

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting
Agenda July 29th 2021
1:00pm – 5:00pm
Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of Budget and Audit Minutes June 9th 2021
2. Update of May and June Financial Results
3. Presentation of V2 Draft Budget & Review of Scenario B
4. Sublet Update on the 11th Floor
5. Update on WSBA 6th Floor Front Door Facilities Project
6. Update on Work From Home Effort

MINUTES
WSBA Budget and Audit Committee Meeting
Various Remote Locations
via ZOOM
June 9th, 2021

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

Minutes pertaining to the Budget and Audit Committee meeting of May 5th, 2021 were presented for approval. Governor Peterson presented a motion to approve the minutes the same was seconded by Governor Dresden. A vote ensued on the motion, motion approved 5 - 1 Abstention.

CFO Perez presented a summary of the April Financials, there were no takeaways from the discussion items.

A discussion on the current status of the subleasing efforts was presented by Executive Director Nevitt and CFO Perez. We are awaiting for the broker to evaluate the status of the market and report back to WSBA.

Chief of Staff Ana LaNasa-Selvidge introduced the project to build glass doors for the sixth floor. The objective of the project is safety and security of the 3rd floor which today has no security for people accessing the 6th floor.

Executive Director Nevitt and Chief of Staff Ana LaNasa-Selvidge gave an update on the Work from Home Project. Development of the details is ongoing.

Finance Manager Elizabeth Wick presented the calendar for the FY-22 Budget. The process of preparing the budget is ongoing.

Adjournment

The meeting was adjourned by Treasurer Clark at 2:12 pm.

Submitted by: Daniel Clark Treasurer

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

Financial Reports

(Unaudited)

Year to Date May 31, 2021

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

June 23, 2021

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

66.67 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF MAY	YEAR TO DATE		
Washington State Retirement Systems	\$ 233,235.64	\$ 1,686,208.13	V199	Employer and employee retirement contribution
University of Washington	\$ 159,164.31	\$ 1,335,142.40	V8088	2018 leasehold excise tax, facilities maintenance cost, rent
Health Care Authority	\$ 139,338.38	\$ 957,632.13	V364	Employee medical coverage
Legal Foundation of WA	\$ 2,650.00	\$ 349,079.85	V987	License Fee checkoff for donations
WSB Foundation	\$ 2,250.00	\$ 293,437.00	V272	License Fee checkoff for donations and return of unused funds
Consolidated Press	\$ -	\$ 150,456.39	V44	Printing for NWLawyer
CDW Government	\$ 76,473.94	\$ 141,871.40	V6924	Backup server annual maintenance, electronic distribution and HP computers
Praxis HR, LLC	\$ -	\$ 138,000.00	V9616	Interim HR director, climate assessment and retained services
Wells Fargo Remittance Center	\$ 20,789.43	\$ 112,493.73	V1920	Wells Fargo credit card charges
Fastcase Inc	\$ -	\$ 82,146.25	V9290	Fastcase member benefit legal research tool
Parker Staffing Services LLC	\$ 13,340.00	\$ 80,988.32	V5440	Budgeted temporary staffing (HR,CLE,ATJ)
Darktrace Holdings Ltd	\$ -	\$ 72,051.49	V9673	Darktrace Enterprise Cyber-Defense Platform
Postmaster	\$ -	\$ 54,482.24	V151	Postage, including NW Lawyer, and CLE marketing
Gonzaga University	\$ -	\$ 52,500.00	V6868	Moderate Means Grant
King County Finance	\$ -	\$ 48,263.10	V2575	Employee Orca Cards
Thomson Reuters - West	\$ 6,625.28	\$ 46,219.62	V825	Westlaw and law library acquisitions
ON24 Inc.	\$ -	\$ 38,009.16	V8212	Annual webcasting subscription
Pacifica Law Group	\$ 544.00	\$ 37,771.00	V7612	Outside counsel services
Clark Nuber P.S.	\$ -	\$ 35,000.00	V5675	WSBA annual audit expenses
Seattle Univ. - School of Law	\$ -	\$ 31,848.00	V5937	Moderate Means Program Grant
UW School of Law	\$ -	\$ 31,498.50	V9593	Moderate Means program payment
ADP, LLC	\$ -	\$ 29,166.12	V6	Payroll processing
Limelight Networks, Inc.	\$ 4,128.36	\$ 28,442.07	V7823	CLE product online hosting fees
Adaptive Insights, LLC	\$ -	\$ 28,075.50	V9531	Budgeting and analysis software
Election-America Inc	\$ -	\$ 27,820.00	V9310	Governor, management election processing
Pacific Office Automation	\$ 313.34	\$ 27,773.73	V140	Printer purchase, cartridges, toner, copier repair, and meter readings
Theresa A Cullen	\$ 6,626.25	\$ 27,011.25	V348	Deskbook editorial work
Kepro	\$ 1,200.00	\$ 26,880.00	V8632	Member Wellness Plan (WSBA connects) and Employee Assistance Plan
National Conference of Bar Examiners	\$ -	\$ 25,901.00	V133	Standard (UBE) exams for summer and winter
Jose & Diana Ramirez	\$ -	\$ 25,000.00	V9646	Monthly Operating Escalation – NEW 2021 RATE
WA State Dept. of Labor & Ind.	\$ -	\$ 21,675.89	V1003	L & I quarterly payments
Shaw - Government Relations	\$ 8,666.66	\$ 21,666.65	V7510	Issue advocacy before Washington State Legislature, legislative workgroups, and governor's staff.
Lawriter LLC	\$ -	\$ 21,664.00	V4108	CaseMaker member benefit legal research tool
Level 3 Communications	\$ -	\$ 21,300.18	V4915	Phone line service
Ripley Law Firm Inc. PS	\$ 3,000.00	\$ 21,000.00	V1022	Appointed counsel contract payment
ILG Admissions	\$ 20,750.00	\$ 20,750.00	V9690	Admission software Support & Hosting
Randolph O. Petgrave III	\$ 2,500.00	\$ 17,500.00	V2211	Chief Hearing Officer contract payment
Magna5 MS LLC	\$ 3,011.20	\$ 15,813.60	V9254	Exchange and domain server upgrade and consulting fee
Unico Properties LLC	\$ -	\$ 15,256.60	V4816	Monthly Operating Escalation – NEW 2021 RATE
ILG Exam360, LLC	\$ -	\$ 15,200.00	V9563	Admission software
Access Information Management	\$ -	\$ 14,890.87	V5847	Offsite records storage

Washington State Bar Association
VENDOR TRIAL BALANCE OVER \$10K
YTD AND MOST CURRENT MONTH
66.67 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF MAY	YEAR TO DATE		
Cornerstone OnDemand	\$ -	\$ 14,094.18	V7778	HR performance system module
Seattle Corporate Search LLC	\$ -	\$ 13,300.00	V9657	Recruiting,Advertising
Jackson Lewis, P.C.	\$ -	\$ 12,524.00	V9632	Outside counsel services
High Availability Inc.	\$ -	\$ 12,126.62	V9619	MS365 Implementation Support
Personify, Inc	\$ 337.50	\$ 11,700.00	V1188	Membership database platform upgrade
Fisher Phillips	\$ -	\$ 11,117.85	V8367	Outside counsel services
Morrison & Morrison, Ltd	\$ -	\$ 11,000.00	V9534	Budget software consulting fee
Kroll Associates,Inc.	\$ -	\$ 10,000.00	V9641	Outside counsel services

Checking & Savings Accounts

General Fund

Checking

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

Total

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

General Fund Total \$ 19,994,199

Client Protection Fund

Checking

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

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

Client Protection Fund Total \$ 4,775,751

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

Balance Sheet
May, 2021

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	1,162,859.03	798,656			798,656
Amex credit card service fee	6,644.76	8,444			8,444
Investments- money market + CDs	16,184,129.48	19,195,543			19,195,543
Investments- equities/bond funds	-	-			-
Restricted Cash		-	652,742	261,817	261,817
Restricted Investments- money market + CDs			4,211,016	4,513,934	4,513,934
Due to/from GF-CPF	106,865.11	134,442	(106,865)	(134,442)	-
Due to/from GF-WSBC					-
Receivables	-				-
Accounts Receivable	27,113.20	24,018			24,018
A/R Misc	44,567.59	12,981			12,981
Accrued Interest Receivables	(1,019.16)	-	-	-	-
Allowance for Bad Debt	-	(994)	-	-	(994)
Allowance for Deskbooks	(512.78)	(2,178)	-	-	(2,178)
OP Backorders	8,533.50	8,534			8,534
Unapplied receipts	-	(200)			(200)
CLE inventory	352,152.21	258,295			258,295
Deferred seminar costs	11,500.00	14,500			14,500
Prepaid expenses	328,744.82	197,664			197,664
Other inventory	-	(281)			(281)
Property & equipment, net	368,217.52	299,224			299,224
Software Canned	228,016.33	153,380	-	-	153,380
Software Custom	357,830.25	163,735	-	-	163,735
TOTAL ASSETS	19,185,641.86	21,265,761	4,756,893	4,641,310	25,907,071
LIABILITIES					
Accounts payable	327,376.73	515,234			515,234
Accounts payable-year end/misc		2,646			2,646
Refunds payable	1,110.83	525			525
Due to/from GF-WSBC	-				-
CPF committed gifts			20,480	194,264	194,264
Accrued expenses	624,435.96	813,424			813,424
Future rent obligations	1,100,229.97	1,074,150			1,074,150
Unearned seminar/other revenue	57,964.25	62,974			62,974
Deferred licensing fees	9,353,688.53	9,522,209			9,522,209
Amex credit card service fee	6,149.21	8,444			8,444
Other deferred revenue	8,670.00	17,270			17,270
Deferred grant revenue	47,869.89	47,870			47,870
LAW Fund/WSBF Contributions	650.00	-			-
TOTAL LIABILITIES	11,528,145.37	12,064,746	20,480	194,264	12,259,011
RETAINED EARNINGS					
GENERAL FUND BALANCE	5,923,205.99	7,288,008			7,288,008
CLE FUND BALANCE	497,414.00	433,349			433,349
CPF FUND BALANCE			4,736,414	4,447,045	4,447,045
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,236,876.00	1,479,658			1,479,658
TOTAL FUND BALANCE	7,657,495.99	9,201,015	4,736,414	4,447,045	13,648,060
TOTAL LIABILITIES AND RETAINED EARNINGS	19,185,641.36	21,265,761	4,756,894	4,641,309	25,907,071

Note* Total Retained Earnings must equal fund balance

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 May 31, 2021

Date: June 22, 2021

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	66.67%	67.76%	(\$125,569) Over reforecast	67.87%	Over reforecast due to lower capital labor, HR consulting fee and vacation accrual
Benefits	66.67%	65.88%	\$30,245 Under reforecast	63.09%	Under reforecast due to open positions
Other Indirect Expenses	66.67%	60.54%	\$256,411 Under reforecast	67.78%	Trending under reforecast due to the timing of payments
Total Indirect Expenses	66.67%	65.84%	\$161,087 Under reforecast	66.82%	Under reforecast for the reasons described above

General Fund Revenues	66.67%	64.54%	\$1,255,043 Over reforecast	69.84%	Trending ahead of reforecast due to timing and higher than anticipated payments related to the bar exam, pro hac vice, license fee and MCLE
General Fund Indirect Expenses	66.67%	65.82%	\$153,335 Under reforecast	66.70%	Under reforecast due the timing of payments of other indirect expenses
General Fund Direct Expenses	66.67%	45.95%	\$461,782 Under reforecast	49.29%	Trending under reforecast due to lower expenses not occurring as result of COVID-19
General Fund Net	66.67%	1542.42%	\$1,835,835 Over reforecast	1370.92%	Trending ahead of reforecast for the reasons described above

CLE Revenue	66.67%	69.89%	\$43,646 Over reforecast	51.10%	Over reforecast due to good attendances of the seminars
CLE Direct Expenses	66.67%	43.64%	\$86,749 Under reforecast	22.89%	Under reforecast due to timing of payments that will be accounted for in Q4
CLE Indirect Expenses	66.67%	66.27%	\$4,888 Under reforecast	68.41%	Slightly under reforecast due to non-material variance in several accounts
CLE Net	66.67%	86.02%	\$135,283 Over reforecast	54.33%	Over reforecast 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, 2021 (12 months into the fiscal year).

Indirects: Temporary salary line item under budget by 33.94%

Please see the details below:

Budgeted Temps:

Dept Code	FY21 Reforecast	As of May Actuals	YTD Actuals	Remaining Balance	Comments
ADMIN	25,833	1895.25	17,655.76	(8,177.04)	Licensing Season Temp
SC	3,221	-	-	(3,220.95)	Front Desk Receptionist - Licensing Season
DISC	41,066.67	-	-	(41,066.67)	Temp for Scanning and Two Law Student Interns
LICMR	7,684.00	1,900.50	7,602.00	(82.00)	Licensing Temp
TECH	30,500	924.00	16,632.00	(13,868.00)	Developer Temp
DIV	13,000			(13,000.00)	Work Study Intern
Total	121,304.42	4,719.75	41,889.76	79,414.66	

Unanticipated Temps:

Dept Code	FY21 Unanticipated Reforecast	As of May Actuals	YTD Actuals	Remaining Balance	Open Position Cost	variance	Comments
	6,667	-	-	6,666.67		-	
		-				-	
		-				-	
Total	6,667	-	-	6,666.67		-	
Grand Total	127,971.09	4,719.75	41,889.76	86,081.33			

As of May Reforecast	As of May Actuals	Variance
\$85,314.06	\$4,719.75	\$80,594.31

Replacement Temps:

Dept Code	Salary	As of May Actuals	YTD Actuals	Variance	Open Positions
HR	139,266.90	2,448.00	148,550.94	(9,284.04)	HR Specialist -position filled 4/20/21, HR Generalist- position filled 02/19/21, HR Director-position filled 03/01/21, & Praxis HR invoice.
TECH	23,750.00		5,001.08	18,748.92	Network and Systems Administrator- Position filled 12/14/20
DISC	16,830.40	2,331.50	8,568.25	8,262.15	Temporary Analyst I
DIV	45,292.00	2,116.80	11,732.50	33,559.50	Equity and Justice Lead -DEI
PSP	45,292.00	1,587.60	8,272.52	37,019.48	Equity and Justice Lead -DEI
ATJ	45,292.00	1,587.60	6,334.28	38,957.72	Equity and Justice Lead -DEI
CLES	36,210.00	5,600.00	18,662.00	17,548.00	Program Coordinator II-CLE
SECT	46,249.28	3,780.00	8,523.90	37,725.38	Sections Program Specialist II
Total	398,182.58	19,451.50	215,645.47	182,537.11	

