

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda

December 16th, 2020

1:00pm – 5:00pm

Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of November B & A meeting minutes
2. Review October Financials
3. WSBA investment strategies update on Russell Investments

MINUTES

WSBA Budget and Audit Committee Meeting

Various Remote Locations

Via Zoom

November 5th, 2020

Attendance: All members attended via zoom. In virtual attendance were Treasurer Dan Clark, Governor Bryn Peterson, Governor PJ Grabicki, Governor Brett Purtzer, Governor Lauren Boyd, and Governor Matthew Dresden. Additionally attending were Governor Carla Higginson and Nancy Hawkins representing Family Law. From the WSBA staff in virtual attendance were Interim Executive Director Terra Nevitt, Chief Financial Officer Jorge Perez, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Interim Director of Advancement Kevin Plachy, and Elizabeth Wick Manager of Budget and Planning.

Minutes pertaining to the Budget and Audit Committee meeting of September 10th were presented for approval. Governor Grabicki presented a motion to approve the minutes the same was seconded by Governor Purtzer. A vote ensued on the motion, motion approved 6-0.

Governors Higginson and Peterson presented to the committee a summary of the results of the Budget and Audit Committee for FY – 2020, titled “FY 2020 WSBA BUDGET AND AUDIT COMMITTEE & BOARD OF GOVERNORS FINANCIAL REPORT”. The report was well received by the committee and determined it would be presented to the full BOG. No specific action items came from this presentation.

The committee received presentations as part of the investment subcommittee work from Chris Jay of Merrill Lynch and Mark Allison of Morgan Stanley. An additional request for meeting with Daniel Hodo from Russell Investments. Decision on this matter is set for discussion in the Budget and Audit Committee of December 16th.

CFO Perez presented an analysis for supporting a reduction to \$20.00 to the annual contribution for the CPF fund. After the presentation a motion to vote to approve to recommend to the BOG was had. The motion was presented by Governor Grabicki and seconded by Governor Peterson. The vote resulted in a 5 to 1 in favor of recommending to the Board with one person absent for the vote.

CFO Perez presented to the Committee an analysis for determining 2022 and 2023 License Fees. The analysis supported both a small decrease and keeping the License Fees flat at the current \$458 dollars. Governor Grabicki presented a motion to approve keeping the fees flat for 2022 and leaving 2023 for discussion later in FY 2021. The motion was seconded by Governor Peterson. The ensuing vote resulted in in a 6-0 vote in favor of proposing the 2022 License fees for approval to the BOG. There was one member absent for the vote.

Adjournment

The meeting was adjourned by Treasurer Clark at 4:13 p.m.

Respectfully submitted, Jorge Perez, Chief Financial Officer

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

Financial Reports

(Unaudited)

Year to Date October 31, 2020

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

December 9, 2020

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Maggie Yu, Controller

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through October 31, 2020

Date: December 9, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	8.33%	8.10%	\$26,187 Under budget	8.12%	Under budget due to vacant positions
Benefits	8.33%	7.59%	\$28,607 Under budget	7.84%	Under budget due to vacant positions
Other Indirect Expenses	8.33%	9.44%	(\$46,407) Over budget	10.23%	Trending ahead of budget due to timing of annual software renewals
Total Indirect Expenses	8.33%	8.28%	\$9,388 Under budget	8.48%	Under budget for the reasons described above

General Fund Revenues	8.33%	8.93%	\$123,215 Over budget	8.75%	Trending ahead of budget due to timing of bar exam, advertising and MCLE payments
General Fund Direct Expenses	8.33%	4.64%	\$95,335 Under budget	5.60%	Under budget due to timing of the payments and not incurring expenses due to COVID 19
General Fund Net	8.33%	111.85%	\$243,708 Over budget	87.52%	Trending ahead of budget for the reasons described above

CLE Revenue	8.33%	4.46%	(\$71,136) Under budget	13.13%	Under budget due to lower than anticipated attendance and Lower than anticipated product sales
CLE Direct Expenses	8.33%	4.47%	\$25,039 Under budget	4.45%	Trending under budget due to timing of payments
CLE Indirect Expenses	8.33%	8.47%	(\$1,721) Over budget	7.92%	Trending ahead of budget to the timing of annual software license renewals
CLE Net	8.33%	-85.26%	(\$47,818) Under budget	-74.04%	Trending under budget for the reasons described above

¹ Dollar difference is calculated based on pro-rated budget figures (total annual budget figures divided by 12 months) minus actual revenue and expense amounts as of September 30, 2020 (12 months into the fiscal year).

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

8.33 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF OCTOBER	YEAR TO DATE	
Washington State Retirement Systems	\$ 208,809.76	\$ 208,809.76	Employer and employee retirement contribution
University of Washington	\$ 155,854.20	\$ 155,854.20	2018 leasehold excise tax, facilities maintenance cost, rent
Consolidated Press	\$ 24,906.54	\$ 24,906.54	Printing for NWLawyer and CLE marketing
Praxis HR, LLC	\$ 24,000.00	\$ 24,000.00	Interim HR Director and Employee Climate Survey
Pacific Office Automation	\$ 23,924.19	\$ 23,924.19	Print cartridges, toner, copier repair, and meter readings
CDW Government	\$ 16,457.74	\$ 16,457.74	Backup server annual maintenance, electronic distribution and HP computers
Cornerstone OnDemand	\$ 14,094.18	\$ 14,094.18	HR performance system module
Wells Fargo Remittance Center	\$ 13,832.87	\$ 13,832.87	Wells Fargo credit card charges

Balance Sheet
October, 2020

ASSETS	Prior Year General, CLE, and Sections Funds	Current Year General, CLE, and Sections Funds	Prior Year CPF	Current Year CPF	Current Year TOTAL
Cash & cash equivalents	783,017	139,128			139,128
Amex credit card service fee	4,568	5,637			5,637
Investments- money market + CDs	8,323,384	10,691,998			10,691,998
Restricted Cash		-	350,099	669,117	669,117
Restricted Investments- money market + CDs			4,074,999	4,212,714	4,212,714
Due to/from GF-CPF	314,830	157,320	(314,830)	(157,320)	-
Accounts Receivable	10,569	71,177			71,177
A/R Misc	43,429	12,981			12,981
Accrued Interest Receivables	3,461	-	-	-	-
Allowance for Bad Debt	-	(994)	-	-	(994)
Allowance for Deskbooks	(70)	(2,945)	-	-	(2,945)
OP Backorders	8,534	7,353			7,353
Unapplied receipts	-	(2,331)			(2,331)
CLE inventory	272,180	298,341			298,341
Deferred seminar costs	16,173	14,500			14,500
Prepaid expenses	554,304	385,967			385,967
Other inventory	-	(281)			(281)
Property & equipment, net	1,160,433	827,779			827,779
TOTAL ASSETS	11,494,810	12,605,631	4,110,268	4,724,510	17,330,141
LIABILITIES					
Accounts payable	557,945	465,862			465,862
Accounts payable-year end/misc	76,325	126,178			126,178
Refunds payable	1,111	1,111			1,111
CPF committed gifts			286,399	536,836	536,836
Accrued expenses	531,807	672,724			672,724
Future rent obligations	1,091,202	1,094,633			1,094,633
Unearned seminar/other revenue	71,261	25,093			25,093
Deferred licensing fees	2,712,281	2,763,072			2,763,072
Amex credit card service fee	-	5,637			5,637
Other deferred revenue	9,376	9,183			9,183
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	-	50			50
TOTAL LIABILITIES	5,099,178	5,211,412	286,399	536,836	5,748,248
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,812,296	5,755,050			5,755,050
CLE FUND BALANCE	486,941	416,245			416,245
CPF FUND BALANCE			3,823,869	4,187,674	4,187,674
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,096,395	1,222,924			1,222,924
TOTAL FUND BALANCE	6,395,632	7,394,219	3,823,869	4,187,674	11,581,893
TOTAL LIABILITIES AND RETAINED EARNINGS	11,494,810	12,605,631	4,110,268	4,724,510	17,330,141

**Washington State Bar Association
Analysis of Cash Investments
As of October 31, 2020**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 139,128

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.06%	\$ 4,274,088
UBS Financial Money Market	0.01%	\$ 1,081,224
Morgan Stanley Money Market	0.05%	\$ 3,353,540
Merrill Lynch Money Market	0.10%	\$ 1,983,145

General Fund Total \$ 10,831,125

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 669,117

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.06%	\$ 4,105,810
Morgan Stanley Money Market	0.01%	\$ 106,904

Client Protection Fund Total \$ 4,881,831

Grand Total Cash & Investments \$ 15,712,956

Indirects: Temporary salary line item under budget by 6.68%

Please see the details below:

Budgeted Temps:

