

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda

May 13th, 2020

1:00pm – 5:00pm

Remote Meeting via Telephone

DISCUSSION/ACTION

1. Approval of 20th Meeting Minutes: Action
2. February Financial Statements
3. March 2020 Financial Statements: Discussion
4. 2020 Reforecast and COVID -19 Impacts
5. LLLT Business Discussion
6. Expense Reimbursements for BOG Candidates and Other Presenters
7. Emeritus Pro Bono License Status
8. BOG President Stipend
9. Staff Time Tracking
10. Adoption of Core vs. Non-Core Functions Government Model and Its Impact on 2021 Budget
11. One Time Reduction of CP Fund annual Contribution
12. COVID – 19 Impacts On CLE Revenue
13. FY 21 and FY 22 Membership Fee Discussion
14. Profitability of Bar News

MINUTES
WSBA Budget and Audit Committee
Various Remote Locations
Via Zoom
April 20th, 2020

Attendance: All members attended via zoom. In virtual attendance were Bryn Peterson, Thomas McBride, Alec Stephens, Treasurer Dan Clark, Brian Tollefson, PJ Grabicki and Carla Higginson. Additionally attending were Nancy Hawkins representing Family Law and Steve Crossland representing the LLLT Board. From the WSBA staff in virtual attendance were Interim Executive Director Terra Nevitt, Chief Financial Officer Jorge Perez, Director of Regulatory Services Jean McElroy, Director of Human Resources Felix Neals, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Interim Director of Advancement Kevin Plachy, Director of Chief Communications and Outreach Officer Sara Niegowski, and Elizabeth Wick Manager of Budget and Planning and. Also present were LLLT Board members Sarah Bove and Jennifer Ortega also attending was Renata Garcia Innovative Licensing Programs Manager.

Minutes pertaining to the Budget and Audit Committee meeting of February 24th were presented for approval. Governor Stephens presented a motion to approve the minutes the same was seconded by Governor Peterson. A vote ensued on the motion, motion approved 5 -0.

CFO Perez presented summary financial results for the month February. There were no questions resulting from the review.

Subsequent to the review of financial statement CFO Perez performed an update on the 2020 Reforecast and on COVID -19 expenses. COVID expenses will be discussed in detail with April results in the next Budget and Audit committee meeting.

The topic of providing a form of financial relief to the Membership as a result of the COVID -19 pandemic. Specifically discussed was a reduction in the CPF fee of \$15.00. A motion to have CFO Perez perform a complete financial analysis to be presented at the next BOG for approval was made and passed 6-0.

Mr. Joseph Purvis and Mitchel Hansen, Manager and Partner respectively of the accounting firm Clark Nuber presented to the committee the findings and conclusion of the special project assigned to them (Fiscal Activity Assessment). A discussion ensued regarding the results of the project including some instances where procedures weren't followed and where there are opportunities to improve our current procedures. The report did not note any red flags in the items tested within the scope, or findings that raised the possibility of fraud. A motion to forward the report to the full BOG ensued with a vote approving the motion 7-0.

Sara Bove and Renata Garcia presented the Draft LLLT Business plan. A detailed discussion around the assumptions and strategies ensued. The plan as presented would achieve a self-funding status in the long assuming proper and accurate execution of the strategies as presented. The BOG stated to the LLLT Board that it wasn't advisable to take this to the court at this moment.

Governors Clark, Grabicki, Higginson, Tollefson, Peterson, and Stephens, all individually and collectively expressed major concerns over the business plan, and all expressed skepticism over the innovative license staff's inability to be able to provide any justification for any of the predicted assumptions that drove the key performance indicators listed in the plan.

The Committee advised Mr. Crossland and the LLLT Board members present, (Sara Bove and Jennifer Ortega), that it was their strong preference that the current business plan and recommendations to expand the practice areas not be submitted to the Court at this time, but rather that they return to the B & A committee in May for further discussion and refinement of the business plan with data to support key assumptions

There was a commitment by the LLLT board to share the plan with the Supreme Court on April 21st. Because of this Treasurer Clark will deliver a dissenting view of the plan to the court. A motion was called to present the plan as is to the BOG the vote was taken and failed 3 to 2. The LLLT team was asked to work with CFO Perez on updating the plan for the next Budget and Audit Committee meeting.

Adjournment

The meeting was adjourned by Treasurer Clark at 4:40 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 March 31, 2020

Prepared by Maggie Yu, Controller
Submitted by
Jorge Perez, Chief Financial Officer
April 16, 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 March 31, 2020

Date: April 16, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	50%	49.82% ²	\$21,207 Under budget ²	51.95% ³	Salaries is slightly under due to eliminated positions.
Benefits	50%	47.26%	\$116,955 Under budget	48.29%	Under budget due to eliminated positions
Other Indirect Expenses	50%	50.69%	(\$27,923) Over budget	53.99%	Over budget due to timing of annual payments aren't prorated
Total Indirect Expenses	50%	49.46%	\$110,239 Under budget	51.51%	Under budget due to eliminated positions

General Fund Revenues	50%	54.50%	\$938,157 Over budget	54.98%	Over budget due to timing of license late fees and bar exam fees payments
General Fund Direct Expenses	50%	39.65%	\$279,643 Under budget	39.19%	Under budget due to timing of payments and canceled conferences

CLE Revenue	50%	44.43%	(\$110,893) Under budget	46.91%	Under budget due to low attendances
CLE Direct Expenses	50%	20.44%	\$172,880 Under budget	30.51%	Under the budget due to timing of the payments and canceled live seminars
CLE Indirect Expenses	50%	47.64%	\$33,658 Under budget	51.33%	Under budget due to open positions.

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, 2019 (12 months into the fiscal year).

² The figure represents salaries expense for regular and temporary staff with offsets from allowance for open positions and capital labor & overhead.

³ Includes expenses for regular and temporary salaries with offsets from allowance for open positions and capital labor & overhead.

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 788,229

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	1.20%	\$ 12,730,311
UBS Financial Money Market	0.09%	\$ 1,080,071
Morgan Stanley Money Market	1.43%	\$ 3,351,263
Merrill Lynch Money Market	1.50%	\$ 1,976,055

General Fund Total \$ 19,925,929

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,152,965

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	1.20%	\$ 3,592,957
Morgan Stanley Money Market	0.20%	\$ 106,889

Client Protection Fund Total \$ 4,852,811

Grand Total Cash & Investments \$ 24,778,740

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

50 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF MARCH	YEAR TO DATE	
Washington State Retirement Systems	\$ 217,729.41	\$ 1,301,331.33	Employer and employee retirement contribution
University of Washington	\$ 156,123.97	\$ 1,021,308.15	2018 leasehold excise tax, facilities maintenance cost, rent and WLI FY20 grant
Health Care Authority	\$ 143,503.65	\$ 836,249.05	Employee medical coverage
Legal Foundation of WA	\$ 36,306.00	\$ 288,436.51	License Fee checkoff for donations
WSB Foundation	\$ 30,388.00	\$ 231,214.50	License Fee checkoff for donations
Wells Fargo Remittance Center	\$ 11,492.79	\$ 152,370.32	Wells Fargo credit card charges
Emerald Search Partners LLC	\$ 11,476.80	\$ 138,766.12	Budgeted temporary staffing (MCLE)
Consolidated Press	\$ 26,625.86	\$ 126,720.15	Printing for NWLawyer and CLE marketing
King County Finance	\$ -	\$ 103,577.50	Employee Orca Cards
University of Washington	\$ -	\$ 80,000.00	2018 leasehold excise tax, facilities maintenance cost, rent and WLI FY20 grant
Clark Nuber P.S.	\$ 5,722.00	\$ 79,932.10	WSBA annual audit expenses and transactional audit
Fastcase Inc	\$ -	\$ 71,198.75	Annual license fee for member benefit legal research tool
Beresford Booth, PLLC	\$ -	\$ 56,923.44	Internal investigation
Postmaster	\$ 10,571.38	\$ 53,835.49	Postage for NW Lawyer, postage due and CLE marketing
Greater Tacoma Conv. Center	\$ 4,582.20	\$ 42,030.33	Bar Exam facility costs
Kepro	\$ 11,640.00	\$ 37,320.00	Member Wellness Plan (WSBA connects) and WSBA Employee Assistance Plan
ON24 Inc.	\$ 35,187.96	\$ 35,628.36	Annual subscription to provide webcasting
Siemens Industry Software Inc	\$ -	\$ 34,131.00	Software development tool
CDW Government	\$ -	\$ 29,396.71	Backup server annual maintenance
Accountemps	\$ -	\$ 27,942.83	Temp replacement for Admin department
Lawriter LLC	\$ 5,416.00	\$ 27,080.00	CaseMaker member legal research tool
Ivoxy Consulting	\$ -	\$ 26,881.55	Hardware upgrade, software subscriptions and Cisco 32GB memory(capital)
Thomson Reuters - West	\$ 6,463.14	\$ 26,163.02	Westlaw and law library acquisitions
Adaptive Insights, LLC	\$ -	\$ 25,155.65	Budgeting and analysis software
Pitney Bowes Reserve Account	\$ -	\$ 25,000.00	Prepaid postage
Fisher Phillips	\$ 1,914.24	\$ 24,895.38	Outside counsel services
Scion Staffing, Inc	\$ 6,899.36	\$ 24,513.49	Temp staffing (ATJ)
Gonzaga University	\$ -	\$ 23,918.00	Moderate Means Grant
Limelight Networks, Inc.	\$ 4,072.11	\$ 23,659.91	CLE product online hosting
MangoApps Inc.	\$ -	\$ 22,300.00	WSBA intranet annual hosting subscription
Robert Half Legal	\$ -	\$ 22,000.00	Staff placement fee (Admin)
Higher Logic LLC	\$ -	\$ 21,743.65	Marketing platform software license
Skamania Lodge	\$ -	\$ 20,350.00	Deposit for BOG meeting venue July 2020
Access Information Management	\$ -	\$ 18,351.11	Offsite records storage
Ripley Law Firm Inc. PS	\$ 3,000.00	\$ 18,234.36	ELC appointed counsel contract payment
ADP, LLC	\$ 3,322.96	\$ 18,067.52	Payroll processing
WA State Convention Center	\$ -	\$ 17,501.41	Seminar facilities costs
Morrison & Morrison, Ltd	\$ -	\$ 17,500.00	Budget software consulting fee
Randolph O. Petgrave III	\$ 2,527.20	\$ 15,808.20	Chief Hearing Officer contract payment

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

50 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF MARCH	YEAR TO DATE	
Level 3 Communications	\$ -	\$ 15,479.41	Phone line service
Daniel J. Edelman, Inc	\$ 15,000.00	\$ 15,000.00	Professional service for communication outreach
Theresa A Cullen	\$ -	\$ 14,742.00	Deskbook editorial work
Affinity Consulting Group, LLC	\$ 300.00	\$ 13,504.87	Worldox, Gilda upgrade
Cornerstone OnDemand	\$ -	\$ 13,487.25	HR performance system module
Warwick Seattle Hotel	\$ 302.24	\$ 12,891.55	WSBA volunteer lodging expenses
Revolution Data Systems, LLC	\$ -	\$ 12,076.90	AX accplication, Kofax annual renewal and consulting services
Holiday Inn Express & Suites	\$ 12,014.55	\$ 12,014.55	Febuary bar exam facilities cost
Northwest Paper Supplies Inc.	\$ 7,265.80	\$ 12,002.23	Printing of new edition of Law of Wills deskbook, Appellate Practice & monthly storage costs
BaRay Events	\$ 11,863.39	\$ 11,863.39	Estate planning probate and trust desbook publishing
Key Code Media, Inc.	\$ 11,810.28	\$ 11,810.28	Consulting service and computer hardware
ASI Security Partners	\$ 3,074.75	\$ 11,682.25	McAfee endpoint protection and security email 1 year license
Ergometrics & Applied	\$ 10,250.00	\$ 10,250.00	Winter and Summer LLLT/LPO exams