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	-	-	-	-	-	-	2,000	2,000	0.00%
LEADERSHIP TRAINING	250	973	(723)	1,000	973	27	2,000	1,027	48.65%
ATJ BOARD EXPENSE	2,250	39	2,211	9,000	9,018	(18)	18,000	8,982	50.10%
PUBLIC DEFENSE	550	-	550	2,200	0	2,200	4,400	4,400	0.01%
CONFERENCE/INSTITUTE EXPENSE	3,350	-	3,350	13,402	0	13,402	26,804	26,804	0.00%
TOTAL DIRECT EXPENSES:	6,400	1,012	5,389	25,602	9,992	15,611	53,204	43,212	18.78%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,657	13,015	(3,358)	79,467	88,669	(9,202)	118,095	29,426	75.08%
BENEFITS EXPENSE	3,748	3,698	50	29,161	29,149	11	44,212	15,063	65.93%
OTHER INDIRECT EXPENSE	3,839	3,649	190	32,367	29,421	2,946	50,225	20,804	58.58%
TOTAL INDIRECT EXPENSES:	17,245	20,362	(3,118)	140,995	147,239	(6,244)	212,533	65,294	69.28%
TOTAL ALL EXPENSES:	23,645	21,374	2,271	166,597	157,231	9,366	265,737	108,506	59.17%
NET INCOME (LOSS):	(23,645)	(21,374)	2,271	(166,597)	(157,231)	9,366	(265,737)	(108,506)	59.17%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADMINISTRATION									
REVENUE:									
INTEREST INCOME	500	685	185	4,786	3,575	(1,212)	6,786	3,212	52.67%
TOTAL REVENUE:	500	685	185	4,786	3,575	(1,212)	6,786	3,212	52.67%
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	5,392	6,088	(696)	11,000	4,913	55.34%
STAFF TRAVEL/PARKING	350	26	324	2,740	1,366	1,374	4,140	2,774	33.01%
TOTAL DIRECT EXPENSES:	350	26	324	8,132	7,454	678	15,140	7,686	49.23%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,095	53,370	1,725	461,057	465,947	(4,890)	681,430.99	215,484	68.38%
BENEFITS EXPENSE	16,996	16,935	62	132,607	132,993	(386)	200,848	67,855	66.22%
OTHER INDIRECT EXPENSE	16,605	15,855	750	140,263	127,828	12,435	217,501	89,673	58.77%
TOTAL INDIRECT EXPENSES:	88,696	86,159	2,537	733,927	726,768	7,159	1,099,780	373,012	66.08%
TOTAL ALL EXPENSES:	89,046	86,185	2,861	742,059	734,222	7,837	1,114,920	380,698	65.85%
NET INCOME (LOSS):	(88,546)	(85,501)	3,045	(737,272)	(730,648)	6,625	(1,108,134)	(377,486)	65.93%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADMISSIONS									
REVENUE:									
BAR EXAM FEES	59,581	62,825	3,244	1,059,321	1,013,490	(45,831)	1,059,321	45,831	95.67%
RULE 9/LEGAL INTERN FEES	4,770	2,800	(1,970)	11,192	8,200	(2,992)	11,192	2,992	73.27%
RPC BOOKLETS	-	-	-	-	5	5	-	(5)	
SPECIAL ADMISSIONS	1,452	1,205	(247)	44,783	38,315	(6,468)	44,783	6,468	85.56%
TOTAL REVENUE:	65,804	66,830	1,026	1,115,296	1,060,010	(55,286)	1,115,296	55,286	95.04%
DIRECT EXPENSES:									
POSTAGE	150	-	150	619	369	250	1,219	850	30.26%
STAFF TRAVEL/PARKING	-	-	-	288	473	(186)	2,500	2,027	18.94%
STAFF MEMBERSHIP DUES	-	-	-	400	-	400	800	800	0.00%
SUPPLIES	83	-	83	1,273	940	333	1,607	667	58.51%
FACILITY, PARKING, FOOD	-	-	-	6,969	5,202	1,766	20,000	14,798	26.01%
EXAMINER FEES	-	-	-	10,000	10,000	-	26,000	16,000	38.46%
UBE EXMINATIONS	-	-	-	26,000	25,901	99	121,000	95,099	21.41%
BAR EXAM PROCTORS	-	283	(283)	(133)	150	(283)	(133)	(283)	-113.08%
CHARACTER & FITNESS BOARD	-	-	-	1,000	-	1,000	1,000	1,000	0.00%
DISABILITY ACCOMMODATIONS	1,491	-	1,491	4,491	2,985	1,505	9,491	6,505	31.45%
CHARACTER & FITNESS INVESTIGATIONS	100	-	100	256	6	250	306	300	2.01%
LAW SCHOOL VISITS	-	-	-	-	-	-	750	750	0.00%
ILG EXAM FEES	-	-	-	10,500	10,450	50	50,000	39,550	20.90%
COURT REPORTERS	1,250	1,049	201	8,711	6,766	1,945	13,711	6,945	49.35%
DEPRECIATION-SOFTWARE	1,898	1,627	271	9,358	8,273	1,085	16,950	8,677	48.81%
ONLINE LEGAL RESEARCH	304	307	(3)	2,129	2,141	(12)	3,345	1,204	64.01%
LAW LIBRARY	13	11	2	97	89	8	150	61	59.08%
TOTAL DIRECT EXPENSES:	5,289	3,277	2,012	81,957	73,746	8,211	268,696	194,950	27.45%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,776	40,466	(690)	304,682	304,083	599	463,780	159,697	65.57%
BENEFITS EXPENSE	14,716	14,544	172	113,608	114,102	(493)	172,719	58,617	66.06%
OTHER INDIRECT EXPENSE	15,957	14,974	983	132,631	120,726	11,905	206,855	86,129	58.36%
TOTAL INDIRECT EXPENSES:	70,449	69,984	465	550,921	538,911	12,010	843,354	304,443	63.90%
TOTAL ALL EXPENSES:	75,738	73,261	2,477	632,878	612,657	20,221	1,112,050	499,393	55.09%
NET INCOME (LOSS):	(9,935)	(6,431)	3,504	482,418	447,353	(35,065)	3,246	(444,107)	13781.02%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADVANCEMENT FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.15 FTE)	13,398	12,973	425	108,002	107,794	208	161,593	53,799	66.71%
BENEFITS EXPENSE	3,546	3,571	(25)	27,503	27,604	(102)	41,728	14,124	66.15%
OTHER INDIRECT EXPENSE	2,760	2,642	117	23,339	21,305	2,034	36,175	14,870	58.89%
TOTAL INDIRECT EXPENSES:	19,703	19,186	517	158,843	156,703	2,140	239,496	82,793	65.43%
NET INCOME (LOSS):	(19,703)	(19,186)	517	(158,843)	(156,703)	2,140	(239,496)	(82,793)	65.43%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
BAR NEWS									
REVENUE:									
ROYALTIES	92	-	(92)	1,631	1,262	(369)	2,000	738	63.09%
DISPLAY ADVERTISING	-	-	-	209,361	240,566	31,205	300,000	59,434	80.19%
SUBSCRIPT/SINGLE ISSUES	-	-	-	118	72	(46)	200	128	36.06%
CLASSIFIED ADVERTISING	-	212	212	4,223	1,437	(2,786)	7,500	6,063	19.16%
GEN ANNOUNCEMENTS	-	-	-	4,425	4,223	(203)	7,500	3,278	56.30%
PROF ANNOUNCEMENTS	-	-	-	12,968	12,997	29	20,000	7,003	64.99%
JOB TARGET ADVERTISING	-	19,299	19,299	79,253	113,404	34,151	120,000	6,596	94.50%
TOTAL REVENUE:	92	19,511	19,419	311,979	373,961	61,982	457,200	83,239	81.79%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	63	-	63	250	-	250	500	500	0.00%
POSTAGE	-	-	-	62,871	62,669	202	95,000	32,331	65.97%
PRINTING, COPYING & MAILING	-	-	-	161,802	147,949	13,852	250,000	102,050	59.18%
DIGITAL/ONLINE DEVELOPMENT	1,044	850	194	6,825	7,449	(624)	11,000	3,551	67.72%
GRAPHICS/ARTWORK	31	-	31	125	-	125	250	250	0.00%
OUTSIDE SALES EXPENSE	-	-	-	64,334	59,419	4,915	90,000	30,581	66.02%
EDITORIAL ADVISORY COMMITTEE	63	-	63	250	-	250	500	500	0.00%
STAFF MEMBERSHIP DUES	123	-	123	123	-	123	615	615	0.00%
TOTAL DIRECT EXPENSES:	1,323	850	473	296,579	277,486	19,092	447,864	170,378	61.96%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,744	16,727	17	135,783	137,031	(1,248)	202,757	65,726	67.58%
BENEFITS EXPENSE	5,188	5,178	10	40,547	40,748	(201)	61,402	20,654	66.36%
OTHER INDIRECT EXPENSE	6,783	6,480	303	57,310	52,247	5,063	88,860	36,613	58.80%
TOTAL INDIRECT EXPENSES:	28,714	28,385	330	233,640	230,026	3,614	353,019	122,993	65.16%
TOTAL ALL EXPENSES:	30,037	29,235	803	530,219	507,512	22,707	800,883	293,371	63.37%
NET INCOME (LOSS):	(29,945)	(9,724)	20,221	(218,240)	(133,551)	84,689	(343,683)	(210,132)	38.86%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
BOARD OF GOVERNOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
BOG MEETINGS	16,000	9,001	6,999	27,114	11,047	16,066	89,114	78,066	12.40%
BOG COMMITTEES' EXPENSES	40	0	40	95	8	87	4,635	4,627	0.18%
BOG RETREAT	-	94	(94)	253	563	(310)	15,253	14,690	3.69%
BOG CONFERENCE ATTENDANCE	-	-	-	1,988	497	1,491	6,988	6,491	7.11%
BOG TRAVEL & OUTREACH	1,325	-	1,325	6,236	2,210	4,026	11,535	9,325	19.16%
LEADERSHIP TRAINING	4,167	-	4,167	16,667	1,665	15,002	33,333	31,668	5.00%
BOG ELECTIONS	5,000	334	4,666	28,840	28,154	686	28,840	686	97.62%
PRESIDENT'S DINNER	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	26,531	9,429	17,102	81,192	44,144	37,048	199,698	155,554	22.11%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,783	9,772	11	80,246	81,096	(851)	119,377	38,281	67.93%
BENEFITS EXPENSE	3,511	3,477	34	27,397	27,470	(73)	41,504	14,034	66.19%
OTHER INDIRECT EXPENSE	4,199	3,995	204	35,416	32,211	3,206	54,949	22,738	58.62%
TOTAL INDIRECT EXPENSES:	17,493	17,244	249	143,058	140,777	2,282	215,830	75,053	65.23%
TOTAL ALL EXPENSES:	44,024	26,673	17,351	224,251	184,921	39,330	415,528	230,607	44.50%
NET INCOME (LOSS):	(44,024)	(26,673)	17,351	(224,251)	(184,921)	39,330	(415,528)	(230,607)	44.50%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLE - PRODUCTS									
REVENUE:									
SHIPPING & HANDLING	83	36	(47)	408	182	(225)	741	559	24.60%
COURSEBOOK SALES	362	515	153	2,553	2,452	(101)	4,000	1,548	61.30%
MP3 AND VIDEO SALES	109,421	74,646	(34,774)	373,338	343,464	(29,874)	552,390	208,926	62.18%
TOTAL REVENUE:	109,866	75,197	(34,669)	376,298	346,098	(30,200)	557,131	211,033	62.12%
DIRECT EXPENSES:									
DEPRECIATION	313	109	204	3,188	2,750	438	3,188	438	86.25%
STAFF MEMBERSHIP DUES	50	-	50	773	573	200	973	400	58.87%
TRANSCRIPTION SERVICES	176	-	176	797	270	527	1,500	1,230	18.01%
COST OF SALES - COURSEBOOKS	125	29	96	569	168	400	1,069	900	15.75%
A/V DEVELOP COSTS (RECORDING)	167	-	167	667	-	667	1,333	1,333	0.00%
ONLINE PRODUCT HOSTING EXPENSES	4,000	4,128	(128)	30,559	30,883	(324)	46,559	15,676	66.33%
POSTAGE & DELIVERY-COURSEBOOKS	42	24	18	238	201	38	405	204	49.54%
TOTAL DIRECT EXPENSES:	4,872	4,290	582	36,791	34,845	1,947	55,027	20,183	63.32%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.45 FTE)	7,855	7,846	9	62,928	64,394	(1,467)	94,346	29,952	68.25%
BENEFITS EXPENSE	3,158	3,111	47	24,614	24,640	(26)	37,298	12,658	66.06%
OTHER INDIRECT EXPENSE	3,479	3,303	176	29,317	26,631	2,686	45,501	18,871	58.53%
TOTAL INDIRECT EXPENSES:	14,492	14,260	232	116,859	115,665	1,194	177,146	61,481	65.29%
TOTAL ALL EXPENSES:	19,364	18,550	814	153,650	150,509	3,141	232,173	81,664	64.83%
NET INCOME (LOSS):	90,502	56,648	(33,855)	222,648	195,589	(27,059)	324,958	129,369	60.19%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLE - SEMINARS									
REVENUE:									
SEMINAR REGISTRATIONS	66,923	73,976	7,053	382,705	490,056	107,351	650,398	160,342	75.35%
SEMINAR-EXHIB/SPNSR/ETC	-	2,150	2,150	517	2,150	1,633	5,000	2,850	43.00%
TOTAL REVENUE:	66,923	76,126	9,203	383,221	492,206	108,984	655,398	163,192	75.10%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	54	-	54	217	-	217	433	433	0.00%
STAFF TRAVEL/PARKING	1,250	-	1,250	5,073	73	5,000	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	71	-	71	1,048	763	284	1,332	569	57.31%
SUPPLIES	83	-	83	333	-	333	667	667	0.00%
COURSEBOOK PRODUCTION	63	-	63	250	-	250	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,218	-	1,218	1,500	1,500	0.00%
ACCREDITATION FEES	-	(60)	60	2,772	2,496	276	2,772	276	90.04%
FACILITIES	4,800	4,000	800	23,200	21,600	1,600	64,700	43,100	33.38%
SPEAKERS & PROGRAM DEVELOP	200	273	(73)	1,126	742	385	6,026	5,285	12.30%
SPLITS TO SECTIONS	-	6,071	(6,071)	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	-	838	3,350	-	3,350	6,700	6,700	0.00%
CLE SEMINAR COMMITTEE	13	-	13	50	-	50	100	100	0.00%
SUBSCRIPTIONS	-	334	(334)	-	334	(334)	-	(334)	0.00%
CONFERENCE CALLS	4	-	4	17	-	17	33	33	0.00%
TOTAL DIRECT EXPENSES:	7,446	10,618	(3,172)	153,654	29,619	124,035	209,837	180,218	14.12%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.97 FTE)	36,659	36,553	105	308,902	311,317	(2,415)	456,936	145,619	68.13%
BENEFITS EXPENSE	14,273	14,146	127	115,069	117,490	(2,421)	173,323	55,832	67.79%
OTHER INDIRECT EXPENSE	15,203	15,949	(746)	133,805	128,589	5,217	205,393	76,804	62.61%
TOTAL INDIRECT EXPENSES:	66,135	66,649	(514)	557,776	557,396	380	835,652	278,256	66.70%
TOTAL ALL EXPENSES:	73,581	77,267	(3,686)	711,430	587,015	124,415	1,045,489	458,474	56.15%
NET INCOME (LOSS):	(6,658)	(1,140)	5,517	(328,209)	(94,810)	233,399.30	(390,091)	(295,281.44)	24.30%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBER ASSISTANCE PROGRAM									
REVENUE:									
DIVERSIONS	744	750	6	5,282	7,926	2,644	9,000	1,074	88.07%
TOTAL REVENUE:	744	750	6	5,282	7,926	2,644	9,000	1,074	88.07%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	225	226	(1)	225	226	(1)	225	(1)	100.44%
PROF LIAB INSURANCE	106	-	106	425	825	(400)	850	25	97.06%
TOTAL DIRECT EXPENSES:	331	226	105	650	1,051	(401)	1,075	24	97.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,394	4,391	3	35,586	35,789	(203)	70,680	34,890	50.64%
BENEFITS EXPENSE	2,062	2,018	44	16,084	16,031	53	31,862	15,831	50.31%
OTHER INDIRECT EXPENSE	1,200	1,132	67	10,084	9,131	954	24,459	15,328	37.33%
TOTAL INDIRECT EXPENSES:	7,656	7,541	114	61,755	60,951	804	127,000	66,049	47.99%
TOTAL ALL EXPENSES:	7,987	7,767	220	62,405	62,002	403	128,075	66,073	48.41%
NET INCOME (LOSS):	(7,243)	(7,017)	226	(57,123)	(54,076)	3,047	(119,075)	(64,999)	45.41%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBERSHIP BENEFITS									
REVENUE:									
SPONSORSHIPS	375	-	(375)	1,500	-	(1,500)	3,000	3,000	0.00%
INTERNET SALES	539	343	(196)	4,510	3,724	(786)	6,667	2,943	55.86%
MP3 SALES	288	147	(141)	2,181	1,862	(319)	3,333	1,471	55.87%
TOTAL REVENUE:	1,202	490	(712)	8,191	5,586	(2,605)	13,000	7,414	42.97%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	300	-	300	300	-	300	1,500	1,500	0.00%
CONFERENCE CALLS	63	-	63	250	-	250	500	500	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	125	-	125	500	1,321	(821)	1,000	(321)	132.12%
WSBA CONNECTS	3,395	-	3,395	32,980	31,040	1,940	46,560	15,520	66.67%
CASEMAKER & FASTCASE	5,432	-	5,432	114,707	109,226	5,481	136,436	27,210	80.06%
TOTAL DIRECT EXPENSES:	9,315	-	9,315	148,737	141,587	7,150	185,996	44,409	76.12%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	6,655	6,648	7	52,871	52,077	794	80,368	28,291	64.80%
BENEFITS EXPENSE	2,027	2,025	3	15,332	15,149	182	24,064	8,915	62.95%
OTHER INDIRECT EXPENSE	2,784	2,642	141	23,454	21,305	2,149	36,999	15,695	57.58%
TOTAL INDIRECT EXPENSES:	11,466	11,315	151	91,656	88,531	3,125	141,432	52,901	62.60%
TOTAL ALL EXPENSES:	20,781	11,315	9,465	240,393	230,119	10,275	327,428	97,310	70.28%
NET INCOME (LOSS):	(19,578)	(10,825)	8,753	(232,203)	(224,533)	7,670	(314,428)	(89,896)	71.41%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MANDATORY CONTINUING LEGAL EDUCATION									
REVENUE:									
ACCREDITED PROGRAM FEES	40,000	55,200	15,200	337,600	391,800	54,200	497,600	105,800	78.74%
FORM 1 LATE FEES	12,500	21,400	8,900	131,200	162,000	30,800	190,200	28,200	85.17%
MEMBER LATE FEES	150	-	(150)	2,400	3,046	646	2,700	(346)	112.82%
ANNUAL ACCREDITED SPONSOR FEES	(63)	250	313	42,000	42,750	750	41,750	(1,000)	102.40%
ATTENDANCE LATE FEES	6,667	8,900	2,233	68,167	80,650	12,483	94,000	13,350	85.80%
COMITY CERTIFICATES	1,500	750	(750)	12,587	12,662	75	13,000	338	97.40%
TOTAL REVENUE:	60,754	86,500	25,746	593,954	692,909	98,955	839,250	146,342	82.56%
DIRECT EXPENSES:									
DEPRECIATION	7,447	5,532	1,915	113,256	120,926	(7,670)	143,045	22,119	84.54%
STAFF MEMBERSHIP DUES	-	-	-	500	-	500	500	500	0.00%
ONLINE LEGAL RESEARCH	152	154	(2)	1,065	1,071	(6)	1,672	601	64.03%
LAW LIBRARY	13	11	2	97	89	8	150	61	59.09%
MCLE BOARD	-	-	-	-	-	-	650	650	0.00%
STAFF TRAVEL/PARKING	6	-	6	25	-	25	50	50	0.00%
STAFF TRAINING	-	-	-	1,170	-	1,170	1,170	1,170	0.00%
TOTAL DIRECT EXPENSES:	7,619	5,697	1,922	116,112	122,085	(5,973)	147,237	25,152	82.92%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	24,132	19,936	4,196	173,235	166,966	6,269	269,761	102,795	61.89%
BENEFITS EXPENSE	10,067	9,812	255	65,734	65,634	100	106,179	40,545	61.81%
OTHER INDIRECT EXPENSE	11,518	8,682	2,836	82,227	70,001	12,226	135,803	65,802	51.55%
TOTAL INDIRECT EXPENSES:	45,717	38,430	7,287	321,196	302,600	18,596	511,743	209,142	59.13%
TOTAL ALL EXPENSES:	53,336	44,127	9,209	437,308	424,685	12,623	658,980	234,295	64.45%
NET INCOME (LOSS):	7,418	42,373	34,955	156,646	268,224	111,578	180,271	(87,953)	148.79%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
INDIRECT EXPENSES:									
SALARIES	961,785.72	956,374	5,412	7,572,384	7,692,259	(119,875)	11,495,260	3,803,001	66.92%
TEMPORARY SALARIES	7,975	924	7,051	65,672	41,890	23,783	127,971	86,081	32.73%
CAPITAL LABOR & OVERHEAD	(28,681)	(8,433)	(20,248)	(15,277)	53,574	(68,852)	(130,000)	(183,575)	-41.21%
EMPLOYEE ASSISTANCE PLAN	472	1,200	(728)	3,488	4,000	(512)	5,376	1,376	74.40%
EMPLOYEE SERVICE AWARDS	228	-	228	910	-	910	1,820	1,820	0.00%
FICA (EMPLOYER PORTION)	59,579	70,405	(10,826)	500,244	546,084	(45,840)	741,809	195,725	73.62%
L&I INSURANCE	-	-	-	23,688	21,676	2,012	50,169	28,493	43.21%
WA STATE FAMILY MEDICAL LEAVE (EMPLC	1,464	1,380	84	11,015	10,610	405	16,871	6,262	62.89%
FFCRA LEAVE (EMPLOYER PORTION)	-	-	-	-	(1,456)	1,456	-	1,456	-
MEDICAL (EMPLOYER PORTION)	127,336	120,001	7,335	940,224	931,327	8,897	1,473,510	542,183	63.20%
PARKING BENEFITS	3,000	1,695	1,305	21,112	15,614	5,498	24,112	8,498	64.76%
RETIREMENT (EMPLOYER PORTION)	124,636	120,742	3,894	951,383	937,685	13,698	1,459,748	522,063	64.24%
TRANSPORTATION ALLOWANCE	-	-	-	(23,777)	8,398	(32,175)	(23,777)	(32,175)	-35.32%
UNEMPLOYMENT INSURANCE	7,572	8,343	(771)	49,497	43,807	5,689	68,766	24,958	63.71%
STAFF DEVELOPMENT-GENERAL	525	414	111	2,100	414	1,686	4,200	3,786	9.86%
TOTAL SALARY & BENEFITS EXPENSE:	1,265,891	1,273,045	(7,154)	10,102,662	10,305,882	(203,220)	15,315,834	5,009,952	67.29%
WORKPLACE BENEFITS	3,250	605	2,645	14,748	7,254	7,494	27,748	20,494	26.14%
HUMAN RESOURCES POOLED EXP	6,210	211	5,999	78,917	105,732	(26,815)	219,125	113,394	48.25%
MEETING SUPPORT EXPENSES	100	465	(365)	1,635	1,652	(17)	5,485	3,833	30.12%
RENT	150,669	149,729	940	1,372,658	1,303,887	68,772	1,975,334	671,448	66.01%
PERSONAL PROP TAXES-WSBA	534	527	7	6,985	4,444	2,541	9,121	4,677	48.72%
FURNITURE, MAINT, LH IMP	561	-	561	4,176	4,786	(610)	30,000	25,214	15.95%
OFFICE SUPPLIES & EQUIPMENT	5,031	1,157	3,874	23,878	12,465	11,413	44,000	31,535	28.33%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,236	58	35,108	36,216	(1,109)	52,285	16,069	69.27%
COMPUTER HARDWARE DEPRECIATION	4,315	2,949	1,366	29,513	24,050	5,463	46,773	22,724	51.42%
COMPUTER SOFTWARE DEPRECIATION	11,091	7,067	4,024	87,562	81,521	6,041	131,925	50,404	61.79%
INSURANCE	18,810	18,810	0	150,478	149,548	931	225,718	76,171	66.25%
PROFESSIONAL FEES-AUDIT	-	-	-	32,000	32,000	-	32,000	-	100.00%
PROFESSIONAL FEES-LEGAL	23,183	(300)	23,482	157,270	78,127	79,143	250,000	171,873	31.25%
TELEPHONE & INTERNET	5,428	8,451	(3,023)	41,287	51,531	(10,243)	63,000	11,470	81.79%
POSTAGE - GENERAL	2,333	572	1,761	14,254	9,547	4,708	23,586	14,040	40.48%
RECORDS STORAGE	2,500	-	2,500	16,504	14,739	1,764	26,504	11,764	55.61%
STAFF TRAINING	2,724	768	1,956	26,675	11,248	15,427	45,772	34,524	24.57%
BANK FEES	4,708	2,452	2,256	43,419	38,094	5,325	62,251	24,157	61.19%
PRODUCTION MAINTENANCE & SUPPLIES	1,696	91	1,605	11,274	5,883	5,390	18,056	12,173	32.58%
COMPUTER POOLED EXPENSES	83,685	116,374	(32,689)	564,521	563,129	1,392	899,711	336,582	62.59%
TOTAL OTHER INDIRECT EXPENSES:	331,122	314,163	16,959	2,712,860	2,535,852	177,008	4,188,395	1,652,542	60.54%
TOTAL INDIRECT EXPENSES:	1,597,013	1,587,208	9,806	12,815,522	12,841,734	(26,212)	19,504,229	6,662,494	65.84%