Dept Code	FY21 Budget	As of October		Comments
		Actuals	Variance	
ADMIN	24,236	-	(24,236.00)	Licensing Season Temp
SC	9,663	-	(9,663.00)	Front Desk Receptionist - Licensing Season
DISC	46,408.00	-	(46,408.00)	Temp for Scanning and Two Law Student Interns
LICMR	11,640.00	-	(11,640.00)	Licensing Temp
MCLE	28,344.00	-	(28,344.00)	Four MCLE Temps Reforecasted
TECH	12,678	2,688.00	(9,990.00)	Developer Temp
DIV	19,500		(19,500.00)	Work Study Intern
Total	152,469.00	2,688.00	(149,781.00)	

Unanticipated Temps:

Dept Code	FY21		Open Position	variance	Comments
	Unanticipated Budget	As of October Actuals			
	10,000	-	-	-	
		-	-	-	
		-	-	-	
Total	10,000	-	-	-	
Grand Total	162,469.00	2,688.00	(149,781.00)		

As of October Budget	As of October Budgeted Actuals	Budgeted Variance	Unanticipated Temps Variance	Total Variance
\$13,539.08	\$2,688.00	\$10,851.08	-	\$10,851.08

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:					
LICENSE FEES	16,531,113	1,362,565	1,362,565	15,168,548	8.24%
TOTAL REVENUE:	16,531,113	1,362,565	1,362,565	15,168,548	8.24%

