

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

Financial Reports

(Audited)

Year to Date September 30, 2021

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

December 3, 2021

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from September 1, 2021 to September 30, 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	-	-	216,050	212,533	45,600	53,204	261,650	265,737	(261,650)	(265,737)
Administration	4,577	6,786	1,058,167	1,099,780	12,646	15,140	1,070,812	1,114,920	(1,066,235)	(1,108,134)
Admissions/Bar Exam	1,184,222	1,115,296	809,484	843,354	233,318	268,696	1,042,802	1,112,050	141,420	3,246
Advancement FTE	-	-	229,514	239,496	-	-	229,514	239,496	(229,514)	(239,496)
Bar News	583,112	457,200	337,006	353,019	391,375	447,864	728,381	800,883	(145,269)	(343,683)
Board of Governors	-	-	210,800	215,830	227,938	199,698	438,738	415,528	(438,738)	(415,528)
Communications Strategies	2,808	-	439,397	461,876	70,011	71,302	509,408	533,177	(506,600)	(533,177)
Communications Strategies FTE	-	-	217,277	224,154	-	-	217,277	224,154	(217,277)	(224,154)
Covid 19	-	-	-	-	(945)	-	(945)	-	945	-
Discipline	127,875	96,337	5,591,047	5,757,972	112,507	149,655	5,703,554	5,907,627	(5,575,679)	(5,811,290)
Diversity	135,000	135,374	290,717	278,750	3,076	22,440	293,793	301,190	(158,793)	(165,816)
Foundation	-	-	119,562	125,210	3,341,89	5,000	122,904	130,210	(122,904)	(130,210)
Human Resources	-	-	471,049	385,934	-	-	471,049	385,934	(471,049)	(385,934)
Law Clerk Program	186,801	213,668	100,986	108,864	279	1,374	101,265	110,238	85,536	103,430
Legislative	-	-	133,728	121,266	28,408	28,767	162,136	150,033	(162,136)	(150,033)
Licensing and Membership Records	461,925	352,086	568,364	592,011	22,057	23,909	590,421	615,920	(128,496)	(263,834)
Licensing Fees	16,729,236	16,318,268	-	-	-	-	-	-	16,729,236	16,318,268
Limited License Legal Technician	30,828	28,054	111,240	126,595	6,787,50	7,825	118,027	134,420	(87,199)	(106,367)
Limited Practice Officers	200,975	200,770	67,381	78,920	14,824	15,089	82,206	94,010	118,770	106,760
Mandatory CLE	961,010	839,250	455,078	511,743	144,835	147,237	599,914	658,980	361,096	180,271
Member Assistance Program	11,301	9,000	95,563	127,000	1,051,00	1,075	96,614	128,075	(85,313)	(119,075)
Member Benefits	16,158	13,000	131,860	141,432	179,171	185,996	311,031	327,428	(294,873)	(314,428)
Member Services & Engagement	98,777	67,250	438,188	462,869	12,345	23,907	450,534	486,776	(351,757)	(419,526)
Office of General Counsel	747	27,00	858,960,71	906,308	23,666,15	23,813,82	882,626,86	930,122	(881,880)	(930,095)
Office of the Executive Director	-	-	624,034	637,848	51,690	100,465	675,724	738,313	(675,724)	(738,313)
OGC-Disciplinary Board	-	-	162,102	168,809	79,308	130,133	241,410	298,942	(241,410)	(298,942)
Outreach and Engagement	-	-	219,174	257,936	2,395	33,454	221,569	291,390	(221,569)	(291,390)
Practice of Law Board	-	-	57,639	61,823	-	7,825	57,639	69,649	(67,639)	(69,649)
Professional Responsibility Program	-	-	281,215	291,439	1,096	5,736	282,311	297,175	(282,311)	(297,175)
Public Service Programs	103,000	103,000	135,517	135,981	231,917	237,993	367,434	373,974	(264,434)	(270,974)
Publication and Design Services	-	-	96,104	100,900	4,300	5,069	100,404	105,969	(100,404)	(105,969)
Regulatory Services FTE	-	-	384,547	405,650	-	-	384,547	405,650	(384,547)	(405,650)
Sections Administration	213,088	272,000	266,806	291,946	6,353	7,620	273,159	299,566	(60,071)	(27,566)
Service Center	-	-	661,215	674,133	7,069	8,500	668,284	682,633	(668,284)	(682,633)
Technology	-	-	1,751,307	1,711,290	-	-	1,751,307	1,711,290	(1,751,307)	(1,711,290)
Subtotal General Fund	21,051,439	20,227,365	17,591,078	18,112,672	1,916,420	2,228,785	19,507,499	20,341,457	1,543,939.80	(114,092)
Expenses using reserve funds	-	-	-	-	-	-	19,507,499	-	-	-
Total General Fund - Net Result from Operations									1,543,939.80	(114,092)
Percentage of Budget	104.07%		97.12%		85.98%		95.90%			
CLE-Seminars and Products	1,408,577	1,212,529	947,728	1,012,798	119,401	264,864	1,067,129	1,277,662	341,448	(65,133)
CLE - Deskbooks	178,150	140,500	210,891	220,190	129,156	111,939	340,047	332,129	(161,897)	(191,629)
Total CLE	1,586,727	1,353,029	1,158,620	1,232,988	248,557	376,803	1,407,176	1,609,791	179,551	(256,762)
Percentage of Budget	117.27%		93.97%		65.96%		87.41%			
Total All Sections	607,937	585,779	-	-	309,304	865,167	309,304	865,167	298,634	(279,388)
Client Protection Fund-Restricted	506,141	533,402	151,116	158,569	501,909	493,353	653,025	651,922	(146,884)	(118,520)
Totals	23,752,244	22,699,575	18,900,814	19,504,229	2,976,189	3,964,108	21,877,003	23,468,336	1,875,240	(768,761)
Percentage of Budget	104.64%		96.91%		75.08%		93.22%			

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	4,046,246
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	212,479	648,792
Section Funds	1,210,209	930,821	1,508,843
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	1,050,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	3,478,234	3,364,142	4,522,174
Total General Fund Balance	5,528,234	5,414,142	7,072,174
Net Change in general Fund Balance		(114,092)	1,543,940
Total Fund Balance	11,400,814.00	10,632,053	13,276,054
Net Change In Fund Balance		(768,761)	1,875,240