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

SUMMARY PAGE

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

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

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

Summary of Fund Balances:	Fund Balances Sept. 30, 2020	2021 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,193,130	4,074,610	4,447,045
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	212,479	433,349
Section Funds	1,210,209	930,821	1,479,658
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	3,478,234	3,364,142	5,238,008
Total General Fund Balance	5,528,234	5,414,142	7,288,008
Net Change in general Fund Balance		(114,092)	1,759,774
Total Fund Balance	11,400,814.00	10,632,053	13,648,060
Net Change in Fund Balance		(768,761)	2,247,245.82

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

Financial Reports

(Unaudited)

Year to Date June 30, 2021

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

July 19, 2021

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

75% OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF JUNE	YEAR TO DATE	
Washington State Retirement Systems	\$ 259,395.56	\$ 1,945,603.69	Employer and employee retirement contribution
University of Washington	\$ 158,936.12	\$ 1,494,078.52	2018 leasehold excise tax, facilities maintenance cost, rent
Health Care Authority	\$ 146,703.35	\$ 1,104,335.48	Employee medical coverage
Legal Foundation of WA	\$ -	\$ 349,079.85	License Fee checkoff for donations
WSB Foundation	\$ -	\$ 293,437.00	License Fee checkoff for donations and return of unused funds
Consolidated Press	\$ 24,667.89	\$ 175,124.28	Printing for NWLawyer
CDW Government	\$ 275.25	\$ 142,146.65	Backup server annual maintenance, electronic distribution and HP computers
Praxis HR, LLC	\$ -	\$ 138,000.00	Interim HR director, climate assessment and retained services
Wells Fargo Remittance Center	\$ 16,947.38	\$ 129,441.11	Wells Fargo credit card charges
Fastcase Inc	\$ 5,416.00	\$ 87,562.25	Fastcase member benefit legal research tool
Parker Staffing Services LLC	\$ 2,800.00	\$ 83,788.32	Budgeted temporary staffing (HR,CLE,ATJ)
Darktrace Holdings Ltd	\$ -	\$ 72,051.49	Darktrace Enterprise Cyber-Defense Platform
Postmaster	\$ 11,500.03	\$ 65,982.27	Postage, including NW Lawyer, and CLE marketing
King County Finance	\$ 16,087.68	\$ 64,350.78	Employee Orca Cards
Thomson Reuters - West	\$ 6,625.28	\$ 52,844.90	Westlaw and law library acquisitions
Gonzaga University	\$ -	\$ 52,500.00	Moderate Means Grant
Kepro	\$ 11,640.00	\$ 38,520.00	Member Wellness Plan (WSBA connects) and Employee Assistance Plan
Pacifica Law Group	\$ 480.00	\$ 38,251.00	Outside counsel services
ON24 Inc.	\$ -	\$ 38,009.16	Annual webcasting subscription
Clark Nuber P.S.	\$ -	\$ 35,000.00	WSBA annual audit expenses
ADP, LLC	\$ 4,015.44	\$ 33,181.56	Payroll processing
Limelight Networks, Inc.	\$ 4,148.71	\$ 32,590.78	CLE product online hosting fees
Seattle Univ. - School of Law	\$ -	\$ 31,848.00	Moderate Means Program Grant
UW School of Law	\$ -	\$ 31,498.50	Moderate Means program payment
Election-America Inc	\$ 980.00	\$ 28,800.00	Governor, management election processing
Adaptive Insights, LLC	\$ -	\$ 28,075.50	Monthly Operating Escalation – NEW 2021 RATE
Pacific Office Automation	\$ 160.08	\$ 27,933.81	Printer purchase, cartridges, toner, copier repair, and meter readings
Theresa A Cullen	\$ -	\$ 27,011.25	Deskbook editorial work
Shaw - Government Relations	\$ 4,333.33	\$ 25,999.98	Issue advocacy before Washington State Legislature, legislative workgroups, and governor's staff.
National Conference of Bar Examiners	\$ -	\$ 25,901.00	Standard (UBE) exams for summer and winter
ILG Admissions	\$ 4,750.00	\$ 25,500.00	Admission software Support & Hosting
Level 3 Communications	\$ 3,107.90	\$ 24,408.08	Phone line service
Ripley Law Firm Inc. PS	\$ 3,000.00	\$ 24,000.00	Appointed counsel contract payment
The Historic Davenport Hotel	\$ 22,088.47	\$ 22,088.47	BOG meeting facilities costs
WA State Dept. of Labor & Ind.	\$ -	\$ 21,675.89	L & I quarterly payments
Lawriter LLC	\$ -	\$ 21,664.00	CaseMaker member benefit legal research tool
Randolph O. Petgrave III	\$ 2,500.00	\$ 20,000.00	Chief Hearing Officer contract payment
Magna5 MS LLC	\$ 825.00	\$ 19,113.60	Exchange and domain server upgrade and consulting fee
Fisher Phillips	\$ 6,876.50	\$ 17,994.35	Outside counsel services
Access Information Management	\$ 1,707.24	\$ 16,598.11	Offsite records storage
ERGOMETRICS, Inc	\$ 10,250.00	\$ 16,537.50	LLLT & LPO summer exam

Washington State Bar Association
VENDOR TRIAL BALANCE OVER \$10K
YTD AND MOST CURRENT MONTH
75% OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF JUNE	YEAR TO DATE	
Gordon, Tilden, Thomas	\$ 13,789.91	\$ 15,799.91	Outside counsel services
ICS Support, Inc.	\$ 10,948.10	\$ 15,560.60	Account software (Navision) upgrade
Unico Properties LLC	\$ -	\$ 15,256.60	Monthly Operating Escalation – NEW 2021 RATE
ILG Exam360, LLC	\$ -	\$ 15,200.00	Admission software
Cornerstone OnDemand	\$ -	\$ 14,094.18	HR performance system module
Seattle Corporate Search LLC	\$ -	\$ 13,300.00	Recruiting,Advertising
Jackson Lewis, P.C.	\$ -	\$ 12,524.00	Outside counsel services
High Availability Inc.	\$ -	\$ 12,126.62	MS365 Implementation Support
Personify, Inc	\$ -	\$ 11,700.00	Membership database platform upgrade
Emerald Search Partners LLC	\$ 2,872.80	\$ 11,358.90	Budgeted temporary staffing (MCLE, DISC, SECT)
Ivoxy Consulting	\$ 3,757.32	\$ 11,013.98	Hardware upgrades, software subscriptions and Cisco Switches Upgrade(capital)
Morrison & Morrison, Ltd	\$ -	\$ 11,000.00	Budget software consulting fee
Puget Sound Reporting	\$ 4,547.50	\$ 10,961.75	Court reporter cost
Kroll Associates,Inc.	\$ -	\$ 10,000.00	Outside counsel services

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 668,495

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.00%	\$ 11,277,456
UBS Financial Money Market	0.00%	\$ 1,081,140
Morgan Stanley Money Market	0.00%	\$ 3,354,006
Merrill Lynch Money Market	0.00%	\$ 1,983,607

General Fund Total \$ 18,364,703

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 433,861

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.00%	\$ 4,407,160
Morgan Stanley Money Market	0.00%	\$ 106,912

Client Protection Fund Total \$ 4,947,933

Grand Total Cash & Investments \$ 23,312,636

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 June 30, 2021

Date: July 19, 2021

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	75%	76.07%	(\$123,083) Over reforecast	76.86%	Over reforecast due to lower capital labor, HR director temporary labor and vacation accrual
Benefits	75%	75.16%	(\$5,926) Over reforecast	70.88%	Slightly over reforecast due to the FICA, expense will reduce in Q4
Other Indirect Expenses	75%	66.83%	\$342,342 Under reforecast	75.46%	Trending under reforecast due to timing of legal expenses and other permanent indirect savings
Total Indirect Expenses	75%	73.91%	\$213,334 Under reforecast	76.30%	Under reforecast for the reasons described above

General Fund Revenues	75%	80.71%	\$1,155,773 Over reforecast	77.74%	Trending ahead of reforecast due to timing and higher than anticipated payments related to the bar exam, pro hac vice, license fee and MCLE
General Fund Indirect Expenses	75%	73.93%	\$192,912 Under reforecast	54.12%	Under reforecast due the timing of payments of other indirect expenses
General Fund Direct Expenses	75%	52.47%	\$502,128 Under reforecast	54.12%	Trending under reforecast due to lower expenses not occurring as result of COVID-19
General Fund Net	75%	1,547.21%	\$1,850,810 Over reforecast	1,355.27%	Trending ahead of reforecast for the reasons described above

CLE Revenue	75%	81.02%	\$81,393 Over reforecast	59.62%	Over reforecast due to good attendances of the seminars
CLE Direct Expenses	75%	44.93%	\$113,313 Under reforecast	26.13%	Under reforecast due to timing of payments that will be accounted for in Q4
CLE Indirect Expenses	75%	73.65%	\$16,624 Under reforecast	76.99%	Slightly under reforecast due to non-material variance in several accounts
CLE Net	75%	123.64%	\$253,260 Over reforecast	87.24%	Over reforecast 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, 2021 (12 months into the fiscal year).

Indirects: Temporary salary line item under budget by 40.38%

Please see the details below:

Budgeted Temps:

Dept Code	FY21 Reforecast	As of June Actuals	YTD Actuals	Remaining Balance	Comments
ADMIN	25,833		17,655.76	(8,177.04)	Licensing Season Temp
SC	3,221	-	-	(3,220.95)	Front Desk Receptionist - Licensing Season
DISC	41,066.67	4,032.00	4,032.00	(37,034.67)	Temp for Scanning and Two Law Student Interns
LICMR	7,684.00		7,602.00	(82.00)	Licensing Temp
TECH	30,500	504.00	17,136.00	(13,364.00)	Developer Temp
DIV	13,000			(13,000.00)	Work Study Intern
Total	121,304.42	4,536.00	46,425.76	74,878.66	

Unanticipated Temps:

Dept Code	FY21 Unanticipated Reforecast	As of June Actuals	YTD Actuals	Remaining Balance	Open Position Cost	variance
	6,667	-	-	6,666.67	-	-
		-			-	-
		-			-	-
Total	6,667	-	-	6,666.67	-	-
Grand Total	127,971.09	4,536.00	46,425.76	81,545.33		

As of June Reforecast	As of June Actuals	Variance
\$95,978.32	\$4,536.00	\$91,442.32

Replacement Temps:

Dept Code	Salary	As of June Actuals	YTD Actuals	Variance	Open Positions
HR	139,266.90		148,550.94	(9,284.04)	HR Specialist -position filled 4/20/21, HR Generalist- position filled 02/19/21, HR Director-position filled 03/01/21, & Praxis HR invoice.
TECH	23,750.00		5,001.08	18,748.92	Network and Systems Administrator-position filled 12/14/20
DISC	16,830.40		8,568.25	8,262.15	Temporary Analyst I- assignment complete 5/31/21
DIV	45,292.00		11,732.50	33,559.50	Equity and Justice Lead -DEI- position filled 7/12/21
PSP	45,292.00		8,272.52	37,019.48	Equity and Justice Lead -DEI- position filled 7/12/21
ATJ	45,292.00		6,334.28	38,957.72	Equity and Justice Lead -DEI- position filled 7/12/21
CLES	40,736.25	2,800.00	21,462.00	19,274.25	Program Coordinator II-CLE
SECT	52,030.44	2,872.80	11,396.70	40,633.74	Sections Program Specialist II
Total	408,489.99	5,672.80	221,318.27	187,171.72	

Balance Sheet
June, 2021

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	713,620.43	668,495			668,495
Amex credit card service fee	6,056.23	7,751			7,751
Investments- money market + CDs	15,687,226.58	17,696,208			17,696,208
Investments- equities/bond funds	-	-			-
Restricted Cash		-	645,830	433,861	433,861
Restricted Investments- money market + CDs			4,211,624	4,514,072	4,514,072
Due to/from GF-CPF	107,042.74	320,931	(107,043)	(320,931)	-
Due to/from GF-WSBC					-
Receivables	-				-
Accounts Receivable	23,331.80	17,347			17,347
A/R Misc	12,980.79	12,981			12,981
Accrued Interest Receivables	(1,019.16)	-	-	-	-
Allowance for Bad Debt	(1,241.00)	(994)	-	-	(994)
Allowance for Deskbooks	(583.08)	(2,759)	-	-	(2,759)
OP Backorders	(58.41)	8,534			8,534
Unapplied receipts	-	(4,302)			(4,302)
CLE inventory	340,673.24	258,295			258,295
Deferred seminar costs	11,500.00	14,500			14,500
Prepaid expenses	325,966.62	187,274			187,274
Other inventory	(0.01)	(281)			(281)
Property & equipment, net	359,849.52	291,931			291,931
Software Canned	218,607.33	162,292	-	-	162,292
Software Custom	373,801.91	155,335	-	-	155,335
TOTAL ASSETS	18,177,755.53	19,793,537	4,750,412	4,627,003	24,420,539
LIABILITIES					
Accounts payable	548,886.16	428,276			428,276
Accounts payable-year end/misc		2,646			2,646
Refunds payable	1,110.83	1,073			1,073
Due to/from GF-WSBC	-				-
CPF committed gifts			20,480	194,264	194,264
Accrued expenses	695,666.88	776,695			776,695
Future rent obligations	1,099,110.60	1,068,815			1,068,815
Unearned seminar/other revenue	20,472.00	19,007			19,007
Deferred licensing fees	8,065,686.89	8,176,286			8,176,286
Amex credit card service fee	5,560.68	7,751			7,751
Other deferred revenue	10,510.00	15,939			15,939
Deferred grant revenue	47,869.89	47,870			47,870
LAW Fund/WSBF Contributions	3,350.00	-			-
TOTAL LIABILITIES	10,498,223.93	10,544,358	20,480	194,264	10,738,623
RETAINED EARNINGS					
GENERAL FUND BALANCE	5,909,663	7,293,475			7,293,475
CLE FUND BALANCE	533,064	488,000			488,000
CPF FUND BALANCE			4,729,932	4,432,738	4,432,738
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,236,804	1,467,703			1,467,703
TOTAL FUND BALANCE	7,679,531.35	9,249,178	4,729,932	4,432,738	13,681,916
TOTAL LIABILITIES AND RETAINED EARNINGS	18,177,755.28	19,793,537	4,750,412	4,627,002	24,420,539