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000	-	-	2,000	0.00%
LEADERSHIP TRAINING	2,000	-	-	2,000	0.00%
ATJ BOARD EXPENSE	18,000	-	-	18,000	0.00%
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0.00%
STAFF MEMBERSHIP DUES	120	-	-	120	0.00%
PUBLIC DEFENSE	4,400	-	-	4,400	0.00%
CONFERENCE/INSTITUTE EXPENSE	17,804	-	-	17,804	0.00%
RECEPTION/FORUM EXPENSE	9,000	-	-	9,000	0.00%
TOTAL DIRECT EXPENSES:	56,824	-	-	56,824	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.60 FTE)	113,835	9,923	9,923	103,912	8.72%
BENEFITS EXPENSE	44,524	3,356	3,356	41,168	7.54%
OTHER INDIRECT EXPENSE	47,607	4,475	4,475	43,132	9.40%
TOTAL INDIRECT EXPENSES:	205,966	17,754	17,754	188,212	8.62%
TOTAL ALL EXPENSES:	262,790	17,754	17,754	245,035	6.76%
NET INCOME (LOSS):	(262,790)	(17,754)	(17,754)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000	29	29	99,971	0.03%
TOTAL REVENUE:	100,000	29	29	99,971	0.03%
DIRECT EXPENSES:					
CONSULTING SERVICES	11,000	-	-	11,000	0.00%
STAFF TRAVEL/PARKING	4,200	790	790	3,410	18.81%
TOTAL DIRECT EXPENSES:	15,200	790	790	14,410	5.20%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.92 FTE)	661,603	54,684	54,684	606,919	8.27%
BENEFITS EXPENSE	202,703	15,567	15,567	187,136	7.68%
OTHER INDIRECT EXPENSE	205,898	19,444	19,444	186,454	9.44%
TOTAL INDIRECT EXPENSES:	1,070,204	89,695	89,695	980,509	8.38%
TOTAL ALL EXPENSES:	1,085,404	90,485	90,485	994,919	8.34%
NET INCOME (LOSS):	(985,404)	(90,456)	(90,456)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	31,500	-	-	31,500	0.00%
BAR EXAM FEES	1,053,235	254,125	254,125	799,110	24.13%
RULE 9/LEGAL INTERN FEES	12,000	850	850	11,150	7.08%
SPECIAL ADMISSIONS	37,640	8,645	8,645	28,995	22.97%
TOTAL REVENUE:	1,134,375	263,620	263,620	870,755	23.24%
DIRECT EXPENSES:					
POSTAGE	1,800	19	19	1,781	1.07%
STAFF TRAVEL/PARKING	17,000	-	-	17,000	0.00%
STAFF MEMBERSHIP DUES	800	-	-	800	0.00%
SUPPLIES	1,000	-	-	1,000	0.00%
FACILITY, PARKING, FOOD	64,700	-	-	64,700	0.00%
EXAMINER FEES	20,000	-	-	20,000	0.00%
UBE EXMINATIONS	115,900	-	-	115,900	0.00%
BOARD OF BAR EXAMINERS	6,000	-	-	6,000	0.00%
BAR EXAM PROCTORS	27,000	150	150	26,850	0.56%
CHARACTER & FITNESS BOARD	12,000	-	-	12,000	0.00%
DISABILITY ACCOMMODATIONS	10,000	-	-	10,000	0.00%
CHARACTER & FITNESS INVESTIGATIONS	300	6	6	294	2.05%
LAW SCHOOL VISITS	920	-	-	920	0.00%
COURT REPORTERS	15,000	1,157	1,157	13,843	7.72%
DEPRECIATION-SOFTWARE	22,778	-	-	22,778	0.00%
ONLINE LEGAL RESEARCH	3,345	-	-	3,345	0.00%
LAW LIBRARY	150	10	10	140	6.97%
TOTAL DIRECT EXPENSES:	318,693	1,343	1,343	317,350	0.42%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.55 FTE)	479,196	33,673	33,673	445,523	7.03%
BENEFITS EXPENSE	173,728	13,150	13,150	160,578	7.57%
OTHER INDIRECT EXPENSE	194,889	18,364	18,364	176,525	9.42%
TOTAL INDIRECT EXPENSES:	847,813	65,187	65,187	782,626	7.69%
TOTAL ALL EXPENSES:	1,166,506	66,530	66,530	1,099,976	5.70%
NET INCOME (LOSS):	(32,131)	197,090	197,090		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADVANCEMENT FTE					
INDIRECT EXPENSES:					
SALARY EXPENSE (1.15 FTE)	159,666	13,391	13,391	146,275	8.39%
BENEFITS EXPENSE	42,009	3,313	3,313	38,696	7.89%
OTHER INDIRECT EXPENSE	34,217	3,241	3,241	30,976	9.47%
TOTAL INDIRECT EXPENSES:	235,893	19,945	19,945	215,948	8.46%
NET INCOME (LOSS):	(235,893)	(19,945)	(19,945)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BAR NEWS					
REVENUE:					
ROYALTIES	1,500	1,262	1,262	238	84.12%
DISPLAY ADVERTISING	300,000	43,204	43,204	256,796	14.40%
SUBSCRIPT/SINGLE ISSUES	350	36	36	314	10.29%
CLASSIFIED ADVERTISING	11,500	436	436	11,064	3.79%
GEN ANNOUNCEMENTS	15,000	540	540	14,460	3.60%
PROF ANNOUNCEMENTS	20,000	2,641	2,641	17,359	13.21%
JOB TARGET ADVERSTISING	120,000	5,659	5,659	114,341	4.72%
TOTAL REVENUE:	468,350	53,777	53,777	414,573	11.48%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	750	-	-	750	0.00%
POSTAGE	95,000	10,324	10,324	84,676	10.87%
PRINTING, COPYING & MAILING	250,000	24,907	24,907	225,093	9.96%
DIGITAL/ONLINE DEVELOPMENT	11,000	950	950	10,050	8.64%
GRAPHICS/ARTWORK	1,500	-	-	1,500	0.00%
OUTSIDE SALES EXPENSE	90,000	13,916	13,916	76,085	15.46%
EDITORIAL ADVISORY COMMITTEE	800	-	-	800	0.00%
STAFF MEMBERSHIP DUES	615	-	-	615	0.00%
TOTAL DIRECT EXPENSES:	449,665	50,096	50,096	399,569	11.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.83 FTE)	199,458	16,727	16,727	182,731	8.39%
BENEFITS EXPENSE	61,936	4,717	4,717	57,219	7.62%
OTHER INDIRECT EXPENSE	84,105	7,947	7,947	76,158	9.45%
TOTAL INDIRECT EXPENSES:	345,499	29,391	29,391	316,108	8.51%
TOTAL ALL EXPENSES:	795,164	79,487	79,487	715,677	10.00%
NET INCOME (LOSS):	(326,814)	(25,710)	(25,710)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
BOG MEETINGS	210,500	34	34	210,466	0.02%
BOG COMMITTEES' EXPENSES	30,000	-	-	30,000	0.00%
BOG RETREAT	15,000	-	-	15,000	0.00%
BOG CONFERENCE ATTENDANCE	44,000	-	-	44,000	0.00%
BOG TRAVEL & OUTREACH	35,000	-	-	35,000	0.00%
LEADERSHIP TRAINING	50,000	-	-	50,000	0.00%
BOG ELECTIONS	12,000	-	-	12,000	0.00%
PRESIDENT'S DINNER	10,000	-	-	10,000	0.00%
TOTAL DIRECT EXPENSES:	406,500	34	34	406,466	0.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.75 FTE)	116,541	9,600	9,600	106,941	8.24%
BENEFITS EXPENSE	41,926	3,166	3,166	38,760	7.55%
OTHER INDIRECT EXPENSE	52,070	4,900	4,900	47,170	9.41%
TOTAL INDIRECT EXPENSES:	210,537	17,666	17,666	192,871	8.39%
TOTAL ALL EXPENSES:	617,037	17,699	17,699	599,338	2.87%
NET INCOME (LOSS):	(617,037)	(17,699)	(17,699)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	190,000	332	332	189,668	0.17%
LAW CLERK APPLICATION FEES	3,000	200	200	2,800	6.67%
TOTAL REVENUE:	193,000	532	532	192,468	0.28%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250	-	-	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0.00%
LAW CLERK BOARD EXPENSE	7,000	-	-	7,000	0.00%
STAFF TRAVEL/PARKING	300	-	-	300	0.00%
LAW CLERK OUTREACH	3,000	-	-	3,000	0.00%
TOTAL DIRECT EXPENSES:	10,650	-	-	10,650	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	49,392	4,166	4,166	45,226	8.43%
BENEFITS EXPENSE	18,957	1,419	1,419	17,538	7.48%
OTHER INDIRECT EXPENSE	26,779	2,508	2,508	24,271	9.36%
TOTAL INDIRECT EXPENSES:	95,128	8,092	8,092	87,036	8.51%
TOTAL ALL EXPENSES:	105,778	8,092	8,092	97,686	7.65%
NET INCOME (LOSS):	87,222	(7,560)	(7,560)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	1,000	32	32	969	3.15%
COURSEBOOK SALES	8,000	350	350	7,650	4.38%
MP3 AND VIDEO SALES	820,000	20,936	20,936	799,064	2.55%
TOTAL REVENUE:	829,000	21,318	21,318	807,682	2.57%
DIRECT EXPENSES:					
DEPRECIATION	3,188	485	485	2,703	15.21%
STAFF MEMBERSHIP DUES	600	-	-	600	0.00%
COST OF SALES - COURSEBOOKS	1,500	16	16	1,484	1.07%
A/V DEVELOP COSTS (RECORDING)	2,000	-	-	2,000	0.00%
ONLINE PRODUCT HOSTING EXPENSES	48,000	2,441	2,441	45,559	5.09%
POSTAGE & DELIVERY-COURSEBOOKS	500	12	12	488	2.45%
TOTAL DIRECT EXPENSES:	55,788	2,954	2,954	52,834	5.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	93,571	6,970	6,970	86,601	7.45%
BENEFITS EXPENSE	37,712	2,832	2,832	34,880	7.51%
OTHER INDIRECT EXPENSE	43,143	4,051	4,051	39,093	9.39%
TOTAL INDIRECT EXPENSES:	174,427	13,853	13,853	160,573	7.94%
TOTAL ALL EXPENSES:	230,215	16,808	16,808	213,407	7.30%
NET INCOME (LOSS):	598,785	4,510	4,510		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	825,000	24,266	24,266	800,734	2.94%
SEMINAR-EXHIB/SPNSR/ETC	28,000	-	-	28,000	0.00%
TOTAL REVENUE:	853,000	24,266	24,266	828,734	2.84%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	650	-	-	650	0.00%
STAFF TRAVEL/PARKING	15,000	42	42	14,958	0.28%
STAFF MEMBERSHIP DUES	853	-	-	853	0.00%
SUPPLIES	1,000	-	-	1,000	0.00%
COURSEBOOK PRODUCTION	1,500	-	-	1,500	0.00%
POSTAGE - FLIERS/CATALOGS	8,000	-	-	8,000	0.00%