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	1,289,180	1,405,037	115,857	16,318,268	16,729,236	410,968	16,318,268	(410,968)	102.52%
TOTAL REVENUE:	1,289,180	1,405,037	115,857	16,318,268	16,729,236	410,968	16,318,268	(410,968)	102.52%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	-	-	-	2,000	1,200	800	2,000	800	60.00%
LEADERSHIP TRAINING	250	-	250	2,000	973	1,027	2,000	1,027	48.65%
ATJ BOARD EXPENSE	2,250	2,840	(590)	18,000	11,906	6,094	18,000	6,094	66.15%
PUBLIC DEFENSE	550	4,000	(3,450)	4,400	4,000	400	4,400	400	90.92%
CONFERENCE/INSTITUTE EXPENSE	3,350	17,804	(14,454)	26,804	18,020	8,784	26,804	8,784	67.23%
RECEPTION/FORUM EXPENSE	-	9,500	(9,500)	-	9,500	(9,500)	-	(9,500)	
TOTAL DIRECT EXPENSES:	6,400	34,144	(27,744)	53,204	45,600	7,604	53,204	7,604	85.71%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,657	9,949	(292)	118,095	130,760	(12,665)	118,095	(12,665)	110.72%
BENEFITS EXPENSE	3,811	3,292	518	44,212	43,167	1,046	44,212	1,046	97.63%
OTHER INDIRECT EXPENSE	6,255	3,780	2,475	50,225	42,123	8,102	50,225	8,102	83.87%
TOTAL INDIRECT EXPENSES:	19,723	17,022	2,701	212,533	216,050	(3,517)	212,533	(3,517)	101.65%
TOTAL ALL EXPENSES:	26,123	51,166	(25,043)	265,737	261,650	4,087	265,737	4,087	98.46%
NET INCOME (LOSS):	(26,123)	(51,166)	(25,043)	(265,737)	(261,650)	4,087	(265,737)	(4,087)	98.46%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
ADMINISTRATION									
REVENUE:									
INTEREST INCOME	500	(165)	(665)	6,786	4,577	(2,209)	6,786	2,209	67.45%
TOTAL REVENUE:	500	(165)	(665)	6,786	4,577	(2,209)	6,786	2,209	67.45%
DIRECT EXPENSES:									
CONSULTING SERVICES	2,804	4,069	(1,265)	11,000	11,000	0	11,000	-	100.00%
STAFF TRAVEL/PARKING	350	279	71	4,140	1,646	2,494	4,140	2,494	39.75%
TOTAL DIRECT EXPENSES:	3,154	4,348	(1,194)	15,140	12,646	2,495	15,140	2,494	83.52%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,093	51,622	3,471	681,431	678,672	2,759	681,430.99	2,759	99.60%
BENEFITS EXPENSE	17,267	14,956	2,311	200,848	196,478	4,371	200,848	4,371	97.82%
OTHER INDIRECT EXPENSE	27,054	16,425	10,629	217,501	183,017	34,483	217,501	34,483	84.15%
TOTAL INDIRECT EXPENSES:	99,414	83,002	16,411	1,099,780	1,058,167	41,613	1,099,780	41,613	96.22%
TOTAL ALL EXPENSES:	102,568	87,351	15,217	1,114,920	1,070,812	44,108	1,114,920	44,108	96.04%
NET INCOME (LOSS):	(102,068)	(87,516)	14,552	(1,108,134)	(1,066,235)	41,899	(1,108,134)	(41,899)	96.22%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
ADMISSIONS									
REVENUE:									
EXAM SOFT REVENUE	-	6,591	6,591	-	6,591	6,591	-	(6,591)	
BAR EXAM FEES	-	(620)	(620)	1,059,321	1,113,661	54,340	1,059,321	(54,340)	105.13%
RULE 9/LEGAL INTERN FEES	-	700	700	11,192	12,400	1,208	11,192	(1,208)	110.79%
RPC BOOKLETS	-	-	-	-	5	5	-	(5)	
SPECIAL ADMISSIONS	-	(320)	(320)	44,783	51,565	6,782	44,783	(6,782)	115.15%
TOTAL REVENUE:	-	6,351	6,351	1,115,296	1,184,222	68,926	1,115,296	(68,926)	106.18%
DIRECT EXPENSES:									
POSTAGE	150	123	27	1,219	529	690	1,219	690	43.43%
STAFF TRAVEL/PARKING	766	-	766	2,500	651	1,849	2,500	1,849	26.03%
STAFF MEMBERSHIP DUES	400	(250)	650	800	400	400	800	400	50.00%
SUPPLIES	83	-	83	1,607	940	667	1,607	667	58.51%
FACILITY, PARKING, FOOD	781	-	781	20,000	18,151	1,849	20,000	1,849	90.76%
EXAMINER FEES	-	-	-	26,000	26,000	-	26,000	-	100.00%
UBE EXMINATIONS	-	81,761	(81,761)	121,000	107,662	13,338	121,000	13,338	88.98%
BAR EXAM PROCTORS	-	-	-	(133)	150	(283)	(133)	(283)	-113.08%
CHARACTER & FITNESS BOARD	-	-	-	1,000	12	988	1,000	988	1.22%
DISABILITY ACCOMMODATIONS	-	-	-	9,491	8,385	1,106	9,491	1,106	88.35%
CHARACTER & FITNESS INVESTIGATIONS	-	-	-	306	242	64	306	64	79.02%
LAW SCHOOL VISITS	750	-	750	750	-	750	750	750	0.00%
ILG EXAM FEES	-	-	-	50,000	43,100	6,900	50,000	6,900	86.20%
COURT REPORTERS	1,250	1,373	(123)	13,711	8,139	5,572	13,711	5,572	59.36%
DEPRECIATION-SOFTWARE	1,898	1,969	(71)	16,950	15,123	1,827	16,950	1,827	89.22%
CONFERENCE CALLS	-	-	-	-	23	(23)	-	(23)	
ONLINE LEGAL RESEARCH	304	615	(311)	3,345	3,678	(333)	3,345	(333)	109.94%
LAW LIBRARY	13	11	2	150	133	17	150	17	88.47%
TOTAL DIRECT EXPENSES:	6,396	85,601	(79,205)	268,696	233,318	35,378	268,696	35,378	86.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,774	46,151	(6,377)	463,780	467,496	(3,716)	463,780	(3,716)	100.80%
BENEFITS EXPENSE	14,976	12,911	2,065	172,719	169,139	3,580	172,719	3,580	97.93%
OTHER INDIRECT EXPENSE	25,998	15,512	10,486	206,855	172,850	34,006	206,855	34,005	83.56%
TOTAL INDIRECT EXPENSES:	80,748	74,574	6,174	843,354	809,484	33,869	843,354	33,869	95.98%
TOTAL ALL EXPENSES:	87,145	160,176	(73,031)	1,112,050	1,042,802	69,248	1,112,050	69,248	93.77%
NET INCOME (LOSS):	(87,145)	(153,825)	(66,680)	3,246	141,420	138,173	3,246	(138,173)	4356.53%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
ADVANCEMENT FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.15 FTE)	13,398	11,879	1,519	161,593	158,214	3,379	161,593	3,379	97.91%
BENEFITS EXPENSE	3,591	3,134	457	41,728	40,797	931	41,728	931	97.77%
OTHER INDIRECT EXPENSE	4,496	2,737	1,758	36,175	30,503	5,672	36,175	5,672	84.32%
TOTAL INDIRECT EXPENSES:	21,485	17,750	3,734	239,496	229,514	9,983	239,496	9,983	95.83%
NET INCOME (LOSS):	(21,485)	(17,750)	3,734	(239,496)	(229,514)	9,983	(239,496)	(9,983)	95.83%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
BAR NEWS									
REVENUE:									
ROYALTIES	92	-	(92)	2,000	5,064	3,064	2,000	(3,064)	253.19%
DISPLAY ADVERTISING	30,213	37,028	6,815	300,000	353,462	53,462	300,000	(53,462)	117.82%
SUBSCRIPT/SINGLE ISSUES	27	-	(27)	200	72	(128)	200	128	36.06%
CLASSIFIED ADVERTISING	1,093	818	(275)	7,500	2,586	(4,914)	7,500	4,914	34.48%
GEN ANNOUNCEMENTS	1,025	887	(138)	7,500	5,687	(1,813)	7,500	1,813	75.82%
PROF ANNOUNCEMENTS	2,344	2,085	(259)	20,000	18,637	(1,363)	20,000	1,363	93.18%
JOB TARGET ADVERTISING	13,583	15,155	1,573	120,000	197,604	77,604	120,000	(77,604)	164.67%
TOTAL REVENUE:	48,377	55,973	7,597	457,200	583,112	125,912	457,200	(125,912)	127.54%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	63	-	63	500	-	500	500	500	0.00%
POSTAGE	10,710	22,646	(11,937)	95,000	95,962	(962)	95,000	(962)	101.01%
PRINTING, COPYING & MAILING	29,399	24,806	4,594	250,000	222,285	27,714	250,000	27,714	88.91%
DIGITAL/ONLINE DEVELOPMENT	1,044	850	194	11,000	11,114	(114)	11,000	(114)	101.04%
GRAPHICS/ARTWORK	31	-	31	250	-	250	250	250	0.00%
OUTSIDE SALES EXPENSE	8,556	865	7,691	90,000	62,014	27,986	90,000	27,986	68.90%
EDITORIAL ADVISORY COMMITTEE	63	-	63	500	-	500	500	500	0.00%
STAFF MEMBERSHIP DUES	123	-	123	615	-	615	615	615	0.00%
TOTAL DIRECT EXPENSES:	49,987	49,167	820	447,864	391,375	56,489	447,864	56,489	87.39%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,743	15,253	1,490	202,757	201,977	780	202,757	780	99.62%
BENEFITS EXPENSE	5,298	4,539	760	61,402	60,225	1,177	61,402	1,177	98.08%
OTHER INDIRECT EXPENSE	11,051	6,713	4,338	88,860	74,805	14,056	88,860	14,056	84.18%
TOTAL INDIRECT EXPENSES:	33,092	26,505	6,587	353,019	337,006	16,013	353,019	16,012	95.46%
TOTAL ALL EXPENSES:	83,080	75,672	7,408	800,883	728,381	72,502	800,883	72,502	90.95%
NET INCOME (LOSS):	(34,703)	(19,699)	15,004	(343,683)	(145,269)	198,414	(343,683)	(198,414)	42.27%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
BOARD OF GOVERNOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
BOG MEETINGS	16,000	57,416	(41,416)	89,114	152,910	(63,796)	89,114	(63,796)	171.59%
BOG COMMITTEES' EXPENSES	1,500	10	1,490	4,635	538	4,097	4,635	4,097	11.60%
BOG RETREAT	-	1,393	(1,393)	15,253	20,787	(5,534)	15,253	(5,534)	136.28%
BOG CONFERENCE ATTENDANCE	-	-	-	6,988	596	6,392	6,988	6,392	8.53%
BOG TRAVEL & OUTREACH	1,325	159	1,166	11,535	3,914	7,621	11,535	7,621	33.93%
LEADERSHIP TRAINING	4,167	17,988	(13,821)	33,333	20,059	13,274	33,333	13,274	60.18%
BOG ELECTIONS	-	-	-	28,840	29,134	(294)	28,840	(294)	101.02%
PRESIDENT'S DINNER	10,000	-	10,000	10,000	-	10,000	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	32,991	76,965	(43,974)	199,698	227,938	(28,240)	199,698	(28,240)	114.14%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,783	10,618	(836)	119,377	124,052	(4,674)	119,377	(4,674)	103.92%
BENEFITS EXPENSE	3,579	3,075	504	41,504	40,631	873	41,504	873	97.90%
OTHER INDIRECT EXPENSE	6,842	4,139	2,703	54,949	46,117	8,831	54,949	8,831	83.93%
TOTAL INDIRECT EXPENSES:	20,203	17,833	2,371	215,830	210,800	5,030	215,830	5,030	97.67%
TOTAL ALL EXPENSES:	53,195	94,798	(41,603)	415,528	438,738	(23,210)	415,528	(23,210)	105.59%
NET INCOME (LOSS):	(53,195)	(94,798)	(41,603)	(415,528)	(438,738)	(23,210)	(415,528)	23,210	105.59%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	95,974	29,050	650,398	819,545	169,147	650,398	(169,147)	126.01%
SEMINAR-EXHIB/SPNSR/ETC	-	55,504	55,504	5,000	61,654	56,654	5,000	(56,654)	1233.08%