Note* Total Retained Earnings must equal fund balance

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LICENSE FEES									
REVENUE:									
LICENSE FEES	1,289,418.62	1,372,886.10	83,467.48	12,444,799.74	12,582,889.57	138,089.83	16,318,267.73	3,735,378.16	77.11%
TOTAL REVENUE:	1,289,419	1,372,886	83,467	12,444,800	12,582,890	138,090	16,318,268	3,735,378	77.11%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	-	-	-	-	-	-	2,000	2,000	0.00%
LEADERSHIP TRAINING	250	-	250	1,250	973	277	2,000	1,027	48.65%
ATJ BOARD EXPENSE	2,250	-	2,250	11,250	9,018	2,232	18,000	8,982	50.10%
PUBLIC DEFENSE	550	-	550	2,750	0	2,750	4,400	4,400	0.01%
CONFERENCE/INSTITUTE EXPENSE	3,350	108	3,242	16,753	108	16,644	26,804	26,696	0.40%
TOTAL DIRECT EXPENSES:	6,400	108	6,292	32,003	10,100	21,903	53,204	43,104	18.98%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,657	10,484	(826)	89,124	99,153	(10,028)	118,095	18,943	83.96%
BENEFITS EXPENSE	3,888	3,995	(106)	33,049	33,144	(95)	44,212	11,068	74.97%
OTHER INDIRECT EXPENSE	3,789	3,052	737	36,155	32,473	3,683	50,225	17,752	64.65%
TOTAL INDIRECT EXPENSES:	17,334	17,530	(196)	158,329	164,769	(6,440)	212,533	47,763	77.53%
TOTAL ALL EXPENSES:	23,735	17,638	6,096	190,332	174,869	15,463	265,737	90,867	65.81%
NET INCOME (LOSS):	(23,735)	(17,638)	6,096	(190,332)	(174,869)	15,463	(265,737)	(90,867)	65.81%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADMINISTRATION									
REVENUE:									
INTEREST INCOME	500	665	165	5,286	4,239	(1,047)	6,786	2,547	62.47%
MISCELLANEOUS	-	50	50	-	50	50	-	(50)	
					-				
TOTAL REVENUE:	500	715	215	5,286	4,289	(997)	6,786	2,497	63.20%
DIRECT EXPENSES:									
CONSULTING SERVICES	2,804	-	2,804	8,196	6,088	2,108	11,000	4,913	55.34%
STAFF TRAVEL/PARKING	350	-	350	3,090	1,366	1,724	4,140	2,774	33.01%
TOTAL DIRECT EXPENSES:	3,154	-	3,154	11,286	7,454	3,832	15,140	7,686	49.23%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,094	54,364	730	516,151	520,311	(4,160)	681,430.99	161,120	76.36%
BENEFITS EXPENSE	17,603	18,238	(635)	150,211	151,231	(1,021)	200,848	49,617	75.30%
OTHER INDIRECT EXPENSE	16,386	13,260	3,126	156,649	141,088	15,561	217,501	76,413	64.87%
TOTAL INDIRECT EXPENSES:	89,083	85,862	3,221	823,010	812,630	10,380	1,099,780	287,150	73.89%
TOTAL ALL EXPENSES:	92,237	85,862	6,375	834,296	820,084	14,212	1,114,920	294,836	73.56%
NET INCOME (LOSS):	(91,737)	(85,147)	6,590	(829,010)	(815,795)	13,215	(1,108,134)	(292,339)	73.62%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADMISSIONS									
REVENUE:									
BAR EXAM FEES	-	33,580	33,580	1,059,321	1,047,070	(12,251)	1,059,321	12,251	98.84%
RULE 9/LEGAL INTERN FEES	-	2,100	2,100	11,192	10,300	(892)	11,192	892	92.03%
RPC BOOKLETS	-	-	-	-	5	5	-	(5)	
SPECIAL ADMISSIONS	-	4,890	4,890	44,783	43,205	(1,578)	44,783	1,578	96.48%
TOTAL REVENUE:	-	40,570	40,570	1,115,296	1,100,580	(14,716)	1,115,296	14,716	98.68%
DIRECT EXPENSES:									
POSTAGE	150	-	150	769	369	400	1,219	850	30.26%
STAFF TRAVEL/PARKING	133	-	133	420	473	(53)	2,500	2,027	18.94%
STAFF MEMBERSHIP DUES	-	150	(150)	400	150	250	800	650	18.75%
SUPPLIES	83	-	83	1,357	940	417	1,607	667	58.51%
FACILITY, PARKING, FOOD	-	5,335	(5,335)	6,969	10,538	(3,569)	20,000	9,462	52.69%
EXAMINER FEES	-	-	-	10,000	10,000	-	26,000	16,000	38.46%
UBE EXMINATIONS	-	-	-	26,000	25,901	99	121,000	95,099	21.41%
BAR EXAM PROCTORS	-	-	-	(133)	150	(283)	(133)	(283)	-113.08%
CHARACTER & FITNESS BOARD	-	12	(12)	1,000	12	988	1,000	988	1.22%
DISABILITY ACCOMMODATIONS	-	625	(625)	4,491	3,610	880	9,491	5,880	38.04%
CHARACTER & FITNESS INVESTIGATIONS	50	-	50	306	6	300	306	300	2.01%
LAW SCHOOL VISITS	-	-	-	-	-	-	750	750	0.00%
ILG EXAM FEES	-	-	-	10,500	10,450	50	50,000	39,550	20.90%
COURT REPORTERS	1,250	-	1,250	9,961	6,766	3,195	13,711	6,945	49.35%
DEPRECIATION-SOFTWARE	1,898	1,627	271	11,256	9,900	1,356	16,950	7,050	58.41%
ONLINE LEGAL RESEARCH	304	307	(3)	2,433	2,448	(15)	3,345	897	73.20%
LAW LIBRARY	13	11	2	110	100	10	150	50	66.43%
TOTAL DIRECT EXPENSES:	3,881	8,068	(4,186)	85,838	81,814	4,025	268,696	186,882	30.45%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,775	36,946	2,829	344,457	341,029	3,428	463,780	122,751	73.53%
BENEFITS EXPENSE	15,299	15,746	(447)	128,908	129,848	(940)	172,719	42,871	75.18%
OTHER INDIRECT EXPENSE	15,747	12,524	3,223	148,378	133,250	15,128	206,855	73,605	64.42%
TOTAL INDIRECT EXPENSES:	70,821	65,216	5,605	621,742	604,127	17,615	843,354	239,227	71.63%
TOTAL ALL EXPENSES:	74,702	73,284	1,419	707,580	685,940	21,640	1,112,050	426,109	61.68%
NET INCOME (LOSS):	(74,702)	(32,714)	41,989	407,715	414,639	6,924	3,246	(411,393)	12773.26%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ADVANCEMENT FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.15 FTE)	13,398	12,535	863	121,400	120,329	1,071	161,593	41,264	74.46%
BENEFITS EXPENSE	3,647	3,803	(157)	31,149	31,408	(258)	41,728	10,321	75.27%
OTHER INDIRECT EXPENSE	2,723	2,210	513	26,062	23,515	2,547	36,175	12,660	65.00%
TOTAL INDIRECT EXPENSES:	19,768	18,548	1,219	178,611	175,251	3,360	239,496	64,245	73.17%
NET INCOME (LOSS):	(19,768)	(18,548)	1,219	(178,611)	(175,251)	3,360	(239,496)	(64,245)	73.17%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
BAR NEWS									
REVENUE:									
ROYALTIES	92	-	(92)	1,723	1,262	(461)	2,000	738	63.09%
DISPLAY ADVERTISING	30,213	37,915	7,702	239,574	278,481	38,907	300,000	21,519	92.83%
SUBSCRIPT/SINGLE ISSUES	27	-	(27)	145	72	(73)	200	128	36.06%
CLASSIFIED ADVERTISING	1,092	134	(958)	5,315	1,571	(3,744)	7,500	5,929	20.95%
GEN ANNOUNCEMENTS	1,025	380	(645)	5,450	4,602	(848)	7,500	2,898	61.36%
PROF ANNOUNCEMENTS	2,344	1,705	(639)	15,312	14,702	(610)	20,000	5,298	73.51%
JOB TARGET ADVERTISING	13,583	15,103	1,520	92,835	128,507	35,672	120,000	(8,507)	107.09%
TOTAL REVENUE:	48,376	55,237	6,860	360,355	429,198	68,843	457,200	28,003	93.88%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	63	-	63	313	-	313	500	500	0.00%
POSTAGE	10,710	10,646	64	73,581	73,315	265	95,000	21,684	77.17%
PRINTING, COPYING & MAILING	29,399	24,668	4,731	191,201	172,617	18,584	250,000	77,383	69.05%
DIGITAL/ONLINE DEVELOPMENT	1,044	850	194	7,869	8,299	(431)	11,000	2,701	75.45%
GRAPHICS/ARTWORK	31	-	31	156	-	156	250	250	0.00%
OUTSIDE SALES EXPENSE	8,556	865	7,691	72,889	60,284	12,605	90,000	29,716	66.98%
EDITORIAL ADVISORY COMMITTEE	63	-	63	313	-	313	500	500	0.00%
STAFF MEMBERSHIP DUES	123	-	123	246	-	246	615	615	0.00%
TOTAL DIRECT EXPENSES:	49,988	37,029	12,959	346,567	314,515	32,051	447,864	133,349	70.23%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,744	16,180	564	152,527	153,211	(684)	202,757	49,546	75.56%
BENEFITS EXPENSE	5,435	5,672	(237)	45,982	46,420	(437)	61,402	14,982	75.60%
OTHER INDIRECT EXPENSE	6,693	5,420	1,273	64,003	57,667	6,336	88,860	31,193	64.90%
TOTAL INDIRECT EXPENSES:	28,872	27,272	1,601	262,513	257,297	5,215	353,019	95,721	72.88%
TOTAL ALL EXPENSES:	78,860	64,301	14,560	609,079	571,813	37,266	800,883	229,070	71.40%
NET INCOME (LOSS):	(30,484)	(9,064)	21,420	(248,724)	(142,615)	106,109	(343,683)	(201,068)	41.50%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
BOARD OF GOVERNOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
BOG MEETINGS	-	31,731	(31,731)	27,114	42,778	(15,665)	89,114	46,335	48.00%
BOG COMMITTEES' EXPENSES	40	-	40	135	8	127	4,635	4,627	0.18%
BOG RETREAT	-	889	(889)	253	1,452	(1,199)	15,253	13,801	9.52%
BOG CONFERENCE ATTENDANCE	-	-	-	1,988	497	1,491	6,988	6,491	7.11%
BOG TRAVEL & OUTREACH	1,325	425	900	7,561	2,635	4,926	11,535	8,900	22.84%
LEADERSHIP TRAINING	4,167	26	4,140	20,833	1,691	19,142	33,333	31,642	5.07%
BOG ELECTIONS	-	980	(980)	28,840	29,134	(294)	28,840	(294)	101.02%
PRESIDENT'S DINNER	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	5,531	34,051	(28,520)	86,724	78,196	8,528	199,698	121,502	39.16%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,783	10,910	(1,127)	90,029	92,006	(1,978)	119,377	27,371	77.07%
BENEFITS EXPENSE	3,664	3,788	(124)	31,061	31,258	(197)	41,504	10,245	75.31%
OTHER INDIRECT EXPENSE	4,144	3,341	802	39,560	35,552	4,008	54,949	19,397	64.70%
TOTAL INDIRECT EXPENSES:	17,591	18,040	(449)	160,649	158,816	1,833	215,830	57,013	73.58%
TOTAL ALL EXPENSES:	23,122	52,091	(28,968)	247,373	237,012	10,361	415,528	178,516	57.04%
NET INCOME (LOSS):	(23,122)	(52,091)	(28,968)	(247,373)	(237,012)	10,361	(415,528)	(178,516)	57.04%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLE - PRODUCTS									
REVENUE:									
SHIPPING & HANDLING	83	27	(56)	491	209	(282)	741	532	28.24%
COURSEBOOK SALES	362	255	(107)	2,915	2,707	(208)	4,000	1,293	67.68%
MP3 AND VIDEO SALES	14,921	24,908	9,987	388,259	368,372	(19,887)	552,390	184,018	66.69%
TOTAL REVENUE:	15,366	25,190	9,824	391,665	371,288	(20,376)	557,131	185,843	66.64%
DIRECT EXPENSES:									
DEPRECIATION	-	109	(109)	3,188	2,859	329	3,188	329	89.67%
STAFF MEMBERSHIP DUES	50	-	50	823	573	250	973	400	58.87%
TRANSCRIPTION SERVICES	176	-	176	973	270	703	1,500	1,230	18.01%
COST OF SALES - COURSEBOOKS	125	15	110	694	183	511	1,069	886	17.11%
A/V DEVELOP COSTS (RECORDING)	167	-	167	833	-	833	1,333	1,333	0.00%
ONLINE PRODUCT HOSTING EXPENSES	4,000	4,149	(149)	34,559	35,032	(472)	46,559	11,528	75.24%
POSTAGE & DELIVERY-COURSEBOOKS	42	31	10	280	232	48	405	173	57.28%
TOTAL DIRECT EXPENSES:	4,559	4,304	255	41,350	39,148	2,202	55,027	15,879	71.14%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.45 FTE)	7,855	6,830	1,025	70,782	71,225	(442)	94,346	23,122	75.49%
BENEFITS EXPENSE	3,285	3,374	(89)	27,899	28,014	(115)	37,298	9,284	75.11%
OTHER INDIRECT EXPENSE	3,433	2,763	671	32,751	29,393	3,357	45,501	16,108	64.60%
TOTAL INDIRECT EXPENSES:	14,573	12,967	1,606	131,432	128,632	2,800	177,146	48,514	72.61%
TOTAL ALL EXPENSES:	19,132	17,271	1,862	172,782	167,780	5,002	232,173	64,393	72.26%
NET INCOME (LOSS):	(3,766)	7,919	11,686	218,882	203,508	(15,374)	324,958	121,449	62.63%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLE - SEMINARS									
REVENUE:									
SEMINAR REGISTRATIONS	66,923	125,310	58,387	449,628	615,365	165,737	650,398	35,033	94.61%
SEMINAR-EXHIB/SPNSR/ETC	207	-	(207)	723	2,150	1,427	5,000	2,850	43.00%
TOTAL REVENUE:	67,130	125,310	58,180	450,351	617,515	167,164	655,398	37,883	94.22%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	54	-	54	271	-	271	433	433	0.00%
STAFF TRAVEL/PARKING	1,250	-	1,250	6,323	73	6,250	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	71	-	71	1,119	763	355	1,332	569	57.31%
SUPPLIES	83	-	83	417	-	417	667	667	0.00%
COURSEBOOK PRODUCTION	63	-	63	313	-	313	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,289	-	1,289	1,500	1,500	0.00%
ACCREDITATION FEES	-	(84)	84	2,772	2,412	360	2,772	360	87.01%
FACILITIES	3,600	3,200	400	26,800	24,800	2,000	64,700	39,900	38.33%
SPEAKERS & PROGRAM DEVELOP	200	-	200	1,326	742	585	6,026	5,285	12.30%
SPLITS TO SECTIONS	-	-	-	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	-	838	4,188	-	4,188	6,700	6,700	0.00%
CLE SEMINAR COMMITTEE	13	-	13	63	-	63	100	100	0.00%
SUBSCRIPTIONS	-	-	-	-	334	(334)	-	(334)	0.00%
CONFERENCE CALLS	4	-	4	21	-	21	33	33	0.00%
TOTAL DIRECT EXPENSES:	6,246	3,116	3,130	159,900	32,735	127,165	209,837	177,102	15.60%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.97 FTE)	36,658	32,241	4,417	345,560	343,559	2,001	456,936	113,378	75.19%
BENEFITS EXPENSE	14,824	15,398	(574)	129,893	132,888	(2,996)	173,323	40,434	76.67%
OTHER INDIRECT EXPENSE	15,005	13,339	1,665	148,810	141,928	6,882	205,393	63,465	69.10%
TOTAL INDIRECT EXPENSES:	66,486	60,979	5,508	624,263	618,375	5,887	835,652	217,277	74.00%
TOTAL ALL EXPENSES:	72,732	64,095	8,637	784,162	651,110	133,052	1,045,489	394,379	62.28%
NET INCOME (LOSS):	(5,602)	61,215	66,817	(333,811)	(33,595)	300,216.46	(390,091)	(356,496.40)	8.61%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CONTINUING LEGAL EDUCATION (CLE)									
REVENUE:									
SEMINAR REGISTRATIONS	66,923	125,310	58,387	449,628	615,365	165,737	650,398	35,033	94.61%
SEMINAR-EXHIB/SPNSR/ETC	207	-	(207)	723	2,150	1,427	5,000	2,850	43.00%
SHIPPING & HANDLING	83	27	(56)	491	209	(282)	741	532	28.24%
COURSEBOOK SALES	362	255	(107)	2,915	2,707	(208)	4,000	1,293	67.68%
MP3 AND VIDEO SALES	14,921	24,908	9,987	388,259	368,372	(19,887)	552,390	184,018	66.69%
TOTAL REVENUE:	82,496	150,500	68,004	842,016	988,804	146,788	1,212,529	223,725	81.55%
DIRECT EXPENSES:									
COURSEBOOK PRODUCTION	63	-	63	313	-	313	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,289	-	1,289	1,500	1,500	0.00%
DEPRECIATION	-	109	(109)	3,188	2,859	329	3,188	329	89.67%
ONLINE EXPENSES	4,000	4,149	(149)	34,559	35,032	(472)	46,559	11,528	75.24%
ACCREDITATION FEES	-	(84)	84	2,772	2,412	360	2,772	360	87.01%
FACILITIES	3,600	3,200	400	26,800	24,800	2,000	64,700	39,900	38.33%
TRANSACTION SERVICES	176	-	176	973	270	703	1,500	1,230	18.01%
SPEAKERS & PROGRAM DEVELOP	200	-	200	1,326	742	585	6,026	5,285	12.30%
SPLITS TO SECTIONS	-	-	-	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	-	838	4,188	-	4,188	6,700	6,700	0.00%
CLE SEMINAR COMMITTEE	13	-	13	63	-	63	100	100	0.00%
BAD DEBT EXPENSE	54	-	54	271	-	271	433	433	0.00%
STAFF TRAVEL/PARKING	1,250	-	1,250	6,323	73	6,250	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	121	-	121	1,941	1,336	605	2,305	969	57.97%
SUBSCRIPTIONS	-	-	-	-	334	(334)	-	(334)	
SUPPLIES	83	-	83	417	-	417	667	667	0.00%
CONFERENCE CALLS	4	-	4	21	-	21	33	33	0.00%
COST OF SALES - COURSEBOOKS	125	15	110	694	183	511	1,069	886	17.11%
A/V DEVELOP COSTS (RECORDING)	167	-	167	833	-	833	1,333	1,333	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	42	31	10	280	232	48	405	173	57.28%
TOTAL DIRECT EXPENSES:	10,805	7,420	3,385	201,250	71,883	129,367	264,864	192,981	27.14%
INDIRECT EXPENSES:									
SALARY EXPENSE (8.42 FTE)	44,512.83	39,072	5,441	416,343	414,783	1,559	551,283	136,499	75.24%
BENEFITS EXPENSE	18,109	18,772	(664)	157,791	160,902	(3,111)	210,621	49,718	76.39%
OTHER INDIRECT EXPENSE	18,438	16,102	2,336	181,561	171,321	10,239	250,895	79,573	68.28%
TOTAL INDIRECT EXPENSES:	81,060	73,946	7,114	755,694	747,007	8,688	1,012,798	265,791	73.76%
TOTAL ALL EXPENSES:	91,864	81,365	10,499	956,945	818,890	138,055	1,277,662	458,772	64.09%
NET INCOME (LOSS):	(9,368)	69,134	78,503	(114,929)	169,914	284,843	(65,133)	(235,047)	-260.87%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
COMMUNICATION STRATEGIES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	392	548	(156)	2,948	2,634	314	4,123	1,489	63.88%
STAFF MEMBERSHIP DUES	99	-	99	873	380	493	1,169	789	32.52%
SUBSCRIPTIONS	254	180	74	1,988	2,627	(639)	2,751	124	95.48%
DIGITAL/ONLINE DEVELOPMENT	67	-	67	333	545	(212)	533	(12)	102.20%
APEX DINNER	-	-	-	837	837	-	25,000	24,163	3.35%
50 YEAR MEMBER TRIBUTE LUNCH	1,875	-	1,875	9,375	-	9,375	15,000	15,000	0.00%
COMMUNICATIONS OUTREACH	2,083	-	2,083	12,382	10,348	2,034	18,632	8,284	55.54%
TELEPHONE	25	88	(63)	484	799	(315)	559	(240)	142.98%
CONFERENCE CALLS	25	-	25	126	-	126	201	201	0.00%
MISCELLANEOUS	417	-	417	2,083	260	1,823	3,333	3,073	7.80%
TOTAL DIRECT EXPENSES:	5,236	816	4,421	31,429	18,429	13,000	71,302	52,872	25.85%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	21,355	20,634	721	196,107	196,348	(241)	260,171	63,823	75.47%
BENEFITS EXPENSE	7,273	7,570	(296)	61,659	62,282	(623)	82,285	20,003	75.69%
OTHER INDIRECT EXPENSE	9,006	7,262	1,744	85,975	77,263	8,712	119,420	42,157	64.70%
TOTAL INDIRECT EXPENSES:	37,634	35,466	2,169	343,741	335,892	7,848	461,876	125,983	72.72%
TOTAL ALL EXPENSES:	42,871	36,282	6,589	375,170	354,322	20,848	533,177	178,856	66.45%
NET INCOME (LOSS):	(42,871)	(36,282)	6,589	(375,170)	(354,322)	20,848	(533,177)	(178,856)	66.45%