POSTAGE - MISC./DELIVERY	800	-	-	800	0.00%
ACCREDITATION FEES	3,000	(72)	(72)	3,072	-2.40%
SEMINAR BROCHURES	20,000	-	-	20,000	0.00%
FACILITIES	279,000	1,600	1,600	277,400	0.57%
SPEAKERS & PROGRAM DEVELOP	50,000	235	235	49,765	0.47%
SPLITS TO SECTIONS	100,000	-	-	100,000	0.00%
CLE SEMINAR COMMITTEE	250	-	-	250	0.00%
CONFERENCE CALLS	50	-	-	50	0.00%
TOTAL DIRECT EXPENSES:	480,103	1,805	1,805	478,298	0.38%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.97 FTE)	474,795	39,815	39,815	434,980	8.39%
BENEFITS EXPENSE	182,511	13,753	13,753	168,758	7.54%
OTHER INDIRECT EXPENSE	207,386	19,560	19,560	187,826	9.43%
TOTAL INDIRECT EXPENSES:	864,692	73,128	73,128	791,564	8.46%
TOTAL ALL EXPENSES:	1,344,795	74,933	74,933	1,269,862	5.57%
NET INCOME (LOSS):	(491,795)	(50,667)	(50,667)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	825,000	24,266	24,266	800,734	2.94%
SEMINAR-EXHIB/SPNSR/ETC	28,000	-	-	28,000	0.00%
SHIPPING & HANDLING	1,000	32	32	969	3.15%
COURSEBOOK SALES	8,000	350	350	7,650	4.38%
MP3 AND VIDEO SALES	820,000	20,936	20,936	799,064	2.55%
TOTAL REVENUE:	1,682,000	45,584	45,584	1,636,416	2.71%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	1,500	-	-	1,500	0.00%
POSTAGE - FLIERS/CATALOGS	8,000	-	-	8,000	0.00%
POSTAGE - MISC./DELIVERY	800	-	-	800	0.00%
DEPRECIATION	3,188	485	485	2,703	15.21%
ONLINE EXPENSES	48,000	2,441	2,441	45,559	5.09%
ACCREDITATION FEES	3,000	(72)	(72)	3,072	-2.40%
SEMINAR BROCHURES	20,000	-	-	20,000	0.00%
FACILITIES	279,000	1,600	1,600	277,400	0.57%
SPEAKERS & PROGRAM DEVELOP	50,000	235	235	49,765	0.47%
SPLITS TO SECTIONS	100,000	-	-	100,000	0.00%
CLE SEMINAR COMMITTEE	250	-	-	250	0.00%
BAD DEBT EXPENSE	650	-	-	650	0.00%
STAFF TRAVEL/PARKING	15,000	42	42	14,958	0.28%
STAFF MEMBERSHIP DUES	1,453	-	-	1,453	0.00%
SUPPLIES	1,000	-	-	1,000	0.00%
CONFERENCE CALLS	50	-	-	50	0.00%
COST OF SALES - COURSEBOOKS	1,500	16	16	1,484	1.07%
A/V DEVELOP COSTS (RECORDING)	2,000	-	-	2,000	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500	12	12	488	2.45%
TOTAL DIRECT EXPENSES:	535,891	4,759	4,759	531,132	0.89%
INDIRECT EXPENSES:					
SALARY EXPENSE (8.42 FTE)	568,366	46,785	46,785	521,581	8.23%
BENEFITS EXPENSE	220,223	16,586	16,586	203,638	7.53%
OTHER INDIRECT EXPENSE	250,529	23,611	23,611	226,919	9.42%
TOTAL INDIRECT EXPENSES:	1,039,119	86,981	86,981	952,137	8.37%
TOTAL ALL EXPENSES:	1,575,010	91,740	91,740	1,483,269	5.82%
NET INCOME (LOSS):	106,990	(46,156)	(46,156)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	-	-	-	-	
50 YEAR MEMBER TRIBUTE LUNCH	-	-	-	-	
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700	746	746	3,954	15.87%
STAFF MEMBERSHIP DUES	1,183	-	-	1,183	0.00%
SUBSCRIPTIONS	3,052	177	177	2,875	5.79%
DIGITAL/ONLINE DEVELOPMENT	800	-	-	800	0.00%
APEX DINNER	25,000	188	188	24,812	0.75%
50 YEAR MEMBER TRIBUTE LUNCH	10,708	-	-	10,708	0.00%
COMMUNICATIONS OUTREACH	25,000	1	1	24,999	0.01%
TELEPHONE	300	95	95	205	31.54%
CONFERENCE CALLS	302	-	-	302	0.00%
MISCELLANEOUS	5,000	-	-	5,000	0.00%
TOTAL DIRECT EXPENSES:	76,045	1,207	1,207	74,838	1.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.80 FTE)	257,297	21,062	21,062	236,235	8.19%
BENEFITS EXPENSE	83,426	6,332	6,332	77,094	7.59%
OTHER INDIRECT EXPENSE	113,165	10,648	10,648	102,517	9.41%
TOTAL INDIRECT EXPENSES:	453,887	38,042	38,042	415,846	8.38%
TOTAL ALL EXPENSES:	529,932	39,248	39,248	490,684	7.41%
NET INCOME (LOSS):	(529,932)	(39,248)	(39,248)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES FTE					
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	149,565	12,457	12,457	137,108	8.33%
BENEFITS EXPENSE	43,303	3,411	3,411	39,892	7.88%
OTHER INDIRECT EXPENSE	<u>29,754</u>	<u>2,816</u>	<u>2,816</u>	<u>26,938</u>	<u>9.47%</u>
TOTAL INDIRECT EXPENSES:	<u>222,622</u>	<u>18,684</u>	<u>18,684</u>	<u>203,938</u>	<u>8.39%</u>
NET INCOME (LOSS):	<u><u>(222,622)</u></u>	<u><u>(18,684)</u></u>	<u><u>(18,684)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	4,000	1,041	1,041	2,959	26.02%
CPF MEMBER ASSESSMENTS	515,540	6,780	6,780	508,760	1.32%
INTEREST INCOME	10,000	28	28	9,972	0.28%
TOTAL REVENUE:	529,540	7,849.23	7,849	521,691	1.48%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000	190	190	810	19.04%
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0.00%
CPF BOARD EXPENSES	1,200	-	-	1,200	0.00%
STAFF MEMBERSHIP DUES	200	-	-	200	0.00%
TOTAL DIRECT EXPENSES:	502,400	190.40	190	502,210	0.04%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.23 FTE)	84,478	7,084	7,084	77,394	8.39%
BENEFITS EXPENSE	34,624	2,597	2,597	32,026	7.50%
OTHER INDIRECT EXPENSE	36,598	3,434	3,434	33,164	9.38%
TOTAL INDIRECT EXPENSES:	155,699	13,114.97	13,114.97	142,584	8.42%
TOTAL ALL EXPENSES:	658,099	13,305	13,305	644,794	2.02%
NET INCOME (LOSS):	(128,559)	(5,456)	(5,456)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	3,000	716	716	2,285	23.85%
DESKBOOK SALES	100,000	26,822	26,822	73,178	26.82%
SECTION PUBLICATION SALES	5,000	3,390	3,390	1,610	67.80%
CASEMAKER ROYALTIES	50,000	5,624	5,624	44,376	11.25%
TOTAL REVENUE:	158,000	36,552	36,552	121,448	23.13%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	56,880	17,964	17,964	38,916	31.58%
COST OF SALES - SECTION PUBLICATION	2,000	1,036	1,036	964	51.80%
SPLITS TO SECTIONS	15,000	-	-	15,000	0.00%
DESKBOOK ROYALTIES	500	-	-	500	0.00%
POSTAGE & DELIVER-DESKBOOKS	3,000	884	884	2,116	29.47%
FLIERS/CATALOGS	1,500	-	-	1,500	0.00%
ONLINE LEGAL RESEARCH	1,672	-	-	1,672	0.00%
POSTAGE - FLIERS/CATALOGS	750	-	-	750	0.00%
COMPLIMENTARY BOOK PROGRAM	1,000	-	-	1,000	0.00%
OBSOLETE INVENTORY	21,000	2,945	2,945	18,055	14.02%
BAD DEBT EXPENSE	100	-	-	100	0.00%
RECORDS STORAGE - OFF SITE	8,100	1,350	1,350	6,750	16.67%
STAFF MEMBERSHIP DUES	220	-	-	220	0.00%
MISCELLANEOUS	200	-	-	200	0.00%
SUBSCRIPTIONS	185	-	-	185	0.00%
TOTAL DIRECT EXPENSES:	112,107	24,180	24,180	87,928	21.57%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.52 FTE)	124,754	11,508	11,508	113,246	9.22%
BENEFITS EXPENSE	45,062	3,422	3,422	41,640	7.59%
OTHER INDIRECT EXPENSE	45,226	4,282	4,282	40,944	9.47%
TOTAL INDIRECT EXPENSES:	215,042	19,212	19,212	195,830	8.93%
TOTAL ALL EXPENSES:	327,149	43,391	43,391	283,758	13.26%
NET INCOME (LOSS):	(169,149)	(6,839)	(6,839)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,500	149	149	2,351	5.95%
RECOVERY OF DISCIPLINE COSTS	80,000	8,183	8,183	71,817	10.23%
DISCIPLINE HISTORY SUMMARY	15,000	1,380	1,380	13,620	9.20%
TOTAL REVENUE:	97,500	9,712	9,712	87,788	9.96%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	250	-	-	250	0.00%
STAFF TRAVEL/PARKING	35,000	3,168	3,168	31,832	9.05%
STAFF MEMBERSHIP DUES	5,035	2,400	2,400	2,635	47.67%
TELEPHONE	2,900	165	165	2,735	5.68%
COURT REPORTERS	35,000	-	-	35,000	0.00%
OUTSIDE COUNSEL/AIC	5,000	-	-	5,000	0.00%
LITIGATION EXPENSES	35,000	749	749	34,251	2.14%
DISABILITY EXPENSES	10,000	-	-	10,000	0.00%
ONLINE LEGAL RESEARCH	53,288	-	-	53,288	0.00%
LAW LIBRARY	12,000	42	42	11,958	0.35%
TRANSLATION SERVICES	1,000	-	-	1,000	0.00%
TOTAL DIRECT EXPENSES:	194,473	6,524	6,524	187,948	3.35%
INDIRECT EXPENSES:					
SALARY EXPENSE (37.00 FTE)	3,627,767	294,801	294,801	3,332,966	8.13%
BENEFITS EXPENSE	1,097,713	83,859	83,859	1,013,854	7.64%
OTHER INDIRECT EXPENSE	1,100,901	103,857	103,857	997,044	9.43%
TOTAL INDIRECT EXPENSES:	5,826,381	482,518	482,518	5,343,863	8.28%
TOTAL ALL EXPENSES:	6,020,854	489,042	489,042	5,531,811	8.12%
NET INCOME (LOSS):	(5,923,354)	(479,330)	(479,330)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	125,000	-	-	125,000	0.00%
WORK STUDY GRANTS	10,374	-	-	10,374	0.00%
TOTAL REVENUE:	135,374	-	-	135,374	0.00%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000	-	-	4,000	0.00%
STAFF MEMBERSHIP DUES	640	-	-	640	0.00%