Balance Sheet
March, 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	600,944	788,229			788,229
Amex credit card service fee	5,836	6,943			6,943
Investments- money market + CDs	14,464,403	19,137,700			19,137,700
Investments- equities/bond funds	3,337,364	-			-
Restricted Cash		-	1,122,153	1,152,965	1,152,965
Restricted Investments- money market + CDs			3,424,036	3,699,846	3,699,846
Due to/from GF-CPF	225,220	66,762	(225,220)	(66,761.90)	-
Due to/from GF-WSBC	(29,536)				-
Accounts Receivable	(4,690)	(4,385)			(4,385)
A/R Misc	12,981	44,568			44,568
Accrued Interest Receivables	11,831	(1,019)	-	-	(1,019)
Allowance for Bad Debt	(924)	-	-	-	-
Allowance for Deskbooks		(372)	-	-	(372)
OP Backorders	8,303	8,242			8,242
Unapplied receipts	(483)	-			-
CLE inventory	398,160	277,026			277,026
Deferred seminar costs	4,045	12,935			12,935
Prepaid expenses	128,835	405,477			405,477
Other inventory		(0)			(0)
Property & equipment, net	1,369,722	384,956			384,956
Software Canned		227,962	-	-	227,962
Software Custom		344,675	-	-	344,675
TOTAL ASSETS	20,532,012	21,699,697	4,320,970	4,786,049	26,485,746
LIABILITIES					
Accounts payable	294,151	333,917			333,917
Accounts payable-year end/misc	(5,392)	-			-
Refunds payable	1,111	1,111			1,111
CPF committed gifts			194,937	20,480	20,480
Accrued expenses	614,704	623,431			623,431
Future rent obligations	1,069,527	1,102,469			1,102,469
Unearned seminar/other revenue	85,522	24,192			24,192
Deferred licensing fees	11,693,867	11,941,466			11,941,466
Amex credit card service fee		6,447			6,447
Other deferred revenue	14,831	11,420			11,420
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	11,810	10,760			10,760
TOTAL LIABILITIES	13,828,000	14,103,083	194,937	20,480	14,123,563
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,742,863	5,735,268			5,735,268
CLE FUND BALANCE	717,305	610,273			610,273
CPF FUND BALANCE			4,126,033	4,765,569	4,765,569
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,243,845	1,251,074			1,251,074
TOTAL FUND BALANCE	6,704,012	7,596,615	4,126,033	4,765,569	12,362,184
TOTAL LIABILITIES AND RETAINED EARNINGS	20,532,012	21,699,697	4,320,970	4,786,049	26,485,746

Note* Total Retained Earnings must equal fund balance

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LICENSE FEES	16,200,000.00	1,440,875.48	8,254,226.46	7,945,773.54	50.95%
TOTAL REVENUE:	<u>16,200,000.00</u>	<u>1,440,875.48</u>	<u>8,254,226.46</u>	<u>7,945,773.54</u>	<u>50.95%</u>

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
WORK STUDY GRANTS	2,100.00	-	-	2,100.00	0%
TOTAL REVENUE:	2,100.00	-	-	2,100.00	0.00%
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	24,000.00	150.84	4,354.77	19,645.23	18.14%
STAFF TRAVEL/PARKING	2,700.00	72.68	214.60	2,485.40	7.95%
STAFF MEMBERSHIP DUES	120.00	-	-	120.00	0.00%
PUBLIC DEFENSE	7,000.00	104.74	1,893.79	5,106.21	27.05%
RECEPTION/FORUM EXPENSE	9,500.00	-	1,885.80	7,614.20	19.85%
TOTAL DIRECT EXPENSES:	47,320.00	328.26	8,348.96	38,971.04	17.64%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.92 FTE)	151,471.00	13,521.33	77,620.90	73,850.10	51.24%
BENEFITS EXPENSE	54,395.00	4,216.28	24,904.17	29,490.83	45.78%
OTHER INDIRECT EXPENSE	55,235.00	4,049.56	27,932.54	27,302.46	50.57%
TOTAL INDIRECT EXPENSES:	261,101.00	21,787.17	130,457.61	130,643.39	49.96%
TOTAL ALL EXPENSES:	308,421.00	22,115.43	138,806.57	169,614.43	45.01%
NET INCOME (LOSS):	(306,321.00)	(22,115.43)	(138,806.57)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	9,509.98	78,384.98	21,615.02	78.38%
TOTAL REVENUE:	100,000.00	9,509.98	78,384.98	21,615.02	78.38%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,200.00	350.00	2,148.00	2,052.00	51.14%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
LAW LIBRARY	279.00	10.48	31.44	247.56	11.27%
TOTAL DIRECT EXPENSES:	5,429.00	360.48	2,179.44	3,249.56	40.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	723,667.00	58,409.90	357,911.49	365,755.51	49.46%
BENEFITS EXPENSE	247,080.00	18,332.41	110,220.72	136,859.28	44.61%
OTHER INDIRECT EXPENSE	229,571.00	16,883.09	116,454.06	113,116.94	50.73%
TOTAL INDIRECT EXPENSES:	1,200,318.00	93,625.40	584,586.27	615,731.73	48.70%
TOTAL ALL EXPENSES:	1,205,747.00	93,985.88	586,765.71	618,981.29	48.66%
NET INCOME (LOSS):	(1,105,747.00)	(84,475.90)	(508,380.73)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	35,000.00	-	-	35,000.00	0.00%
BAR EXAM FEES	1,300,000.00	276,140.00	854,765.00	445,235.00	65.75%
RULE 9/LEGAL INTERN FEES	12,000.00	250.00	2,500.00	9,500.00	20.83%
SPECIAL ADMISSIONS	60,000.00	4,960.00	28,025.00	31,975.00	46.71%
TOTAL REVENUE:	1,407,000.00	281,350.00	885,290.00	521,710.00	62.92%
DIRECT EXPENSES:					
DEPRECIATION	26,900.00	-	-	26,900.00	0.00%
POSTAGE	4,000.00	298.19	1,501.98	2,498.02	37.55%
STAFF TRAVEL/PARKING	14,900.00	827.53	3,884.82	11,015.18	26.07%
STAFF MEMBERSHIP DUES	650.00	-	200.00	450.00	30.77%
SUPPLIES	2,500.00	155.00	829.56	1,670.44	33.18%
FACILITY, PARKING, FOOD	84,060.00	(3,879.92)	38,867.92	45,192.08	46.24%
EXAMINER FEES	35,000.00	-	750.00	34,250.00	2.14%
UBE EXMINATIONS	135,000.00	-	-	135,000.00	0.00%
BOARD OF BAR EXAMINERS	30,000.00	782.19	10,032.19	19,967.81	33.44%
BAR EXAM PROCTORS	31,000.00	13,077.25	13,077.25	17,922.75	42.18%
CHARACTER & FITNESS BOARD	20,000.00	73.70	3,930.80	16,069.20	19.65%
DISABILITY ACCOMMODATIONS	20,000.00	7,991.57	7,991.57	12,008.43	39.96%
CHARACTER & FITNESS INVESTIGATIONS	900.00	-	-	900.00	0.00%
LAW SCHOOL VISITS	1,600.00	-	612.14	987.86	38.26%
COURT REPORTERS	18,000.00	-	2,221.10	15,778.90	12.34%
CONFERENCE CALLS	-	-	16.00	(16.00)	
ONLINE LEGAL RESEARCH	3,675.00	297.95	893.85	2,781.15	24.32%
LAW LIBRARY	1,116.00	42.39	127.17	988.83	11.40%
TOTAL DIRECT EXPENSES:	429,301.00	19,665.85	84,936.35	344,364.65	19.78%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	547,525.00	42,744.84	273,390.63	274,134.37	49.93%
BENEFITS EXPENSE	205,780.00	15,171.85	97,283.03	108,496.97	47.28%
OTHER INDIRECT EXPENSE	195,624.00	14,381.91	99,201.58	96,422.42	50.71%
TOTAL INDIRECT EXPENSES:	948,929.00	72,298.60	469,875.24	479,053.76	49.52%
TOTAL ALL EXPENSES:	1,378,230.00	91,964.45	554,811.59	823,418.41	40.26%
NET INCOME (LOSS):	28,770.00	189,385.55	330,478.41		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF MEMBERSHIP DUES	400.00	-	-	400.00	0.00%
WASHINGTON LEADERSHIP INSTITUTE	100,000.00	-	80,000.00	20,000.00	80.00%
BOG MEETINGS	210,500.00	993.21	47,253.12	163,246.88	22.45%
BOG COMMITTEES' EXPENSES	30,000.00	170.78	5,314.32	24,685.68	17.71%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	(1,510.00)	8,397.65	35,602.35	19.09%
BOG TRAVEL & OUTREACH	35,000.00	1,258.98	5,297.65	29,702.35	15.14%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	439,900.00	912.97	146,262.74	293,637.26	33.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	69,756.00	5,747.04	35,460.57	34,295.43	50.84%
BENEFITS EXPENSE	26,638.00	2,087.06	13,124.42	13,513.58	49.27%
OTHER INDIRECT EXPENSE	28,768.00	2,114.10	14,582.47	14,185.53	50.69%
TOTAL INDIRECT EXPENSES:	125,162.00	9,948.20	63,167.46	61,994.54	50.47%
TOTAL ALL EXPENSES:	565,062.00	10,861.17	209,430.20	355,631.80	37.06%
NET INCOME (LOSS):	(565,062.00)	(10,861.17)	(209,430.20)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	40,000.00	-	2,250.00	37,750.00	5.63%
50 YEAR MEMBER TRIBUTE LUNCH	-	-	50.00	(50.00)	
WSBA LOGO MERCHANDISE SALES	-	-	342.59	(342.59)	
TOTAL REVENUE:	40,000.00	-	2,642.59	37,357.41	6.61%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	2,173.53	2,526.47	46.25%
STAFF MEMBERSHIP DUES	1,515.00	-	630.00	885.00	41.58%
SUBSCRIPTIONS	10,050.00	176.82	1,442.01	8,607.99	14.35%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	17.33	32.87	1,417.13	2.27%
APEX DINNER	70,000.00	-	3,515.63	66,484.37	5.02%
50 YEAR MEMBER TRIBUTE LUNCH	8,000.00	-	10,707.57	(2,707.57)	133.84%
COMMUNICATIONS OUTREACH	15,000.00	15,000.00	19,050.20	(4,050.20)	127.00%
TELEPHONE	325.00	35.55	173.49	151.51	53.38%
CONFERENCE CALLS	-	-	19.69	(19.69)	
TOTAL DIRECT EXPENSES:	111,040.00	15,579.70	37,744.99	73,295.01	33.99%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	310,102.00	24,764.17	144,497.33	165,604.67	46.60%
BENEFITS EXPENSE	118,282.00	8,807.81	54,353.59	63,928.41	45.95%
OTHER INDIRECT EXPENSE	127,731.00	9,379.47	64,696.59	63,034.41	50.65%
TOTAL INDIRECT EXPENSES:	556,115.00	42,951.45	263,547.51	292,567.49	47.39%
TOTAL ALL EXPENSES:	667,155.00	58,531.15	301,292.50	365,862.50	45.16%
NET INCOME (LOSS):	(627,155.00)	(58,531.15)	(298,649.91)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:	_____	_____	_____	_____	_____
TRANSLATION SERVICES	5,500.00	446.35	4,309.45	1,190.55	78.35%
TOTAL DIRECT EXPENSES:	5,500.00	446.35	4,309.45	1,190.55	78.35%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	439,469.00	32,806.89	212,717.64	226,751.36	48.40%
BENEFITS EXPENSE	175,752.00	13,300.73	82,812.36	92,939.64	47.12%
OTHER INDIRECT EXPENSE	204,542.00	15,036.97	103,720.03	100,821.97	50.71%
TOTAL INDIRECT EXPENSES:	819,763.00	61,144.59	399,250.03	420,512.97	48.70%
TOTAL ALL EXPENSES:	825,263.00	61,590.94	403,559.48	421,703.52	48.90%
NET INCOME (LOSS):	(825,263.00)	(61,590.94)	(403,559.48)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
AUDIT REVENUE	2,500.00	127.50	1,461.00	1,039.00	58.44%
RECOVERY OF DISCIPLINE COSTS	90,000.00	2,730.00	59,328.01	30,671.99	65.92%
DISCIPLINE HISTORY SUMMARY	14,000.00	1,207.50	8,967.33	5,032.67	64.05%
PRACTICE MONITOR FEES	4,000.00	-	-	4,000.00	0.00%
TOTAL REVENUE:	110,500.00	4,065.00	69,756.34	40,743.66	63.13%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	2,300.00	328.00	1,965.00	335.00	85.43%
PUBLICATIONS PRODUCTION	250.00	-	48.53	201.47	19.41%
STAFF TRAVEL/PARKING	35,000.00	2,244.98	16,658.94	18,341.06	47.60%
STAFF MEMBERSHIP DUES	4,111.00	457.25	3,437.25	673.75	83.61%
TELEPHONE	2,300.00	243.88	1,430.38	869.62	62.19%
COURT REPORTERS	35,000.00	492.80	10,727.50	24,272.50	30.65%
OUTSIDE COUNSEL/AIC	1,000.00	-	-	1,000.00	0.00%
LITIGATION EXPENSES	25,000.00	(3,936.46)	17,204.84	7,795.16	68.82%
DISABILITY EXPENSES	7,500.00	4,081.00	4,081.00	3,419.00	54.41%
ONLINE LEGAL RESEARCH	53,287.50	4,368.66	17,295.40	35,992.10	32.46%
LAW LIBRARY	6,700.00	255.24	4,029.00	2,671.00	60.13%
TRANSLATION SERVICES	1,000.00	-	240.00	760.00	24.00%
PRACTICE MONITOR EXPENSE	4,000.00	-	-	4,000.00	0.00%
TOTAL DIRECT EXPENSES:	177,448.50	8,535.35	77,117.84	100,330.66	43.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,676,010.00	310,062.73	1,783,168.97	1,892,841.03	48.51%
BENEFITS EXPENSE	1,211,817.00	94,122.72	577,101.36	634,715.64	47.62%
OTHER INDIRECT EXPENSE	1,062,411.00	78,132.73	538,933.84	523,477.16	50.73%
TOTAL INDIRECT EXPENSES:	5,950,238.00	482,318.18	2,899,204.17	3,051,033.83	48.72%
TOTAL ALL EXPENSES:	6,127,686.50	490,853.53	2,976,322.01	3,151,364.49	48.57%
NET INCOME (LOSS):	(6,017,186.50)	(486,788.53)	(2,906,565.67)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	125,000.00	-	125,000.00	-	100.00%
WORK STUDY GRANTS	10,374.00	-	-	10,374.00	0.00%
TOTAL REVENUE:	135,374.00	-	125,000.00	10,374.00	92.34%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	6,000.00	316.81	1,086.09	4,913.91	18.10%
STAFF MEMBERSHIP DUES	980.00	-	-	980.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	187.50	2,410.31	3,589.69	40.17%
DIVERSITY EVENTS & PROJECTS	15,750.00	-	4,438.95	11,311.05	28.18%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	28,930.00	504.31	7,935.35	20,994.65	27.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	341,233.00	18,348.22	100,654.90	240,578.10	29.50%
BENEFITS EXPENSE	114,992.00	7,923.38	48,715.56	66,276.44	42.36%
OTHER INDIRECT EXPENSE	111,333.00	8,188.45	56,481.19	54,851.81	50.73%
TOTAL INDIRECT EXPENSES:	567,558.00	34,460.05	205,851.65	361,706.35	36.27%
TOTAL ALL EXPENSES:	596,488.00	34,964.36	213,787.00	382,701.00	35.84%
NET INCOME (LOSS):	(461,114.00)	(34,964.36)	(88,787.00)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	900.00	-	-	900.00	0.00%
STAFF TRAVEL/PARKING	750.00	-	37.76	712.24	5.03%
SUPPLIES	250.00	-	-	250.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	3,000.00	-	232.11	2,767.89	7.74%
POSTAGE	500.00	-	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	13,400.00	-	2,332.15	11,067.85	17.40%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	90,008.00	6,723.76	39,291.12	50,716.88	43.65%
BENEFITS EXPENSE	31,689.00	2,399.30	14,858.00	16,831.00	46.89%
OTHER INDIRECT EXPENSE	30,135.00	2,233.21	15,403.98	14,731.02	51.12%
TOTAL INDIRECT EXPENSES:	151,832.00	11,356.27	69,553.10	82,278.90	45.81%
TOTAL ALL EXPENSES:	165,232.00	11,356.27	71,885.25	93,346.75	43.51%
NET INCOME (LOSS):	(165,232.00)	(11,356.27)	(71,885.25)		