I134+G134

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
COMMUNICATION STRATEGIES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	12,462	12,049	413	112,526	112,703	(177)	149912.82	37,210	75.18%
BENEFITS EXPENSE	3,743	3,873	(129)	31,874	32,085	(211)	42,790	10,705	74.98%
OTHER INDIRECT EXPENSE	2,368	1,921	447	22,657	20,435	2,222	31,451	11,015	64.98%
TOTAL INDIRECT EXPENSES:	18,574	17,842	731	167,057	165,223	1,834	224,154	58,931	73.71%
NET INCOME (LOSS):	(18,574)	(17,842)	731	(167,057)	(165,223)	1,834	(224,154)	(58,931)	73.71%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
CLIENT PROTECTION FUND									
REVENUE:									
CPF RESTITUTION	92	964	873	9,387	57,958	48,571	9,662	(48,297)	599.87%
CPF MEMBER ASSESSMENTS	24,700	1,840	(22,860)	441,440	355,740	(85,700)	515,540	159,800	69.00%
INTEREST INCOME	833	340	(493)	5,700	3,687	(2,013)	8,200	4,513	44.96%
TOTAL REVENUE:	25,625	3,144	(22,481)	456,527	417,385	(39,142)	533,402	116,017	78.25%
DIRECT EXPENSES:									
BANK FEES - WELLS FARGO	26	170	(144)	1,317	1,535	(218)	1,395	(139)	109.98%
GIFTS TO INJURED CLIENTS	102,907	5,000	97,907	182,160	61,065	121,095	490,880	429,815	12.44%
CPF BOARD EXPENSES	71	-	71	666	49	616	877	828	5.61%
STAFF MEMBERSHIP DUES	-	-	-	200	-	200	200	200	0.00%
TOTAL DIRECT EXPENSES:	103,003	5,170	97,833	184,342	62,648	121,694	493,353	430,704	12.70%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.23 FTE)	7,092	6,852	239	64,471	64,549	(77)	85,746	21,197	75.28%
BENEFITS EXPENSE	3,012	3,087	(75)	25,583	25,666	(83)	34,234	8,568	74.97%
OTHER INDIRECT EXPENSE	2,913	2,342	571	27,773	24,914	2,859	38,589	13,675	64.56%
TOTAL INDIRECT EXPENSES:	13,016	12,281	735	117,828	115,129	2,699	158,569	43,440	72.60%
TOTAL ALL EXPENSES:	116,020	17,451	98,568	302,170	177,778	124,393	651,922	474,144	27.27%
NET INCOME (LOSS):	(90,395)	(14,307)	76,088	154,357	239,608	85,251	(118,520)	(358,128)	-202.17%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
DESKBOOKS									
REVENUE:									
LEXIS/NEXIS ROYALTIES	1,500	-	(1,500)	7,500	#	-	12,000	12,000	0.00%
FASTCASE ROYALTIES	250	-	(250)	1,250	#	-	2,000	2,000	0.00%
SHIPPING & HANDLING	97	-	(97)	2,210		2,122	2,500	378	84.87%
DESKBOOK SALES	1,812	-	(1,812)	68,563		74,032	74,000	(32)	100.04%
SECTION PUBLICATION SALES	189	-	(189)	9,434		9,890	10,000	110	98.90%
CASEMAKER ROYALTIES	2,335	-	(2,335)	32,994		21,317	40,000	18,683	53.29%
TOTAL REVENUE:	6,183	-	(6,183)	121,950	107,361	(14,589)	140,500	33,139	76.41%
DIRECT EXPENSES:									
COST OF SALES - DESKBOOKS	2,226	(3,419)	5,645	42,197	37,560	4,637	48,875	11,314	76.85%
COST OF SALES - SECTION PUBLICATION	36	-	36	2,692	3,003	(311)	2,800	(203)	107.26%
SPLITS TO SECTIONS	715	-	715	5,356	3,844	1,512	7,500	3,656	51.25%
DESKBOOK ROYALTIES	45	-	45	364	199	165	500	301	39.87%
POSTAGE & DELIVER-DESKBOOKS	127	70	56	2,620	10,105	(7,485)	3,000	(7,105)	336.82%
FLIERS/CATALOGS	(0)	-	(0)	2,507	2,507	(0)	2,507	(0)	100.01%
ONLINE LEGAL RESEARCH	171	154	17	1,160	1,224	(64)	1,672	448	73.22%
POSTAGE - FLIERS/CATALOGS	117	-	117	586	936	(351)	937	1	99.92%
OBSOLETE INVENTORY	2,945	581	2,364	26,507	33,362	(6,855)	35,343	1,981	94.39%
BAD DEBT EXPENSE	13	-	13	63	-	63	100	100	0.00%
RECORDS STORAGE - OFF SITE	625	-	625	6,225	4,450	1,775	8,100	3,650	54.94%
STAFF MEMBERSHIP DUES	44	30	14	88	30	58	220	190	13.64%
MISCELLANEOUS	25	-	25	125	-	125	200	200	0.00%
SUBSCRIPTIONS	-	-	-	185	185	-	185	0	99.98%
TOTAL DIRECT EXPENSES:	7,088	(2,584)	9,672	90,674	97,406	(6,732)	111,939	14,533	87.02%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.52 FTE)	10,472	10,121	351	96,327	96,486	(159)	127,743.6	31,258	75.53%
BENEFITS EXPENSE	3,908	4,025	(118)	33,390	33,551	(161)	44,636	11,085	75.17%
OTHER INDIRECT EXPENSE	3,599	2,920	679	34,444	31,073	3,371	47,810	16,737	64.99%
TOTAL INDIRECT EXPENSES:	17,979	17,067	913	164,161	161,110	3,051	220,190	59,080	73.17%
TOTAL ALL EXPENSES:	25,068	14,483	10,584	254,835	258,516	(3,681)	332,129	73,613	77.84%
NET INCOME (LOSS):	(18,884)	(14,483)	4,401	(132,885)	(151,155)	(18,270)	(191,629)	(40,474)	78.88%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
DISCIPLINE									
REVENUE:									
COPY FEES	-	-	-	60	-	(60)	60	60	0.00%
AUDIT REVENUE	107	303	196	958	1,041	84	1,277	236	81.54%
RECOVERY OF DISCIPLINE COSTS	6,278	6,664	386	61,166	87,425	26,259	80,000	(7,425)	109.28%
DISCIPLINE HISTORY SUMMARY	1,166	2,129	2,129	11,501	14,594	3,093	15,000	406	97.30%
TOTAL REVENUE:	7,551	9,096	2,711	73,685	103,061	29,376	96,337	(6,724)	106.98%
DIRECT EXPENSES:									
PUBLICATIONS PRODUCTION	31	-	31	156	181	(24)	250	69	72.24%
STAFF TRAVEL/PARKING	250	396	(146)	11,837	9,126	2,711	20,587	11,461	44.33%
STAFF MEMBERSHIP DUES	250	500	(250)	4,330	4,340	(10)	5,080	740	85.43%
TELEPHONE	185	165	21	1,644	1,599	45	2,200	601	72.68%
COURT REPORTERS	2,765	6,119	(3,354)	19,204	18,140	1,064	27,500	9,360	65.96%
OUTSIDE COUNSEL/AIC	375	-	375	1,875	500	1,375	3,000	2,500	16.67%
LITIGATION EXPENSES	1,972	825	1,147	11,584	5,808	5,775	17,500	11,692	33.19%
DISABILITY EXPENSES	938	-	938	4,688	4,900	(213)	7,500	2,600	65.33%
ONLINE LEGAL RESEARCH	5,006	4,456	550	38,270	35,544	2,726	53,288	17,744	66.70%
LAW LIBRARY	1,138	1,489	(351)	8,585	4,767	3,818	12,000	7,233	39.73%
TRANSLATION SERVICES	94	-	94	469	500	(31)	750	250	66.67%
TOTAL DIRECT EXPENSES:	13,004	13,950	(945)	102,641	85,405	17,236	149,655	64,250	57.07%
INDIRECT EXPENSES:									
SALARY EXPENSE (37.00 FTE)	292,587	326,334	(33,747)	2,671,847	2,737,343	(65,496)	3,571,125	833,782	76.65%
BENEFITS EXPENSE	90,966	94,777	(3,811)	789,606	803,225	(13,620)	1,057,652	254,427	75.94%
OTHER INDIRECT EXPENSE	82,956	70,827	12,129	811,139	753,590	57,550	1,129,195	375,605	66.74%
TOTAL INDIRECT EXPENSES:	466,509	491,938	(25,430)	4,272,592	4,294,158	(21,566)	5,757,972	1,463,814	74.58%
TOTAL ALL EXPENSES:	479,513	505,888	(26,375)	4,375,233	4,379,564	(4,330)	5,907,627	1,528,064	74.13%
NET INCOME (LOSS):	(471,962)	(496,792)	(24,830)	(4,301,549)	(4,276,503)	25,046	(5,811,290)	(1,534,787)	73.59%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
DIVERSITY									
REVENUE:									
DONATIONS	(1,250)	-	1,250	128,750	135,000	6,250	125,000	(10,000)	108.00%
WORK STUDY GRANTS	1,297	-	(1,297)	6,484	-	(6,484)	10,374	10,374	0.00%
TOTAL REVENUE:	47	-	(47)	135,234	135,000	(234)	135,374	374	99.72%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	58	-	58	116	-	116	290	290	0.00%
COMMITTEE FOR DIVERSITY	610	-	610	3,069	17	3,052	4,900	4,883	0.35%
DIVERSITY EVENTS & PROJECTS	2,063	-	2,063	11,063	1,500	9,563	17,250	15,750	8.70%
TOTAL DIRECT EXPENSES:	2,731	-	2,731	14,247	1,517	12,730	22,440	20,923	6.76%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.46 FTE)	15,200	17,483	(2,283)	104,922	112,326	(7,405)	150,814	38,487	74.48%
BENEFITS EXPENSE	5,733	5,912	(179)	42,942	45,857	(2,915)	59,610	13,753	76.93%
OTHER INDIRECT EXPENSE	5,470	4,710	760	47,814	50,109	(2,295)	68,326	18,218	73.34%
TOTAL INDIRECT EXPENSES:	26,403	28,105	(1,702)	195,677	208,292	(12,615)	278,750	70,458	74.72%
TOTAL ALL EXPENSES:	29,134	28,105	1,029	209,925	209,809	116	301,190	91,381	69.66%
NET INCOME (LOSS):	(29,087)	(28,105)	982	(74,691)	(74,809)	(118)	(165,816)	(91,007)	45.12%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
FOUNDATION									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	3,000	3,000	-	3,000	-	100.00%
PRINTING & COPYING	-	-	-	-	-	-	450	450	0.00%
STAFF TRAVEL/PARKING	-	-	-	-	-	-	100	100	0.00%
SUPPLIES	-	-	-	-	-	-	150	150	0.00%
SPECIAL EVENTS	-	-	-	-	50	(50)	-	(50)	
BOARD OF TRUSTEES	-	-	-	-	50	(50)	1,000	950	5.00%
POSTAGE	-	-	-	-	-	-	300	300	0.00%
TOTAL DIRECT EXPENSES:	-	-	-	3,000	3,100	(100)	5,000	1,900	62.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,444	6,227	217	58,624	58,698	(74)	77,954	19,256	75.30%
BENEFITS EXPENSE	1,417	1,528	(111)	11,867	12,117	(250)	15,805	3,688	76.67%
OTHER INDIRECT EXPENSE	2,368	1,921	447	22,657	20,435	2,222	31,451	11,015	64.98%
TOTAL INDIRECT EXPENSES:	10,229	9,676	553	93,148	91,250	1,898	125,210	33,959	72.88%
TOTAL ALL EXPENSES:	10,229	9,676	553	96,148	94,350	1,798	130,210	35,859	72.46%
NET INCOME (LOSS):	(10,229)	(9,676)	553	(96,148)	(94,350)	1,798	(130,210)	(35,859)	72.46%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
HUMAN RESOURCES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	26	-	26	620	-	620	697	697	0.00%
STAFF MEMBERSHIP DUES	48	-	48	48	-	48	193	193	0.00%
SUBSCRIPTIONS	245	-	245	2,664	173	2,491	3,399	3,226	5.08%
STAFF TRAINING- GENERAL	-	-	-	209	1,474	(1,265)	25,000	23,526	5.90%
RECRUITING AND ADVERTISING	583	-	583	16,830	17,622	(792)	18,580	958	94.85%
PAYROLL PROCESSING	4,081	4,015	66	36,756	33,182	3,574	49,000	15,818	67.72%
SALARY SURVEYS	242	-	242	1,208	-	1,208	1,933	1,933	0.00%
CONSULTING SERVICES	-	-	-	23,200	57,283	(34,083)	112,500	55,217	50.92%
CONFERENCE CALLS	-	-	-	-	13	(13)	-	(13)	
TRANSFER TO INDIRECT EXPENSE	(5,225)	(4,015)	(1,210)	(81,535)	(109,747)	28,212	(211,302)	(101,555)	51.94%
TOTAL DIRECT EXPENSES:	-	-	-	0	-	0.01	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	22,352	21,603	749	152,470	234,983	(82,513)	219,525	(15,458)	107.04%
BENEFITS EXPENSE	8,752	8,973	(220)	61,644	67,717	(6,073)	86,960	19,243	77.87%
OTHER INDIRECT EXPENSE	6,747	5,736	1,012	56,254	61,026	(4,772)	79,450	18,423	76.81%
TOTAL INDIRECT EXPENSES:	37,852	36,312	1,540	270,368	363,726	(93,358)	385,934	22,209	94.25%
TOTAL ALL EXPENSES:	37,852	36,312	1,540	270,368	363,726	(93,358)	385,934	22,209	94.25%
NET INCOME (LOSS):	(37,852)	(36,312)	1,540	(270,368)	(363,726)	(93,358)	(385,934)	(22,209)	94.25%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LAW CLERK PROGRAM									
REVENUE:									
LAW CLERK FEES	6,285	1,992	(4,293)	192,067	183,001	(9,066)	209,637	26,636	87.29%
LAW CLERK APPLICATION FEES	-	1,000	1,000	2,900	3,100	200	4,031	931	76.91%
TOTAL REVENUE:	6,285	2,992	(3,293)	194,967	186,101	(8,866)	213,668	27,567	87.10%
DIRECT EXPENSES:									
SUBSCRIPTIONS	-	-	-	-	-	-	250	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	20	-	20	40	-	40	100	100	0.00%
LAW CLERK BOARD EXPENSE	-	-	-	24	29	(6)	624	594	4.68%
STAFF TRAVEL/PARKING	52	-	52	144	-	144	300	300	0.00%
LAW CLERK OUTREACH	-	-	-	-	-	-	100	100	0.00%
TOTAL DIRECT EXPENSES:	72	-	72	207	29	178	1,374	1,344	2.13%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.90 FTE)	5,282	4,419	863	44,517	41,780	2,737	60,364	18,584	69.21%
BENEFITS EXPENSE	1,940	2,005	(65)	15,125	14,961	165	20,663	5,703	72.40%
OTHER INDIRECT EXPENSE	2,131	1,710	421	19,922	18,196	1,726	27,837	9,641	65.37%
TOTAL INDIRECT EXPENSES:	9,354	8,135	1,219	79,565	74,936	4,628	108,864	33,928	68.83%
TOTAL ALL EXPENSES:	9,426	8,135	1,291	79,772	74,966	4,806	110,238	35,272	68.00%
NET INCOME (LOSS):	(3,141)	(5,143)	(2,002)	115,195	111,135	(4,060)	103,430	(7,705)	107.45%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LEGISLATIVE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	100	-	100	400	-	400	400	400	0.00%
SUBSCRIPTIONS	-	-	-	1,982	1,982	-	1,982	-	100.00%
CONTRACT LOBBYIST	4,333	4,333	-	26,000	26,000	-	26,000	-	100.00%
LEGISLATIVE COMMITTEE	-	-	-	10	10	-	260	250	3.77%
BOG LEGISLATIVE COMMITTEE	25	-	25	50	-	50	125	125	0.00%
TOTAL DIRECT EXPENSES:	4,458	4,333	125	28,442	27,992	450	28,767	775	97.31%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,213	10,200	(3,988)	47,571	46,429	1,142	66,209	19,779	70.13%
BENEFITS EXPENSE	2,680	2,743	(62)	18,977	21,118	(2,141)	26,705	5,586	79.08%
OTHER INDIRECT EXPENSE	2,368	1,921	447	19,559	20,435	(876)	28,353	7,917	72.08%
TOTAL INDIRECT EXPENSES:	11,261	14,864	(3,602)	86,107	87,983	(1,876)	121,266	33,283	72.55%
TOTAL ALL EXPENSES:	15,719	19,197	(3,477)	114,549	115,975	(1,426)	150,033	34,058	77.30%
NET INCOME (LOSS):	(15,719)	(19,197)	(3,477)	(114,549)	(115,975)	(1,426)	(150,033)	(34,058)	77.30%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LICENSING & MEMBERSHIP RECORDS									
REVENUE:									
STATUS CERTIFICATE FEES	1,700	2,825	1,125	21,015	23,680	2,665	26,115	2,435	90.67%
INVESTIGATION FEES	1,986	1,800	(186)	16,440	16,600	160	22,399	5,799	74.11%
PRO HAC VICE	22,900	36,640	13,740	230,374	310,982	80,608	299,074	(11,908)	103.98%
MEMBER CONTACT INFORMATION	589	-	(589)	2,443	3,978	1,535	4,211	234	94.45%
PHOTO BAR CARD SALES	33	12	(21)	187	204	17	286	82	71.29%
TOTAL REVENUE:	27,209	41,277	14,068	270,459	355,443	84,984	352,086	(3,358)	100.95%
DIRECT EXPENSES:									
DEPRECIATION	-	-	-	1,151	1,151	-	1,151	0	99.98%
POSTAGE	1,168	-	1,168	16,410	17,877	(1,466)	19,913	2,036	89.77%
LICENSING FORMS	-	-	-	2,845	2,845	-	2,845	-	100.00%
TOTAL DIRECT EXPENSES:	1,168	-	1,168	20,406	21,873	(1,466)	23,909	2,036	91.48%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	27,862	26,929	933	263,191	264,191	(1,000)	346,778	82,586	76.18%
BENEFITS EXPENSE	11,001	11,256	(256)	94,306	94,419	(113)	125,888	31,469	75.00%
OTHER INDIRECT EXPENSE	9,443	7,262	2,182	89,937	77,263	12,675	119,345	42,082	64.74%
TOTAL INDIRECT EXPENSES:	48,307	45,447	2,859	447,435	435,873	11,562	592,011	156,138	73.63%
TOTAL ALL EXPENSES:	49,474	45,447	4,027	467,841	457,745	10,096	615,920	158,174	74.32%
NET INCOME (LOSS):	(22,265)	(4,170)	18,095	(197,382)	(102,302)	95,080	(263,834)	(161,532)	38.78%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM									
REVENUE:									
SEMINAR REGISTRATIONS	282	-	(282)	1,473	796	(677)	2,319	1,523	34.33%
LLLT LICENSE FEES	858	874	15	7,410	6,757	(653)	9,985	3,228	67.67%
LLLT LATE LICENSE FEES	-	-	-	-	275	275	-	(275)	
INVESTIGATION FEES	20	-	(20)	40	-	(40)	100	100	0.00%
LLLT EXAM FEES	-	-	-	15,650	20,350	4,700	15,650	(4,700)	130.03%
LLLT WAIVER FEES	-	-	-	-	300	300	-	(300)	
TOTAL REVENUE:	1,160	874	(286)	24,573	28,478	3,905	28,054	(424)	101.51%
DIRECT EXPENSES:									
LLLT BOARD	-	-	-	-	-	-	2,450	2,450	0.00%
LLLT EXAM WRITING	-	5,375	(5,375)	-	6,788	(6,788)	5,375	(1,413)	126.28%
