washington State Bar Association

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
VOLUNTEER SUPPORT	12,000	-	-	12,000	0%	8,000
STAFF MEMBERSHIP DUES	389	856	856	(467)	220%	(596)
STAFF CONFERENCE & TRAINING	4,000	500	500	3,500	13%	2,167
SECTION/COMMITTEE CHAIR MEETINGS	500	-	-	500	0%	333
ABA DELEGATES	3,334	-	-	3,334	0%	2,223
TOTAL DIRECT EXPENSES:	20,223	1,356	1,356	18,867	7%	12,126
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	57,909	4,668	38,415	19,494	66%	191
BENEFITS EXPENSE	18,580	1,469	12,402	6,177	67%	(16)
OTHER INDIRECT EXPENSE	17,569	1,125	11,150	6,419	63%	563
TOTAL INDIRECT EXPENSES:	94,057	7,262	61,967	32,090	66%	738
TOTAL ALL EXPENSES:	114,280	8,618	63,323	50,957	55%	738
NET INCOME (LOSS):	(114,280)	(8,618)	(63,323)	(50,957)	55%	12,864

Washington State Bar Association

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For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	12,308,996	967,346	8,092,487	4,216,509	66%	113,511
TEMPORARY SALARIES	222,756	13,012	286,102	(63,346)	128%	(137,598)
CAPITAL LABOR & OVERHEAD	(155,000)	(30,638)	(118,675)	(36,325)	77%	(15,342)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	4,000	800	83%	(800)
EMPLOYEE SERVICE AWARDS	1,840	280	945	895	51%	282
FICA (EMPLOYER PORTION)	743,343	72,191	615,083	128,260	83%	(119,521)
L&I INSURANCE	49,414	-	37,953	11,461	77%	(5,010)
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	30,807	1,547	12,336	18,471	40%	8,202
MEDICAL (EMPLOYER PORTION)	1,657,574	127,108	1,019,036	638,538	61%	86,013
RETIREMENT (EMPLOYER PORTION)	1,256,547	97,133	802,857	453,690	64%	34,841
TRANSPORTATION ALLOWANCE	47,733	(442)	23,120	24,613	48%	8,702
UNEMPLOYMENT INSURANCE	70,000	6,867	52,250	17,750	75%	(5,583)
TOTAL SALARY & BENEFITS EXPENSE:	16,238,811	1,255,603	10,827,494	5,411,317	67%	(32,304)
WORKPLACE BENEFITS	45,000	841	9,764	35,236	22%	20,236
HUMAN RESOURCES POOLED EXP	81,520	1,578	50,070	31,450	61%	4,277
MEETING SUPPORT EXPENSES	10,000	1,449	3,724	6,276	37%	2,942
RENT	2,029,301	155,334	1,375,373	653,929	68%	(22,505)
PERSONAL PROP TAXES-WSBA	6,466	472	3,942	2,524	61%	369
FURNITURE, MAINT, LH IMP	13,419	445	15,608	(2,189)	116%	(6,662)
OFFICE SUPPLIES & EQUIPMENT	32,741	2,600	11,672	21,069	36%	10,155
FURN & OFFICE EQUIP DEPRECIATION	43,009	4,525	33,825	9,184	79%	(5,152)
COMPUTER HARDWARE DEPRECIATION	24,114	2,847	20,509	3,605	85%	(4,433)
COMPUTER SOFTWARE DEPRECIATION	80,904	7,805	67,717	13,187	84%	(13,781)
INSURANCE	238,839	18,627	149,014	89,825	62%	10,212
WORK HOME FURNITURE & EQUIP	63,000	2,845	21,664	41,336	34%	20,336
PROFESSIONAL FEES-AUDIT	40,000	-	33,000	7,000	83%	(6,333)
PROFESSIONAL FEES-LEGAL	250,000	13,408	78,575	171,425	31%	88,091
TELEPHONE & INTERNET	21,600	1,340	7,547	14,053	35%	6,853
POSTAGE - GENERAL	24,000	2,309	12,629	11,371	53%	3,371
RECORDS STORAGE	30,000	1,510	15,689	14,311	52%	4,311
BANK FEES	48,000	2,681	35,423	12,577	74%	(3,423)
PRODUCTION MAINTENANCE & SUPPLIES	16,692	(9)	7,234	9,458	43%	3,894
COMPUTER POOLED EXPENSES	941,250	46,878	700,440	240,810	74%	(72,940)
TOTAL OTHER INDIRECT EXPENSES:	4,039,856	267,487	2,653,419	1,386,437	66%	39,818
TOTAL INDIRECT EXPENSES:	20,278,667	1,523,090	13,480,914	6,797,754	66%	38,198