SHIPPING & HANDLING	83	27	(56)	741	281	(460)	741	460	37.96%
SEMINAR SPLITS W/ CLE	-	(101,660)	(101,660)	-	(101,660)	(101,660)	-	101,660	
COURSEBOOK SALES	362	230	(132)	4,000	3,437	(563)	4,000	563	85.93%
MP3 AND VIDEO SALES	24,868	62,022	37,154	552,390	625,320	72,930	552,390	(72,930)	113.20%
TOTAL REVENUE:	92,237	112,097	19,860	1,212,529	1,408,577	196,048	1,212,529	(196,048)	116.17%
DIRECT EXPENSES:									
COURSEBOOK PRODUCTION	63	-	63	500	-	500	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,500	-	1,500	1,500	1,500	0.00%
DEPRECIATION	-	105	(105)	3,188	3,182	6	3,188	6	99.81%
ONLINE EXPENSES	4,000	4,033	(33)	46,559	46,922	(363)	46,559	(363)	100.78%
ACCREDITATION FEES	-	476	(476)	2,772	2,756	16	2,772	16	99.42%
FACILITIES	12,000	5,486	6,514	64,700	40,420	24,280	64,700	24,280	62.47%
TRANSACTION SERVICES	176	-	176	1,500	2,937	(1,437)	1,500	(1,437)	195.76%
SPEAKERS & PROGRAM DEVELOP	500	5	495	6,026	2,798	3,229	6,026	3,229	46.42%
SPLITS TO SECTIONS	-	-	-	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	11,820	(10,983)	6,700	14,999	(8,299)	6,700	(8,299)	223.87%
CLE SEMINAR COMMITTEE	13	-	13	100	-	100	100	100	0.00%
BAD DEBT EXPENSE	54	(494)	548	433	(494)	928	433	928	-114.06%
STAFF TRAVEL/PARKING	1,250	-	1,250	10,073	73	10,000	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	121	-	121	2,305	1,336	969	2,305	969	57.97%
SUBSCRIPTIONS	-	-	-	-	334	(334)	-	(334)	
SUPPLIES	83	-	83	667	-	667	667	667	0.00%
CONFERENCE CALLS	4	-	4	33	-	33	33	33	0.00%
COST OF SALES - COURSEBOOKS	125	18	107	1,069	234	835	1,069	835	21.87%
A/V DEVELOP COSTS (RECORDING)	167	-	167	1,333	-	1,333	1,333	1,333	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	42	24	18	405	294	111	405	111	72.68%
TOTAL DIRECT EXPENSES:	19,505	21,473	(1,968)	264,864	119,401	145,463	264,864	145,463	45.08%
INDIRECT EXPENSES:									
SALARY EXPENSE (8.42 FTE)	45,871.65	37,068	8,804	551,283	516,979	34,304	551,283	34,304	93.78%
BENEFITS EXPENSE	18,340	15,847	2,492	210,621	208,514	2,106	210,621	2,106	99.00%
OTHER INDIRECT EXPENSE	31,293	19,945	11,348	250,895	222,235	28,659	250,895	28,659	88.58%
TOTAL INDIRECT EXPENSES:	95,504	72,859	22,645	1,012,798	947,728	65,070	1,012,798	65,070	93.58%
TOTAL ALL EXPENSES:	115,009	94,332	20,677	1,277,662	1,067,129	210,533	1,277,662	210,533	83.52%
NET INCOME (LOSS):	(22,772)	17,765	40,537	(65,133)	341,448	406,582	(65,133)	(406,581)	-524.23%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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:									
50 YEAR MEMBER TRIBUTE LUNCH	-	-	-	-	500	500	-	(500)	
WSBA LOGO MERCHANDISE SALES	-	113	113	-	2,308	2,308	-	(2,308)	
TOTAL REVENUE:	-	113	113	-	2,808	2,808	-	(2,808)	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	392	225	167	4,123	3,255	869	4,123	869	78.94%
STAFF MEMBERSHIP DUES	99	-	99	1,169	515	654	1,169	654	44.07%
SUBSCRIPTIONS	254	256	(2)	2,751	3,441	(690)	2,751	(690)	125.07%
DIGITAL/ONLINE DEVELOPMENT	67	-	67	533	545	(12)	533	(12)	102.20%
APEX DINNER	1,933	37,530	(35,597)	25,000	38,367	(13,367)	25,000	(13,367)	153.47%
50 YEAR MEMBER TRIBUTE LUNCH	1,875	(797)	2,672	15,000	10,438	4,562	15,000	4,562	69.59%
COMMUNICATIONS OUTREACH	2,083	1,747	337	18,632	12,258	6,374	18,632	6,374	65.79%
TELEPHONE	25	88	(63)	559	932	(373)	559	(373)	166.80%
CONFERENCE CALLS	25	-	25	201	-	201	201	201	0.00%
MISCELLANEOUS	417	-	417	3,333	260	3,073	3,333	3,073	7.80%
TOTAL DIRECT EXPENSES:	7,169	39,049	(31,879)	71,302	70,011	1,290	71,302	1,290	98.19%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	21,354	19,453	1,901	260,171	258,405	1,766	260,171	1,766	99.32%
BENEFITS EXPENSE	7,088	6,069	1,020	82,285	80,768	1,517	82,285	1,517	98.16%
OTHER INDIRECT EXPENSE	14,869	8,995	5,875	119,420	100,224	19,196	119,420	19,196	83.93%
TOTAL INDIRECT EXPENSES:	43,312	34,516	8,796	461,876	439,397	22,479	461,876	22,479	95.13%
TOTAL ALL EXPENSES:	50,481	73,565	(23,083)	533,177	509,408	23,769	533,177	23,769	95.54%
NET INCOME (LOSS):	(50,481)	(73,452)	(22,970)	(533,177)	(506,600)	26,577	(533,177)	(26,577)	95.02%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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 FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	12,462	11,359	1,103	149,913	148,975	937	149912.82	937	99.37%
BENEFITS EXPENSE	3,695	3,236	458	42,790	41,793	997	42,790	997	97.67%
OTHER INDIRECT EXPENSE	3,910	2,379	1,531	31,451	26,508	4,942	31,451	4,942	84.29%
TOTAL INDIRECT EXPENSES:	20,067	16,975	3,092	224,154	217,277	6,877	224,154	6,877	96.93%
NET INCOME (LOSS):	(20,067)	(16,975)	3,092	(224,154)	(217,277)	6,877	(224,154)	(6,877)	96.93%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
CLIENT PROTECTION FUND									
REVENUE:									
CPF RESTITUTION	92	1,244	1,152	9,662	137,971	128,309	9,662	(128,309)	1427.99%
CPF MEMBER ASSESSMENTS	24,700	4,320	(20,380)	515,540	363,280	(152,260)	515,540	152,260	70.47%
INTEREST INCOME	833	381	(453)	8,200	4,890	(3,310)	8,200	3,311	59.63%
TOTAL REVENUE:	25,625	5,945	(19,680)	533,402	506,141	(27,261)	533,402	27,261	94.89%
DIRECT EXPENSES:									
BANK FEES - WELLS FARGO	26	148	(122)	1,395	2,011	(616)	1,395	(616)	144.14%
GIFTS TO INJURED CLIENTS	102,907	430,272	(327,366)	490,880	499,637	(8,757)	490,880	(8,757)	101.78%
CPF BOARD EXPENSES	71	7	64	877	61	817	877	817	6.91%
STAFF MEMBERSHIP DUES	-	200	(200)	200	200	-	200	-	100.00%
TOTAL DIRECT EXPENSES:	103,003	430,627	(327,624)	493,352	501,909	(8,556)	493,353	(8,556)	101.73%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.23 FTE)	7,091	6,460	631	85,746	85,357	389	85,746	389	99.55%
BENEFITS EXPENSE	2,953	2,551	401	34,234	33,441	794	34,234	794	97.68%
OTHER INDIRECT EXPENSE	4,809	2,900	1,908	38,589	32,318	6,271	38,589	6,271	83.75%
TOTAL INDIRECT EXPENSES:	14,853	11,912	2,941	158,569	151,116	7,453	158,569	7,453	95.30%
TOTAL ALL EXPENSES:	117,856	442,539	(324,683)	651,922	653,025	(1,103)	651,922	(1,103)	100.17%
NET INCOME (LOSS):	(92,231)	(436,594)	(344,363)	(118,520)	(146,884)	(28,364)	(118,520)	28,364	123.93%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
DESKBOOKS									
REVENUE:									
LEXIS/NEXIS ROYALTIES	1,500	9,396	7,896	12,000	# 9,396	# (2,604)	12,000	2,604	78.30%
FASTCASE ROYALTIES	250	-	(250)	2,000	# -	(2,000)	2,000	2,000	0.00%
SHIPPING & HANDLING	97	-	(97)	2,500	2,122	(378)	2,500	378	84.87%
DESKBOOK SALES	1,812	16,705	14,892	74,000	100,363	26,363	74,000	(26,363)	135.63%
SECTION PUBLICATION SALES	189	-	(189)	10,000	9,890	(110)	10,000	110	98.90%
CASEMAKER ROYALTIES	2,335	16,608	14,272	40,000	56,379	16,379	40,000	(16,379)	140.95%
TOTAL REVENUE:	6,183	42,708	36,525	140,500	178,150	37,650	140,500	(37,650)	126.80%
DIRECT EXPENSES:									
COST OF SALES - DESKBOOKS	2,226	11,768	(9,542)	48,875	67,685	(18,810)	48,875	(18,810)	138.49%
COST OF SALES - SECTION PUBLICATION	36	553	(517)	2,800	4,008	(1,208)	2,800	(1,208)	143.15%
SPLITS TO SECTIONS	715	182	533	7,500	4,026	3,474	7,500	3,474	53.68%
DESKBOOK ROYALTIES	45	-	45	500	199	301	500	301	39.87%
POSTAGE & DELIVER-DESKBOOKS	127	-	127	3,000	3,167	(167)	3,000	(167)	105.55%
FLIERS/CATALOGS	(0)	-	(0)	2,507	2,507	(0)	2,507	(0)	100.01%
ONLINE LEGAL RESEARCH	171	307	(137)	1,672	1,839	(167)	1,672	(167)	109.98%
POSTAGE - FLIERS/CATALOGS	117	-	117	937	936	1	937	1	99.92%
OBSOLETE INVENTORY	2,945	(1,451)	4,396	35,343	33,073	2,270	35,343	2,270	93.58%
BAD DEBT EXPENSE	13	-	13	100	-	100	100	100	0.00%
RECORDS STORAGE - OFF SITE	625	-	625	8,100	11,500	(3,400)	8,100	(3,400)	141.98%
STAFF MEMBERSHIP DUES	44	-	44	220	30	190	220	190	13.64%
MISCELLANEOUS	25	-	25	200	-	200	200	200	0.00%
SUBSCRIPTIONS	-	-	-	185	185	-	185	0	99.98%
TOTAL DIRECT EXPENSES:	7,088	11,360	(4,271)	111,939	129,156	(17,217)	111,939	(17,217)	115.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.52 FTE)	10,472	9,542	931	127,744	126,954	790	127,743.6	790	99.38%
BENEFITS EXPENSE	3,834	3,320	514	44,636	43,630	1,006	44,636	1,006	97.75%
OTHER INDIRECT EXPENSE	5,943	3,617	2,325	47,810	40,307	7,503	47,810	7,503	84.31%
TOTAL INDIRECT EXPENSES:	20,248	16,479	3,769	220,190	210,891	9,299	220,190	9,299	95.78%
TOTAL ALL EXPENSES:	27,337	27,839	(502)	332,129	340,047	(7,918)	332,129	(7,918)	102.38%
NET INCOME (LOSS):	(21,153)	14,870	36,023	(191,629)	(161,897)	29,732	(191,629)	(29,732)	84.48%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
DISCIPLINE									
REVENUE:									
COPY FEES	-	-	-	60	-	(60)	60	60	0.00%
AUDIT REVENUE	107	-	(107)	1,277	1,275	(2)	1,277	2	99.84%
RECOVERY OF DISCIPLINE COSTS	6,278	6,585	307	80,000	107,513	27,513	80,000	(27,513)	134.39%
DISCIPLINE HISTORY SUMMARY	1,166	1,290	1,290	15,000	19,087	4,087	15,000	(4,087)	127.24%
TOTAL REVENUE:	7,551	7,875	1,491	96,337	127,875	31,538	96,337	(31,538)	132.74%
DIRECT EXPENSES:									
PUBLICATIONS PRODUCTION	31	-	31	250	181	69	250	69	72.24%