TOTAL DIRECT EXPENSES:	-	5,375	(5,375)	-	6,788	(6,788)	7,825	1,038	86.74%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	7,126	4,884	2,242	50,139	40,142	9,996	71,517	31,374	56.13%
BENEFITS EXPENSE	2,712	2,797	(85)	19,233	19,546	(313)	27,070	7,524	72.20%
OTHER INDIRECT EXPENSE	2,250	1,921	329	19,655	20,435	(781)	28,009	7,573	72.96%
TOTAL INDIRECT EXPENSES:	12,087	9,601	2,486	89,026	80,123	8,903	126,595	46,472	63.29%
TOTAL ALL EXPENSES:	12,087	14,976	(2,889)	89,026	86,911	2,115	134,420	47,509	64.66%
NET INCOME (LOSS):	(10,927)	(14,103)	(3,176)	(64,453)	(58,433)	6,020	(106,367)	(47,934)	54.94%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LIMITED PRACTICE OFFICERS									
REVENUE:									
INVESTIGATION FEES	80	100	20	760	1,100	340	1,000	(100)	110.00%
LPO EXAMINATION FEES	-	(900)	(900)	23,700	26,000	2,300	23,700	(2,300)	109.70%
LPO LICENSE FEES	14,279	14,277	(3)	129,598	127,035	(2,562)	172,435	45,400	73.67%
LPO LATE LICENSE FEES	727	-	(727)	1,454	3,810	2,356	3,635	(175)	104.83%
TOTAL REVENUE:	15,086	13,477	(1,609)	155,512	157,945	2,434	200,770	42,824	78.67%
DIRECT EXPENSES:									
EXAM WRITING	-	4,875	(4,875)	4,875	9,750	(4,875)	9,750	-	100.00%
ONLINE LEGAL RESEARCH	171	154	17	1,160	1,224	(64)	1,672	448	73.22%
LAW LIBRARY	439	268	170	2,347	2,426	(79)	3,663	1,237	66.23%
LPO BOARD	-	-	-	4	4	-	4	-	100.00%
TOTAL DIRECT EXPENSES:	609	5,297	(4,688)	8,386	13,405	(5,018)	15,089	1,685	88.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,305	3,526	779	29,791	25,235	4,556	42,705	17,470	59.09%
BENEFITS EXPENSE	1,786	1,776	10	11,304	10,576	728	16,426	5,850	64.38%
OTHER INDIRECT EXPENSE	1,776	947	829	13,194	10,078	3,116	19,789	9,711	50.93%
TOTAL INDIRECT EXPENSES:	7,867	6,249	1,618	54,288	45,889	8,400	78,920	33,032	58.15%
TOTAL ALL EXPENSES:	8,476	11,546	(3,070)	62,675	59,293	3,381	94,010	34,716	63.07%
NET INCOME (LOSS):	6,610	1,931	(4,679)	92,837	98,652	5,815	106,760	8,108	92.41%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBER ASSISTANCE PROGRAM									
REVENUE:									
DIVERSIONS	1,487	750	(737)	6,769	8,676	1,907	9,000	324	96.40%
TOTAL REVENUE:	1,487	750	(737)	6,769	8,676	1,907	9,000	324	96.40%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	225	226	(1)	225	(1)	100.44%
PROF LIAB INSURANCE	106	-	106	531	825	(294)	850	25	97.06%
TOTAL DIRECT EXPENSES:	106	-	106	756	1,051	(295)	1,075	24	97.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,394	4,247	147	39,980	40,037	(56)	70,680	30,643	56.65%
BENEFITS EXPENSE	2,106	2,130	(24)	18,190	18,161	29	31,862	13,701	57.00%
OTHER INDIRECT EXPENSE	1,184	947	237	11,268	10,078	1,191	24,459	14,381	41.20%
TOTAL INDIRECT EXPENSES:	7,683	7,324	359	69,438	68,275	1,164	127,000	58,725	53.76%
TOTAL ALL EXPENSES:	7,790	7,324	466	70,195	69,326	869	128,075	58,749	54.13%
NET INCOME (LOSS):	(6,302)	(6,574)	(272)	(63,426)	(60,650)	2,776	(119,075)	(58,425)	50.93%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBERSHIP BENEFITS									
REVENUE:									
SPONSORSHIPS	375	-	(375)	1,875	-	(1,875)	3,000	3,000	0.00%
INTERNET SALES	539	637	98	5,049	4,361	(688)	6,667	2,306	65.41%
MP3 SALES	288	441	153	2,469	2,303	(166)	3,333	1,030	69.10%
TOTAL REVENUE:	1,202	1,078	(124)	9,393	6,664	(2,729)	13,000	6,336	51.26%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	300	-	300	600	-	600	1,500	1,500	0.00%
CONFERENCE CALLS	63	-	63	313	-	313	500	500	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	125	-	125	625	1,321	(696)	1,000	(321)	132.12%
WSBA CONNECTS	3,395	11,640	(8,245)	36,375	42,680	(6,305)	46,560	3,880	91.67%
CASEMAKER & FASTCASE	5,432	5,416	16	120,139	114,642	5,497	136,436	21,794	84.03%
TOTAL DIRECT EXPENSES:	9,315	17,056	(7,741)	158,052	158,643	(592)	185,996	27,353	85.29%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	6,655	6,411	244	59,526	58,488	1,038	80,368	21,881	72.77%
BENEFITS EXPENSE	2,129	2,224	(95)	17,461	17,374	87	24,064	6,691	72.20%
OTHER INDIRECT EXPENSE	2,747	2,210	537	26,201	23,515	2,686	36,999	13,485	63.55%
TOTAL INDIRECT EXPENSES:	11,531	10,845	686	103,187	99,376	3,811	141,432	42,056	70.26%
TOTAL ALL EXPENSES:	20,846	27,901	(7,056)	261,239	258,020	3,219	327,428	69,409	78.80%
NET INCOME (LOSS):	(19,643)	(26,823)	(7,180)	(251,846)	(251,356)	490	(314,428)	(63,073)	79.94%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MANDATORY CONTINUING LEGAL EDUCATION									
REVENUE:									
ACCREDITED PROGRAM FEES	40,000	42,600	2,600	377,600	434,400	56,800	497,600	63,200	87.30%
FORM 1 LATE FEES	12,500	18,450	5,950	143,700	180,450	36,750	190,200	9,750	94.87%
MEMBER LATE FEES	-	3,300	3,300	2,400	6,346	3,946	2,700	(3,646)	235.05%
ANNUAL ACCREDITED SPONSOR FEES	(63)	(500)	(438)	41,938	42,250	313	41,750	(500)	101.20%
ATTENDANCE LATE FEES	6,667	11,600	4,933	74,833	92,250	17,417	94,000	1,750	98.14%
COMITY CERTIFICATES	100	650	550	12,687	13,312	625	13,000	(312)	102.40%
TOTAL REVENUE:	59,204	76,100	16,896	653,158	769,009	115,850	839,250	70,242	91.63%
DIRECT EXPENSES:									
DEPRECIATION	7,447	5,530	1,917	120,703	126,456	(5,753)	143,045	16,589	88.40%
STAFF MEMBERSHIP DUES	-	-	-	500	-	500	500	500	0.00%
ONLINE LEGAL RESEARCH	152	154	(2)	1,217	1,224	(8)	1,672	448	73.22%
LAW LIBRARY	13	11	2	110	100	10	150	50	66.43%
MCLE BOARD	-	-	-	-	-	-	650	650	0.00%
STAFF TRAVEL/PARKING	6	-	6	31	-	31	50	50	0.00%
STAFF TRAINING	-	-	-	1,170	-	1,170	1,170	1,170	0.00%
TOTAL DIRECT EXPENSES:	7,619	5,695	1,924	123,731	127,779	(4,049)	147,237	19,458	86.78%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	24,132	19,148	4,984	197,367	186,113	11,253	269,761	83,648	68.99%
BENEFITS EXPENSE	10,488	10,541	(53)	76,222	76,174	47	106,179	30,004	71.74%
OTHER INDIRECT EXPENSE	11,366	7,262	4,104	93,593	77,263	16,331	135,803	58,540	56.89%
TOTAL INDIRECT EXPENSES:	45,986	36,950	9,036	367,182	339,550	27,631	511,743	172,192	66.35%
TOTAL ALL EXPENSES:	53,604	42,645	10,960	490,913	467,330	23,583	658,980	191,650	70.92%
NET INCOME (LOSS):	5,600	33,455	27,855	162,246	301,679	139,433	180,271	(121,408)	167.35%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
MEMBER SERVICES & ENGAGEMENT									
REVENUE:									
ROYALTIES	3,940.01	-	(3,940.01)	37,429.96	51,307.84	13,877.88	49,250.00	(2,057.84)	104.18%
NMP PRODUCT SALES	1,435	4,847	3,412	13,695	21,780	8,086	18,000	(3,780)	121.00%
SEMINAR REGISTRATIONS	(910)	-	910	2,730	25	(2,705)	-	(25)	
TRIAL ADVOCACY PROGRAM	-	(250)	(250)	-	(250)	(250)	-	250	
TOTAL REVENUE:	4,465	4,597	132	53,854	72,863	19,009	67,250	(5,613)	108.35%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	-	-	-	1,000	1,000	0.00%
SUBSCRIPTIONS	24	17	7	179	141	38	250	109	56.46%
TRANSCRIPTION SERVICES	188	-	188	938	750	188	1,500	750	50.00%
CONFERENCE CALLS	13	-	13	63	-	63	100	100	0.00%
YLL SECTION PROGRAM	-	-	-	805	800	5	1,500	700	53.33%
WYLC CLE COMPS	250	-	250	250	-	250	1,000	1,000	0.00%
WYLC OUTREACH EVENTS	-	-	-	-	-	-	1,500	1,500	0.00%
WYL COMMITTEE	-	-	-	-	-	-	8,000	8,000	0.00%
TRIAL ADVOCACY EXPENSES	-	-	-	900	-	900	900	900	0.00%
RECEPTION/FORUM EXPENSE	-	-	-	367	67	300	667	600	9.99%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	-	3,434	(3,434)	-	3,434	(3,434)	5,000	1,566	68.68%
STAFF MEMBERSHIP DUES	61	-	61	306	225	81	490	265	45.92%
LENDING LIBRARY	10	10	-	90	90	-	2,000	1,910	4.50%
TOTAL DIRECT EXPENSES:	545	3,461	(2,916)	3,897	5,507	(1,610)	23,907	18,400	23.04%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.13 FTE)	22,516	20,889	1,627	179,336	175,685	3,651	250,160	74,475	70.23%
BENEFITS EXPENSE	8,178	8,525	(348)	65,015	67,288	(2,272)	90,502	23,214	74.35%
OTHER INDIRECT EXPENSE	9,164	7,893	1,271	85,942	83,981	1,961	122,207	38,226	68.72%
TOTAL INDIRECT EXPENSES:	39,858	37,307	2,551	330,293	326,954	3,340	462,869	135,915	70.64%
TOTAL ALL EXPENSES:	40,403	40,768	(365)	334,190	332,461	1,729	486,776	154,315	68.30%
NET INCOME (LOSS):	(35,938)	(36,171)	(233)	(280,336)	(259,598)	20,738	(419,526)	(159,928)	61.88%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF THE EXECUTIVE DIRECTOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
WASHINGTON LEADERSHIP INSTITUTE	11,000	-	11,000	55,000	-	55,000	88,000	88,000	0.00%
ABA DELEGATES	417	-	417	2,084	-	2,084	3,334	3,334	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	-	-	-	500	500	0.00%
VOLUNTEER SUPPORT	-	-	-	-	-	-	5,000	5,000	0.00%
ED TRAVEL & OUTREACH	417	20	397	2,083	36	2,047	3,333	3,297	1.08%
LAW LIBRARY	-	11	(11)	150	100	50	150	50	66.43%
STAFF TRAVEL/PARKING	-	17	(17)	98	53	45	98	45	53.86%
STAFF MEMBERSHIP DUES	-	17	(17)	50	67	(17)	50	(17)	133.34%
TOTAL DIRECT EXPENSES:	11,833	65	11,769	59,465	255	59,210	100,465	100,210	0.25%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	34,908	33,538	1,370	313,824	314,024	(200)	418,546	104,521	75.03%
BENEFITS EXPENSE	11,327	12,965	(1,638)	93,478	97,195	(3,717)	125,070	27,875	77.71%
OTHER INDIRECT EXPENSE	7,104	5,736	1,368	67,852	61,026	6,825	94,232	33,206	64.76%
TOTAL INDIRECT EXPENSES:	53,338	52,239	1,100	475,153	472,245	2,908	637,848	165,603	74.04%
TOTAL ALL EXPENSES:	65,171	52,303	12,868	534,618	472,501	62,118	738,313	265,813	64.00%
NET INCOME (LOSS):	(65,171)	(52,303)	12,868	(534,618)	(472,501)	62,118	(738,313)	(265,813)	64.00%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF GENERAL COUNSEL									
REVENUE:									
COPY FEES	-	-	-	27	117	90	27	(90)	432.78%
RECORDS REQUEST FEES	-	-	-	-	630	630	-	(630)	
TOTAL REVENUE:	-	-	-	27	747	720	27	(720)	100.00%
DIRECT EXPENSES:									
DEPRECIATION	139	-	139	695	-	695	1,112	1,112	0.00%
STAFF TRAVEL/PARKING	8	-	8	392	-	392	417	417	0.00%
STAFF MEMBERSHIP DUES	-	500	(500)	1,525	525	1,000	1,525	1,000	34.43%
ONLINE LEGAL RESEARCH	912	922	(10)	7,299	7,345	(46)	10,034	2,689	73.20%
LAW LIBRARY	-	22	(22)	1,780	1,892	(112)	1,780	(112)	106.31%
COURT RULES COMMITTEE	296	-	296	307	56	251	1,195	1,139	4.68%
DISCIPLINE ADVISORY ROUNDTABLE	94	-	94	94	-	94	375	375	0.00%
CUSTODIANSHIPS	584	3,679	(3,095)	5,457	5,869	(412)	7,209	1,340	81.41%
LITIGATION EXPENSES	21	-	21	104	-	104	167	167	0.00%
TOTAL DIRECT EXPENSES:	2,054	5,123	(3,070)	17,653	15,687	1,966	23,814	8,127	65.87%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.38 FTE)	48,746	41,253	7,494	401,682	401,412	270	547,919	146,508	73.26%
BENEFITS EXPENSE	16,676	17,294	(618)	124,714	126,527	(1,813)	172,844	46,317	73.20%
OTHER INDIRECT EXPENSE	14,312	12,208	2,104	132,394	129,891	2,504	185,545	55,654	70.01%
TOTAL INDIRECT EXPENSES:	79,734	70,754	8,980	658,790	657,829	961	906,308	248,479	72.58%
TOTAL ALL EXPENSES:	81,788	75,878	5,910	676,443	673,517	2,927	930,122	256,605	72.41%
NET INCOME (LOSS):	(81,788)	(75,878)	5,910	(676,416)	(672,770)	3,647	(930,095)	(257,325)	72.33%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	21	(21)	100	21	79	100	79	20.83%
LAW LIBRARY	81	67	14	667	602	65	909	307	66.24%
DISCIPLINARY BOARD EXPENSES	259	-	259	497	263	234	1,274	1,011	20.64%
CHIEF HEARING OFFICER	3,012	2,500	512	23,488	22,500	988	32,524	10,024	69.18%
HEARING OFFICER EXPENSES	5,715	-	5,715	22,860	-	22,860	40,005	40,005	0.00%
HEARING OFFICER TRAINING	80	-	80	80	-	80	321	321	0.00%
OUTSIDE COUNSEL	5,321	4,000	1,321	39,038	36,000	3,038	55,000	19,000	65.45%
TOTAL DIRECT EXPENSES:	14,467	6,587	7,880	86,730	59,386	27,344	130,133	70,747	45.63%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.30 FTE)	7,840	7,576	264	72,155	73,241	(1,086)	95,676	22,435	76.55%
BENEFITS EXPENSE	2,850	2,949	(100)	24,094	24,254	(161)	32,235	7,981	75.24%
OTHER INDIRECT EXPENSE	3,078	2,499	579	29,467	26,594	2,873	40,898	14,304	65.02%
TOTAL INDIRECT EXPENSES:	13,768	13,025	743	125,715	124,089	1,626	168,809	44,720	73.51%
TOTAL ALL EXPENSES:	28,236	19,613	8,623	212,446	183,475	28,971	298,942	115,467	61.37%
NET INCOME (LOSS):	(28,236)	(19,613)	8,623	(212,446)	(183,475)	28,971	(298,942)	(115,467)	61.37%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OUTREACH & ENGAGEMENT									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	117	-	117	350	-	350	700	700	0.00%
STAFF MEMBERSHIP DUES	230	-	230	461	-	461	1,152	1,152	0.00%
ABA DELEGATES	741	-	741	3,378	-	3,378	5,600	5,600	0.00%
ANNUAL CHAIR MEETINGS	40	-	40	80	-	80	200	200	0.00%
JUDICIAL RECOMMENDATIONS COMMITTEE	438	-	438	2,188	-	2,188	3,500	3,500	0.00%
BAR OUTREACH	2,723	-	2,723	14,134	522	13,613	22,302	21,780	2.34%
TOTAL DIRECT EXPENSES:	4,288	-	4,288	20,591	522	20,069	33,454	32,932	1.56%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.00 FTE)	12,860	8,762	4,097	108,047	96,944	11,103	146,626	49,682	66.12%
BENEFITS EXPENSE	4,874	5,019	(146)	37,634	39,912	(2,278)	51,627	11,715	77.31%
OTHER INDIRECT EXPENSE	4,736	3,815	921	42,096	40,591	1,505	59,683	19,092	68.01%
TOTAL INDIRECT EXPENSES:	22,469	17,597	4,872	187,777	177,447	10,330	257,936	80,489	68.79%
TOTAL ALL EXPENSES:	26,757	17,597	9,160	208,368	177,969	30,399	291,390	113,421	61.08%
NET INCOME (LOSS):	(26,757)	(17,597)	9,160	(208,368)	(177,969)	30,399	(291,390)	(113,421)	61.08%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PRACTICE OF LAW BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
PRACTICE OF LAW BOARD	1,538	-	1,538	3,211	-	3,211	7,825	7,825	0.00%
TOTAL DIRECT EXPENSES:	<u>1,538</u>	<u>-</u>	<u>1,538</u>	<u>3,211</u>	<u>-</u>	<u>3,211</u>	<u>7,825</u>	<u>7,825</u>	<u>0.00%</u>
INDIRECT EXPENSES:									
SALARY EXPENSE (0.15 FTE)	3,746	2,076	1,670	27,528	19,774	7,754	38,767	18,993	51.01%
BENEFITS EXPENSE	1,162	1,133	29	7,447	6,178	1,269	10,782	4,604	57.30%
OTHER INDIRECT EXPENSE	1,144	289	855	8,024	3,079	4,945	12,274	9,195	25.09%
TOTAL INDIRECT EXPENSES:	<u>6,053</u>	<u>3,499</u>	<u>2,554</u>	<u>42,999</u>	<u>29,031</u>	<u>13,968</u>	<u>61,823</u>	<u>32,792</u>	<u>46.96%</u>
TOTAL ALL EXPENSES:	<u>7,591</u>	<u>3,499</u>	<u>4,092</u>	<u>46,210</u>	<u>29,031</u>	<u>17,179</u>	<u>69,649</u>	<u>40,618</u>	<u>41.68%</u>
NET INCOME (LOSS):	<u>(7,591)</u>	<u>(3,499)</u>	<u>4,092</u>	<u>(46,210)</u>	<u>(29,031)</u>	<u>17,179</u>	<u>(69,649)</u>	<u>(40,618)</u>	<u>41.68%</u>