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2022 to May 31, 2022

67% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2022 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(208,619)	(12,864)	(115,734)	(92,886)
ADMINISTRATION	(1,087,547)	(66,050)	(704,174)	(383,373)
ADMISSIONS/BAR EXAM	14,103	2,168	346,530	(332,427)
ADVANCEMENT FTE	(350,555)	(27,418)	(228,676)	(121,879)
BAR NEWS	(125,922)	(9,806)	(13,764)	(112,158)
BOARD OF GOVERNORS	(476,753)	(51,121)	(256,198)	(220,555)
CLE - PRODUCTS	818,413	12,688	904,348	(85,935)
CLE - SEMINARS	(392,917)	(15,133)	(235,814)	(157,102)
CLIENT PROTECTION FUND	169,578	(15,209)	572,580	(403,002)
CHARACTER & FITNESS BOARD	(31,151)	(852)	(10,527)	(20,624)
COMMUNICATIONS	(726,303)	(51,039)	(440,850)	(285,453)
COMMUNICATIONS FTE	(223,276)	(17,977)	(148,622)	(74,654)
DESKBOOKS	(115,041)	11,481	(78,778)	(36,263)
DISCIPLINE	(5,898,777)	(437,029)	(3,772,932)	(2,125,844)
DIVERSITY	(293,338)	(25,977)	(71,118)	(222,220)
EJD FTE	(181,312)	(16,884)	(141,375)	(39,936)
FOUNDATION	(128,667)	(10,033)	(83,850)	(44,816)
HUMAN RESOURCES	(459,421)	(36,446)	(308,180)	(151,241)
LAW CLERK PROGRAM	100,057	860	111,642	(11,584)
LEGISLATIVE	(271,935)	(12,071)	(159,275)	(112,661)
LEGAL LUNCHBOX	(30,483)	7,073	11,342	(41,825)
LICENSE FEES	16,579,802	1,423,310	11,295,494	5,284,307
LICENSING AND MEMBERSHIP	(228,129)	(6,300)	(109,396)	(118,734)
LIMITED LICENSE LEGAL TECHNICIAN	(67,822)	(6,267)	(41,962)	(25,861)
LIMITED PRACTICE OFFICERS	82,811	7,998	83,401	(590)
MANDATORY CLE ADMINISTRATION	517,653	76,599	675,945	(158,292)
MEMBER WELLNESS PROGRAM	(224,067)	(18,655)	(127,363)	(96,704)
MINI CLE	(111,706)	(5,102)	(66,661)	(45,045)
MEMBER SERVICES & ENGAGEMENT	(433,213)	(18,682)	(221,154)	(212,059)
NEW MEMBER EDUCATION	11,711	(4,710)	(20,355)	32,066
OFFICE OF GENERAL COUNSEL	(996,039)	(76,844)	(654,731)	(341,308)
OFFICE OF THE EXECUTIVE DIRECTOR	(595,200)	(30,157)	(337,544)	(257,656)
OGC-DISCIPLINARY BOARD	(302,291)	(21,196)	(170,034)	(132,257)
PRACTICE OF LAW BOARD	(84,486)	(5,728)	(47,927)	(36,558)
PRACTICE MANAGEMENT ASSISTANCE	(99,050)	(17)	(72,262)	(26,788)
PROFESSIONAL RESPONSIBILITY PROGRAM	(282,184)	(21,914)	(184,945)	(97,240)
PUBLIC SERVICE PROGRAMS	(273,682)	(19,300)	(104,040)	(169,642)
PUBLICATION & DESIGN SERVICES	(106,573)	(8,255)	(75,164)	(31,410)
REGULATORY SERVICES FTE	(513,908)	(39,869)	(333,668)	(180,240)
SECTIONS ADMINISTRATION	(3,432)	(20,238)	173,104	(176,536)
SECTIONS OPERATIONS	(262,000)	(11,862)	161,098	(423,098)
SERVICE CENTER	(652,436)	(51,232)	(438,690)	(213,746)
TECHNOLOGY	(1,813,143)	(118,578)	(1,211,600)	(601,542)
VOLUNTEER EDUCATION	(114,280)	(8,618)	(63,323)	(50,957)
INDIRECT EXPENSES	20,278,667	1,523,090	13,480,914	6,797,754
TOTAL OF ALL	(20,407,139)	(1,765,835)	(16,765,713)	(3,641,426)
NET INCOME (LOSS)	128,472	242,744	3,284,800	(3,156,328)

**Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2022**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 1,141,870

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.03%	\$ 14,688,024
UBS Financial Money Market	0.04%	\$ 1,081,405
Morgan Stanley Money Market	0.05%	\$ 3,357,290
Merrill Lynch Money Market	0.03%	\$ 1,983,706

General Fund Total \$ 22,252,295

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 413,335

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.03%	\$ 4,410,323
Morgan Stanley Money Market	0.04%	\$ 106,959

Client Protection Fund Total \$ 4,930,617

Grand Total Cash & Investments \$ 27,182,912