COMMITTEE FOR DIVERSITY	4,900	17	17	4,883	0.34%
DIVERSITY EVENTS & PROJECTS	17,250	-	-	17,250	0.00%
INTERNAL DIVERSITY OUTREACH	-	-	-	-	
TOTAL DIRECT EXPENSE:	26,790	17	17	26,773	0.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.46 FTE)	193,096	9,608	9,608	183,488	4.98%
BENEFITS EXPENSE	59,149	4,485	4,485	54,664	7.58%
OTHER INDIRECT EXPENSE	73,195	6,906	6,906	66,289	9.43%
TOTAL INDIRECT EXPENSES:	325,440	20,999	20,999	304,441	6.45%
TOTAL ALL EXPENSES:	352,230	21,015	21,015	331,215	5.97%
NET INCOME (LOSS):	(216,856)	(21,015)	(21,015)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000	-	-	3,000	0.00%
PRINTING & COPYING	900	-	-	900	0.00%
STAFF TRAVEL/PARKING	500	-	-	500	0.00%
SUPPLIES	250	-	-	250	0.00%
SPECIAL EVENTS	5,000	-	-	5,000	0.00%
BOARD OF TRUSTEES	2,000	-	-	2,000	0.00%
POSTAGE	500	-	-	500	0.00%
TOTAL DIRECT EXPENSES:	12,150	-	-	12,150	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	76,759	6,438	6,438	70,322	8.39%
BENEFITS EXPENSE	15,863	1,243	1,243	14,620	7.84%
OTHER INDIRECT EXPENSE	29,754	2,816	2,816	26,938	9.47%
TOTAL INDIRECT EXPENSES:	122,376	10,497	10,497	111,879	8.58%
TOTAL ALL EXPENSES:	134,526	10,497	10,497	124,029	7.80%
NET INCOME (LOSS):	(134,526)	(10,497)	(10,497)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	741	1,509	1,509	(768)	203.64%
STAFF MEMBERSHIP DUES	193	-	-	193	0.00%
SUBSCRIPTIONS	3,505	-	-	3,505	0.00%
STAFF TRAINING- GENERAL	100,000	-	-	100,000	0.00%
RECRUITING AND ADVERTISING	7,000	452	452	6,548	6.46%
PAYROLL PROCESSING	49,000	4,901	4,901	44,099	10.00%
SALARY SURVEYS	2,900	-	-	2,900	0.00%
CONSULTING SERVICES	37,500	7,200	7,200	30,300	19.20%
TRANSFER TO INDIRECT EXPENSE	(200,839)	(14,063)	(14,063)	(186,776)	7.00%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (3.00 FTE)	288,452	23,918	23,918	264,535	8.29%
BENEFITS EXPENSE	85,241	6,571	6,571	78,670	7.71%
OTHER INDIRECT EXPENSE	84,930	8,410	8,410	76,520	9.90%
TOTAL INDIRECT EXPENSES:	458,623	38,899	38,899	419,724	8.48%
TOTAL ALL EXPENSES:	458,623	38,899	38,899	419,724	8.48%
NET INCOME (LOSS):	(458,623)	(38,899)	(38,899)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,550	-	-	4,550	0.00%
STAFF MEMBERSHIP DUES	450	-	-	450	0.00%
SUBSCRIPTIONS	2,000	-	-	2,000	0.00%
OLYMPIA RENT	2,500	-	-	2,500	0.00%
CONTRACT LOBBYIST	20,000	-	-	20,000	0.00%
LEGISLATIVE COMMITTEE	2,500	-	-	2,500	0.00%
BOG LEGISLATIVE COMMITTEE	250	-	-	250	0.00%
TOTAL DIRECT EXPENSES:	32,250	-	-	32,250	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	70,311	5,896	5,896	64,415	8.39%
BENEFITS EXPENSE	26,844	2,025	2,025	24,819	7.54%
OTHER INDIRECT EXPENSE	29,754	2,816	2,816	26,938	9.47%
TOTAL INDIRECT EXPENSES:	126,909	10,738	10,738	116,171	8.46%
TOTAL ALL EXPENSES:	159,159	10,738	10,738	148,421	6.75%
NET INCOME (LOSS):	(159,159)	(10,738)	(10,738)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	1,750	-	-	1,750	0.00%
LLLT LICENSE FEES	10,905	604	604	10,301	5.54%
LLLT LATE LICENSE FEES	412	-	-	412	0.00%
INVESTIGATION FEES	300	-	-	300	0.00%
LLLT EXAM FEES	9,600	5,250	5,250	4,350	54.69%
LLLT WAIVER FEES	300	-	-	300	0.00%
TOTAL REVENUE:	23,267	5,854	5,854	17,413	25.16%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	200	-	-	200	0.00%
LLLT BOARD	7,000	-	-	7,000	0.00%
LLLT OUTREACH	1,000	-	-	1,000	0.00%
LICENSING FORMS	3	-	-	3	0.00%
TOTAL DIRECT EXPENSES:	8,203	-	-	8,203	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	62,533	5,601	5,601	56,932	8.96%
BENEFITS EXPENSE	23,558	1,773	1,773	21,785	7.52%
OTHER INDIRECT EXPENSE	29,754	2,816	2,816	26,938	9.47%
TOTAL INDIRECT EXPENSES:	115,845	10,190	10,190	105,655	8.80%
TOTAL ALL EXPENSES:	124,048	10,190	10,190	113,858	8.21%
NET INCOME (LOSS):	(100,781)	(4,336)	(4,336)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000	500	500	500	50.00%
LPO EXAMINATION FEES	18,400	5,100	5,100	13,300	27.72%
LPO LICENSE FEES	171,400	14,514	14,514	156,886	8.47%
LPO LATE LICENSE FEES	4,500	-	-	4,500	0.00%
TOTAL REVENUE:	195,300	20,114	20,114	175,186	10.30%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	100	-	-	100	0.00%
EXAM WRITING	9,750	-	-	9,750	0.00%
ONLINE LEGAL RESEARCH	1,672	-	-	1,672	0.00%
LAW LIBRARY	3,663	255	255	3,407	6.97%
LPO BOARD	3,000	-	-	3,000	0.00%
LPO OUTREACH	4,000	-	-	4,000	0.00%
PRINTING & COPYING	100	-	-	100	0.00%
STAFF TRAVEL/PARKING	500	-	-	500	0.00%
TOTAL DIRECT EXPENSES:	22,785	255	255	22,530	1.12%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.50 FTE)	29,238	2,500	2,500	26,738	8.55%
BENEFITS EXPENSE	11,115	834	834	10,281	7.50%
OTHER INDIRECT EXPENSE	14,877	1,389	1,389	13,488	9.34%
TOTAL INDIRECT EXPENSES:	55,230	4,723	4,723	50,507	8.55%
TOTAL ALL EXPENSES:	78,015	4,978	4,978	73,037	6.38%
NET INCOME (LOSS):	117,285	15,136	15,136		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	26,300	3,123	3,123	23,178	11.87%
INVESTIGATION FEES	24,000	1,000	1,000	23,000	4.17%
PRO HAC VICE	274,800	27,022	27,022	247,778	9.83%
MEMBER CONTACT INFORMATION	11,000	800	800	10,200	7.27%
PHOTO BAR CARD SALES	350	24	24	326	6.86%
TOTAL REVENUE:	336,450	31,969	31,969	304,482	9.50%
DIRECT EXPENSES:					
DEPRECIATION	1,151	1,151	1,151	0	99.98%
POSTAGE	18,300	8,692	8,692	9,608	47.50%
LICENSING FORMS	2,500	3,840	3,840	(1,340)	153.61%
TOTAL DIRECT EXPENSES:	21,951	13,683	13,683	8,268	62.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.80 FTE)	343,552	27,840	27,840	315,712	8.10%
BENEFITS EXPENSE	127,131	9,640	9,640	117,491	7.58%
OTHER INDIRECT EXPENSE	113,066	10,648	10,648	102,418	9.42%
TOTAL INDIRECT EXPENSES:	583,749	48,127	48,127	535,622	8.24%
TOTAL ALL EXPENSES:	605,700	61,810	61,810	543,890	10.20%
NET INCOME (LOSS):	(269,250)	(29,842)	(29,842)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	8,000	375	375	7,625	4.69%
TOTAL REVENUE:	8,000	375	375	7,625	4.69%
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	225	-	-	225	0.00%
PROF LIAB INSURANCE	850	-	-	850	0.00%
TOTAL DIRECT EXPENSES:	1,075	-	-	1,075	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.50 FTE)	52,342	4,391	4,391	47,951	8.39%
BENEFITS EXPENSE	24,619	1,857	1,857	22,762	7.54%
OTHER INDIRECT EXPENSE	14,877	1,389	1,389	13,488	9.34%
TOTAL INDIRECT EXPENSES:	91,838	7,637	7,637	84,201	8.32%
TOTAL ALL EXPENSES:	92,913	7,637	7,637	85,276	8.22%
NET INCOME (LOSS):	(84,913)	(7,262)	(7,262)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	480,000	53,600	53,600	426,400	11.17%
FORM 1 LATE FEES	150,000	24,700	24,700	125,300	16.47%
MEMBER LATE FEES	2,700	150	150	2,550	5.56%
ANNUAL ACCREDITED SPONSOR FEES	42,250	-	-	42,250	0.00%
ATTENDANCE LATE FEES	80,000	7,150	7,150	72,850	8.94%
COMITY CERTIFICATES	13,000	400	400	12,600	3.08%
TOTAL REVENUE:	767,950	86,000	86,000	681,950	11.20%
DIRECT EXPENSES:					
DEPRECIATION	143,045	20,865	20,865	122,180	14.59%
STAFF MEMBERSHIP DUES	500	-	-	500	0.00%
ONLINE LEGAL RESEARCH	1,672	-	-	1,672	0.00%
LAW LIBRARY	150	10	10	140	6.97%
MCLE BOARD	2,600	-	-	2,600	0.00%
STAFF TRAVEL/PARKING	50	-	-	50	0.00%
TOTAL DIRECT EXPENSES:	148,018	20,875	20,875	127,142	14.10%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.80 FTE)	266,722	19,451	19,451	247,271	7.29%
BENEFITS EXPENSE	94,034	7,055	7,055	86,979	7.50%
OTHER INDIRECT EXPENSE	113,066	10,648	10,648	102,418	9.42%
TOTAL INDIRECT EXPENSES:	473,822	37,154	37,154	436,668	7.84%
TOTAL ALL EXPENSES:	621,840	58,029	58,029	563,811	9.33%
NET INCOME (LOSS):	146,110	27,971	27,971		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	49,250	1,138	1,138	48,112	2.31%
NMP PRODUCT SALES	80,000	1,991	1,991	78,009	2.49%
SEMINAR REGISTRATIONS	15,000	25	25	14,975	0.17%
TRIAL ADVOCACY PROGRAM	10,000	-	-	10,000	0.00%
TOTAL REVENUE:	154,250	3,154	3,154	151,096	2.04%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0.00%
SUBSCRIPTIONS	500	15	15	485	3.00%
CONFERENCE CALLS	300	-	-	300	0.00%