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PROFESSIONAL RESPONSIBILITY PROGRAM									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	250	-	250	1,250	-	1,250	2,000	2,000	0.00%
STAFF MEMBERSHIP DUES	31	250	(219)	406	500	(94)	500	-	100.00%
LAW LIBRARY	54	45	9	446	403	43	608	205	66.25%
CPE COMMITTEE	424	-	424	1,357	31	1,326	2,627	2,596	1.19%
TOTAL DIRECT EXPENSES:	759	295	464	3,459	934	2,525	5,736	4,801	16.29%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.69 FTE)	14,269	13,793	477	129,714	131,317	(1,603)	172,521	41,204	76.12%
BENEFITS EXPENSE	5,764	5,887	(123)	48,994	48,794	200	65,754	16,960	74.21%
OTHER INDIRECT EXPENSE	4,008	3,236	772	38,281	34,432	3,849	53,164	18,732	64.77%
TOTAL INDIRECT EXPENSES:	24,041	22,915	1,125	216,989	214,543	2,446	291,439	76,896	73.62%
TOTAL ALL EXPENSES:	24,799	23,210	1,589	220,448	215,477	4,971	297,175	81,697	72.51%
NET INCOME (LOSS):	(24,799)	(23,210)	1,589	(220,448)	(215,477)	4,971	(297,175)	(81,697)	72.51%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PUBLIC SERVICE PROGRAMS									
REVENUE:									
DONATIONS & GRANTS	-	-	-	103,000.00	103,000.00	-	103,000.00	-	100.00%
TOTAL REVENUE:	-	-	-	103,000	103,000	-	103,000	-	100.00%
DIRECT EXPENSES:									
DONATIONS/SPONSORSHIPS/GRANTS	29,024	-	29,024	145,121	115,847	29,274	232,193	116,347	49.89%
PRO BONO & PUBLIC SERVICE COMMITTEE	246	-	246	1,261	46	1,215	2,000	1,954	2.30%
PRO BONO CERTIFICATES	475	-	475	2,375	-	2,375	3,800	3,800	0.00%
TOTAL DIRECT EXPENSES:	29,746	-	29,746	148,756	115,893	32,864	237,993	122,100	48.70%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,704	4,799	1,905	56,234	55,208	1,025	76,345	21,136	72.31%
BENEFITS EXPENSE	2,712	2,763	(52)	20,054	20,393	(339)	27,845	7,451	73.24%
OTHER INDIRECT EXPENSE	2,605	1,921	684	22,119	20,435	1,683	31,792	11,356	64.28%
TOTAL INDIRECT EXPENSES:	12,020	9,483	2,537	98,407	96,037	2,370	135,981	39,944	70.63%
TOTAL ALL EXPENSES:	41,766	9,483	32,283	247,163	211,929	35,234	373,974	162,044	56.67%
NET INCOME (LOSS):	(41,766)	(9,483)	32,283	(144,163)	(108,929)	35,234	(270,974)	(162,044)	40.20%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
PUBLICATION & DESIGN SERVICES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
EQUIPMENT, HARDWARE & SOFTWARE	25	-	25	125	-	125	200	200	0.00%
SUBSCRIPTIONS	17	-	17	283	200	83	333	133	60.00%
SUPPLIES	13	-	13	63	-	63	100	100	0.00%
IMAGE LIBRARY	84	-	84	4,184	4,100	84	4,436	336	92.43%
TOTAL DIRECT EXPENSES:	138	-	138	4,655	4,300	355	5,069	769	84.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.87 FTE)	4,529	4,376	153	41,202	41,605	(403)	54,789	13,184	75.94%
BENEFITS EXPENSE	1,668	1,729	(61)	14,081	14,186	(104)	18,811	4,626	75.41%
OTHER INDIRECT EXPENSE	2,060	1,658	403	19,650	17,636	2,014	27,301	9,665	64.60%
TOTAL INDIRECT EXPENSES:	8,257	7,762	494	74,934	73,426	1,507	100,900	27,474	72.77%
TOTAL ALL EXPENSES:	8,395	7,762	633	79,588	77,726	1,862	105,969	28,243	73.35%
NET INCOME (LOSS):	(8,395)	(7,762)	633	(79,588)	(77,726)	1,862	(105,969)	(28,243)	73.35%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
REGULATORY SERVICES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (2.70 FTE)	21,863	17,726	4,137	180,418	166,705	13,713	246007.48	79,302	67.76%
BENEFITS EXPENSE	7,087	7,395	(308)	63,457	67,659	(4,202)	83,964	16,305	80.58%
OTHER INDIRECT EXPENSE	5,683	5,157	526	54,574	54,868	(293)	75,679	20,811	72.50%
TOTAL INDIRECT EXPENSES:	34,633	30,278	4,355	298,450	289,232	9,218	405,650	116,419	71.30%
NET INCOME (LOSS):	(34,633)	(30,278)	4,355	(298,450)	(289,232)	9,218	(405,650)	(116,419)	71.30%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SERVICE CENTER									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
TRANSLATION SERVICES	801	553	248	6,096	3,480	2,616	8,500	5,020	40.94%
TOTAL DIRECT EXPENSES:	801	553	248	6,096	3,480	2,616	8,500	5,020	40.94%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.71 FTE)	27,736	26,795	941	260,832	259,837	995	344,039	84,201	75.53%
BENEFITS EXPENSE	12,056	12,619	(564)	107,558	111,634	(4,076)	141,933	30,299	78.65%
OTHER INDIRECT EXPENSE	13,521	12,839	681	137,950	136,609	1,340	188,161	51,552	72.60%
TOTAL INDIRECT EXPENSES:	53,312	52,254	1,058	506,340	508,081	(1,740)	674,133	166,052	75.37%
TOTAL ALL EXPENSES:	54,114	52,807	1,307	512,436	511,561	876	682,633	171,072	74.94%
NET INCOME (LOSS):	(54,114)	(52,807)	1,307	(512,436)	(511,561)	876	(682,633)	(171,072)	74.94%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SECTIONS ADMINISTRATION									
REVENUE:									
REIMBURSEMENTS FROM SECTIONS	3,385	1,018	(2,367)	261,845	282,354	20,508	272,000	(10,354)	103.81%
TOTAL REVENUE:	3,385	1,018	(2,367)	261,845	282,354	20,508	272,000	(10,354)	103.81%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	-	-	-	500	500	0.00%
SUBSCRIPTIONS	-	-	-	410	410	-	410	-	100.00%
CONFERENCE CALLS	11	-	11	66	8	57	100	92	8.42%
MISCELLANEOUS	60	-	60	120	-	120	300	300	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	250	-	250	250	250	0.00%
DUES STATEMENTS	-	-	-	5,935	5,935	-	5,935	-	100.00%
STAFF MEMBERSHIP DUES	25	-	25	50	-	50	125	125	0.00%
TOTAL DIRECT EXPENSES:	96	-	96	6,830	6,353	477	7,620	1,267	83.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.68 FTE)	13,309	10,952	2,357	117,297	115,620	1,677	157,225	41,605	73.54%
BENEFITS EXPENSE	5,363	5,536	(173)	38,424	38,569	(145)	53,672	15,103	71.86%
OTHER INDIRECT EXPENSE	6,346	5,130	1,216	57,482	54,588	2,895	81,049	26,462	67.35%
TOTAL INDIRECT EXPENSES:	25,018	21,619	3,400	213,204	208,776	4,427	291,946	83,170	71.51%
TOTAL ALL EXPENSES:	25,115	21,619	3,496	220,034	215,129	4,905	299,566	84,436	71.81%
NET INCOME (LOSS):	(21,730)	(20,601)	1,129	41,811	67,224	25,413	(27,566)	(94,790)	-243.87%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SECTIONS OPERATIONS									
REVENUE:									
SECTION DUES	8,992.78	1,650.00	(7,342.78)	412,466.77	442,222.94	29,756.17	439,445.00	(2,777.94)	100.63%
SEMINAR PROFIT SHARE	6,473	10,276	3,803	78,944	125,087	46,143	98,364	(26,723)	127.17%
INTEREST INCOME	341	-	(341)	447	-	(447)	1,470	1,470	0.00%
PUBLICATIONS REVENUE	981	-	(981)	3,056	4,627	1,571	6,000	1,373	77.11%
OTHER	4,116	3,765	(351)	28,152	37,044	8,891	40,500	3,456	91.47%
TOTAL REVENUE:	20,904	15,691	(5,213)	523,066	608,980	85,914	585,779	(23,201)	103.96%
DIRECT EXPENSES:									
DIRECT EXPENSES OF SECTION ACTIVITIES	103,518	26,628	76,890	274,317	69,132	205,185	584,594	515,462	11.83%
REIMBURSEMENT TO WSBA FOR INDIRECT I	5,631	1,018	4,613	263,679	282,354	(18,675)	280,573	(1,781)	100.63%
TOTAL DIRECT EXPENSES:	109,150	27,646	81,504	537,996	351,486	186,510	865,167	513,681	40.63%
NET INCOME (LOSS):	(88,246)	(11,955)	76,291	(14,929)	257,494	272,424	(279,388)	(536,882)	-92.16%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
TECHNOLOGY									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	10,905	825	10,080	77,286	72,025	5,260	110,000	37,975	65.48%
STAFF TRAVEL/PARKING	208	-	208	1,042	-	1,042	1,667	1,667	0.00%
STAFF MEMBERSHIP DUES	450	-	450	450	-	450	450	450	0.00%
TELEPHONE	2,320	1,403	917	15,041	11,776	3,265	22,000	10,224	53.53%
COMPUTER HARDWARE	7,465	-	7,465	37,605	36,560	1,044	60,000	23,440	60.93%
COMPUTER SOFTWARE	6,978	73	6,905	59,065	64,106	(5,041)	80,000	15,894	80.13%
HARDWARE SERVICE & WARRANTIES	4,257	-	4,257	27,229	20,480	6,748	40,000	19,520	51.20%
SOFTWARE MAINTENANCE & LICENSING	25,620	6,280	19,340	289,141	283,750	5,391	366,000	82,250	77.53%
TELEPHONE HARDWARE & MAINTENANCE	1,382	687	695	2,855	1,681	1,174	7,000	5,319	24.01%
COMPUTER SUPPLIES	1,127	143	984	6,618	1,322	5,296	10,000	8,678	13.22%
THIRD PARTY SERVICES	14,010	5,689	8,321	87,971	85,003	2,968	130,000	44,997	65.39%
TRANSFER TO INDIRECT EXPENSES	(74,722)	(17,575)	(57,146)	(604,302)	(576,705)	(27,597)	(827,117)	(250,412)	69.72%
TOTAL DIRECT EXPENSES:	-	(2,475)	2,475	(0)	-	(0)	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (12.00 FTE)	102,322	86,965	15,357	811,294	787,162	24,132	1,118,256	331,094	70.39%
BENEFITS EXPENSE	34,781	35,675	(894)	265,783	270,839	(5,056)	366,046	95,207	73.99%
CAPITAL LABOR & OVERHEAD	(28,681)	(5,776)	(22,905)	(43,958)	47,798	(91,757)	(130,000)	(177,799)	-36.77%
OTHER INDIRECT EXPENSE	29,238	22,995	6,243	256,474	244,665	11,809	356,988	112,323	68.54%
TOTAL INDIRECT EXPENSES:	137,661	139,858	(2,198)	1,289,593	1,350,464	(60,871)	1,711,290	360,826	78.91%
TOTAL ALL EXPENSES:	137,661	137,383	277	1,289,592	1,350,464	(60,872)	1,711,290	360,826	78.91%
NET INCOME (LOSS):	(137,661)	(137,383)	277	(1,289,592)	(1,350,464)	(60,872)	(1,711,290)	(360,826)	78.91%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
INDIRECT EXPENSES:									
SALARIES	969505.62	956,523	12,982	8,541,889	8,648,782	(106,893)	11,495,260	2,846,478	75.24%
TEMPORARY SALARIES	15,575	4,536	11,039	81,247	46,426	34,821	127,971	81,545	36.28%
CAPITAL LABOR & OVERHEAD	(28,681)	(5,776)	(22,905)	(43,958)	47,798	(91,757)	(130,000)	(177,799)	-36.77%
EMPLOYEE ASSISTANCE PLAN	472	-	472	3,960	4,000	(40)	5,376	1,376	74.40%
EMPLOYEE SERVICE AWARDS	228	-	228	1,138	-	1,138	1,820	1,820	0.00%
FICA (EMPLOYER PORTION)	60,058	73,516	(13,458)	560,302	619,600	(59,298)	741,809	122,209	83.53%
L&I INSURANCE	13,241	-	13,241	36,928	21,676	15,252	50,169	28,493	43.21%
WA STATE FAMILY MEDICAL LEAVE (EMPLC	1,464	1,463	2	12,479	12,072	407	16,871	4,799	71.55%
FFCRA LEAVE (EMPLOYER PORTION)	-	4,867	(4,867)	-	3,410	(3,410)	-	(3,410)	
MEDICAL (EMPLOYER PORTION)	131,259	126,602	4,657	1,071,483	1,057,929	13,554	1,473,510	415,581	71.80%
PARKING BENEFITS	3,000	1,911	1,089	24,112	17,525	6,587	24,112	6,587	72.68%
RETIREMENT (EMPLOYER PORTION)	125,637	123,155	2,482	1,077,020	1,060,839	16,180	1,459,748	398,908	72.67%
TRANSPORTATION ALLOWANCE	-	16,088	(16,088)	(23,777)	24,486	(48,263)	(23,777)	(48,263)	-102.98%
UNEMPLOYMENT INSURANCE	6,411	7,121	(710)	55,908	50,928	4,980	68,766	17,838	74.06%
STAFF DEVELOPMENT-GENERAL	525	-	525	2,625	414	2,211	4,200	3,786	9.86%
TOTAL SALARY & BENEFITS EXPENSE:	1,298,693	1,310,004	(11,311)	11,401,355	11,615,886	(214,531)	15,315,834	3,699,948	75.84%
WORKPLACE BENEFITS	3,250	3,181	69	17,998	10,436	7,562	27,748	17,312	37.61%
HUMAN RESOURCES POOLED EXP	6,529	4,015	2,514	85,446	109,747	(24,301)	219,125	109,378	50.08%
MEETING SUPPORT EXPENSES	100	-	100	1,735	1,652	83	5,485	3,833	30.12%
RENT	150,669	149,701	968	1,523,327	1,453,587	69,740	1,975,334	521,747	73.59%
PERSONAL PROP TAXES-WSBA	534	527	7	7,519	4,970	2,548	9,121	4,150	54.49%
FURNITURE, MAINT, LH IMP	561	661	(100)	4,738	5,448	(710)	30,000	24,552	18.16%
OFFICE SUPPLIES & EQUIPMENT	5,031	931	4,100	28,909	13,396	15,513	44,000	30,605	30.44%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,234	60	39,402	40,450	(1,048)	52,285	11,835	77.36%
COMPUTER HARDWARE DEPRECIATION	4,315	2,950	1,365	33,828	27,000	6,828	46,773	19,774	57.72%
COMPUTER SOFTWARE DEPRECIATION	11,091	8,589	2,502	98,653	90,110	8,543	131,925	41,815	68.30%
INSURANCE	18,810	18,810	0	169,288	168,357	931	225,718	57,361	74.59%
PROFESSIONAL FEES-AUDIT	-	-	-	32,000	32,000	-	32,000	-	100.00%
PROFESSIONAL FEES-LEGAL	23,183	25,942	(2,759)	180,452	104,068	76,384	250,000	145,931	41.63%
TELEPHONE & INTERNET	5,428	10,944	(5,516)	46,716	62,475	(15,759)	63,000	526	99.17%
POSTAGE - GENERAL	2,333	1,474	859	16,587	11,021	5,566	23,586	12,565	46.73%
RECORDS STORAGE	2,500	1,707	793	19,004	16,447	2,557	26,504	10,057	62.05%
STAFF TRAINING	1,574	6,584	(5,010)	28,249	17,832	10,417	45,772	27,940	38.96%
BANK FEES	4,708	2,464	2,244	48,127	40,558	7,569	62,251	21,693	65.15%
PRODUCTION MAINTENANCE & SUPPLIES	1,696	2,813	(1,118)	12,969	8,696	4,273	18,056	9,359	48.16%
COMPUTER POOLED EXPENSES	84,135	17,575	66,560	648,656	580,704	67,952	899,711	319,007	64.54%
TOTAL OTHER INDIRECT EXPENSES:	330,741	263,102	67,640	3,043,602	2,798,954	244,647	4,188,395	1,389,441	66.83%
TOTAL INDIRECT EXPENSES:	1,629,435	1,573,106	56,329	14,444,957	14,414,840	30,117	19,504,229	5,089,388	73.91%