STAFF TRAVEL/PARKING	2,917	1,027	1,890	20,587	11,138	9,449	20,587	9,449	54.10%
STAFF MEMBERSHIP DUES	250	553	(303)	5,080	4,893	187	5,080	187	96.32%
TELEPHONE	185	165	21	2,200	2,203	(3)	2,200	(3)	100.16%
COURT REPORTERS	2,765	-	2,765	27,500	19,144	8,356	27,500	8,356	69.62%
OUTSIDE COUNSEL/AIC	375	-	375	3,000	500	2,500	3,000	2,500	16.67%
LITIGATION EXPENSES	1,972	2,021	(49)	17,500	10,674	6,826	17,500	6,826	60.99%
DISABILITY EXPENSES	938	-	938	7,500	4,900	2,600	7,500	2,600	65.33%
ONLINE LEGAL RESEARCH	5,006	8,912	(3,906)	53,288	53,367	(79)	53,288	(79)	100.15%
LAW LIBRARY	1,138	45	1,094	12,000	5,007	6,993	12,000	6,993	41.72%
TRANSLATION SERVICES	94	-	94	750	500	250	750	250	66.67%
TOTAL DIRECT EXPENSES:	15,671	12,722	2,949	149,655	112,507	37,148	149,655	37,148	75.18%
INDIRECT EXPENSES:									
SALARY EXPENSE (37.00 FTE)	307,373	258,025	49,348	3,571,125	3,570,835	290	3,571,125	290	99.99%
BENEFITS EXPENSE	94,240	81,688	12,552	1,057,652	1,042,667	14,984	1,057,652	14,984	98.58%
OTHER INDIRECT EXPENSE	144,653	87,730	56,923	1,129,195	977,545	151,651	1,129,195	151,651	86.57%
TOTAL INDIRECT EXPENSES:	546,266	427,443	118,823	5,757,972	5,591,047	166,925	5,757,972	166,925	97.10%
TOTAL ALL EXPENSES:	561,937	440,165	121,772	5,907,627	5,703,554	204,073	5,907,627	204,073	96.55%
NET INCOME (LOSS):	(554,386)	(432,290)	122,096	(5,811,290)	(5,575,679)	235,611	(5,811,290)	(235,611)	95.95%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
DIVERSITY									
REVENUE:									
DONATIONS	(1,250)	-	1,250	125,000	135,000	10,000	125,000	(10,000)	108.00%
WORK STUDY GRANTS	1,297	-	(1,297)	10,374	-	(10,374)	10,374	10,374	0.00%
TOTAL REVENUE:	<u>47</u>	<u>-</u>	<u>(47)</u>	<u>135,374</u>	<u>135,000</u>	<u>(374)</u>	<u>135,374</u>	<u>374</u>	<u>99.72%</u>
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	58	-	58	290	-	290	290	290	0.00%
COMMITTEE FOR DIVERSITY	610	152	458	4,900	454	4,446	4,900	4,446	9.27%
DIVERSITY EVENTS & PROJECTS	2,063	1,070	992	17,250	2,621	14,629	17,250	14,629	15.20%
TOTAL DIRECT EXPENSES:	<u>2,731</u>	<u>1,222</u>	<u>1,509</u>	<u>22,440</u>	<u>3,076</u>	<u>19,364</u>	<u>22,440</u>	<u>19,364</u>	<u>13.71%</u>
INDIRECT EXPENSES:									
SALARY EXPENSE (2.46 FTE)	15,483	16,728	(1,245)	150,814	164,848	(14,034)	150,814	(14,034)	109.31%
BENEFITS EXPENSE	5,747	4,974	774	59,610	60,869	(1,260)	59,610	(1,260)	102.11%
OTHER INDIRECT EXPENSE	9,227	5,833	3,393	68,326	65,000	3,326	68,326	3,326	95.13%
TOTAL INDIRECT EXPENSES:	<u>30,457</u>	<u>27,535</u>	<u>2,921</u>	<u>278,750</u>	<u>290,717</u>	<u>(11,968)</u>	<u>278,750</u>	<u>(11,968)</u>	<u>104.29%</u>
TOTAL ALL EXPENSES:	<u>33,188</u>	<u>28,758</u>	<u>4,430</u>	<u>301,190</u>	<u>293,793</u>	<u>7,397</u>	<u>301,190</u>	<u>7,397</u>	<u>97.54%</u>
NET INCOME (LOSS):	<u>(33,141)</u>	<u>(28,758)</u>	<u>4,383</u>	<u>(165,816)</u>	<u>(158,793)</u>	<u>7,023</u>	<u>(165,816)</u>	<u>(7,023)</u>	<u>95.76%</u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
FOUNDATION									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	3,000	3,000	-	3,000	-	100.00%
PRINTING & COPYING	450	-	450	450	-	450	450	450	0.00%
STAFF TRAVEL/PARKING	100	-	100	100	-	100	100	100	0.00%
SUPPLIES	-	-	-	150	-	150	150	150	0.00%
SPECIAL EVENTS	-	-	-	-	50	(50)	-	(50)	
BOARD OF TRUSTEES	-	17	(17)	1,000	181	819	1,000	819	18.13%
POSTAGE	300	111	189	300	111	189	300	189	36.87%
TOTAL DIRECT EXPENSES:	850	127	723	5,000	3,342	1,658	5,000	1,658	66.84%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,443	5,870	573	77,954	77,443	511	77,954	511	99.34%
BENEFITS EXPENSE	1,369	1,155	213	15,805	15,610	195	15,805	195	98.77%
OTHER INDIRECT EXPENSE	3,910	2,379	1,531	31,451	26,509	4,942	31,451	4,942	84.29%
TOTAL INDIRECT EXPENSES:	11,721	9,405	2,317	125,210	119,562	5,648	125,210	5,648	95.49%
TOTAL ALL EXPENSES:	12,571	9,532	3,039	130,210	122,904	7,306	130,210	7,306	94.39%
NET INCOME (LOSS):	(12,571)	(9,532)	3,039	(130,210)	(122,904)	7,306	(130,210)	(7,306)	94.39%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	26	32	(6)	697	50	647	697	647	7.11%
STAFF MEMBERSHIP DUES	48	-	48	193	-	193	193	193	0.00%
SUBSCRIPTIONS	245	-	245	3,399	610	2,788	3,399	2,788	17.96%
STAFF TRAINING- GENERAL	24,791	-	24,791	25,000	1,524	23,476	25,000	23,476	6.10%
RECRUITING AND ADVERTISING	583	48	535	18,580	17,965	615	18,580	615	96.69%
PAYROLL PROCESSING	4,081	3,269	812	49,000	44,991	4,009	49,000	4,009	91.82%
SALARY SURVEYS	242	-	242	1,933	-	1,933	1,933	1,933	0.00%
CONSULTING SERVICES	89,300	35,915	53,385	112,500	98,448	14,052	112,500	14,052	87.51%
CONFERENCE CALLS	-	-	-	-	13	(13)	-	(13)	
TRANSFER TO INDIRECT EXPENSE	(119,316)	(39,264)	(80,053)	(211,302)	(163,602)	(47,700)	(211,302)	(47,700)	77.43%
TOTAL DIRECT EXPENSES:	-	-	-	0	-	0	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	22,351	21,831	521	219,525	301,481	(81,956)	219,525	(81,956)	137.33%
BENEFITS EXPENSE	8,607	7,482	1,125	86,960	90,406	(3,446)	86,960	(3,446)	103.96%
OTHER INDIRECT EXPENSE	9,225	7,104	2,121	79,450	79,162	287	79,450	287	99.64%
TOTAL INDIRECT EXPENSES:	40,183	36,417	3,767	385,934	471,049	(85,115)	385,934	(85,115)	122.05%
TOTAL ALL EXPENSES:	40,183	36,417	3,767	385,934	471,049	(85,115)	385,934	(85,115)	122.05%
NET INCOME (LOSS):	(40,183)	(36,417)	3,767	(385,934)	(471,049)	(85,115)	(385,934)	85,115	122.05%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	6,285	-	(6,285)	209,637	183,001	(26,636)	209,637	26,636	87.29%
LAW CLERK APPLICATION FEES	231	700	469	4,031	3,800	(231)	4,031	231	94.27%
TOTAL REVENUE:	6,516	700	(5,816)	213,668	186,801	(26,867)	213,668	26,867	87.43%
DIRECT EXPENSES:									
SUBSCRIPTIONS	-	-	-	250	-	250	250	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	20	-	20	100	-	100	100	100	0.00%
LAW CLERK BOARD EXPENSE	-	-	-	624	279	344	624	344	44.78%
STAFF TRAVEL/PARKING	52	-	52	300	-	300	300	300	0.00%
LAW CLERK OUTREACH	100	-	100	100	-	100	100	100	0.00%
TOTAL DIRECT EXPENSES:	172	-	172	1,374	279	1,094	1,374	1,094	20.33%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.90 FTE)	5,282	5,238	44	60,364	57,457	2,908	60,364	2,908	95.18%
BENEFITS EXPENSE	1,896	1,631	265	20,663	19,926	737	20,663	737	96.43%
OTHER INDIRECT EXPENSE	3,519	2,118	1,400	27,837	23,603	4,233	27,837	4,233	84.79%
TOTAL INDIRECT EXPENSES:	10,697	8,988	1,709	108,864	100,986	7,878	108,864	7,878	92.76%
TOTAL ALL EXPENSES:	10,869	8,988	1,882	110,238	101,265	8,972	110,238	8,972	91.86%
NET INCOME (LOSS):	(4,354)	(8,288)	(3,934)	103,430	85,536	(17,895)	103,430	17,895	82.70%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
LEGISLATIVE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	377	(377)	400	377	23	400	23	94.20%
STAFF MEMBERSHIP DUES	-	-	-	-	40	(40)	-	(40)	
SUBSCRIPTIONS	-	-	-	1,982	1,982	-	1,982	-	100.00%
CONTRACT LOBBYIST	-	-	-	26,000	26,000	-	26,000	-	100.00%
LEGISLATIVE COMMITTEE	250	-	250	260	10	250	260	250	3.77%
BOG LEGISLATIVE COMMITTEE	25	-	25	125	-	125	125	125	0.00%
TOTAL DIRECT EXPENSES:	275	377	(102)	28,767	28,408	358	28,767	358	98.75%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,212	11,920	(5,708)	66,209	79,156	(12,948)	66,209	(12,948)	119.56%
BENEFITS EXPENSE	2,632	2,281	351	26,705	28,063	(1,359)	26,705	(1,359)	105.09%
OTHER INDIRECT EXPENSE	3,910	2,379	1,531	28,353	26,509	1,844	28,353	1,844	93.50%
TOTAL INDIRECT EXPENSES:	12,754	16,581	(3,827)	121,266	133,728	(12,462)	121,266	(12,462)	110.28%
TOTAL ALL EXPENSES:	13,029	16,957	(3,929)	150,033	162,136	(12,104)	150,033	(12,104)	108.07%
NET INCOME (LOSS):	(13,029)	(16,957)	(3,929)	(150,033)	(162,136)	(12,104)	(150,033)	12,104	108.07%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
LICENSING & MEMBERSHIP RECORDS									
REVENUE:									
STATUS CERTIFICATE FEES	1,700	2,125	425	26,115	29,729	3,614	26,115	(3,614)	113.84%
INVESTIGATION FEES	1,986	3,200	1,214	22,399	22,600	201	22,399	(201)	100.90%
PRO HAC VICE	22,900	25,190	2,290	299,074	403,956	104,882	299,074	(104,882)	135.07%
MEMBER CONTACT INFORMATION	589	-	(589)	4,211	5,328	1,116	4,211	(1,116)	126.51%
PHOTO BAR CARD SALES	33	48	15	286	312	26	286	(26)	109.04%
TOTAL REVENUE:	27,209	30,563	3,354	352,086	461,925	109,839	352,086	(109,839)	131.20%
DIRECT EXPENSES:									
DEPRECIATION	-	-	-	1,151	1,151	-	1,151	0	99.98%
POSTAGE	1,168	(38)	1,206	19,913	18,061	1,852	19,913	1,852	90.70%
LICENSING FORMS	-	-	-	2,845	2,845	-	2,845	-	100.00%
TOTAL DIRECT EXPENSES:	1,168	(38)	1,206	23,909	22,057	1,852	23,909	1,852	92.25%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	27,862	25,387	2,475	346,778	345,258	1,520	346,778	1,520	99.56%
BENEFITS EXPENSE	10,588	9,383	1,205	125,888	122,883	3,005	125,888	3,005	97.61%
OTHER INDIRECT EXPENSE	9,958	8,995	963	119,345	100,224	19,121	119,345	19,121	83.98%
TOTAL INDIRECT EXPENSES:	48,408	43,765	4,643	592,011	568,364	23,646	592,011	23,647	96.01%