Washington State Bar Association
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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	250.00	396.00	440.00	(190.00)	176.00%
STAFF MEMBERSHIP DUES	870.00	-	-	870.00	0.00%
SUBSCRIPTIONS	2,100.00	1,950.50	2,524.50	(424.50)	120.21%
STAFF TRAINING- GENERAL	30,000.00	-	3,042.63	26,957.37	10.14%
RECRUITING AND ADVERTISING	7,000.00	464.53	1,186.92	5,813.08	16.96%
PAYROLL PROCESSING	49,000.00	3,322.96	18,067.52	30,932.48	36.87%
SALARY SURVEYS	2,900.00	-	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	-	-	75,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(167,120.00)	(6,133.99)	(26,026.77)	(141,093.23)	15.57%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	271,913.00	22,844.54	123,534.86	148,378.14	45.43%
ALLOWANCE FOR OPEN POSITIONS	(200,000.00)	-	-	(200,000.00)	0.00%
BENEFITS EXPENSE	86,720.00	7,620.34	43,490.46	43,229.54	50.15%
OTHER INDIRECT EXPENSE	70,482.00	5,181.06	35,737.20	34,744.80	50.70%
TOTAL INDIRECT EXPENSES:	229,115.00	35,645.94	202,762.52	26,352.48	88.50%
TOTAL ALL EXPENSES:	229,115.00	35,645.94	202,762.52	26,352.48	88.50%
NET INCOME (LOSS):	(229,115.00)	(35,645.94)	(202,762.52)		

Washington State Bar Association
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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	172,000.00	3,494.00	180,548.67	(8,548.67)	104.97%
LAW CLERK APPLICATION FEES	2,700.00	800.00	2,000.00	700.00	74.07%
TOTAL REVENUE:	174,700.00	4,294.00	182,548.67	(7,848.67)	104.49%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	10,000.00	221.33	3,147.35	6,852.65	31.47%
STAFF TRAVEL/PARKING	600.00	-	37.95	562.05	6.33%
LAW CLERK OUTREACH	3,000.00	-	4,696.37	(1,696.37)	156.55%
TOTAL DIRECT EXPENSES:	13,950.00	221.33	7,881.67	6,068.33	56.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	92,121.00	8,080.16	47,674.52	44,446.48	51.75%
BENEFITS EXPENSE	34,398.00	2,676.70	16,508.84	17,889.16	47.99%
OTHER INDIRECT EXPENSE	35,960.00	2,650.05	18,279.40	17,680.60	50.83%
TOTAL INDIRECT EXPENSES:	162,479.00	13,406.91	82,462.76	80,016.24	50.75%
TOTAL ALL EXPENSES:	176,429.00	13,628.24	90,344.43	86,084.57	51.21%
NET INCOME (LOSS):	(1,729.00)	(9,334.24)	92,204.24		

Washington State Bar Association
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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
STAFF TRAVEL/PARKING	2,500.00	-	1,742.72	757.28	69.71%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
OLYMPIA RENT	2,500.00	828.12	879.70	1,620.30	35.19%
CONTRACT LOBBYIST	5,000.00	3,333.32	9,999.96	(4,999.96)	200.00%
LEGISLATIVE COMMITTEE	2,500.00	-	766.99	1,733.01	30.68%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	15,200.00	4,161.44	15,371.17	(171.17)	101.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	82,883.00	7,216.62	42,252.67	40,630.33	50.98%
BENEFITS EXPENSE	30,676.00	2,397.44	14,792.19	15,883.81	48.22%
OTHER INDIRECT EXPENSE	31,645.00	2,322.56	16,020.24	15,624.76	50.62%
TOTAL INDIRECT EXPENSES:	145,204.00	11,936.62	73,065.10	72,138.90	50.32%
TOTAL ALL EXPENSES:	160,404.00	16,098.06	88,436.27	71,967.73	55.13%
NET INCOME (LOSS):	(160,404.00)	(16,098.06)	(88,436.27)		

Washington State Bar Association
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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	22,000.00	2,197.55	15,959.18	6,040.82	72.54%
INVESTIGATION FEES	22,700.00	1,800.00	12,200.00	10,500.00	53.74%
PRO HAC VICE	270,000.00	21,979.00	152,210.00	117,790.00	56.37%
MEMBER CONTACT INFORMATION	10,000.00	347.40	7,515.55	2,484.45	75.16%
PHOTO BAR CARD SALES	300.00	-	144.00	156.00	48.00%
TOTAL REVENUE:	325,000.00	26,323.95	188,028.73	136,971.27	57.85%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,150.00	6,903.00	6,947.00	49.84%
POSTAGE	19,500.00	11,146.20	17,493.15	2,006.85	89.71%
LICENSING FORMS	2,437.50	-	2,253.10	184.40	92.43%
TOTAL DIRECT EXPENSES:	35,787.50	12,296.20	26,649.25	9,138.25	74.47%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	386,870.00	35,890.03	201,755.46	185,114.54	52.15%
BENEFITS EXPENSE	130,142.00	10,136.89	62,695.80	67,446.20	48.17%
OTHER INDIRECT EXPENSE	120,827.00	8,873.28	61,205.08	59,621.92	50.66%
TOTAL INDIRECT EXPENSES:	637,839.00	54,900.20	325,656.34	312,182.66	51.06%
TOTAL ALL EXPENSES:	673,626.50	67,196.40	352,305.59	321,320.91	52.30%
NET INCOME (LOSS):	(348,626.50)	(40,872.45)	(164,276.86)		

Washington State Bar Association

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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	14,655.00	199.00	597.00	14,058.00	4.07%
LLLT LICENSE FEES	7,250.00	605.03	3,140.80	4,109.20	43.32%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	-	100.00	200.00	33.33%
LLLT EXAM FEES	4,500.00	300.00	3,650.00	850.00	81.11%
LLLT WAIVER FEES	300.00	-	-	300.00	0.00%
MEMBER LATE FEES	300.00	-	150.00	150.00	50.00%
TOTAL REVENUE:	27,605.00	1,104.03	7,937.80	19,667.20	28.75%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
FACILITY, PARKING, FOOD	600.00	-	-	600.00	0.00%
LLLT BOARD	18,000.00	-	4,741.83	13,258.17	26.34%
LLLT OUTREACH	3,000.00	-	1,463.59	1,536.41	48.79%
LLLT EDUCATION	5,650.00	-	-	5,650.00	0.00%
POSTAGE	20.00	-	-	20.00	0.00%
LLLT EXAM WRITING	14,178.00	5,375.00	5,375.00	8,803.00	37.91%
LICENSING FORMS	2.50	-	-	2.50	0.00%
TOTAL DIRECT EXPENSES:	42,050.50	5,375.00	11,682.22	30,368.28	27.78%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,330.00	8,793.29	52,107.65	51,222.35	50.43%
BENEFITS EXPENSE	37,843.00	2,921.70	18,035.79	19,807.21	47.66%
OTHER INDIRECT EXPENSE	38,406.00	2,858.54	19,717.07	18,688.93	51.34%
TOTAL INDIRECT EXPENSES:	179,579.00	14,573.53	89,860.51	89,718.49	50.04%
TOTAL ALL EXPENSES:	221,629.50	19,948.53	101,542.73	120,086.77	45.82%
NET INCOME (LOSS):	(194,024.50)	(18,844.50)	(93,604.93)		