YLL SECTION PROGRAM	1,500	320	320	1,180	21.33%
WYLC CLE COMPS	1,000	-	-	1,000	0.00%
WYLC OUTREACH EVENTS	2,500	-	-	2,500	0.00%
WYL COMMITTEE	12,500	-	-	12,500	0.00%
TRIAL ADVOCACY EXPENSES	5,000	-	-	5,000	0.00%
RECEPTION/FORUM EXPENSE	4,000	67	67	3,933	1.67%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0.00%
STAFF MEMBERSHIP DUES	490	-	-	490	0.00%
LENDING LIBRARY	6,200	10	10	6,190	0.16%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500	-	-	1,500	0.00%
TOTAL DIRECT EXPENSES:	42,990	412	412	42,578	0.96%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.13 FTE)	286,011	17,565	17,565	268,446	6.14%
BENEFITS EXPENSE	87,848	6,691	6,691	81,157	7.62%
OTHER INDIRECT EXPENSE	122,884	11,574	11,574	111,310	9.42%
TOTAL INDIRECT EXPENSES:	496,743	35,829	35,829	460,914	7.21%
TOTAL ALL EXPENSES:	539,733	36,241	36,241	503,492	6.71%
NET INCOME (LOSS):	(385,483)	(33,087)	(33,087)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000	-	-	9,000	0.00%
INTERNET SALES	19,000	392	392	18,608	2.06%
TOTAL REVENUE:	28,000	392	392	27,608	1.40%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500	-	-	1,500	0.00%
CONFERENCE CALLS	2,000	-	-	2,000	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000	-	-	2,000	0.00%
WSBA CONNECTS	46,560	7,760	7,760	38,800	16.67%
CASEMAKER & FASTCASE	136,436	5,416	5,416	131,020	3.97%
TOTAL DIRECT EXPENSES:	188,496	13,176	13,176	175,320	6.99%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.16 FTE)	77,694	6,399	6,399	71,294	8.24%
BENEFITS EXPENSE	22,582	1,722	1,722	20,859	7.63%
OTHER INDIRECT EXPENSE	34,515	3,241	3,241	31,274	9.39%
TOTAL INDIRECT EXPENSES:	134,790	11,362	11,362	123,428	8.43%
TOTAL ALL EXPENSES:	323,286	24,538	24,538	298,748	7.59%
NET INCOME (LOSS):	(295,286)	(24,146)	(24,146)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0.00%
ABA DELEGATES	5,000	-	-	5,000	0.00%
SECTION/COMMITTEE CHAIR MTGS	500	-	-	500	0.00%
VOLUNTEER SUPPORT	11,000	-	-	11,000	0.00%
BOG ELECTIONS	1	-	-	1	0.00%
ED TRAVEL & OUTREACH	5,000	-	-	5,000	0.00%
LAW LIBRARY	150	10	10	140	6.97%
TOTAL DIRECT EXPENSES:	101,651	10	10	101,641	0.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.00 FTE)	399,638	36,259	36,259	363,379	9.07%
BENEFITS EXPENSE	125,357	8,767	8,767	116,590	6.99%
OTHER INDIRECT EXPENSE	89,262	8,410	8,410	80,852	9.42%
TOTAL INDIRECT EXPENSES:	614,257	53,436	53,436	560,821	8.70%
TOTAL ALL EXPENSES:	715,908	53,446	53,446	662,462	7.47%
NET INCOME (LOSS):	(715,908)	(53,446)	(53,446)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	100	-	-	100	0.00%
LAW LIBRARY	-	63	63	(63)	
DISCIPLINARY BOARD EXPENSES	1,500	-	-	1,500	0.00%
CHIEF HEARING OFFICER	33,000	2,500	2,500	30,500	7.58%
HEARING OFFICER EXPENSES	1,500	-	-	1,500	0.00%
HEARING OFFICER TRAINING	550	-	-	550	0.00%
OUTSIDE COUNSEL	55,000	4,000	4,000	51,000	7.27%
TOTAL DIRECT EXPENSES:	91,650	6,563	6,563	85,087	7.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.30 FTE)	93,398	7,832	7,832	85,566	8.39%
BENEFITS EXPENSE	32,566	2,459	2,459	30,107	7.55%
OTHER INDIRECT EXPENSE	38,680	3,665	3,665	35,015	9.48%
TOTAL INDIRECT EXPENSES:	164,644	13,956	13,956	150,688	8.48%
TOTAL ALL EXPENSES:	256,294	20,520	20,520	235,774	8.01%
NET INCOME (LOSS):	(256,294)	(20,520)	(20,520)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF TRAVEL/PARKING	1,400	-	-	1,400	0.00%
STAFF MEMBERSHIP DUES	1,152	-	-	1,152	0.00%
ABA DELEGATES	5,600	-	-	5,600	0.00%
ANNUAL CHAIR MEETINGS	600	-	-	600	0.00%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500	-	-	4,500	0.00%
BAR OUTREACH	15,000	309	309	14,691	2.06%
TOTAL DIRECT EXPENSES:	28,252	309	309	27,943	1.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.00 FTE)	149,495	12,537	12,537	136,957	8.39%
BENEFITS EXPENSE	51,981	3,944	3,944	48,037	7.59%
OTHER INDIRECT EXPENSE	59,508	5,594	5,594	53,914	9.40%
TOTAL INDIRECT EXPENSES:	260,983	22,075	22,075	238,908	8.46%
TOTAL ALL EXPENSES:	289,235	22,384	22,384	266,851	7.74%
NET INCOME (LOSS):	(289,235)	(22,384)	(22,384)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
DEPRECIATION	1,668	-	-	1,668	0.00%
STAFF TRAVEL/PARKING	100	-	-	100	0.00%
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0.00%
ONLINE LEGAL RESEARCH	10,034	-	-	10,034	0.00%
LAW LIBRARY	-	21	21	(21)	
COURT RULES COMMITTEE	2,250	-	-	2,250	0.00%
DISCIPLINE ADVISORY ROUNDTABLE	375	-	-	375	0.00%
CUSTODIANSHIPS	2,500	-	-	2,500	0.00%
LITIGATION EXPENSES	250	-	-	250	0.00%
TOTAL DIRECT EXPENSES:	18,677	21	21	18,656	0.11%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.38 FTE)	597,771	42,846	42,846	554,925	7.17%
BENEFITS EXPENSE	164,926	12,619	12,619	152,307	7.65%
OTHER INDIRECT EXPENSE	189,757	17,901	17,901	171,856	9.43%
TOTAL INDIRECT EXPENSES:	952,454	73,366	73,366	879,088	7.70%
TOTAL ALL EXPENSES:	971,131	73,387	73,387	897,744	7.56%
NET INCOME (LOSS):	(971,131)	(73,387)	(73,387)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	9,000	-	-	9,000	0.00%
TOTAL DIRECT EXPENSES:	9,000	-	-	9,000	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.15 FTE)	26,203	2,199	2,199	24,004	8.39%
BENEFITS EXPENSE	6,209	465	465	5,744	7.48%
OTHER INDIRECT EXPENSE	4,463	424	424	4,039	9.51%
TOTAL INDIRECT EXPENSES:	36,875	3,088	3,088	33,787	8.37%
TOTAL ALL EXPENSES:	45,875	3,088	3,088	42,787	6.73%
NET INCOME (LOSS):	(45,875)	(3,088)	(3,088)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	3,000	-	-	3,000	0.00%
STAFF MEMBERSHIP DUES	375	250	250	125	66.67%
LAW LIBRARY	-	42	42	(42)	
CPE COMMITTEE	3,750	13	13	3,737	0.34%
TOTAL DIRECT EXPENSES:	7,125	305	305	6,820	4.28%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.69 FTE)	161,077	14,259	14,259	146,818	8.85%
BENEFITS EXPENSE	65,273	4,941	4,941	60,332	7.57%
OTHER INDIRECT EXPENSE	50,359	4,745	4,745	45,614	9.42%
TOTAL INDIRECT EXPENSES:	276,709	23,946	23,946	252,763	8.65%
TOTAL ALL EXPENSES:	283,834	24,251	24,251	259,583	8.54%
NET INCOME (LOSS):	(283,834)	(24,251)	(24,251)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	130,000	-	-	130,000	0.00%
PSP PRODUCT SALES	200	-	-	200	0.00%
TOTAL REVENUE:	130,200	-	-	130,200	0.00%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	233,193	-	-	233,193	0.00%
STAFF TRAVEL/PARKING	2,000	-	-	2,000	0.00%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0.00%
PUBLIC SERVICE EVENTS AND PROJECTS	27,000	-	-	27,000	0.00%
PRO BONO CERTIFICATES	3,800	-	-	3,800	0.00%
TOTAL DIRECT EXPENSES:	268,493	-	-	268,493	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	72,710	6,475	6,475	66,235	8.90%
BENEFITS EXPENSE	25,457	1,930	1,930	23,527	7.58%
OTHER INDIRECT EXPENSE	29,754	2,816	2,816	26,938	9.47%
TOTAL INDIRECT EXPENSES:	127,921	11,220	11,220	116,701	8.77%
TOTAL ALL EXPENSES:	396,414	11,220	11,220	385,194	2.83%
NET INCOME (LOSS):	(266,214)	(11,220)	(11,220)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
EQUIPMENT, HARDWARE & SOFTWARE	300	-	-	300	0.00%
SUBSCRIPTIONS	200	-	-	200	0.00%
SUPPLIES	150	-	-	150	0.00%
IMAGE LIBRARY	5,080	4,100	4,100	980	80.71%
TOTAL DIRECT EXPENSES:	5,730	4,100	4,100	1,630	71.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.87 FTE)	53,952	4,524	4,524	49,428	8.38%
BENEFITS EXPENSE	19,005	1,433	1,433	17,572	7.54%
OTHER INDIRECT EXPENSE	25,886	2,431	2,431	23,455	9.39%
TOTAL INDIRECT EXPENSES:	98,843	8,387	8,387	90,456	8.49%
TOTAL ALL EXPENSES:	104,573	12,487	12,487	92,086	11.94%
NET INCOME (LOSS):	(104,573)	(12,487)	(12,487)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
REGULATORY SERVICES FTE					
INDIRECT EXPENSES:					
SALARY EXPENSE (2.70 FTE)	331,552	18,024	18,024	313,528	5.44%
BENEFITS EXPENSE	94,598	7,350	7,350	87,248	7.77%
OTHER INDIRECT EXPENSE	80,336	7,562	7,562	72,774	9.41%
TOTAL INDIRECT EXPENSES:	506,486	32,936	32,936	473,550	6.50%
NET INCOME (LOSS):	(506,486)	(32,936)	(32,936)		