TOTAL ALL EXPENSES:	49,575	43,726	5,849	615,919	590,421	25,499	615,920	25,499	95.86%
NET INCOME (LOSS):	(22,366)	(13,163)	9,203	(263,834)	(128,496)	135,338	(263,834)	(135,338)	48.70%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM									
REVENUE:									
SEMINAR REGISTRATIONS	282	-	(282)	2,319	796	(1,523)	2,319	1,523	34.33%
LLLT LICENSE FEES	858	1,060	202	9,985	9,508	(477)	9,985	477	95.22%
LLLT LATE LICENSE FEES	-	-	-	-	275	275	-	(275)	
INVESTIGATION FEES	20	-	(20)	100	-	(100)	100	100	0.00%
LLLT EXAM FEES	-	-	-	15,650	19,950	4,300	15,650	(4,300)	127.48%
LLLT WAIVER FEES	-	-	-	-	300	300	-	(300)	
TOTAL REVENUE:	1,160	1,060	(100)	28,054	30,828	2,775	28,054	(2,775)	109.89%
DIRECT EXPENSES:									
LLLT BOARD	817	-	817	2,450	-	2,450	2,450	2,450	0.00%
LLLT EXAM WRITING	-	-	-	5,375	6,788	(1,413)	5,375	(1,413)	126.28%
TOTAL DIRECT EXPENSES:	817	-	817	7,825	6,788	1,038	7,825	1,038	86.74%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	7,126	6,020	1,105	71,517	58,150	13,366	71,517	13,366	81.31%
BENEFITS EXPENSE	2,666	2,318	347	27,070	26,581	489	27,070	489	98.19%
OTHER INDIRECT EXPENSE	3,714	2,379	1,335	28,009	26,508	1,500	28,009	1,500	94.64%
TOTAL INDIRECT EXPENSES:	13,505	10,718	2,788	126,595	111,240	15,355	126,595	15,355	87.87%
TOTAL ALL EXPENSES:	14,322	10,718	3,604	134,420	118,027	16,393	134,420	16,393	87.80%
NET INCOME (LOSS):	(13,162)	(9,658)	3,504	(106,367)	(87,199)	19,168	(106,367)	(19,168)	81.98%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
LIMITED PRACTICE OFFICERS									
REVENUE:									
INVESTIGATION FEES	80	200	120	1,000	1,400	400	1,000	(400)	140.00%
LPO EXAMINATION FEES	-	-	-	23,700	25,900	2,200	23,700	(2,200)	109.28%
LPO LICENSE FEES	14,279	14,518	239	172,435	169,835	(2,600)	172,435	2,600	98.49%
LPO LATE LICENSE FEES	727	-	(727)	3,635	3,840	205	3,635	(205)	105.65%
TOTAL REVENUE:	15,086	14,718	(368)	200,770	200,975	206	200,770	(206)	100.10%
DIRECT EXPENSES:									
EXAM WRITING	-	-	-	9,750	9,750	-	9,750	-	100.00%
ONLINE LEGAL RESEARCH	171	307	(137)	1,672	1,839	(167)	1,672	(167)	109.98%
LAW LIBRARY	439	268	170	3,663	3,231	432	3,663	432	88.21%
LPO BOARD	-	-	-	4	4	-	4	-	100.00%
TOTAL DIRECT EXPENSES:	609	576	34	15,089	14,824	265	15,089	265	98.24%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,305	4,875	(570)	42,705	39,197	3,508	42,705	3,508	91.78%
BENEFITS EXPENSE	1,750	1,498	251	16,426	15,112	1,314	16,426	1,314	92.00%
OTHER INDIRECT EXPENSE	2,932	1,173	1,759	19,789	13,073	6,716	19,789	6,716	66.06%
TOTAL INDIRECT EXPENSES:	8,986	7,546	1,440	78,920	67,381	11,539	78,920	11,539	85.38%
TOTAL ALL EXPENSES:	9,596	8,122	1,474	94,010	82,206	11,804	94,010	11,804	87.44%
NET INCOME (LOSS):	5,490	6,596	1,106	106,760	118,770	12,010	106,760	(12,010)	111.25%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
MEMBER ASSISTANCE PROGRAM									
REVENUE:									
DIVERSIONS	-	1,500	1,500	9,000	11,301	2,301	9,000	(2,301)	125.57%
TOTAL REVENUE:	-	1,500	1,500	9,000	11,301	2,301	9,000	(2,301)	125.57%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	225	226	(1)	225	(1)	100.44%
PROF LIAB INSURANCE	106	-	106	850	825	25	850	25	97.06%
TOTAL DIRECT EXPENSES:	106	-	106	1,075	1,051	24	1,075	24	97.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	10,233	3,490	6,743	70,680	52,309	18,371	70,680	18,371	74.01%
BENEFITS EXPENSE	4,641	3,993	648	31,862	30,182	1,680	31,862	1,680	94.73%
OTHER INDIRECT EXPENSE	5,864	1,173	4,691	24,459	13,073	11,386	24,459	11,386	53.45%
TOTAL INDIRECT EXPENSES:	20,739	8,657	12,082	127,000	95,563	31,437	127,000	31,437	75.25%
TOTAL ALL EXPENSES:	20,845	8,657	12,188	128,075	96,614	31,461	128,075	31,461	75.44%
NET INCOME (LOSS):	(20,845)	(7,157)	13,688	(119,075)	(85,313)	33,762	(119,075)	(33,762)	71.65%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
MEMBERSHIP BENEFITS									
REVENUE:									
SPONSORSHIPS	375	5,500	5,125	3,000	5,500	2,500	3,000	(2,500)	183.33%
INTERNET SALES	539	1,054	514	6,667	7,865	1,197	6,667	(1,198)	117.96%
MP3 SALES	288	147	(141)	3,333	2,793	(540)	3,333	540	83.80%
TOTAL REVENUE:	1,202	6,701	5,498	13,000	16,158	3,157	13,000	(3,158)	124.29%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	300	-	300	1,500	-	1,500	1,500	1,500	0.00%
CONFERENCE CALLS	63	-	63	500	-	500	500	500	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	125	-	125	1,000	1,321	(321)	1,000	(321)	132.12%
WSBA CONNECTS	3,395	4,280	(885)	46,560	46,960	(400)	46,560	(400)	100.86%
CASEMAKER & FASTCASE	5,432	10,832	(5,400)	136,436	130,890	5,546	136,436	5,546	95.94%
TOTAL DIRECT EXPENSES:	9,315	15,112	(5,797)	185,996	179,171	6,825	185,996	6,825	96.33%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	7,505	6,346	1,159	80,368	78,090	2,278	80,368	2,278	97.17%
BENEFITS EXPENSE	2,452	2,092	359	24,064	23,266	798	24,064	798	96.68%
OTHER INDIRECT EXPENSE	5,122	2,738	2,384	36,999	30,503	6,497	36,999	6,497	82.44%
TOTAL INDIRECT EXPENSES:	15,078	11,176	3,902	141,432	131,860	9,573	141,432	9,573	93.23%
TOTAL ALL EXPENSES:	24,393	26,288	(1,895)	327,428	311,031	16,397	327,428	16,397	94.99%
NET INCOME (LOSS):	(23,191)	(19,587)	3,603	(314,428)	(294,873)	19,555	(314,428)	(19,555)	93.78%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
MANDATORY CONTINUING LEGAL EDUCATION									
REVENUE:									
ACCREDITED PROGRAM FEES	40,000	43,800	3,800	497,600	559,700	62,100	497,600	(62,100)	112.48%
FORM 1 LATE FEES	17,000	13,805	(3,195)	190,200	221,455	31,255	190,200	(31,255)	116.43%
MEMBER LATE FEES	150	(300)	(450)	2,700	6,196	3,496	2,700	(3,496)	229.49%
ANNUAL ACCREDITED SPONSOR FEES	(63)	-	63	41,750	42,250	500	41,750	(500)	101.20%
ATTENDANCE LATE FEES	6,500	6,471	(29)	94,000	115,221	21,221	94,000	(21,221)	122.58%
COMITY CERTIFICATES	105	(50)	(155)	13,000	16,187	3,187	13,000	(3,187)	124.52%
TOTAL REVENUE:	63,693	63,726	33	839,250	961,010	121,759	839,250	(121,759)	114.51%
DIRECT EXPENSES:									
DEPRECIATION	7,447	5,346	2,101	143,045	142,864	181	143,045	181	99.87%
STAFF MEMBERSHIP DUES	-	-	-	500	-	500	500	500	0.00%
ONLINE LEGAL RESEARCH	152	307	(155)	1,672	1,839	(167)	1,672	(167)	109.98%
LAW LIBRARY	13	11	2	150	133	17	150	17	88.47%
MCLE BOARD	-	-	-	650	-	650	650	650	0.00%
STAFF TRAVEL/PARKING	6	-	6	50	-	50	50	50	0.00%
STAFF TRAINING	-	-	-	1,170	-	1,170	1,170	1,170	0.00%
TOTAL DIRECT EXPENSES:	7,619	5,664	1,954	147,237	144,835	2,402	147,237	2,402	98.37%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.80 FTE)	24,131	24,650	(519)	269,761	251,982	17,779	269,761	17,779	93.41%
BENEFITS EXPENSE	10,255	8,775	1,480	106,179	102,873	3,306	106,179	3,306	96.89%
OTHER INDIRECT EXPENSE	18,766	8,995	9,771	135,803	100,224	35,579	135,803	35,579	73.80%
TOTAL INDIRECT EXPENSES:	53,151	42,420	10,732	511,743	455,078	56,664	511,743	56,664	88.93%
TOTAL ALL EXPENSES:	60,770	48,084	12,686	658,980	599,914	59,066	658,980	59,066	91.04%
NET INCOME (LOSS):	2,923	15,642	12,719	180,271	361,096	180,825	180,271	(180,825)	200.31%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
MEMBER SERVICES & ENGAGEMENT									
REVENUE:									
ROYALTIES	3,940.01	900.00	(3,040.01)	49,249.99	68,276.26	19,026.27	49,250.00	(19,026.26)	138.63%
NMP PRODUCT SALES	1,435	1,311	(124)	18,000	30,476	12,476	18,000	(12,476)	169.31%
SEMINAR REGISTRATIONS	(910)	-	910	(0)	25	25	-	(25)	
TOTAL REVENUE:	4,465	2,211	(2,254)	67,250	98,777	31,527	67,250	(31,527)	146.88%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	1,000	1,037	(37)	1,000	(37)	103.71%
SUBSCRIPTIONS	24	17	7	250	191	59	250	59	76.30%
TRANSCRIPTION SERVICES	188	-	188	1,500	750	750	1,500	750	50.00%
CONFERENCE CALLS	13	-	13	100	-	100	100	100	0.00%
YLL SECTION PROGRAM	695	-	695	1,500	800	700	1,500	700	53.33%
WYLC CLE COMPS	250	-	250	1,000	-	1,000	1,000	1,000	0.00%
WYLC OUTREACH EVENTS	500	207	293	1,500	397	1,103	1,500	1,103	26.46%
WYL COMMITTEE	-	544	(544)	8,000	3,716	4,284	8,000	4,284	46.46%
TRIAL ADVOCACY EXPENSES	-	-	-	900	-	900	900	900	0.00%
RECEPTION/FORUM EXPENSE	300	-	300	667	67	600	667	600	9.99%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	5,000	5,000	4,977	23	5,000	23	99.54%
STAFF MEMBERSHIP DUES	61	-	61	490	225	265	490	265	45.92%
LENDING LIBRARY	910	76	834	2,000	186	1,814	2,000	1,814	9.28%
TOTAL DIRECT EXPENSES:	7,940	843	7,097	23,907	12,345	11,561	23,907	11,561	51.64%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.13 FTE)	25,689	20,311	5,379	250,160	239,105	11,055	250,160	11,055	95.58%
BENEFITS EXPENSE	9,405	8,079	1,326	90,502	90,144	358	90,502	358	99.60%
OTHER INDIRECT EXPENSE	17,319	9,777	7,542	122,207	108,939	13,268	122,207	13,268	89.14%
TOTAL INDIRECT EXPENSES:	52,414	38,167	14,247	462,869	438,188	24,681	462,869	24,681	94.67%
TOTAL ALL EXPENSES:	60,354	39,009	21,344	486,776	450,534	36,242	486,776	36,242	92.55%