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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000.00	-	100.00	900.00	10.00%
ACCREDITED PROGRAM FEES	6,000.00	-	-	6,000.00	0.00%
MEMBER LATE FEES	900.00	150.00	2,100.00	(1,200.00)	233.33%
LPO EXAMINATION FEES	26,000.00	3,400.00	17,200.00	8,800.00	66.15%
LPO LICENSE FEES	173,900.00	14,931.64	87,552.93	86,347.07	50.35%
LPO LATE LICENSE FEES	4,590.00	-	400.00	4,190.00	8.71%
TOTAL REVENUE:	212,390.00	18,481.64	107,352.93	105,037.07	50.55%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	6,890.00	-	-	6,890.00	0.00%
EXAM WRITING	14,178.00	4,875.00	4,875.00	9,303.00	34.38%
ONLINE LEGAL RESEARCH	1,837.50	148.97	446.91	1,390.59	24.32%
LAW LIBRARY	279.00	10.48	31.44	247.56	11.27%
LICENSING FORMS	60.00	-	-	60.00	0.00%
LPO BOARD	3,000.00	160.95	856.93	2,143.07	28.56%
LPO OUTREACH	3,000.00	-	26.64	2,973.36	0.89%
POSTAGE	480.00	-	-	480.00	0.00%
PRINTING & COPYING	200.00	-	70.50	129.50	35.25%
STAFF TRAVEL/PARKING	100.00	44.51	44.51	55.49	44.51%
TOTAL DIRECT EXPENSES:	30,024.50	5,239.91	6,351.93	23,672.57	21.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	86,688.00	7,383.95	43,848.87	42,839.13	50.58%
BENEFITS EXPENSE	31,360.00	2,421.03	14,998.55	16,361.45	47.83%
OTHER INDIRECT EXPENSE	31,214.00	2,322.55	16,020.19	15,193.81	51.32%
TOTAL INDIRECT EXPENSES:	149,262.00	12,127.53	74,867.61	74,394.39	50.16%
TOTAL ALL EXPENSES:	179,286.50	17,367.44	81,219.54	98,066.96	45.30%
NET INCOME (LOSS):	33,103.50	1,114.20	26,133.39		

Washington State Bar Association

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50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	534,000.00	35,600.00	252,400.00	281,600.00	47.27%
FORM 1 LATE FEES	150,000.00	15,250.00	99,500.00	50,500.00	66.33%
MEMBER LATE FEES	201,800.00	24,275.00	137,600.00	64,200.00	68.19%
ANNUAL ACCREDITED SPONSOR FEES	43,000.00	-	41,750.00	1,250.00	97.09%
ATTENDANCE LATE FEES	85,000.00	4,050.00	45,000.00	40,000.00	52.94%
COMITY CERTIFICATES	29,000.00	374.94	28,800.17	199.83	99.31%
TOTAL REVENUE:	1,042,800.00	79,549.94	605,050.17	437,749.83	58.02%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,986.00	125,195.00	124,805.00	50.08%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	446.91	1,390.59	24.32%
LAW LIBRARY	279.00	10.48	31.44	247.56	11.27%
MCLE BOARD	2,000.00	-	774.36	1,225.64	38.72%
STAFF TRAVEL/PARKING	-	-	9.26	(9.26)	
TOTAL DIRECT EXPENSES:	254,616.50	21,145.45	126,456.97	128,159.53	49.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	424,678.00	31,317.86	267,212.16	157,465.84	62.92%
BENEFITS EXPENSE	123,400.00	9,644.48	56,731.89	66,668.11	45.97%
OTHER INDIRECT EXPENSE	133,772.00	9,826.13	67,777.46	65,994.54	50.67%
TOTAL INDIRECT EXPENSES:	681,850.00	50,788.47	391,721.51	290,128.49	57.45%
TOTAL ALL EXPENSES:	936,466.50	71,933.92	518,178.48	418,288.02	55.33%
NET INCOME (LOSS):	106,333.50	7,616.02	86,871.69		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	6,750.00	-	4,500.00	2,250.00	66.67%
LAP GROUPS REVENUE	-	-	360.00	(360.00)	
TOTAL REVENUE:	6,750.00	-	4,860.00	1,890.00	72.00%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	-	-	225.00	0.00%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,275.00	-	775.50	499.50	60.82%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	87,698.00	6,825.68	40,129.95	47,568.05	45.76%
BENEFITS EXPENSE	35,067.00	2,663.55	16,388.04	18,678.96	46.73%
OTHER INDIRECT EXPENSE	25,891.00	1,905.67	13,144.62	12,746.38	50.77%
TOTAL INDIRECT EXPENSES:	148,656.00	11,394.90	69,662.61	78,993.39	46.86%
TOTAL ALL EXPENSES:	149,931.00	11,394.90	70,438.11	79,492.89	46.98%
NET INCOME (LOSS):	(143,181.00)	(11,394.90)	(65,578.11)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	42,500.00	10,579.89	27,175.34	15,324.66	63.94%
NMP PRODUCT SALES	70,000.00	2,819.00	59,244.00	10,756.00	84.63%
SPONSORSHIPS	800.00	-	-	800.00	0.00%
SEMINAR REGISTRATIONS	15,000.00	3,368.00	6,973.00	8,027.00	46.49%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	138,300.00	16,766.89	93,392.34	44,907.66	67.53%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	98.88	2,401.12	3.96%
SUBSCRIPTIONS	500.00	30.00	110.00	390.00	22.00%
CONFERENCE CALLS	300.00	-	28.32	271.68	9.44%
YLL SECTION PROGRAM	1,100.00	-	520.00	580.00	47.27%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	-	96.51	2,403.49	3.86%
WYL COMMITTEE	15,000.00	17.10	1,063.80	13,936.20	7.09%
OPEN SECTIONS NIGHT	3,000.00	-	-	3,000.00	0.00%
TRIAL ADVOCACY EXPENSES	2,500.00	-	0.05	2,499.95	0.00%
RECEPTION/FORUM EXPENSE	4,000.00	-	947.12	3,052.88	23.68%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	500.00	500.00	2,000.00	20.00%
STAFF MEMBERSHIP DUES	445.00	-	100.00	345.00	22.47%
LENDING LIBRARY	5,500.00	147.80	3,308.25	2,191.75	60.15%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	446.00	1,054.00	29.73%
TOTAL DIRECT EXPENSES:	42,345.00	694.90	7,218.93	35,126.07	17.05%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	326,272.00	29,717.78	180,699.10	145,572.90	55.38%
BENEFITS EXPENSE	119,762.00	9,661.24	59,376.58	60,385.42	49.58%
OTHER INDIRECT EXPENSE	121,977.00	8,962.61	61,821.28	60,155.72	50.68%
TOTAL INDIRECT EXPENSES:	568,011.00	48,341.63	301,896.96	266,114.04	53.15%
TOTAL ALL EXPENSES:	610,356.00	49,036.53	309,115.89	301,240.11	50.65%
NET INCOME (LOSS):	(472,056.00)	(32,269.64)	(215,723.55)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000.00	-	1,000.00	8,000.00	11.11%
INTERNET SALES	12,000.00	539.00	18,032.00	(6,032.00)	150.27%
TOTAL REVENUE:	21,000.00	539.00	19,032.00	1,968.00	90.63%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500.00	-	-	1,500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000.00	-	-	2,000.00	0.00%
WSBA CONNECTS	46,560.00	11,640.00	42,680.00	3,880.00	91.67%
CASEMAKER & FASTCASE	136,436.00	5,416.00	103,699.69	32,736.31	76.01%
CONFERENCE CALLS	-	-	5.30	(5.30)	
TOTAL DIRECT EXPENSES:	186,496.00	17,056.00	146,384.99	40,111.01	78.49%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	53,322.00	6,732.34	40,769.44	12,552.56	76.46%
BENEFITS EXPENSE	19,484.00	1,925.61	11,922.83	7,561.17	61.19%
OTHER INDIRECT EXPENSE	19,706.00	1,459.03	10,064.01	9,641.99	51.07%
TOTAL INDIRECT EXPENSES:	92,512.00	10,116.98	62,756.28	29,755.72	67.84%
TOTAL ALL EXPENSES:	279,008.00	27,172.98	209,141.27	69,866.73	74.96%
NET INCOME (LOSS):	(258,008.00)	(26,633.98)	(190,109.27)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	-	-	1,440.86	(1,440.86)	
DISPLAY ADVERTISING	297,500.00	41,765.00	213,364.00	84,136.00	71.72%
SUBSCRIPT/SINGLE ISSUES	350.00	-	72.00	278.00	20.57%
CLASSIFIED ADVERTISING	12,500.00	60.00	4,129.70	8,370.30	33.04%
GEN ANNOUNCEMENTS	17,500.00	748.00	6,318.00	11,182.00	36.10%
PROF ANNOUNCEMENTS	21,000.00	2,611.00	12,864.00	8,136.00	61.26%
JOB TARGET ADVERTISING	112,500.00	-	76,971.02	35,528.98	68.42%
TOTAL REVENUE:	461,350.00	45,184.00	315,159.58	146,190.42	68.31%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	89,000.00	10,328.39	51,252.34	37,747.66	57.59%
PRINTING, COPYING & MAILING	250,000.00	24,655.28	121,597.62	128,402.38	48.64%
DIGITAL/ONLINE DEVELOPMENT	12,000.00	1,100.00	6,900.00	5,100.00	57.50%
GRAPHICS/ARTWORK	3,500.00	-	-	3,500.00	0.00%
OUTSIDE SALES EXPENSE	-	13,537.20	69,763.80	(69,763.80)	
EDITORIAL ADVISORY COMMITTEE	800.00	-	532.31	267.69	66.54%
STAFF MEMBERSHIP DUES	615.00	-	-	615.00	0.00%
TOTAL DIRECT EXPENSES:	357,915.00	49,620.87	250,046.07	107,868.93	69.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	206,395.00	17,939.28	105,559.96	100,835.04	51.14%
BENEFITS EXPENSE	79,825.00	6,247.47	38,450.68	41,374.32	48.17%
OTHER INDIRECT EXPENSE	73,359.00	5,389.48	37,174.88	36,184.12	50.68%
TOTAL INDIRECT EXPENSES:	359,579.00	29,576.23	181,185.52	178,393.48	50.39%
TOTAL ALL EXPENSES:	717,494.00	79,197.10	431,231.59	286,262.41	60.10%
NET INCOME (LOSS):	(256,144.00)	(34,013.10)	(116,072.01)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
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TOTAL REVENUE:	-	-	-	-	
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DIRECT EXPENSES:					
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ED TRAVEL & OUTREACH	5,000.00	62.95	1,179.94	3,820.06	23.60%
LAW LIBRARY	279.00	10.48	81.41	197.59	29.18%
STAFF TRAVEL/PARKING	5,400.00	110.00	284.40	5,115.60	5.27%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TELEPHONE	1,000.00	-	-	1,000.00	0.00%
TOTAL DIRECT EXPENSES:	13,379.00	183.43	1,545.75	11,833.25	11.55%
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INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	247,104.00	32,721.03	173,540.27	73,563.73	70.23%
BENEFITS EXPENSE	71,244.00	6,880.99	40,491.33	30,752.67	56.83%
OTHER INDIRECT EXPENSE	41,714.00	3,066.95	21,154.79	20,559.21	50.71%
TOTAL INDIRECT EXPENSES:	360,062.00	42,668.97	235,186.39	124,875.61	65.32%
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TOTAL ALL EXPENSES:	373,441.00	42,852.40	236,732.14	136,708.86	63.39%
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NET INCOME (LOSS):	(373,441.00)	(42,852.40)	(236,732.14)		
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Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	-	-	3.96	(3.96)	
TOTAL REVENUE:	-	-	3.96	(3.96)	
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	300.00	-	-	300.00	0.00%
STAFF MEMBERSHIP DUES	1,500.00	-	300.00	1,200.00	20.00%
ONLINE LEGAL RESEARCH	11,025.00	893.84	2,681.52	8,343.48	24.32%
LAW LIBRARY	1,673.00	63.36	1,438.80	234.20	86.00%
COURT RULES COMMITTEE	3,000.00	-	925.00	2,075.00	30.83%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	2,500.00	-	1,016.25	1,483.75	40.65%
LITIGATION EXPENSES	500.00	0.30	40.18	459.82	8.04%
TOTAL DIRECT EXPENSES:	24,334.00	957.50	6,401.75	17,932.25	26.31%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	600,907.00	40,325.70	232,941.02	367,965.98	38.76%
BENEFITS EXPENSE	198,401.00	14,505.31	90,218.04	108,182.96	45.47%
OTHER INDIRECT EXPENSE	167,431.00	12,297.55	84,824.52	82,606.48	50.66%
TOTAL INDIRECT EXPENSES:	966,739.00	67,128.56	407,983.58	558,755.42	42.20%
TOTAL ALL EXPENSES:	991,073.00	68,086.06	414,385.33	576,687.67	41.81%
NET INCOME (LOSS):	(991,073.00)	(68,086.06)	(414,381.37)		