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2020 to October 31, 2020
8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000	1,364	1,364	298,637	0.45%
TOTAL REVENUE:	300,000	1,364	1,364	298,637	0.45%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,740	-	-	1,740	0.00%
SUBSCRIPTIONS	410	-	-	410	0.00%
CONFERENCE CALLS	300	-	-	300	0.00%
MISCELLANEOUS	300	-	-	300	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0.00%
DUES STATEMENTS	6,000	-	-	6,000	0.00%
STAFF MEMBERSHIP DUES	125	-	-	125	0.00%
TOTAL DIRECT EXPENSES:	9,875	-	-	9,875	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.68 FTE)	162,744	13,462	13,462	149,282	8.27%
BENEFITS EXPENSE	46,430	3,531	3,531	42,899	7.60%
OTHER INDIRECT EXPENSE	79,741	7,523	7,523	72,218	9.43%
TOTAL INDIRECT EXPENSES:	288,915	24,515	24,515	264,400	8.49%
TOTAL ALL EXPENSES:	298,790	24,515	24,515	274,275	8.20%
NET INCOME (LOSS):	1,210	(23,152)	(23,152)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	439,445	2,138	2,138	437,308	0.49%
SEMINAR PROFIT SHARE	98,364	-	-	98,364	0.00%
INTEREST INCOME	1,470	-	-	1,470	0.00%
PUBLICATIONS REVENUE	6,000	-	-	6,000	0.00%
OTHER	40,500	12,765	12,765	27,735	31.52%
TOTAL REVENUE:	585,779	14,903	14,903	570,876	2.54%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	584,594	824	824	583,770	0.14%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,573	1,364	1,364	279,209	0.49%
TOTAL DIRECT EXPENSES:	865,167	2,188	2,188	862,979	0.25%
NET INCOME (LOSS):	(279,388)	12,714.75	12,715		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SERVICE CENTER					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	8,500	-	-	8,500	0.00%
TOTAL DIRECT EXPENSES:	8,500	-	-	8,500	0.00%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.71 FTE)	381,740	27,702	27,702	354,038	7.26%
BENEFITS EXPENSE	155,954	11,642	11,642	144,312	7.47%
OTHER INDIRECT EXPENSE	199,650	18,827	18,827	180,823	9.43%
TOTAL INDIRECT EXPENSES:	737,344	58,171	58,171	679,173	7.89%
TOTAL ALL EXPENSES:	745,844	58,171	58,171	687,673	7.80%
NET INCOME (LOSS):	(745,844)	(58,171)	(58,171)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	110,000	(234)	(234)	110,234	-0.21%
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0.00%
STAFF MEMBERSHIP DUES	450	-	-	450	0.00%
TELEPHONE	22,000	627	627	21,373	2.85%
COMPUTER HARDWARE	60,000	-	-	60,000	0.00%
COMPUTER SOFTWARE	112,200	21,958	21,958	90,242	19.57%
HARDWARE SERVICE & WARRANTIES	55,000	4,945	4,945	50,055	8.99%
SOFTWARE MAINTENANCE & LICENSING	336,600	126,291	126,291	210,309	37.52%
TELEPHONE HARDWARE & MAINTENANCE	7,000	-	-	7,000	0.00%
COMPUTER SUPPLIES	10,000	368	368	9,632	3.68%
THIRD PARTY SERVICES	130,000	16,794	16,794	113,206	12.92%
TRANSFER TO INDIRECT EXPENSES	(845,750)	(170,748)	(170,748)	(675,002)	20.19%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.00 FTE)	1,120,558	83,467	83,467	1,037,091	7.45%
BENEFITS EXPENSE	359,195	27,509	27,509	331,686	7.66%
CAPITAL LABOR & OVERHEAD	(160,000)	-	-	(160,000)	0.00%
OTHER INDIRECT EXPENSE	339,721	33,719	33,719	306,002	9.93%
TOTAL INDIRECT EXPENSES:	1,659,474	144,695	144,695	1,514,779	8.72%
TOTAL ALL EXPENSES:	1,659,474	144,695	144,695	1,514,779	8.72%
NET INCOME (LOSS):	(1,659,474)	(144,695)	(144,695)		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,737,007	932,362.14	932,362	10,804,645	7.94%
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0.00%
TEMPORARY SALARIES	162,458	2,688.00	2,688	159,770	1.65%
CAPITAL LABOR & OVERHEAD	(160,000)	-	-	(160,000)	0.00%
EMPLOYEE ASSISTANCE PLAN	5,376	400.00	400	4,976	7.44%
EMPLOYEE SERVICE AWARDS	1,820	-	-	1,820	0.00%
FICA (EMPLOYER PORTION)	715,455	67,080.57	67,081	648,374	9.38%
L&I INSURANCE	50,169	-	-	50,169	0.00%
WA STATE FAMILY MEDICAL LEAVE (EMPL	16,871	1,297.76	1,298	15,573	7.69%
FFCRA LEAVE (EMPLOYER PORTION)	-	(183.33)	(183)	183	
MEDICAL (EMPLOYER PORTION)	1,438,763	104,155.27	104,155	1,334,608	7.24%
RETIREMENT (EMPLOYER PORTION)	1,520,993	116,349.17	116,349	1,404,643	7.65%
TRANSPORTATION ALLOWANCE	35,620	(5.00)	(5)	35,625	-0.01%
UNEMPLOYMENT INSURANCE	50,000	2,283.83	2,284	47,716	4.57%
STAFF DEVELOPMENT-GENERAL	6,300	-	-	6,300	0.00%
TOTAL SALARY & BENEFITS EXPENSE:	15,380,832	1,226,428.41	1,226,428	14,154,403	7.97%
WORKPLACE BENEFITS	39,000	549.86	550	38,450	1.41%
HUMAN RESOURCES POOLED EXP	200,838	14,062.76	14,063	186,775	7.00%
MEETING SUPPORT EXPENSES	13,125	-	-	13,125	0.00%
RENT	1,951,000	152,524.83	152,525	1,798,475	7.82%
PERSONAL PROP TAXES-WSBA	11,500	586.83	587	10,913	5.10%
FURNITURE, MAINT, LH IMP	30,000	-	-	30,000	0.00%
OFFICE SUPPLIES & EQUIPMENT	44,000	132.12	132	43,868	0.30%
FURN & OFFICE EQUIP DEPRECIATION	51,533	4,282.00	4,282	47,251	8.31%
COMPUTER HARDWARE DEPRECIATION	51,782	3,402.75	3,403	48,380	6.57%
COMPUTER SOFTWARE DEPRECIATION	133,089	11,183.00	11,183	121,906	8.40%
INSURANCE	195,300	18,809.58	18,810	176,490	9.63%
PROFESSIONAL FEES-AUDIT	46,000	-	-	46,000	0.00%
PROFESSIONAL FEES-LEGAL	250,000	16.50	17	249,984	0.01%
TELEPHONE & INTERNET	33,000	3,111.75	3,112	29,888	9.43%
POSTAGE - GENERAL	28,000	827.03	827	27,173	2.95%
RECORDS STORAGE	42,000	1,921.74	1,922	40,078	4.58%
STAFF TRAINING	57,922	-	-	57,922	0.00%
BANK FEES	50,500	2,847.23	2,847	47,653	5.64%
PRODUCTION MAINTENANCE & SUPPLIES	12,000	792.76	793	11,207	6.61%
COMPUTER POOLED EXPENSES	845,750	170,748.35	170,748	675,002	20.19%
TOTAL OTHER INDIRECT EXPENSES:	4,086,339	385,799.09	385,799	3,700,540	9.44%
TOTAL INDIRECT EXPENSES:	19,467,171	1,612,227.50	1,612,228		