NET INCOME (LOSS):	(55,888)	(36,798)	19,090	(419,526)	(351,757)	67,769	(419,526)	(67,769)	83.85%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	46,958	(35,958)	88,000	46,958	41,042	88,000	41,042	53.36%
ABA DELEGATES	417	1,600	(1,183)	3,334	2,474	859	3,334	859	74.22%
SECTION/COMMITTEE CHAIR MTGS	500	-	500	500	-	500	500	500	0.00%
VOLUNTEER SUPPORT	5,000	-	5,000	5,000	1,969	3,031	5,000	3,031	39.38%
ED TRAVEL & OUTREACH	417	-	417	3,333	36	3,297	3,333	3,297	1.08%
LAW LIBRARY	-	11	(11)	150	133	17	150	17	88.47%
STAFF TRAVEL/PARKING	-	-	-	98	53	45	98	45	53.86%
STAFF MEMBERSHIP DUES	-	-	-	50	67	(17)	50	(17)	133.34%
TOTAL DIRECT EXPENSES:	17,333	48,569	(31,236)	100,465	51,690	48,775	100,465	48,775	51.45%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	34,907	32,867	2,040	418,546	416,670	1,875	418,546	1,875	99.55%
BENEFITS EXPENSE	10,043	9,552	491	125,070	128,202	(3,132)	125,070	(3,132)	102.50%
OTHER INDIRECT EXPENSE	11,729	7,104	4,624	94,232	79,162	15,070	94,232	15,070	84.01%
TOTAL INDIRECT EXPENSES:	56,678	49,523	7,156	637,848	624,034	13,814	637,848	13,814	97.83%
TOTAL ALL EXPENSES:	74,012	98,092	(24,081)	738,313	675,724	62,589	738,313	62,589	91.52%
NET INCOME (LOSS):	(74,012)	(98,092)	(24,081)	(738,313)	(675,724)	62,589	(738,313)	(62,589)	91.52%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	-	-	-	-	630	630	-	(630)	
TOTAL REVENUE:	-	-	-	27	747	720	27	(720)	100.00%
DIRECT EXPENSES:									
DEPRECIATION	139	-	139	1,112	-	1,112	1,112	1,112	0.00%
STAFF TRAVEL/PARKING	8	-	8	417	-	417	417	417	0.00%
STAFF MEMBERSHIP DUES	-	(200)	200	1,525	525	1,000	1,525	1,000	34.43%
ONLINE LEGAL RESEARCH	912	1,844	(932)	10,034	11,033	(999)	10,034	(999)	109.95%
LAW LIBRARY	-	22	(22)	1,780	1,958	(178)	1,780	(178)	110.02%
COURT RULES COMMITTEE	296	-	296	1,195	56	1,139	1,195	1,139	4.68%
DISCIPLINE ADVISORY ROUNDTABLE	94	-	94	375	-	375	375	375	0.00%
CUSTODIANSHIPS	584	-	584	7,209	10,094	(2,885)	7,209	(2,885)	140.02%
LITIGATION EXPENSES	21	-	21	167	-	167	167	167	0.00%
TOTAL DIRECT EXPENSES:	2,054	1,666	388	23,814	23,666	148	23,814	148	99.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.38 FTE)	48,745	44,419	4,326	547,919	520,833	27,087	547,919	27,087	95.06%
BENEFITS EXPENSE	16,382	14,240	2,142	172,844	169,636	3,208	172,844	3,208	98.14%
OTHER INDIRECT EXPENSE	23,630	15,121	8,509	185,545	168,492	17,052	185,545	17,052	90.81%
TOTAL INDIRECT EXPENSES:	88,757	73,781	14,977	906,308	858,961	47,347	906,308	47,347	94.78%
TOTAL ALL EXPENSES:	90,811	75,447	15,364	930,122	882,627	47,495	930,122	47,495	94.89%
NET INCOME (LOSS):	(90,811)	(75,447)	15,364	(930,095)	(881,880)	48,215	(930,095)	(48,215)	94.82%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	21	79	100	79	20.83%
LAW LIBRARY	81	67	14	909	802	107	909	107	88.22%
DISCIPLINARY BOARD EXPENSES	259	-	259	1,274	485	789	1,274	789	38.10%
CHIEF HEARING OFFICER	3,012	2,500	512	32,524	30,000	2,524	32,524	2,524	92.24%
HEARING OFFICER EXPENSES	5,715	-	5,715	40,005	-	40,005	40,005	40,005	0.00%
HEARING OFFICER TRAINING	80	-	80	321	-	321	321	321	0.00%
OUTSIDE COUNSEL	5,321	4,000	1,321	55,000	48,000	7,000	55,000	7,000	87.27%
TOTAL DIRECT EXPENSES:	14,467	6,567	7,901	130,133	79,308	50,824	130,133	50,824	60.94%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.30 FTE)	7,840	7,142	698	95,676	96,048	(373)	95,676	(373)	100.39%
BENEFITS EXPENSE	2,787	2,400	387	32,235	31,556	679	32,235	679	97.89%
OTHER INDIRECT EXPENSE	5,082	3,096	1,986	40,898	34,497	6,401	40,898	6,401	84.35%
TOTAL INDIRECT EXPENSES:	15,709	12,638	3,071	168,809	162,102	6,707	168,809	6,707	96.03%
TOTAL ALL EXPENSES:	30,177	19,205	10,972	298,942	241,410	57,532	298,942	57,532	80.75%
NET INCOME (LOSS):	(30,177)	(19,205)	10,972	(298,942)	(241,410)	57,532	(298,942)	(57,532)	80.75%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
OUTREACH & ENGAGEMENT									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	117	-	117	700	-	700	700	700	0.00%
STAFF MEMBERSHIP DUES	230	-	230	1,152	-	1,152	1,152	1,152	0.00%
ABA DELEGATES	741	-	741	5,600	-	5,600	5,600	5,600	0.00%
ANNUAL CHAIR MEETINGS	40	-	40	200	-	200	200	200	0.00%
JUDICIAL RECOMMENDATIONS COMMITTEE	438	-	438	3,500	-	3,500	3,500	3,500	0.00%
BAR OUTREACH	2,723	156	2,567	22,302	2,395	19,907	22,302	19,907	10.74%
TOTAL DIRECT EXPENSES:	4,288	156	4,132	33,454	2,395	31,059	33,454	31,059	7.16%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.00 FTE)	12,859	2,501	10,358	146,626	114,061	32,565	146,626	32,565	77.79%
BENEFITS EXPENSE	4,776	4,128	648	51,627	52,459	(832)	51,627	(832)	101.61%
OTHER INDIRECT EXPENSE	7,819	4,725	3,094	59,683	52,654	7,029	59,683	7,029	88.22%
TOTAL INDIRECT EXPENSES:	25,455	11,355	14,100	257,936	219,174	38,763	257,936	38,763	84.97%
TOTAL ALL EXPENSES:	29,743	11,510	18,232	291,390	221,569	69,821	291,390	69,821	76.04%
NET INCOME (LOSS):	(29,743)	(11,510)	18,232	(291,390)	(221,569)	69,821	(291,390)	(69,821)	76.04%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	1,538	-	1,538	7,825	-	7,825	7,825	7,825	0.00%
TOTAL DIRECT EXPENSES:	1,538	-	1,538	7,825	-	7,825	7,825	7,825	0.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.48 FTE)	3,746	3,414	333	38,767	44,579	(5,811)	38,767	(5,811)	114.99%
BENEFITS EXPENSE	1,139	969	170	10,782	9,066	1,716	10,782	1,716	84.08%
OTHER INDIRECT EXPENSE	1,889	358	1,531	12,274	3,994	8,280	12,274	8,280	32.54%
TOTAL INDIRECT EXPENSES:	6,775	4,741	2,034	61,823	57,639	4,184	61,823	4,184	93.23%
TOTAL ALL EXPENSES:	8,313	4,741	3,572	69,649	57,639	12,010	69,649	12,010	82.76%
NET INCOME (LOSS):	(8,313)	(4,741)	3,572	(69,649)	(57,639)	12,010	(69,649)	(12,010)	82.76%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
PROFESSIONAL RESPONSIBILITY PROGRAM									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	250	-	250	2,000	-	2,000	2,000	2,000	0.00%
STAFF MEMBERSHIP DUES	31	-	31	500	500	-	500	-	100.00%
LAW LIBRARY	54	45	9	608	537	72	608	72	88.23%
CPE COMMITTEE	424	-	424	2,627	60	2,568	2,627	2,568	2.27%
TOTAL DIRECT EXPENSES:	759	45	714	5,736	1,096	4,640	5,736	4,640	19.11%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.69 FTE)	14,269	13,003	1,266	172,521	172,738	(217)	172,521	(217)	100.13%
BENEFITS EXPENSE	5,682	4,959	722	65,754	63,812	1,942	65,754	1,942	97.05%
OTHER INDIRECT EXPENSE	6,617	4,008	2,608	53,164	44,665	8,499	53,164	8,499	84.01%
TOTAL INDIRECT EXPENSES:	26,567	21,971	4,597	291,439	281,215	10,224	291,439	10,224	96.49%
TOTAL ALL EXPENSES:	27,326	22,015	5,311	297,175	282,311	14,864	297,175	14,864	95.00%
NET INCOME (LOSS):	(27,326)	(22,015)	5,311	(297,175)	(282,311)	14,864	(297,175)	(14,864)	95.00%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,000</u>	<u>103,000</u>	<u>-</u>	<u>103,000</u>	<u>-</u>	<u>100.00%</u>
DIRECT EXPENSES:									
DONATIONS/SPONSORSHIPS/GRANTS	29,024	89,597	(60,572)	232,193	231,693	500	232,193	500	99.78%
PRO BONO & PUBLIC SERVICE COMMITTEE	246	178	68	2,000	224	1,776	2,000	1,776	11.22%
PRO BONO CERTIFICATES	475	-	475	3,800	-	3,800	3,800	3,800	0.00%
TOTAL DIRECT EXPENSES:	<u>29,746</u>	<u>89,775</u>	<u>(60,029)</u>	<u>237,993</u>	<u>231,917</u>	<u>6,076</u>	<u>237,993</u>	<u>6,076</u>	<u>97.45%</u>
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,704	8,258	(1,554)	76,345	81,645	(5,301)	76,345	(5,301)	106.94%
BENEFITS EXPENSE	2,658	2,294	365	27,845	27,363	482	27,845	482	98.27%
OTHER INDIRECT EXPENSE	4,300	2,379	1,922	31,792	26,508	5,283	31,792	5,283	83.38%
TOTAL INDIRECT EXPENSES:	<u>13,662</u>	<u>12,931</u>	<u>732</u>	<u>135,981</u>	<u>135,517</u>	<u>464</u>	<u>135,981</u>	<u>464</u>	<u>99.66%</u>
TOTAL ALL EXPENSES:	<u>43,408</u>	<u>102,705</u>	<u>(59,297)</u>	<u>373,974</u>	<u>367,434</u>	<u>6,540</u>	<u>373,974</u>	<u>6,540</u>	<u>98.25%</u>
NET INCOME (LOSS):	<u>(43,408)</u>	<u>(102,705)</u>	<u>(59,297)</u>	<u>(270,974)</u>	<u>(264,434)</u>	<u>6,540</u>	<u>(270,974)</u>	<u>(6,540)</u>	<u>97.59%</u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
PUBLICATION & DESIGN SERVICES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
EQUIPMENT, HARDWARE & SOFTWARE	25	-	25	200	-	200	200	200	0.00%
SUBSCRIPTIONS	17	-	17	333	200	133	333	133	60.00%
SUPPLIES	13	-	13	100	-	100	100	100	0.00%
IMAGE LIBRARY	84	-	84	4,436	4,100	336	4,436	336	92.43%
TOTAL DIRECT EXPENSES:	138	-	138	5,069	4,300	769	5,069	769	84.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.87 FTE)	4,529	4,142	386	54,789	54,795	(6)	54,789	(6)	100.01%
BENEFITS EXPENSE	1,625	1,391	234	18,811	18,432	379	18,811	379	97.98%
OTHER INDIRECT EXPENSE	3,401	2,053	1,348	27,301	22,877	4,424	27,301	4,424	83.80%
TOTAL INDIRECT EXPENSES:	9,555	7,587	1,969	100,900	96,104	4,797	100,900	4,797	95.25%
TOTAL ALL EXPENSES:	9,694	7,587	2,107	105,969	100,404	5,565	105,969	5,565	94.75%
NET INCOME (LOSS):	(9,694)	(7,587)	2,107	(105,969)	(100,404)	5,565	(105,969)	(5,565)	94.75%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