Washington State Bar Association
Statement of Activities
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50% OF YEAR COMPLETE

	FISCAL 2020 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	200.00	-	-	200.00	0.00%
LAW LIBRARY	1,116.00	42.39	127.17	988.83	11.40%
DISCIPLINARY BOARD EXPENSES	10,000.00	47.50	657.13	9,342.87	6.57%
CHIEF HEARING OFFICER	33,000.00	2,500.00	15,000.00	18,000.00	45.45%
HEARING OFFICER EXPENSES	3,000.00	160.00	(1,858.63)	4,858.63	-61.95%
HEARING OFFICER TRAINING	2,000.00	-	526.93	1,473.07	26.35%
OUTSIDE COUNSEL	55,000.00	4,000.00	24,234.36	30,765.64	44.06%
TOTAL DIRECT EXPENSES:	104,316.00	6,749.89	38,686.96	65,629.04	37.09%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	104,449.00	9,074.09	53,124.37	51,324.63	50.86%
BENEFITS EXPENSE	40,468.00	3,174.26	19,553.72	20,914.28	48.32%
OTHER INDIRECT EXPENSE	44,591.00	3,275.39	22,592.50	21,998.50	50.67%
TOTAL INDIRECT EXPENSES:	189,508.00	15,523.74	95,270.59	94,237.41	50.27%
TOTAL ALL EXPENSES:	293,824.00	22,273.63	133,957.55	159,866.45	45.59%
NET INCOME (LOSS):	(293,824.00)	(22,273.63)	(133,957.55)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	825.00	-	-	825.00	0.00%
ABA DELEGATES	5,600.00	800.00	1,600.00	4,000.00	28.57%
ANNUAL CHAIR MEETINGS	600.00	-	510.31	89.69	85.05%
JUDICIAL RECOMMENDATIONS COMMITTEE	4,500.00	-	179.41	4,320.59	3.99%
BOG ELECTIONS	6,500.00	18.63	3,938.63	2,561.37	60.59%
BAR OUTREACH	11,600.00	-	226.83	11,373.17	1.96%
PROFESSIONALISM	2,000.00	-	-	2,000.00	0.00%
TOTAL DIRECT EXPENSES:	31,625.00	818.63	6,455.18	25,169.82	20.41%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	231,494.00	16,586.93	103,485.93	128,008.07	44.70%
BENEFITS EXPENSE	81,898.00	5,991.76	37,910.93	43,987.07	46.29%
OTHER INDIRECT EXPENSE	78,537.00	5,776.61	39,845.04	38,691.96	50.73%
TOTAL INDIRECT EXPENSES:	391,929.00	28,355.30	181,241.90	210,687.10	46.24%
TOTAL ALL EXPENSES:	423,554.00	29,173.93	187,697.08	235,856.92	44.31%
NET INCOME (LOSS):	(423,554.00)	(29,173.93)	(187,697.08)		

Washington State Bar Association

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	16,000.00	123.93	2,359.64	13,640.36	14.75%
TOTAL DIRECT EXPENSES:	16,000.00	123.93	2,359.64	13,640.36	14.75%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	38,689.00	3,390.79	19,859.18	18,829.82	51.33%
BENEFITS EXPENSE	13,065.00	1,010.70	6,278.79	6,786.21	48.06%
OTHER INDIRECT EXPENSE	11,507.00	833.71	5,750.77	5,756.23	49.98%
TOTAL INDIRECT EXPENSES:	63,261.00	5,235.20	31,888.74	31,372.26	50.41%
TOTAL ALL EXPENSES:	79,261.00	5,359.13	34,248.38	45,012.62	43.21%
NET INCOME (LOSS):	(79,261.00)	(5,359.13)	(34,248.38)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	-	1,351.78	2,648.22	33.79%
STAFF MEMBERSHIP DUES	375.00	-	-	375.00	0.00%
LAW LIBRARY	279.00	10.48	31.44	247.56	11.27%
CPE COMMITTEE	5,000.00	-	2,184.93	2,815.07	43.70%
TOTAL DIRECT EXPENSES:	9,654.00	10.48	3,568.15	6,085.85	36.96%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	159,873.00	13,887.84	81,308.88	78,564.12	50.86%
BENEFITS EXPENSE	57,053.00	4,454.19	27,520.85	29,532.15	48.24%
OTHER INDIRECT EXPENSE	44,591.00	3,275.42	22,592.50	21,998.50	50.67%
TOTAL INDIRECT EXPENSES:	261,517.00	21,617.45	131,422.23	130,094.77	50.25%
TOTAL ALL EXPENSES:	271,171.00	21,627.93	134,990.38	136,180.62	49.78%
NET INCOME (LOSS):	(271,171.00)	(21,627.93)	(134,990.38)		