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2020 to October 31, 2020

8.33% OF YEAR COMPLETE

	FISCAL 2021 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
ACCESS TO JUSTICE	(262,790)	(17,754)	(17,754)	(245,035)
ADMINISTRATION	(985,404)	(90,456)	(90,456)	(894,948)
ADMISSIONS/BAR EXAM	(32,131)	197,090	197,090	(229,221)
ADVANCEMENT FTE	(235,893)	(19,945)	(19,945)	215,948
BAR NEWS	(326,814)	(25,710)	(25,710)	(301,104)
BOARD OF GOVERNORS	(617,037)	(17,699)	(17,699)	(599,338)
CLE - PRODUCTS	598,785	4,510	4,510	594,275
CLE - SEMINARS	(491,795)	(50,667)	(50,667)	(441,128)
CLIENT PROTECTION FUND	(128,559)	(5,456)	(5,456)	(123,103)
COMMUNICATIONS	(529,932)	(39,248)	(39,248)	(490,684)
COMMUNICATIONS FTE	(222,622)	(18,684)	(18,684)	203,938
DESKBOOKS	(169,149)	(6,839)	(6,839)	(162,310)
DISCIPLINE	(5,923,354)	(479,330)	(479,330)	(5,444,023)
DIVERSITY	(216,856)	(21,015)	(21,015)	(195,841)
FOUNDATION	(134,526)	(10,497)	(10,497)	(124,029)
HUMAN RESOURCES	(458,623)	(38,899)	(38,899)	(419,724)
LAW CLERK PROGRAM	87,222	(7,560)	(7,560)	94,782
LEGISLATIVE	(159,159)	(10,738)	(10,738)	(148,421)
LICENSE FEES	16,531,113	1,362,565	1,362,565	15,168,548
LICENSING AND MEMBERSHIP	(269,250)	(29,842)	(29,842)	(239,408)
LIMITED LICENSE LEGAL TECHNICIAN	(100,781)	(4,336)	(4,336)	(96,445)
LIMITED PRACTICE OFFICERS	117,285	15,136	15,136	102,149
MANDATORY CLE ADMINISTRATION	146,110	27,971	27,971	118,139
MEMBER ASSISTANCE PROGRAM	(84,913)	(7,262)	(7,262)	(77,651)
MEMBER BENEFITS	(295,286)	(24,146)	(24,146)	(271,140)
MEMBER SERVICES & ENGAGEMENT	(385,483)	(33,087)	(33,087)	(352,396)
OFFICE OF GENERAL COUNSEL	(971,131)	(73,387)	(73,387)	(897,744)
OFFICE OF THE EXECUTIVE DIRECTOR	(715,908)	(53,446)	(53,446)	(662,462)
OGC-DISCIPLINARY BOARD	(256,294)	(20,520)	(20,520)	(235,774)
OUTREACH & ENGAGEMENT	(289,235)	(22,384)	(22,384)	(266,851)
PRACTICE OF LAW BOARD	(45,875)	(3,088)	(3,088)	(42,787)
PROFESSIONAL RESPONSIBILITY PROGRAM	(283,834)	(24,251)	(24,251)	(259,583)
PUBLIC SERVICE PROGRAMS	(266,214)	(11,220)	(11,220)	(254,994)
PUBLICATION & DESIGN SERVICES	(104,573)	(12,487)	(12,487)	(92,086)
REGULATORY SERVICES FTE	(506,486)	(32,936)	(32,936)	473,550
SECTIONS ADMINISTRATION	1,210	(23,152)	(23,152)	24,362
SECTIONS OPERATIONS	(279,388)	12,715	12,715	(292,103)
SERVICE CENTER	(745,844)	(58,171)	(58,171)	(687,673)
TECHNOLOGY	(1,659,474)	(144,695)	(144,695)	(1,514,779)
INDIRECT EXPENSES	(19,467,171)	(1,612,228)	(1,612,228)	(17,854,943)
TOTAL OF ALL	20,140,059	1,431,149	1,431,149	18,708,910
NET INCOME (LOSS)	(672,889)	181,079	181,079	

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from October 1, 2020 to October 31, 2020

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	-	0	17,754	205,966	0	56,824	17,754	262,790	(17,754)	(262,790)
Administration	29	100,000	89,695	1,070,204	790	15,200	90,485	1,085,404	(90,456)	(985,404)
Admissions/Bar Exam	263,620	1,134,375	65,187	847,813	1,343	318,693	66,530	1,166,506	197,090	(32,131)
Advancement FTE		0	19,945	235,893	0	0	19,945	235,893	(19,945)	(235,893)
Bar News	53,777	468,350	29,391	345,499	50,096	449,665	79,487	795,164	(25,710)	(326,814)
Board of Governors	-	0	17,666	210,537	34	406,500	17,699	617,037	(17,699)	(617,037)
Communications Strategies	-	0	38,042	453,887	1,207	76,045	39,248	529,932	(39,248)	(529,932)
Communications Strategies FTE		0	18,684	222,622	0	0	18,684	222,622	(18,684)	(222,622)
Discipline	9,712	97,500	482,518	5,826,381	6,524	194,473	489,042	6,020,854	(479,330)	(5,923,354)
Diversity	-	135,374	20,999	325,440	17	26,790	21,015	352,230	(21,015)	(216,856)
Foundation	-	0	10,497	122,376	0	12,150	10,497	134,526	(10,497)	(134,526)
Human Resources	0.00	0	38,899	458,623	0	0	38,899	458,623	(38,899)	(458,623)
Law Clerk Program	532	193,000	8,092	95,128	0	10,650	8,092	105,778	(7,560)	87,222
Legislative	-	0	10,738	126,909	0	32,250	10,738	159,159	(10,738)	(159,159)
Licensing and Membership Records	31,969	336,450	48,127	583,749	13,683	21,951	61,810	605,700	(29,842)	(269,250)
Licensing Fees	1,362,565	16,531,113	-	0	-	0	-	0	1,362,565	16,531,113
Limited License Legal Technician	5,854	23,267	10,190	115,845	0	8,203	10,190	124,048	(4,336)	(100,781)
Limited Practice Officers	20,114	195,300	4,723	55,230	255	22,785	4,978	78,015	15,136	117,285
Mandatory CLE	86,000	767,950	37,154	473,822	20,875	148,018	58,029	621,840	27,971	146,110
Member Assistance Program	375	8,000	7,637	91,838	0	1,075	7,637	92,913	(7,262)	(84,913)
Member Benefits	392	28,000	11,362	134,790	13,176	188,496	24,538	323,286	(24,146)	(295,286)
Member Services & Engagement	3,154	154,250	35,829	496,743	412	42,990	36,241	539,733	(33,087)	(385,483)
Office of General Counsel	-	0	73,366.19	952,454	20.96	18,677.37	73,387.15	971,131	(73,387)	(971,131)
Office of the Executive Director	-	0	53,436	614,257	10	101,651	53,446	715,908	(53,446)	(715,908)
OGC-Disciplinary Board	-	0	13,956	164,644	6,563	91,650	20,520	256,294	(20,520)	(256,294)
Outreach and Engagement	-	0	22,075	260,983	309	28,252	22,384	289,235	(22,384)	(289,235)
Practice of Law Board	-	0	3,088	36,875	0	9,000	3,088	45,875	(3,088)	(45,875)
Professional Responsibility Program	-	0	23,946	276,709	305	7,125	24,251	283,834	(24,251)	(283,834)
Public Service Programs	-	130,200	11,220	127,921	0	268,493	11,220	396,414	(11,220)	(266,214)
Publication and Design Services	-	0	8,387	98,843	4,100	5,730	12,487	104,573	(12,487)	(104,573)
Regulatory Services FTE			32,936	506,486				506,486	(32,936)	(506,486)
Sections Administration	1,364	300,000	24,515	288,915	0	9,875	24,515	298,790	(23,152)	1,210
Service Center	-	0	58,171	737,344	0	8,500	58,171	745,844	(58,171)	(745,844)
Technology	-	0	144,695	1,659,474	-	0	144,695	1,659,474	(144,695)	(1,659,474)
Subtotal General Fund	1,839,456	20,603,129	1,492,919	18,224,201	119,721	2,581,710	1,612,640	20,805,911	226,816	(202,782)
Expenses using reserve funds							1,612,640		-	-
Total General Fund - Net Result from Operations									226,816	(202,782)
Percentage of Budget	8.93%		8.19%		4.64%		7.75%			
CLE-Seminars and Products	45,584	1,682,000	86,981	1,039,119	4,759	535,891	91,740	1,575,010	(46,156)	106,990
CLE - Deskbooks	36,552	158,000	19,212	215,042	24,180	112,107	43,391	327,149	(6,839)	(169,149)
Total CLE	82,136	1,840,000	106,193	1,254,161	28,939	647,998	135,132	1,902,159	(52,996)	(62,159)
Percentage of Budget	4.46%		8.47%		4.47%		7.10%			
Total All Sections	14,903	585,779	-	-	2,188	865,167	2,188	865,167	12,715	(279,388)
Client Protection Fund-Restricted	7,849	529,540	13,115	155,699	190	502,400	13,305	658,099	(5,456)	(128,559)
Totals	1,944,344	23,558,448	1,612,228	19,634,061	151,038	4,597,275.83	1,763,265	24,231,337	181,079	(672,889)
Percentage of Budget	8.25%		8.21%		3.29%		7.28%			

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	4,064,571	4,187,674
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	407,082	416,245
Section Funds	1,210,209	930,821	1,222,924
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	3,478,234	3,275,452	3,705,050
Total General Fund Balance	5,528,234	5,325,452	5,755,049.75
Net Change in general Fund Balance		(202,782)	226,816
Total Fund Balance	11,400,814	10,727,925	11,581,893
Net Change In Fund Balance		(672,889)	181,079