REGULATORY SERVICES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (2.70 FTE)	21,863	19,769	2,094	246,007	227,339	18,668	246007.48	18,668	92.41%
BENEFITS EXPENSE	6,970	6,080	890	83,964	86,034	(2,070)	83,964	(2,070)	102.47%
OTHER INDIRECT EXPENSE	9,383	6,387	2,995	75,679	71,173	4,506	75,679	4,506	94.05%
TOTAL INDIRECT EXPENSES:	38,216	32,237	5,979	405,650	384,547	21,103	405,650	21,104	94.80%
NET INCOME (LOSS):	(38,216)	(32,237)	5,979	(405,650)	(384,547)	21,103	(405,650)	(21,104)	94.80%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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
SERVICE CENTER									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
TRANSLATION SERVICES	801	1,586	(785)	8,500	7,069	1,431	8,500	1,431	83.16%
TOTAL DIRECT EXPENSES:	801	1,586	(785)	8,500	7,069	1,431	8,500	1,431	83.16%
INDIRECT EXPENSES:									
SALARY EXPENSE (5.71 FTE)	27,735	26,002	1,733	344,039	341,158	2,881	344,039	2,881	99.16%
BENEFITS EXPENSE	11,778	10,166	1,612	141,933	142,850	(917)	141,933	(917)	100.65%
OTHER INDIRECT EXPENSE	22,323	15,904	6,420	188,161	177,207	10,954	188,161	10,954	94.18%
TOTAL INDIRECT EXPENSES:	61,837	52,072	9,765	674,133	661,215	12,918	674,133	12,918	98.08%
TOTAL ALL EXPENSES:	62,638	53,658	8,980	682,633	668,284	14,349	682,633	14,349	97.90%
NET INCOME (LOSS):	(62,638)	(53,658)	8,980	(682,633)	(668,284)	14,349	(682,633)	(14,349)	97.90%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	(70,429)	(73,814)	272,000	213,088	(58,912)	272,000	58,912	78.34%
TOTAL REVENUE:	3,385	(70,429)	(73,814)	272,000	213,088	(58,912)	272,000	58,912	78.34%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	167	-	167	500	-	500	500	500	0.00%
SUBSCRIPTIONS	-	-	-	410	410	-	410	-	100.00%
CONFERENCE CALLS	11	-	11	100	8	92	100	92	8.42%
MISCELLANEOUS	60	-	60	300	-	300	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	125	-	125	125	125	0.00%
TOTAL DIRECT EXPENSES:	263	-	263	7,620	6,353	1,267	7,620	1,267	83.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.68 FTE)	13,309	7,434	5,875	157,225	143,712	13,513	157,225	13,513	91.41%
BENEFITS EXPENSE	5,233	4,486	746	53,672	52,284	1,388	53,672	1,388	97.41%
OTHER INDIRECT EXPENSE	10,478	6,355	4,123	81,049	70,810	10,239	81,049	10,239	87.37%
TOTAL INDIRECT EXPENSES:	29,019	18,276	10,743	291,946	266,806	25,140	291,946	25,140	91.39%
TOTAL ALL EXPENSES:	29,283	18,276	11,007	299,566	273,159	26,407	299,566	26,407	91.19%
NET INCOME (LOSS):	(25,898)	(88,705)	(62,807)	(27,566)	(60,071)	(32,506)	(27,566)	32,506	217.92%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	8,993	(110,257)	(119,250)	439,445	333,786	(105,660)	439,445	105,659	75.96%
SEMINAR PROFIT SHARE	6,473	-	(6,473)	98,364	125,087	26,723	98,364	(26,723)	127.17%
CLE SECTIONS SPLITS PROJECTION	-	101,660	101,660	-	101,660	101,660	-	(101,660)	
INTEREST INCOME	341	422	82	1,470	422	(1,048)	1,470	1,048	28.73%
PUBLICATIONS REVENUE	981	182	(799)	6,000	5,375	(625)	6,000	625	89.59%
OTHER	4,116	185	(3,931)	40,500	41,607	1,107	40,500	(1,107)	102.73%
TOTAL REVENUE:	20,904	(7,807)	(28,712)	585,779	607,937	22,158	585,779	(22,158)	103.78%
DIRECT EXPENSES:									
DIRECT EXPENSES OF SECTION ACTIVITIES	103,426	19,574	83,852	584,594	96,216	488,379	584,594	488,378	16.46%
REIMBURSEMENT TO WSBA FOR INDIRECT I	5,631	(70,429)	76,061	280,573	213,088	67,485	280,573	67,485	75.95%
TOTAL DIRECT EXPENSES:	109,057	(50,856)	159,913	865,167	309,304	555,864	865,167	555,863	35.75%
NET INCOME (LOSS):	(88,153)	43,048	131,201	(279,388)	298,634	578,022	(279,388)	(578,022)	-106.89%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	8,816	2,089	110,000	86,417	23,583	110,000	23,583	78.56%
STAFF TRAVEL/PARKING	208	105	103	1,667	154	1,513	1,667	1,513	9.24%
STAFF MEMBERSHIP DUES	-	-	-	450	-	450	450	450	0.00%
TELEPHONE	2,320	1,538	782	22,000	20,548	1,452	22,000	1,452	93.40%
COMPUTER HARDWARE	7,465	18,533	(11,068)	60,000	62,233	(2,233)	60,000	(2,233)	103.72%
COMPUTER SOFTWARE	6,978	482	6,496	80,000	66,643	13,356	80,000	13,357	83.30%
HARDWARE SERVICE & WARRANTIES	4,257	7,538	(3,281)	40,000	38,632	1,368	40,000	1,368	96.58%
SOFTWARE MAINTENANCE & LICENSING	25,620	22,172	3,448	366,000	319,212	46,788	366,000	46,788	87.22%
TELEPHONE HARDWARE & MAINTENANCE	1,382	-	1,382	7,000	2,003	4,997	7,000	4,997	28.61%
COMPUTER SUPPLIES	1,127	185	942	10,000	2,673	7,327	10,000	7,327	26.73%
THIRD PARTY SERVICES	14,010	6,319	7,691	130,000	102,280	27,720	130,000	27,720	78.68%
TRANSFER TO INDIRECT EXPENSES	(74,272)	(65,688)	(8,584)	(827,117)	(700,797)	(126,320)	(827,117)	(126,320)	84.73%
TOTAL DIRECT EXPENSES:	-	-	-	(0)	-	(0)	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (12.00 FTE)	102,320	82,785	19,535	1,118,256	1,053,258	64,999	1,118,256	64,999	94.19%
BENEFITS EXPENSE	34,149	29,573	4,576	366,046	360,253	5,792	366,046	5,792	98.42%
CAPITAL LABOR & OVERHEAD	(28,681)	(6,469)	(22,212)	(130,000)	20,420	(150,420)	(130,000)	(150,420)	-15.71%
OTHER INDIRECT EXPENSE	39,976	28,483	11,493	356,988	317,375	39,613	356,988	39,613	88.90%
TOTAL INDIRECT EXPENSES:	147,765	134,372	13,393	1,711,290	1,751,307	(40,016)	1,711,290	(40,017)	102.34%
TOTAL ALL EXPENSES:	147,765	134,372	13,393	1,711,290	1,751,307	(40,016)	1,711,290	(40,017)	102.34%
NET INCOME (LOSS):	(147,765)	(134,372)	13,393	(1,711,290)	(1,751,307)	(40,016)	(1,711,290)	40,017	102.34%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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	995,780.44	889,935	105,846	11,495,260	11,418,620	76,641	11,495,260	76,640	99.33%
TEMPORARY SALARIES	15,575	1,848	13,727	127,971	61,369	66,602	127,971	66,602	47.96%
CAPITAL LABOR & OVERHEAD	(28,681)	(6,469)	(22,212)	(130,000)	20,420	(150,420)	(130,000)	(150,420)	-15.71%
EMPLOYEE ASSISTANCE PLAN	472	1,607	(1,135)	5,376	6,432	(1,056)	5,376	(1,056)	119.63%
EMPLOYEE SERVICE AWARDS	228	820	(593)	1,820	2,745	(925)	1,820	(925)	150.82%
FICA (EMPLOYER PORTION)	60,548	72,159	(11,611)	741,809	825,019	(83,210)	741,809	(83,210)	111.22%
L&I INSURANCE	13,240	-	13,240	50,169	33,735	16,433	50,169	16,433	67.24%
WA STATE FAMILY MEDICAL LEAVE (EMPL)	1,464	1,407	57	16,871	16,268	603	16,871	603	96.43%
FFCRA LEAVE (EMPLOYER PORTION)	-	-	-	-	3,410	(3,410)	-	(3,410)	
MEDICAL (EMPLOYER PORTION)	135,753	121,006	14,746	1,473,510	1,423,444	50,066	1,473,510	50,066	96.60%
PARKING BENEFITS	-	-	-	24,112	17,672	6,440	24,112	6,440	73.29%
RETIREMENT (EMPLOYER PORTION)	129,045	98,825	30,219	1,459,748	1,350,056	109,691	1,459,748	109,691	92.49%
TRANSPORTATION ALLOWANCE	-	(1,400)	1,400	(23,777)	24,486	(48,263)	(23,777)	(48,263)	-102.98%
UNEMPLOYMENT INSURANCE	3,358	4,095	(737)	68,766	65,843	2,922	68,766	2,922	95.75%
STAFF DEVELOPMENT-GENERAL	525	-	525	4,200	414	3,786	4,200	3,786	9.86%
TOTAL SALARY & BENEFITS EXPENSE:	1,327,307	1,183,833	143,474	15,315,834	15,269,933	45,901	15,315,834	45,901	99.70%
WORKPLACE BENEFITS	3,250	9,491	(6,241)	27,748	19,748	8,000	27,748	8,000	71.17%
HUMAN RESOURCES POOLED EXP	120,620	39,264	81,357	219,125	163,602	55,523	219,125	55,523	74.66%
MEETING SUPPORT EXPENSES	1,250	298	952	5,485	2,822	2,664	5,485	2,664	51.44%
RENT	150,669	149,945	724	1,975,334	1,906,721	68,613	1,975,334	68,613	96.53%
PERSONAL PROP TAXES-WSBA	534	527	7	9,121	6,550	2,571	9,121	2,571	71.81%
FURNITURE, MAINT, LH IMP	8,421	5,846	2,575	30,000	18,362	11,638	30,000	11,638	61.21%
OFFICE SUPPLIES & EQUIPMENT	5,031	2,481	2,550	44,000	17,567	26,433	44,000	26,433	39.93%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,095	199	52,285	53,015	(730)	52,285	(730)	101.40%
COMPUTER HARDWARE DEPRECIATION	4,315	2,850	1,465	46,773	35,748	11,026	46,773	11,026	76.43%
COMPUTER SOFTWARE DEPRECIATION	11,091	9,072	2,019	131,925	117,168	14,757	131,925	14,757	88.81%
INSURANCE	18,810	19,762	(952)	225,718	227,553	(1,835)	225,718	(1,835)	100.81%
PROFESSIONAL FEES-AUDIT	-	5,885	(5,885)	32,000	37,885	(5,885)	32,000	(5,885)	118.39%
PROFESSIONAL FEES-LEGAL	23,183	(7,548)	30,730	250,000	115,050	134,950	250,000	134,950	46.02%
TELEPHONE & INTERNET	5,428	11,337	(5,909)	63,000	87,931	(24,931)	63,000	(24,931)	139.57%
POSTAGE - GENERAL	2,333	1,316	1,017	23,586	13,531	10,055	23,586	10,055	57.37%
RECORDS STORAGE	2,500	1,830	670	26,504	22,651	3,853	26,504	3,853	85.46%
STAFF TRAINING	3,074	427	2,647	45,772	22,082	23,690	45,772	23,690	48.24%
BANK FEES	4,708	2,703	2,006	62,251	48,391	13,860	62,251	13,860	77.74%
PRODUCTION MAINTENANCE & SUPPLIES	1,696	624	1,072	18,056	9,709	8,347	18,056	8,347	53.77%
COMPUTER POOLED EXPENSES	83,685	65,688	17,997	899,711	704,796	194,915	899,711	194,915	78.34%
TOTAL OTHER INDIRECT EXPENSES:	454,892	325,893	128,999	4,188,395	3,630,881	557,514	4,188,395	557,514	86.69%
TOTAL INDIRECT EXPENSES:	1,782,199	1,509,725	272,474	19,504,229	18,900,814	603,415	19,504,229	603,415	96.91%