Washington State Bar Association

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	125,000.00	-	135,000.00	(10,000.00)	108.00%
PSP PRODUCT SALES	1,000.00	-	99.00	901.00	9.90%
WORK STUDY GRANTS	2,100.00	-	-	2,100.00	0.00%
TOTAL REVENUE:	128,100.00	-	135,099.00	(6,999.00)	105.46%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	221,777.00	890.60	30,537.88	191,239.12	13.77%
STAFF TRAVEL/PARKING	2,000.00	10.00	69.00	1,931.00	3.45%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	10.00	1,053.83	946.17	52.69%
PUBLIC SERVICE EVENTS AND PROJECTS	25,000.00	-	-	25,000.00	0.00%
TOTAL DIRECT EXPENSES:	250,777.00	910.60	31,660.71	219,116.29	12.63%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	117,048.00	8,985.23	55,678.55	61,369.45	47.57%
BENEFITS EXPENSE	42,502.00	3,125.45	20,107.33	22,394.67	47.31%
OTHER INDIRECT EXPENSE	44,303.00	3,245.60	22,387.19	21,915.81	50.53%
TOTAL INDIRECT EXPENSES:	203,853.00	15,356.28	98,173.07	105,679.93	48.16%
TOTAL ALL EXPENSES:	454,630.00	16,266.88	129,833.78	324,796.22	28.56%
NET INCOME (LOSS):	(326,530.00)	(16,266.88)	5,265.22		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:	_____	_____	_____	_____	_____
EQUIPMENT, HARDWARE & SOFTWARE	330.00	-	-	330.00	0.00%
SUBSCRIPTIONS	262.00	-	179.98	82.02	68.69%
SUPPLIES	300.00	-	-	300.00	0.00%
IMAGE LIBRARY	4,680.00	-	4,100.00	580.00	87.61%
TOTAL DIRECT EXPENSES:	5,572.00	-	4,279.98	1,292.02	76.81%
INDIRECT EXPENSES:	_____	_____	_____	_____	_____
SALARY EXPENSE (1.09 FTE)	75,007.00	6,189.21	36,497.22	38,509.78	48.66%
BENEFITS EXPENSE	28,805.00	2,156.20	13,308.86	15,496.14	46.20%
OTHER INDIRECT EXPENSE	31,357.00	2,292.75	15,814.67	15,542.33	50.43%
TOTAL INDIRECT EXPENSES:	135,169.00	10,638.16	65,620.75	69,548.25	48.55%
TOTAL ALL EXPENSES:	140,741.00	10,638.16	69,900.73	70,840.27	49.67%
NET INCOME (LOSS):	(140,741.00)	(10,638.16)	(69,900.73)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	3,618.75	280,875.00	19,125.00	93.63%
TOTAL REVENUE:	300,000.00	3,618.75	280,875.00	19,125.00	93.63%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	22.08	285.03	914.97	23.75%
SUBSCRIPTIONS	372.00	-	409.57	(37.57)	110.10%
CONFERENCE CALLS	300.00	-	28.26	271.74	9.42%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	344.39	655.61	34.44%
DUES STATEMENTS	6,000.00	-	5,788.00	212.00	96.47%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,297.00	22.08	6,855.25	2,441.75	73.74%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	303,468.00	17,278.71	98,534.24	204,933.76	32.47%
BENEFITS EXPENSE	114,639.00	6,893.83	47,428.60	67,210.40	41.37%
OTHER INDIRECT EXPENSE	121,905.00	8,962.63	61,821.35	60,083.65	50.71%
TOTAL INDIRECT EXPENSES:	540,012.00	33,135.17	207,784.19	332,227.81	38.48%
TOTAL ALL EXPENSES:	549,309.00	33,157.25	214,639.44	334,669.56	39.07%
NET INCOME (LOSS):	(249,309.00)	(29,538.50)	66,235.56		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	85,000.00	12,282.43	60,293.64	24,706.36	70.93%
STAFF TRAVEL/PARKING	2,500.00	-	726.39	1,773.61	29.06%
STAFF MEMBERSHIP DUES	110.00	-	90.00	20.00	81.82%
TELEPHONE	24,000.00	1,495.87	9,879.40	14,120.60	41.16%
COMPUTER HARDWARE	29,000.00	10,149.58	13,306.45	15,693.55	45.88%
COMPUTER SOFTWARE	29,000.00	645.27	7,083.96	21,916.04	24.43%
HARDWARE SERVICE & WARRANTIES	60,000.00	-	32,669.19	27,330.81	54.45%
SOFTWARE MAINTENANCE & LICENSING	270,000.00	15,412.96	153,232.92	116,767.08	56.75%
TELEPHONE HARDWARE & MAINTENANCE	10,000.00	-	275.10	9,724.90	2.75%
COMPUTER SUPPLIES	15,000.00	164.05	3,468.78	11,531.22	23.13%
THIRD PARTY SERVICES	143,000.00	37,746.78	170,710.32	(27,710.32)	119.38%
TRANSFER TO INDIRECT EXPENSES	(667,610.00)	(77,896.94)	(451,736.15)	(215,873.85)	67.66%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,090,382.00	89,975.54	562,681.37	527,700.63	51.60%
BENEFITS EXPENSE	377,371.00	28,422.58	180,614.46	196,756.54	47.86%
CAPITAL LABOR & OVERHEAD	(141,000.00)	-	(31,780.00)	(109,220.00)	22.54%
OTHER INDIRECT EXPENSE	348,096.00	25,607.49	176,632.15	171,463.85	50.74%
TOTAL INDIRECT EXPENSES:	1,674,849.00	144,005.61	888,147.98	786,701.02	53.03%
TOTAL ALL EXPENSES:	1,674,849.00	144,005.61	888,147.98	786,701.02	53.03%
NET INCOME (LOSS):	(1,674,849.00)	(144,005.61)	(888,147.98)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	1,000.00	18.00	213.75	786.25	21.38%
COURSEBOOK SALES	9,000.00	140.00	3,393.00	5,607.00	37.70%
MP3 AND VIDEO SALES	925,000.00	31,628.29	535,033.64	389,966.36	57.84%
TOTAL REVENUE:	935,000.00	31,786.29	538,640.39	396,359.61	57.61%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
DEPRECIATION	5,820.00	485.00	2,910.00	2,910.00	50.00%
STAFF MEMBERSHIP DUES	620.00	-	587.50	32.50	94.76%
COST OF SALES - COURSEBOOKS	200.00	7.99	300.94	(100.94)	150.47%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
ONLINE PRODUCT HOSTING EXPENSES	42,000.00	4,072.11	24,510.95	17,489.05	58.36%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	136.56	316.34	183.66	63.27%
SEMINAR BROCHURES	3,000.00	-	-	3,000.00	0.00%
POSTAGE - FLIERS/CATALOGS	3,500.00	-	-	3,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	42.35	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	59,240.00	4,744.01	28,722.64	30,517.36	48.49%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.56 FTE)	103,267.00	5,121.56	46,911.35	56,355.65	45.43%
BENEFITS EXPENSE	39,532.00	3,105.67	19,086.20	20,445.80	48.28%
OTHER INDIRECT EXPENSE	44,878.00	3,305.15	22,797.82	22,080.18	50.80%
TOTAL INDIRECT EXPENSES:	187,677.00	11,532.38	88,795.37	98,881.63	47.31%
TOTAL ALL EXPENSES:	246,917.00	16,276.39	117,518.01	129,398.99	47.59%
NET INCOME (LOSS):	688,083.00	15,509.90	421,122.38		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	860,000.00	35,933.27	299,907.77	560,092.23	34.87%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	2,000.00	27,000.00	6.90%
TOTAL REVENUE:	889,000.00	35,933.27	301,907.77	587,092.23	33.96%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	500.00	-	-	500.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	80.75	471.92	5,528.08	7.87%
STAFF MEMBERSHIP DUES	850.00	-	587.50	262.50	69.12%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
COURSEBOOK PRODUCTION	3,000.00	20.75	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	12,000.00	503.24	3,883.45	8,116.55	32.36%
POSTAGE - MISC./DELIVERY	1,000.00	52.64	332.64	667.36	33.26%
ACCREDITATION FEES	3,000.00	(24.00)	2,789.00	211.00	92.97%
SEMINAR BROCHURES	18,000.00	1,970.58	6,336.70	11,663.30	35.20%
FACILITIES	234,000.00	7,854.91	52,112.26	181,887.74	22.27%
SPEAKERS & PROGRAM DEVELOP	62,000.00	287.01	6,429.01	55,570.99	10.37%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	500.00	-	27.90	472.10	5.58%
CONFERENCE CALLS	-	20.00	28.99	(28.99)	
TOTAL DIRECT EXPENSES:	442,950.00	10,765.88	72,740.47	370,209.53	16.42%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.75 FTE)	539,988.00	45,939.42	264,734.75	275,253.25	49.03%
BENEFITS EXPENSE	206,307.00	17,028.33	102,008.53	104,298.47	49.45%
OTHER INDIRECT EXPENSE	222,954.00	16,406.69	113,167.84	109,786.16	50.76%
TOTAL INDIRECT EXPENSES:	969,249.00	79,374.44	479,911.12	489,337.88	49.51%
TOTAL ALL EXPENSES:	1,412,199.00	90,140.32	552,651.59	859,547.41	39.13%
NET INCOME (LOSS):	(523,199.00)	(54,207.05)	(250,743.82)		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	860,000.00	35,933.27	299,907.77	560,092.23	34.87%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	2,000.00	27,000.00	6.90%
SHIPPING & HANDLING	1,000.00	18.00	213.75	786.25	21.38%
COURSEBOOK SALES	9,000.00	140.00	3,393.00	5,607.00	37.70%
MP3 AND VIDEO SALES	925,000.00	31,628.29	535,033.64	389,966.36	57.84%
TOTAL REVENUE:	1,824,000.00	67,719.56	840,548.16	983,451.84	46.08%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	20.75	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	15,500.00	503.24	3,883.45	11,616.55	25.05%
POSTAGE - MISC./DELIVERY	1,000.00	52.64	332.64	667.36	33.26%
DEPRECIATION	5,820.00	485.00	2,910.00	2,910.00	50.00%
ONLINE EXPENSES	42,000.00	4,072.11	24,510.95	17,489.05	58.36%
ACCREDITATION FEES	3,000.00	(24.00)	2,789.00	211.00	92.97%
SEMINAR BROCHURES	21,000.00	1,970.58	6,336.70	14,663.30	30.17%
FACILITIES	234,000.00	7,854.91	52,112.26	181,887.74	22.27%
SPEAKERS & PROGRAM DEVELOP	62,000.00	287.01	6,429.01	55,570.99	10.37%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	500.00	-	27.90	472.10	5.58%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	80.75	471.92	5,528.08	7.87%
STAFF MEMBERSHIP DUES	1,470.00	-	1,175.00	295.00	79.93%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
CONFERENCE CALLS	-	20.00	28.99	(28.99)	
COST OF SALES - COURSEBOOKS	200.00	7.99	300.94	(100.94)	150.47%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	136.56	316.34	183.66	63.27%
STAFF TRAVEL/PARKING	2,000.00	42.35	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	502,190.00	15,509.89	101,463.11	400,726.89	20.20%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	643,255.00	51,060.98	311,646.10	331,608.90	48.45%
BENEFITS EXPENSE	245,839.00	20,134.00	121,094.73	124,744.27	49.26%
OTHER INDIRECT EXPENSE	267,832.00	19,711.84	135,965.66	131,866.34	50.77%
TOTAL INDIRECT EXPENSES:	1,156,926.00	90,906.82	568,706.49	588,219.51	49.16%
TOTAL ALL EXPENSES:	1,659,116.00	106,416.71	670,169.60	988,946.40	40.39%
NET INCOME (LOSS):	164,884.00	(38,697.15)	170,378.56		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	2,500.00	207.00	1,703.25	796.75	68.13%
DESKBOOK SALES	100,000.00	2,490.00	25,671.60	74,328.40	25.67%
SECTION PUBLICATION SALES	3,000.00	225.00	1,190.00	1,810.00	39.67%
CASEMAKER ROYALTIES	60,000.00	3,116.84	14,744.13	45,255.87	24.57%
TOTAL REVENUE:	165,500.00	6,038.84	43,308.98	122,191.02	26.17%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	60,000.00	1,590.02	8,971.57	51,028.43	14.95%
COST OF SALES - SECTION PUBLICATION	750.00	42.66	255.96	494.04	34.13%
SPLITS TO SECTIONS	1,000.00	-	145.91	854.09	14.59%
DESKBOOK ROYALTIES	1,000.00	-	758.49	241.51	75.85%
POSTAGE & DELIVER-DESKBOOKS	2,500.00	221.08	2,404.91	95.09	96.20%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	446.91	1,390.59	24.32%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,500.00	-	-	2,500.00	0.00%
OBSOLETE INVENTORY	-	20.68	372.18	(372.18)	
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	675.00	4,725.00	3,375.00	58.33%
STAFF MEMBERSHIP DUES	220.00	-	-	220.00	0.00%
SUBSCRIPTIONS	150.00	-	-	150.00	0.00%
TOTAL DIRECT EXPENSES:	82,657.50	2,698.41	18,080.93	64,576.57	21.87%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	148,307.00	9,420.93	55,580.72	92,726.28	37.48%
BENEFITS EXPENSE	58,004.00	3,734.26	23,176.27	34,827.73	39.96%
OTHER INDIRECT EXPENSE	64,729.00	4,764.18	32,861.73	31,867.27	50.77%
TOTAL INDIRECT EXPENSES:	271,040.00	17,919.37	111,618.72	159,421.28	41.18%
TOTAL ALL EXPENSES:	353,697.50	20,617.78	129,699.65	223,997.85	36.67%
NET INCOME (LOSS):	(188,197.50)	(14,578.94)	(86,390.67)		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	3,000.00	5,455.84	8,220.08	(5,220.08)	274.00%
CPF MEMBER ASSESSMENTS	1,000,000.00	13,710.00	1,001,550.00	(1,550.00)	100.16%
INTEREST INCOME	20,000.00	1,653.59	32,821.48	(12,821.48)	164.11%
TOTAL REVENUE:	<u>1,023,000.00</u>	<u>20,819.43</u>	<u>1,042,591.56</u>	<u>(19,591.56)</u>	<u>101.92%</u>
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	248.46	1,090.66	(90.66)	109.07%
GIFTS TO INJURED CLIENTS	500,000.00	-	18,242.53	481,757.47	3.65%
CPF BOARD EXPENSES	3,000.00	40.18	1,177.99	1,822.01	39.27%
TOTAL DIRECT EXPENSES:	<u>504,000.00</u>	<u>288.64</u>	<u>20,511.18</u>	<u>483,488.82</u>	<u>4.07%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,855.00	6,927.08	40,560.99	39,294.01	50.79%
BENEFITS EXPENSE	30,884.00	2,411.53	14,841.23	16,042.77	48.05%
OTHER INDIRECT EXPENSE	33,947.00	2,501.20	17,252.48	16,694.52	50.82%
TOTAL INDIRECT EXPENSES:	<u>144,686.00</u>	<u>11,839.81</u>	<u>72,654.70</u>	<u>72,031.30</u>	<u>50.22%</u>
TOTAL ALL EXPENSES:	<u>648,686.00</u>	<u>12,128.45</u>	<u>93,165.88</u>	<u>555,520.12</u>	<u>14.36%</u>
NET INCOME (LOSS):	<u>374,314.00</u>	<u>8,690.98</u>	<u>949,425.68</u>		

Washington State Bar Association
Statement of Activities
For the Period from March 1, 2020 to March 31, 2020
50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	5,498.84	426,227.59	27,777.41	93.88%
SEMINAR PROFIT SHARE	94,118.73	-	71,693.40	22,425.33	76.17%
INTEREST INCOME	2,320.00	-	-	2,320.00	0.00%
PUBLICATIONS REVENUE	10,000.00	-	2,293.71	7,706.29	22.94%
OTHER	46,100.00	550.00	15,218.31	30,881.69	33.01%
TOTAL REVENUE:	606,543.73	6,048.84	515,433.01	91,110.72	84.98%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	9,465.73	104,707.77	457,632.23	18.62%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	3,618.75	280,875.00	17,568.75	94.11%
TOTAL DIRECT EXPENSES:	860,783.75	13,084.48	385,582.77	475,200.98	44.79%
NET INCOME (LOSS):	(254,240.02)	(7,035.64)	129,850.24		

Washington State Bar Association

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	12,060,469.00	979,818.36	5,795,819.26	6,264,649.74	48.06%
ALLOWANCE FOR OPEN POSITIO	(200,000.00)	-	-	(200,000.00)	0.00%
TEMPORARY SALARIES	250,780.00	21,876.11	199,877.77	50,902.23	79.70%
CAPITAL LABOR & OVERHEAD	(141,000.00)	-	(31,780.00)	(109,220.00)	22.54%
EMPLOYEE ASSISTANCE PLAN	4,800.00	-	2,400.00	2,400.00	50.00%
EMPLOYEE SERVICE AWARDS	3,080.00	779.95	1,834.95	1,245.05	59.58%
FICA (EMPLOYER PORTION)	887,000.00	71,783.04	415,332.82	471,667.18	46.82%
L&I INSURANCE	49,500.00	-	9,597.26	39,902.74	19.39%
WA STATE FAMILY MEDICAL LI	17,500.00	1,402.43	8,030.71	9,469.29	45.89%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	124,076.38	723,441.87	856,558.13	45.79%
RETIREMENT (EMPLOYER POR)	1,527,000.00	120,074.01	719,497.82	807,502.18	47.12%
TRANSPORTATION ALLOWANC	115,000.00	280.00	105,635.00	9,365.00	91.86%
UNEMPLOYMENT INSURANCE	84,500.00	9,177.24	33,539.57	50,960.43	39.69%
STAFF DEVELOPMENT-GENERA	6,900.00	-	1,375.19	5,524.81	19.93%
TOTAL SALARY & BENEFITS I	16,245,529.00	1,329,267.52	7,984,602.22	8,260,926.78	49.15%
WORKPLACE BENEFITS	44,500.00	1,118.46	13,652.67	30,847.33	30.68%
HUMAN RESOURCES POOLED E	167,120.00	6,133.99	26,026.77	141,093.23	15.57%
MEETING SUPPORT EXPENSES	15,000.00	370.57	6,578.36	8,421.64	43.86%
RENT	1,951,000.00	153,204.60	1,017,151.12	933,848.88	52.13%
PERSONAL PROP TAXES-WSBA	12,000.00	586.83	4,463.01	7,536.99	37.19%
FURNITURE, MAINT, LH IMP	35,000.00	726.77	14,145.06	20,854.94	40.41%
OFFICE SUPPLIES & EQUIPMEN	46,000.00	1,618.47	20,094.69	25,905.31	43.68%
FURN & OFFICE EQUIP DEPRECI	53,000.00	4,284.00	25,698.00	27,302.00	48.49%
COMPUTER HARDWARE DEPRE	50,000.00	3,601.00	22,112.54	27,887.46	44.23%
COMPUTER SOFTWARE DEPRECI	165,000.00	10,649.00	63,608.00	101,392.00	38.55%
INSURANCE	243,000.00	17,639.19	105,835.14	137,164.86	43.55%
PROFESSIONAL FEES-AUDIT	85,000.00	5,722.00	77,932.10	7,067.90	91.68%
PROFESSIONAL FEES-LEGAL	250,000.00	3,137.24	103,329.89	146,670.11	41.33%
TELEPHONE & INTERNET	47,000.00	404.97	18,599.49	28,400.51	39.57%
POSTAGE - GENERAL	30,000.00	1,619.10	12,269.89	17,730.11	40.90%
RECORDS STORAGE	42,000.00	-	18,351.11	23,648.89	43.69%
STAFF TRAINING	99,900.00	3,376.81	23,419.32	76,480.68	23.44%
BANK FEES	34,000.00	5,970.87	23,509.60	10,490.40	69.15%
PRODUCTION MAINTENANCE &	12,000.00	(299.04)	3,974.96	8,025.04	33.12%
COMPUTER POOLED EXPENSES	667,610.00	77,896.94	451,736.15	215,873.85	67.66%
TOTAL OTHER INDIRECT EXP	4,049,130.00	297,761.77	2,052,487.87	1,996,642.13	50.69%
TOTAL INDIRECT EXPENSES:	20,294,659.00	1,627,029.29	10,037,090.09		

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

	FISCAL 2020 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,200,000.00	1,440,875.48	8,254,226.46	7,945,773.54
ACCESS TO JUSTICE	(306,321.00)	(22,115.43)	(138,806.57)	(167,514.43)
ADMINISTRATION	(1,105,747.00)	(84,475.90)	(508,380.73)	(597,366.27)
ADMISSIONS/BAR EXAM	28,770.00	189,385.55	330,478.41	(301,708.41)
BOARD OF GOVERNORS	(565,062.00)	(10,861.17)	(209,430.20)	(355,631.80)
COMMUNICATIONS	(627,155.00)	(58,531.15)	(298,649.91)	(328,505.09)
CONFERENCE & BROADCAST SERVICES	(825,263.00)	(61,590.94)	(403,559.48)	(421,703.52)
DISCIPLINE	(6,017,186.50)	(486,788.53)	(2,906,565.67)	(3,110,620.83)
DIVERSITY	(461,114.00)	(34,964.36)	(88,787.00)	(372,327.00)
FOUNDATION	(165,232.00)	(11,356.27)	(71,885.25)	(93,346.75)
HUMAN RESOURCES	(229,115.00)	(35,645.94)	(202,762.52)	(26,352.48)
LAP	(143,181.00)	(11,394.90)	(65,578.11)	(77,602.89)
LEGISLATIVE	(160,404.00)	(16,098.06)	(88,436.27)	(71,967.73)
LICENSING AND MEMBERSHIP	(348,626.50)	(40,872.45)	(164,276.86)	(184,349.64)
LIMITED LICENSE LEGAL TECHNICIAN	(194,024.50)	(18,844.50)	(93,604.93)	(100,419.57)
LIMITED PRACTICE OFFICERS	33,103.50	1,114.20	26,133.39	6,970.11
MANDATORY CLE ADMINISTRATION	106,333.50	7,616.02	86,871.69	19,461.81
MEMBER BENEFITS	(258,008.00)	(26,633.98)	(190,109.27)	(67,898.73)
MEMBER SERVICES & ENGAGEMENT	(472,056.00)	(32,269.64)	(215,723.55)	(256,332.45)
NW LAWYER	(256,144.00)	(34,013.10)	(116,072.01)	(140,071.99)
OFFICE OF THE EXECUTIVE DIRECTOR	(373,441.00)	(42,852.40)	(236,732.14)	(136,708.86)
OFFICE OF GENERAL COUNSEL	(991,073.00)	(68,086.06)	(414,381.37)	(576,691.63)
OGC-DISCIPLINARY BOARD	(293,824.00)	(22,273.63)	(133,957.55)	(159,866.45)
OUTREACH & ENGAGEMENT	(423,554.00)	(29,173.93)	(187,697.08)	(235,856.92)
PRACTICE OF LAW BOARD	(79,261.00)	(5,359.13)	(34,248.38)	(45,012.62)
PROFESSIONAL RESPONSIBILITY PROGRAM	(271,171.00)	(21,627.93)	(134,990.38)	(136,180.62)
PUBLICATION & DESIGN SERVICES	(140,741.00)	(10,638.16)	(69,900.73)	(70,840.27)
PUBLIC SERVICE PROGRAMS	(326,530.00)	(16,266.88)	5,265.22	(331,795.22)
LAW CLERK PROGRAM	(1,729.00)	(9,334.24)	92,204.24	(93,933.24)
SECTIONS ADMINISTRATION	(249,309.00)	(29,538.50)	66,235.56	(315,544.56)
TECHNOLOGY	(1,674,849.00)	(144,005.61)	(888,147.98)	(786,701.02)
CLE - PRODUCTS	688,083.00	15,509.90	421,122.38	266,960.62
CLE - SEMINARS	(523,199.00)	(54,207.05)	(250,743.82)	(272,455.18)
SECTIONS OPERATIONS	(254,240.02)	(7,035.64)	129,850.24	(384,090.26)
DESKBOOKS	(188,197.50)	(14,578.94)	(86,390.67)	(101,806.83)
CLIENT PROTECTION FUND	374,314.00	8,690.98	949,425.68	(575,111.68)
INDIRECT EXPENSES	(20,294,659.00)	(1,627,029.29)	(10,037,090.09)	(10,257,568.91)
TOTAL OF ALL	<u>20,789,813.02</u>	<u>1,425,271.58</u>	<u>7,875,095.25</u>	<u>12,914,717.77</u>
NET INCOME (LOSS)	<u>(495,154.02)</u>	<u>201,757.71</u>	<u>2,161,994.84</u>	

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2020 Budget
For the Period from March 1, 2020 to March 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	-	2,100	130,458	261,101	8,349	47,320	138,807	308,421	(138,807)	(306,321)
Administration	78,385	100,000	584,586	1,200,318	2,179	5,429	586,766	1,205,747	(508,381)	(1,105,747)
Admissions/Bar Exam	885,290	1,407,000	469,875	948,929	84,936	429,301	554,812	1,378,230	330,478	28,770
Board of Governors	-	0	63,167	125,162	146,263	439,900	209,430	565,062	(209,430)	(565,062)
Communications Strategies	2,643	40,000	263,548	556,115	37,745	111,040	301,293	667,155	(298,650)	(627,155)
Conference & Broadcast Services	-	0	399,250	819,763	4,309	5,500	403,559	825,263	(403,559)	(825,263)
Discipline	69,756	110,500	2,899,204	5,950,238	77,118	177,449	2,976,322	6,127,687	(2,906,566)	(6,017,187)
Diversity	125,000	135,374	205,852	567,558	7,935	28,930	213,787	596,488	(88,787)	(461,114)
Foundation	-	0	69,553	151,832	2,332	13,400	71,885	165,232	(71,885)	(165,232)
Human Resources	-	0	202,763	229,115	-	0	202,763	229,115	(202,763)	(229,115)
Law Clerk Program	182,549	174,700	82,463	162,479	7,882	13,950	90,344	176,429	92,204	(1,729)
Legislative	-	0	73,065	145,204	15,371	15,200	88,436	160,404	(88,436)	(160,404)
Licensing and Membership Records	188,029	325,000	325,656	637,839	26,649	35,788	352,306	673,627	(164,277)	(348,627)
Licensing Fees	8,254,226	16,200,000	-	0	-	0	-	-	8,254,226	16,200,000
Limited License Legal Technician	7,938	27,605	89,861	179,579	11,682	42,051	101,543	221,630	(93,605)	(194,025)
Limited Practice Officers	107,353	212,390	74,868	149,262	6,352	30,025	81,220	156,182	26,133	33,104
Mandatory CLE	605,050	1,042,800	391,722	681,850	126,457	254,617	518,178	936,467	86,872	106,334
Member Assistance Program	4,860	6,750	69,663	148,656	776	1,275	70,438	149,931	(65,578)	(143,181)
Member Benefits	19,032	138,300	62,756	568,011	146,385	42,345	209,141	610,356	(190,109)	(472,056)
Member Services & Engagement	93,392	21,000	301,897	92,512	7,219	186,496	309,116	279,008	(215,724)	(258,008)
NW Lawyer	315,160	461,350	181,186	359,579	250,046	357,915	431,232	717,494	(116,072)	(256,144)
Office of the Executive Director	-	0	235,186	360,062	1,546	13,379	0	0	(236,732)	(373,441)
Office of General Counsel	4	0	407,983.58	966,739.00	6,401.75	24,334.00	414,385.33	991,073	(414,381)	(991,073)
OGC-Disciplinary Board	-	0	95,271	189,508	38,687	104,316	133,958	293,824	(133,958)	(293,824)
Outreach and Engagement	-	0	181,242	391,929	6,455	31,625	187,697	423,554	(187,697)	(423,554)
Practice of Law Board	-	0	31,889	63,261	2,360	16,000	34,248	79,261	(34,248)	(79,261)
Professional Responsibility Program	-	0	131,422	261,517	3,568	9,654	134,990	271,171	(134,990)	(271,171)
Public Service Programs	135,099	128,100	98,173	203,853	31,661	250,777	129,834	454,630	5,265	(326,530)
Publication and Design Services	-	0	65,621	135,169	4,280	5,572	69,901	140,741	(69,901)	(140,741)
Sections Administration	280,875	300,000	207,784	540,012	6,855	9,297	214,639	549,309	66,236	(249,309)
Technology	-	0	888,148	1,674,849	-	0	888,148	1,674,849	(888,148)	(1,674,849)
Subtotal General Fund	11,354,641	20,832,969	9,284,110	18,722,001	1,071,799	2,702,883	10,355,910	21,424,884	998,731	(591,915)
Expenses using reserve funds							10,355,910		-	-
Total General Fund - Net Result from Operations									998,731	(591,915)
Percentage of Budget	54.50%		49.59%		39.65%		48.34%			
CLE-Seminars and Products	840,548	1,824,000	568,706	1,156,926	101,463	502,190	670,170	1,659,116	170,379	164,884
CLE - Deskbooks	43,309	165,500	111,619	271,040	18,081	82,658	129,700	353,698	(86,391)	(188,198)
Total CLE	883,857	1,989,500	680,325	1,427,966	119,544	584,848	799,869	2,012,814	83,988	(23,314)
Percentage of Budget	44.43%		47.64%		20.44%		39.74%			
Total All Sections	515,433	606,544	-	-	385,583	860,784	385,583	860,784	129,850	(254,240)
Client Protection Fund-Restricted	1,042,592	1,023,000	72,655	144,686	20,511	504,000	93,166	648,686	949,426	374,314
Totals	13,796,522	24,452,013	10,037,090.09	20,294,653	1,597,437.33	4,652,514.00	11,634,527	24,947,167	2,161,995	(495,154)
Percentage of Budget	56.42%		49.46%		34.33%		46.64%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2019	2020 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	3,816,143	4,190,457	4,765,569
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	502,972	610,273
Section Funds	1,121,224	866,984	1,251,074
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	2,686,537	2,094,622	3,685,268
Total General Fund Balance	4,736,537	4,144,622	5,735,267.77
Net Change in general Fund Balance		(591,915)	998,731
Total Fund Balance	10,200,189	9,705,035	12,362,184
Net Change In Fund Balance		(495,154)	2,161,995

HISTORICAL EMERITUS COLLECTIONS

Year	Member Type	# of Members	Total Paid \$
2015	EMERITUS	104	\$ 20,778.32
2016	EMERITUS	103	\$ 20,573.44
2017	EMERITUS	114	\$ 22,778.80
2018	EMERITUS	116	\$ 23,184.46
2019	EMERITUS	109	\$ 21,796.15
2020	EMERITUS	112	\$ 22,397.28
N = 6		110	\$ 21,918.08

STIPEND BENCHMARKING

Integrated state bars with 20,000-49,999 members/licensees	Stipend to bar presidents	Amount of president's stipend	Stipend to bar president-elect	Amount of president-elect's stipend
State Bar of Arizona	✓	\$2,400		
State Bar of Georgia	✓	\$57,000	✓	\$36,500
Louisiana State Bar Association				
State Bar of Michigan	✓	\$5,000		
The Missouri Bar				
North Carolina State Bar	✓	\$15,000	✓	\$10,000
Virginia State Bar				
Washington State Bar Association				
State Bar of Wisconsin				
AVERAGES/PERCENTAGES	44%	\$19,850	22%	\$23,250

PROJECTED CPF BALANCE

Balances are projected at \$25 Dollar Fee Except 2021 projected at \$10 Dollar Fee