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2021 to September 30, 2021

100.00% 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 September 1, 2021 to September 30, 2021
100.00% 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	(26,123)	(51,166)	(25,043)	(265,737)	(261,650)	4,087	(265,737)	(4,087)
ADMINISTRATION	(102,068)	(87,516)	14,552	(1,108,134)	(1,066,235)	41,899	(1,108,134)	(41,899)
ADMISSIONS/BAR EXAM	(87,145)	(153,825)	(66,680)	3,246	141,420	138,173	3,246	(138,173)
ADVANCEMENT FTE	(21,485)	(17,750)	3,734	(239,496)	(229,514)	9,983	(239,496)	(9,983)
BAR NEWS	(34,703)	(19,699)	15,004	(343,683)	(145,269)	198,414	(343,683)	(198,414)
BOARD OF GOVERNORS	(53,195)	(94,798)	(41,603)	(415,528)	(438,738)	(23,210)	(415,528)	23,210
CLE - PRODUCTS	4,017	45,362	41,346	324,958	410,831	85,873	324,958	(85,873)
CLE - SEMINARS	(26,789)	(27,598)	(809)	(390,091)	(69,383)	320,708	(390,091)	(320,708)
CLIENT PROTECTION FUND	(92,231)	(436,594)	(344,363)	(118,520)	(146,884)	(28,364)	(118,520)	28,364
COMMUNICATIONS	(50,481)	(73,452)	(22,970)	(533,177)	(506,600)	26,577	(533,177)	(26,577)
COMMUNICATIONS FTE	(20,067)	(16,975)	3,092	(224,154)	(217,277)	6,877	(224,154)	(6,877)
DESKBOOKS	(21,153)	14,870	36,023	(191,629)	(161,897)	29,732	(191,629)	(29,732)
DISCIPLINE	(554,386)	(432,290)	122,096	(5,811,290)	(5,575,679)	235,611	(5,811,290)	(235,611)
DIVERSITY	(33,141)	(28,758)	4,383	(165,816)	(158,793)	7,023	(165,816)	(7,023)
FOUNDATION	(12,571)	(9,532)	3,039	(130,210)	(122,904)	7,306	(130,210)	(7,306)
HUMAN RESOURCES	(40,183)	(36,417)	3,767	(385,934)	(471,049)	(85,115)	(385,934)	85,115
LAW CLERK PROGRAM	(4,354)	(8,288)	(3,934)	103,430	85,536	17,895	103,430	17,895
LEGISLATIVE	(13,029)	(16,957)	(3,929)	(150,033)	(162,136)	(12,104)	(150,033)	12,104
LICENSE FEES	1,289,180	1,405,037	115,857	16,318,268	16,729,236	410,968	16,318,268	(410,968)
LICENSING AND MEMBERSHIP	(22,366)	(13,163)	9,203	(263,834)	(128,496)	135,338	(263,834)	(135,338)
LIMITED LICENSE LEGAL TECHNICIAN	(13,162)	(9,658)	3,504	(106,367)	(87,199)	19,168	(106,367)	(19,168)
LIMITED PRACTICE OFFICERS	5,490	6,596	1,106	106,760	118,770	12,010	106,760	(12,010)
MANDATORY CLE ADMINISTRATION	2,923	15,642	12,719	180,271	361,096	180,825	180,271	(180,825)
MEMBER ASSISTANCE PROGRAM	(20,845)	(7,157)	13,688	(119,075)	(85,313)	33,762	(119,075)	(33,762)
MEMBER BENEFITS	(23,191)	(19,587)	3,603	(314,428)	(294,873)	19,555	(314,428)	(19,555)
MEMBER SERVICES & ENGAGEMENT	(55,888)	(36,798)	19,090	(419,526)	(351,757)	67,769	(419,526)	(67,769)
OFFICE OF GENERAL COUNSEL	(90,811)	(75,447)	15,364	(930,095)	(881,880)	48,215	(930,095)	(48,215)
OFFICE OF THE EXECUTIVE DIRECTOR	(74,012)	(98,092)	(24,081)	(738,313)	(675,724)	62,589	(738,313)	(62,589)
OGC-DISCIPLINARY BOARD	(30,177)	(19,205)	10,972	(298,942)	(241,410)	57,532	(298,942)	(57,532)
OUTREACH & ENGAGEMENT	(29,743)	(11,510)	18,232	(291,390)	(221,569)	69,821	(291,390)	(69,821)
PRACTICE OF LAW BOARD	(8,313)	(4,741)	3,572	(69,649)	(57,639)	12,010	(69,649)	(12,010)
PROFESSIONAL RESPONSIBILITY PROGRAM	(27,326)	(22,015)	5,311	(297,175)	(282,311)	14,864	(297,175)	(14,864)
PUBLIC SERVICE PROGRAMS	(43,408)	(102,705)	(59,297)	(270,974)	(264,434)	6,540	(270,974)	(6,540)
PUBLICATION & DESIGN SERVICES	(9,694)	(7,587)	2,107	(105,969)	(100,404)	5,565	(105,969)	(5,565)
REGULATORY SERVICES FTE	(38,216)	(32,237)	5,979	(405,650)	(384,547)	21,103	(405,650)	(21,104)
SECTIONS ADMINISTRATION	(25,898)	(88,705)	(62,807)	(27,566)	(60,071)	(32,506)	(27,566)	32,506
SECTIONS OPERATIONS	(88,153)	43,048	131,201	(279,388)	298,634	578,022	(279,388)	(578,022)
SERVICE CENTER	(62,638)	(53,658)	8,980	(682,633)	(668,284)	14,349	(682,633)	(14,349)
TECHNOLOGY	(147,765)	(134,372)	13,393	(1,711,290)	(1,751,307)	(40,016)	(1,711,290)	40,017
COVID 19	-	-	-	-	945	945	-	(945)
INDIRECT EXPENSES	(1,782,199)	(1,509,725)	272,474	(19,504,229)	(18,900,814)	603,415	(19,504,229)	(603,415)
TOTAL OF ALL	(2,485,297)	(2,227,421)	257,877	(20,272,991)	(17,025,574)	3,247,418	(20,272,990)	(3,247,416)
NET INCOME (LOSS)	(703,098)	(717,695)	(14,597)	(768,762)	1,875,240	2,644,002	(768,761)	(2,644,002)

SUMMARY PAGE

**Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2021**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 635,921

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.01%	\$ 7,477,983
UBS Financial Money Market	0.00%	\$ 1,081,110
Morgan Stanley Money Market	0.01%	\$ 3,354,218
Merrill Lynch Money Market	0.01%	\$ 1,983,657

General Fund Total \$ 14,532,889

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 310,634

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.01%	\$ 4,407,367
Morgan Stanley Money Market	0.00%	\$ 106,915

Client Protection Fund Total \$ 4,824,916

Grand Total Cash & Investments \$ 19,357,805