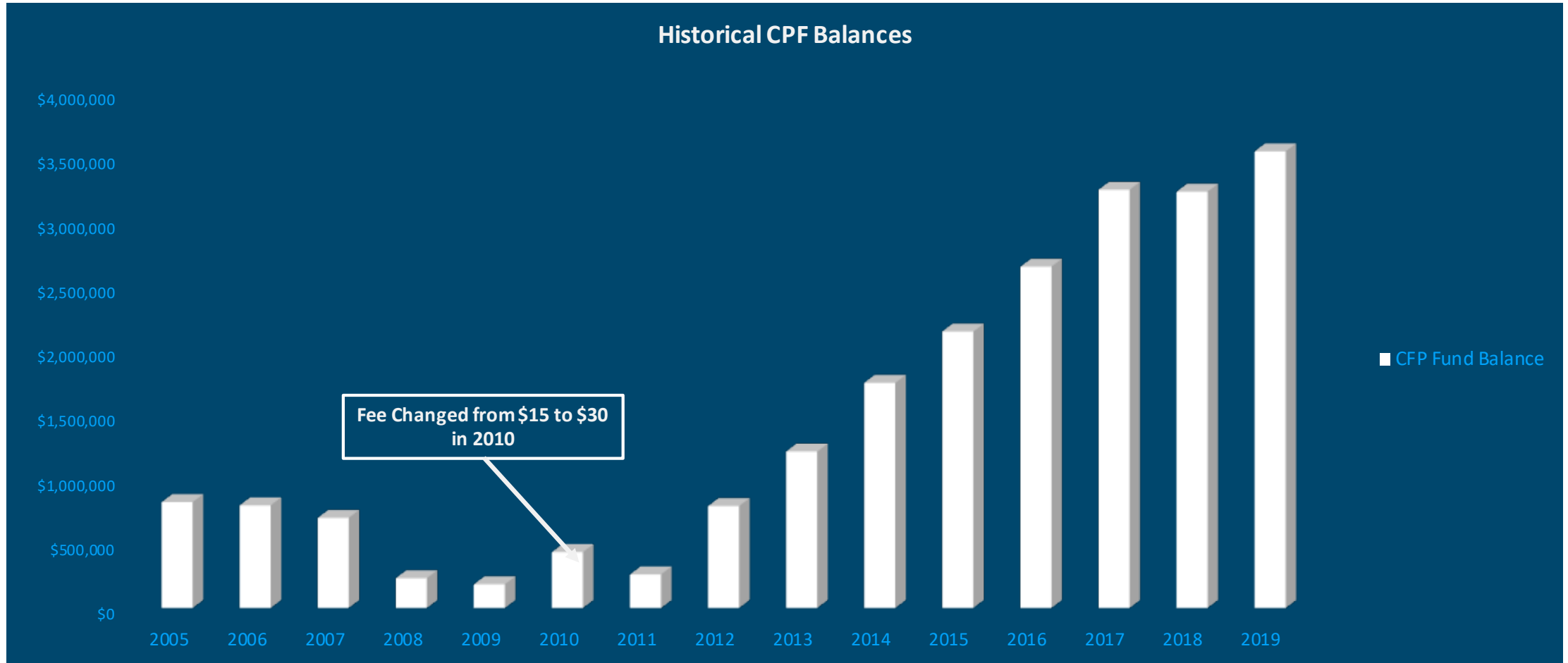
Fiscal Year	Fee	Active Professionals	Gifts	Contribution to Fund	CPF Balance	Gain and Loss
2019	30	32,801	\$379,818	\$1,030,782	\$3,816,143	\$588,155
2020	30	32,116	\$500,000	\$1,001,550	\$4,317,693	\$501,550
2021	10	32,272	\$600,353	\$322,720	\$4,040,060	(\$277,633)
2022	25	32,373	\$669,778	\$809,325	\$4,179,607	\$139,547
2023	25	32,410	\$715,879	\$810,250	\$4,273,978	\$94,371
2024	25	32,395	\$673,768	\$809,875	\$4,410,085	\$136,107
2025	25	32,313	\$648,522	\$807,825	\$4,569,388	\$159,303
2026	25	32,353	\$661,660	\$808,825	\$4,716,553	\$147,165
2027	25	32,369	\$673,921	\$809,225	\$4,851,857	\$135,304
2028	25	32,368	\$674,750	\$809,200	\$4,986,307	\$134,450

CPF ELASTICITY

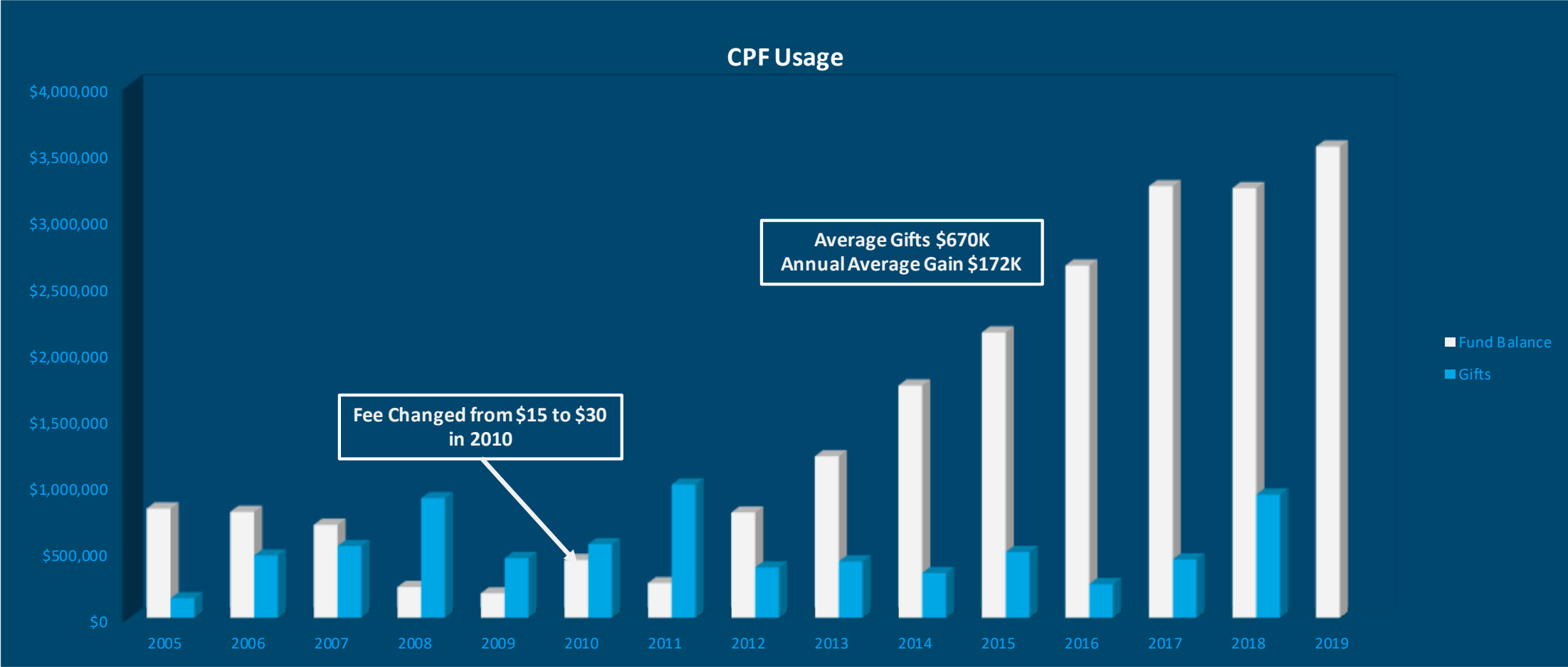
Fund Balances at Selected Fee Levels

YEAR		\$25	\$20	\$15	\$10
2019	Actual	\$3,816,143	\$3,816,143	\$3,816,143	\$3,816,143
2020	Budget 2020	\$4,317,693	\$4,317,693	\$4,317,693	\$4,317,693
2021		\$4,524,140	\$4,362,780	\$4,201,420	\$4,040,060
2022		\$4,663,687	\$4,340,462	\$4,017,237	\$3,694,012
2023		\$4,758,058	\$4,272,783	\$3,787,508	\$3,302,233
2024		\$4,894,165	\$4,246,915	\$3,599,665	\$2,952,415
2025		\$5,053,468	\$4,244,653	\$3,435,838	\$2,627,023
2026		\$5,200,633	\$4,230,053	\$3,259,473	\$2,288,893
2027		\$5,335,937	\$4,203,512	\$3,071,087	\$1,938,662
2028		\$5,470,387	\$4,176,122	\$2,881,857	\$1,587,592

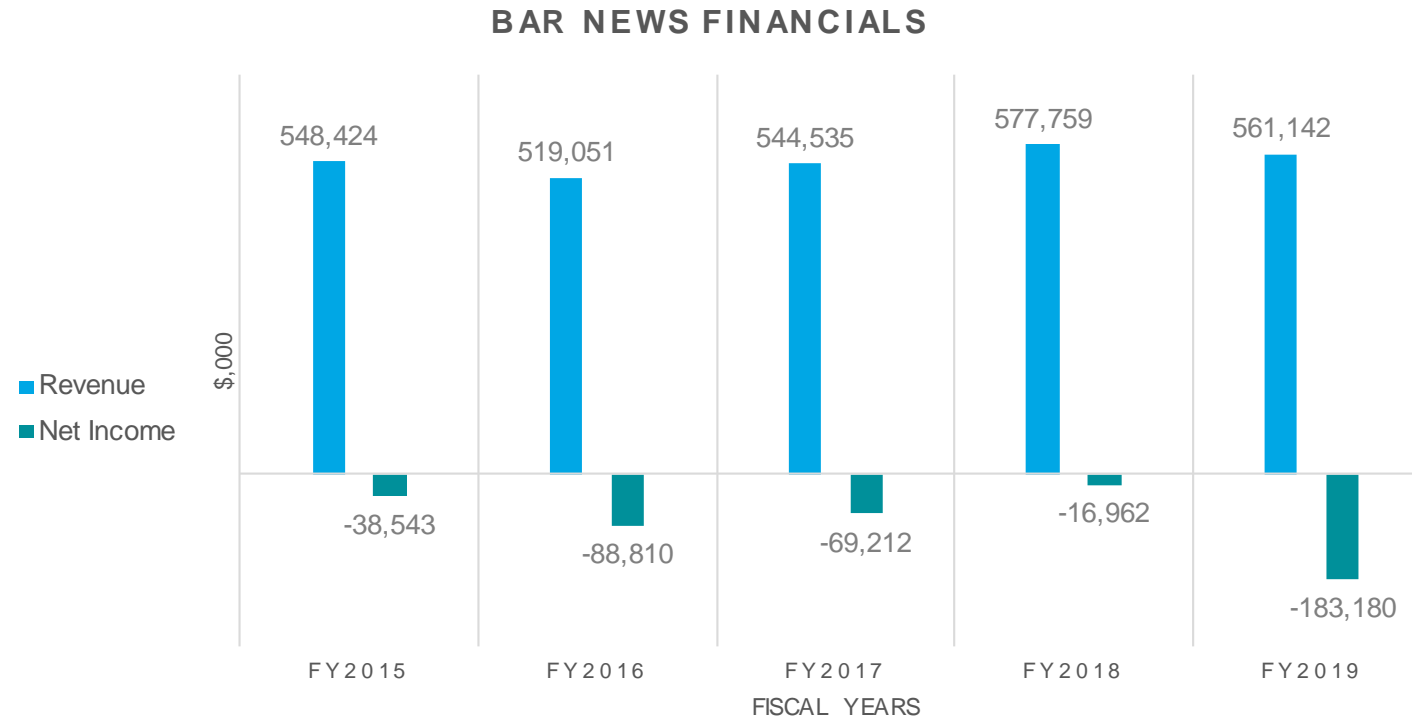
CPF HISTORICAL BALANCES 2005 - 2019



CPF HISTORICAL BALANCES & GIFTS 2005 - 2019



BAR NEWS HISTORICAL PERFORMANCE



NW LAWYER FINANCIAL PERFORMANCE

NWLawyer Costs and Revenue Per Issue

As of Feb. 2020