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

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

Washington State Bar Association

Statement of Activities

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

75.00% OF YEAR COMPLETE

SUMMARY PAGE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON	
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR
ACCESS TO JUSTICE	(23,735)	(17,638)	6,096	(190,332)	(174,869)	15,463	(265,737)	(90,867)
ADMINISTRATION	(91,737)	(85,147)	6,590	(829,010)	(815,795)	13,215	(1,108,134)	(292,339)
ADMISSIONS/BAR EXAM	(74,702)	(32,714)	41,989	407,715	414,639	6,924	3,246	(411,393)
ADVANCEMENT FTE	(19,768)	(18,548)	1,219	(178,611)	(175,251)	3,360	(239,496)	(64,245)
BAR NEWS	(30,484)	(9,064)	21,420	(248,724)	(142,615)	106,109	(343,683)	(201,068)
BOARD OF GOVERNORS	(23,122)	(52,091)	(28,968)	(247,373)	(237,012)	10,361	(415,528)	(178,516)
CLE - PRODUCTS	(3,766)	7,919	11,686	218,882	203,508	(15,374)	324,958	121,449
CLE - SEMINARS	(5,602)	61,215	66,817	(333,811)	(33,595)	300,216	(390,091)	(356,496)
CLIENT PROTECTION FUND	(90,395)	(14,307)	76,088	154,357	239,608	85,251	(118,520)	(358,128)
COMMUNICATIONS	(42,871)	(36,282)	6,589	(375,170)	(354,322)	20,848	(533,177)	(178,856)
COMMUNICATIONS FTE	(18,574)	(17,842)	731	(167,057)	(165,223)	1,834	(224,154)	(58,931)
DESKBOOKS	(18,884)	(14,483)	4,401	(132,885)	(151,155)	(18,270)	(191,629)	(40,474)
DISCIPLINE	(471,962)	(496,792)	(24,830)	(4,301,549)	(4,276,503)	25,046	(5,811,290)	(1,534,787)
DIVERSITY	(29,087)	(28,105)	982	(74,691)	(74,809)	(118)	(165,816)	(91,007)
FOUNDATION	(10,229)	(9,676)	553	(96,148)	(94,350)	1,798	(130,210)	(35,859)
HUMAN RESOURCES	(37,852)	(36,312)	1,540	(270,368)	(363,726)	(93,358)	(385,934)	(22,209)
LAW CLERK PROGRAM	(3,141)	(5,143)	(2,002)	115,195	111,135	(4,060)	103,430	(7,705)
LEGISLATIVE	(15,719)	(19,197)	(3,477)	(114,549)	(115,975)	(1,426)	(150,033)	(34,058)
LICENSE FEES	1,289,419	1,372,886	83,467	12,444,800	12,582,890	138,090	16,318,268	3,735,378
LICENSING AND MEMBERSHIP	(22,265)	(4,170)	18,095	(197,382)	(102,302)	95,080	(263,834)	(161,532)
LIMITED LICENSE LEGAL TECHNICIAN	(10,927)	(14,103)	(3,176)	(64,453)	(58,433)	6,020	(106,367)	(47,934)
LIMITED PRACTICE OFFICERS	6,610	1,931	(4,679)	92,837	98,652	5,815	106,760	8,108
MANDATORY CLE ADMINISTRATION	5,600	33,455	27,855	162,246	301,679	139,433	180,271	(121,408)
MEMBER ASSISTANCE PROGRAM	(6,302)	(6,574)	(272)	(63,426)	(60,650)	2,776	(119,075)	(58,425)
MEMBER BENEFITS	(19,643)	(26,823)	(7,180)	(251,846)	(251,356)	490	(314,428)	(63,073)
MEMBER SERVICES & ENGAGEMENT	(35,938)	(36,171)	(233)	(280,336)	(259,598)	20,738	(419,526)	(159,928)
OFFICE OF GENERAL COUNSEL	(81,788)	(75,878)	5,910	(676,416)	(672,770)	3,647	(930,095)	(257,325)
OFFICE OF THE EXECUTIVE DIRECTOR	(65,171)	(52,303)	12,868	(534,618)	(472,501)	62,118	(738,313)	(265,813)
OGC-DISCIPLINARY BOARD	(28,236)	(19,613)	8,623	(212,446)	(183,475)	28,971	(298,942)	(115,467)
OUTREACH & ENGAGEMENT	(26,757)	(17,597)	9,160	(208,368)	(177,969)	30,399	(291,390)	(113,421)
PRACTICE OF LAW BOARD	(7,591)	(3,499)	4,092	(46,210)	(29,031)	17,179	(69,649)	(40,618)
PROFESSIONAL RESPONSIBILITY PROGRAM	(24,799)	(23,210)	1,589	(220,448)	(215,477)	4,971	(297,175)	(81,697)
PUBLIC SERVICE PROGRAMS	(41,766)	(9,483)	32,283	(144,163)	(108,929)	35,234	(270,974)	(162,044)
PUBLICATION & DESIGN SERVICES	(8,395)	(7,762)	633	(79,588)	(77,726)	1,862	(105,969)	(28,243)
REGULATORY SERVICES FTE	(34,633)	(30,278)	4,355	(298,450)	(289,232)	9,218	(405,650)	(116,419)
SECTIONS ADMINISTRATION	(21,730)	(20,601)	1,129	41,811	67,224	25,413	(27,566)	(94,790)
SECTIONS OPERATIONS	(88,246)	(11,955)	76,291	(14,929)	257,494	272,424	(279,388)	(536,882)
SERVICE CENTER	(54,114)	(52,807)	1,307	(512,436)	(511,561)	876	(682,633)	(171,072)
TECHNOLOGY	(137,661)	(137,383)	277	(1,289,592)	(1,350,464)	(60,872)	(1,711,290)	(360,826)
COVID 19	-	-	-	-	945	945	-	(945)
INDIRECT EXPENSES	(1,629,435)	(1,573,106)	56,329	(14,444,957)	(14,414,840)	30,117	(19,504,229)	(5,089,388)
TOTAL OF ALL	(2,055,399)	(1,539,250)	516,149	(13,462,499)	(12,133,738)	1,328,761	(20,272,990)	(8,139,252)
NET INCOME (LOSS)	(425,964)	33,856	459,820	982,458	2,281,102	1,298,645	(768,761)	(3,049,863)

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from June 1, 2021 to June 30, 2021

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	164,769	212,533	10,100	53,204	174,869	265,737	(174,869)	(265,737)
Administration	4,289	6,786	812,630	1,099,780	7,454	15,140	820,084	1,114,920	(815,795)	(1,108,134)
Admissions/Bar Exam	1,100,580	1,115,296	604,127	843,354	81,814	268,696	685,940	1,112,050	414,639	3,246
Advancement FTE	-	-	175,251	239,496	-	-	175,251	239,496	(175,251)	(239,496)
Bar News	429,198	457,200	257,297	353,019	314,515	447,864	571,813	800,883	(142,615)	(343,683)
Board of Governors	-	-	158,816	215,830	78,196	199,698	237,012	415,528	(237,012)	(415,528)
Communications Strategies	-	-	335,892	461,876	18,429	71,302	354,322	533,177	(354,322)	(533,177)
Communications Strategies FTE	-	-	165,223	224,154	-	-	165,223	224,154	(165,223)	(224,154)
Covid 19	-	-	-	-	(945)	-	(945)	-	945	-
Discipline	103,061	96,337	4,294,158	5,757,972	85,405	149,655	4,379,564	5,907,627	(4,276,503)	(5,811,290)
Diversity	135,000	135,374	208,292	278,750	1,517	22,440	209,809	301,190	(74,809)	(165,816)
Foundation	-	-	81,250	125,210	3,100.00	5,000	94,350	130,210	(94,350)	(130,210)
Human Resources	-	-	363,726	385,934	-	-	363,726	385,934	(363,726)	(385,934)
Law Clerk Program	186,101	213,668	74,936	108,864	29	1,374	74,966	110,238	111,135	103,430
Legislative	-	-	87,983	121,266	27,992	28,767	115,975	150,033	(115,975)	(150,033)
Licensing and Membership Records	355,443	352,086	435,873	592,011	21,873	23,909	457,745	615,920	(102,302)	(263,834)
Licensing Fees	12,582,890	16,318,268	-	-	-	-	-	-	12,582,890	16,318,268
Limited License Legal Technician	28,478	28,054	80,123	126,595	6,787.50	7,825	86,911	134,420	(58,433)	(106,367)
Limited Practice Officers	157,945	200,770	45,889	78,920	13,405	15,089	59,293	94,010	98,652	106,760
Mandatory CLE	769,009	839,250	339,550	511,743	127,779	147,237	467,330	658,980	301,679	180,271
Member Assistance Program	8,676	9,000	68,275	127,000	1,051.00	1,075	69,326	128,075	(60,650)	(119,075)
Member Benefits	6,664	13,000	99,376	141,432	158,643	185,996	258,020	327,428	(251,356)	(314,428)
Member Services & Engagement	72,863	67,250	326,954	462,869	5,507	23,907	332,461	486,776	(259,598)	(419,526)
Office of General Counsel	747	27.00	657,829.44	906,308	15,687.10	23,813.82	673,516.54	930,122	(672,770)	(930,095)
Office of the Executive Director	-	-	672,245	637,848	255	100,465	472,501	738,313	(472,501)	(738,313)
OGC-Disciplinary Board	-	-	124,089	168,809	59,386	130,133	183,475	298,942	(183,475)	(298,942)
Outreach and Engagement	-	-	177,447	257,936	522	33,454	177,969	291,390	(177,969)	(291,390)
Practice of Law Board	-	-	29,031	61,823	-	7,825	29,031	69,649	(29,031)	(69,649)
Professional Responsibility Program	-	-	214,543	291,439	934	5,736	215,477	297,175	(215,477)	(297,175)
Public Service Programs	103,000	103,000	96,037	135,981	115,893	237,993	211,929	373,974	(108,929)	(270,974)
Publication and Design Services	-	-	73,426	100,900	4,300	5,069	77,726	105,969	(77,726)	(105,969)
Regulatory Services FTE	-	-	289,232	405,650	-	-	289,232	405,650	(289,232)	(405,650)
Sections Administration	282,354	272,000	208,776	291,946	6,353	7,620	215,129	299,566	67,224	(27,566)
Service Center	-	-	508,081	674,133	3,480	8,500	511,561	682,633	(511,561)	(682,633)
Technology	-	-	1,350,464	1,711,290	-	-	1,350,464	1,711,290	(1,350,464)	(1,711,290)
Subtotal General Fund	16,326,297	20,227,365	13,391,594	18,112,672	1,169,461	2,228,785	14,561,056	20,341,457	1,765,240.87	(114,092)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations									1,765,240.87	(114,092)
Percentage of Budget	80.71%		73.93%		52.47%		71.58%			
CLE-Seminars and Products	988,804	1,212,529	747,007	1,012,798	71,883	264,864	818,890	1,277,662	169,914	(65,133)
CLE - Deskbooks	107,361	140,500	161,110	220,190	97,406	111,939	258,516	332,129	(151,155)	(191,629)
Total CLE	1,096,165	1,353,029	908,117	1,232,988	169,289	376,803	1,077,406	1,609,791	18,759	(256,762)
Percentage of Budget	81.02%		73.65%		44.93%		66.93%			
Total All Sections	608,980	585,779	-	-	351,486	865,167	351,486	865,167	257,494	(279,388)
Client Protection Fund-Restricted	417,385	533,402	115,129	158,569	62,648	493,353	177,778	651,922	239,608	(118,520)
Totals	18,448,827	22,699,575	14,414,840	19,504,229	1,752,885	3,964,108	16,167,725	23,468,336	2,281,102	(768,761)
Percentage of Budget	81.27%		73.91%		44.22%		68.89%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2020	2021 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,193,130	4,074,610	4,432,738
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	212,479	488,000
Section Funds	1,210,209	930,821	1,467,703
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	1,050,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	3,478,234	3,364,142	4,743,475
Total General Fund Balance	5,528,234	5,414,142	7,293,475
Net Change in general Fund Balance		(114,092)	1,765,241
Total Fund Balance	11,400,814.00	10,632,053	13,681,916
Net Change In Fund Balance		(768,761)	2,281,102.26



FY2022 V2 BUDGET

7/29 Budget & Audit Meeting

OVERVIEW

General Assumptions

- FY22 will likely be a hybrid of in-person and remote work, activities, and events.
- For historical comparison purposes a combination of FY19 actuals and FY21 reforecast numbers were used. FY19 represents the last full year of pre-pandemic operations.
- Client Protection Fund (CPF) member assessment is \$25 for 2022. 2021 saw a temporary reduction to \$10 and in 2020 the assessment was \$30.
- CLE is being affected by high demand in 2022 due to the Supreme Court MCLE extension. Revenue is assumed to be slightly higher but closer to pre 2020 levels.
- Headcount is down from FY21 reforecast of 139.5 FTE's to 139.3 FTE's. Positions that were previously partially vacant are now budgeted for the full year.

OVERVIEW

Revenue Assumptions

Member Type	# of Members	Revenue (\$)
Active	33,887	15,132,320
Foreign Law Consultant	18	8,244
House Counsel	350	160,300
Inactive	5700	1,140,000
Emeritus	120	24,000
Judicial	659	32,950
Pro Hac Vice	710	325,000
New Admittee	1440	439,680
TOTAL	42,798	17,262,494*

*membership runs on a calendar year not our fiscal year

- Keller deduction – approximately 10% of members are expected to take the deduction based on historical data
- Late fees – 2% of members are expected to pay late based on historical data = \$255,209
- CPF assessment - \$25 for FY22 = \$931,933

OVERVIEW

CLE Fund Revenue Assumptions

Seminars

- FY22 Revenues projected to be on par w/pre pandemic (FY19).
- Est. \$514,755 in revenues from sections programs.

Products

- Due to Supreme Court rule allowing deferral of CLE reporting in FY21 we anticipate double reporting in FY22. FY19 activity was used as a base reference point and increased by 25%.
- Q1 revenues will be weighted heavier due to double reporting in FY22.
- Q4 revenues will have a slight boost due to the summer sale.
- At this time, only planning one sale in FY22.

OVERVIEW

Expense Assumptions

- Salaries assume a 3% increase + fulfillment of open positions from previous year + 5 proposed promotions (see Salaries slide)
- Medical benefits, retirement, and payroll tax rates are not yet available, current budget assumption is based on average increase over past 5 years (5%).
- Rent increase as per lease schedule = \$110,167 less \$56,200 credit from CLE fund. Net increase \$53,967.
- Legal expense @ \$250k as per prior years budget.
- Based on recent pulse survey, an assumption of 90 Work From Home (WFH) employees was factored into the budget. Primarily affecting:
 - Transportation Allowance— Budgeted at \$47,733 vs FY19 actual \$133,095
 - Phone Reimbursement – Budgeted at \$0 vs FY21 reforecast \$33,480
 - Internet Reimbursement – Budgeted at \$21,600 vs FY21 reforecast \$33,480
 - WFH Setup – Budgeted at \$63,000 (\$700 per employee per year) vs FY21 reforecast \$0

WFH savings in FY22 over historical expenses is \$67,722.

SALARIES

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)	Compound Avg. Growth
Salaries	10,286,838	10,349,916	10,469,328	11,173,149	11,438,511	11,217,696	11,325,439	12,242,705	2.6%

- The variance between the FY21 Reforecast and the FY22 Budget is comprised of three items:
 - A 3% salary increase = \$264,711
 - The full year impact of 24 open positions in FY21 = \$629,636
 - 5 proposed promotions = \$22,919
- The 2015 amount of \$10,286,838 in 2022 dollars would be \$11,791,951.
- Over 7 years we have \$450,754 (3.7%) over inflation. On average, \$64,393 (0.53%) per year.

From: [Jorge Perez](#)
To: [Dan Clark](#)
Subject: Budgeted Merit Pools
Date: Wednesday, July 29, 2020 1:41:00 PM
Attachments: [image001.png](#)

See below the budgeted Merit Pools, let me know if you have any questions

Budgeted Merit Pool		
		%
FY 21**	\$356,000	3.00%
FY 20 *	\$365,014	3.12%
FY 19	\$375,270	3.26%
FY 18	\$377,781	3.41%
FY 17	\$341,107	3.00%
FY 16	\$296,167	3.00%
FY 15	\$280,588	3.00%
FY 14	\$286,855	3.36%
FY 13	\$142,748	1.50%
FY 12	\$195,532	2.05%
FY11	\$196,205	2.77%
FY 10	\$351,518	3.99%
FY 09	\$303,452	3.32%



Jorge Perez | **Chief Financial Officer**

Washington State Bar Association | 206.727.8241 | jorgep@wsba.org

1325 Fourth Avenue, Suite 600 | Seattle, WA 98101-2539 | www.wsba.org



*Most WSBA employees are working remotely.
Thank you for your patience and understanding.*

PENDING ITEMS

- Insurance – currently based on preliminary rates, will not have final rates until end of July
- Keller Deduction – currently using FY21 rate, FY22 will be completed in August
- FICA, Medical, PERS – currently using a 5% increase, typically receive rates in late July or early August
- Sections budgets – initial budgets have been entered. Final versions will be completed in August.
- Bar exam security - \$4000 for winter exam, \$8000 for summer exam based on preliminary quotes.

*these items all have assumptions built into the budget

REVENUE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v2 Budget (\$)
General Fund	21,195,816	20,227,365	21,210,245
CPF Fund	1,119,310	533,402	966,433
Sections	548,382	585,779	619,009
CLE	1,958,320	1,353,029	2,072,585

EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v2 Budget (\$)
General Fund	20,244,896	20,341,457	21,902,785
CPF Fund	531,155	651,922	664,329
Sections	587,501	865,168	845,614
CLE	2,036,161	1,609,791	1,680,870

DIRECT EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v2 Budget (\$)
General Fund	2,592,703	2,444,735	2,772,581
CPF Fund	383,382	493,352	503,860
Sections	587,501	865,168	845,614
CLE	498,129	376,803	535,211

INDIRECT EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v2 Budget (\$)
General Fund	17,829,210	17,896,722	19,130,203
CPF Fund	147,772	158,569	160,469
Sections	0	0	0
CLE	1,361,016	1,232,988	1,145,659

NET INCOME BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v2 Budget (\$)
General Fund	950,920	(114,092)	(692,540)
CPF Fund	588,155	(118,520)	302,103
Sections	(39,119)	(279,389)	(226,605)
CLE	(77,840)	(256,762)	391,715

FY2022 REFORECASTED FUND BALANCES

	General Fund	CPF Fund	Sections	CLE
2021 Reforecasted Fund Balances	5,414,142	4,074,610	930,821	212,479
FY22 Revenue Budget	21,210,245	966,433	619,009	2,072,585
<i>Licensing Revenue</i>	16,547,788			
<i>Other Revenue</i>	4,662,457			
FY22 Expense Budget	21,902,785	664,329	845,614	1,680,870
<i>Direct Expenses</i>	2,772,581	503,860	845,614	535,211
<i>Indirect Expenses</i>	19,130,203	160,469	-	1,145,659
FY22 Net Income/(Loss) Budget	(692,540)	302,103	(226,605)	391,715
FY22 Fund Balance Budget	4,721,602	4,376,713	704,217	604,194

FY2022 PROJECTED FUND BALANCES

	General Fund	CPF Fund	Sections	CLE
2021 Projected Fund Balances	6,805,873	4,339,938	1,438,573	485,878
FY22 Revenue Budget	21,210,245	966,433	619,009	2,072,585
<i>Licensing Revenue</i>	16,547,788			
<i>Other Revenue</i>	4,662,457			
FY22 Expense Budget	21,902,785	664,329	845,614	1,680,870
<i>Direct Expenses</i>	2,772,581	503,860	845,614	535,211
<i>Indirect Expenses</i>	19,130,203	160,469	-	1,145,659
FY22 Net Income/(Loss) Budget	(692,540)	302,103	(226,605)	391,715
FY22 Fund Balance Budget	6,113,333	4,642,041	1,211,969	877,593

GENERAL FUND FUTURE FORECAST

<u>FISCAL YEAR</u>	<u>Revenue (\$)</u>	<u>Expenses (\$)</u>	<u>Net Income/ (Loss) (\$)</u>	<u>Reserves (\$)</u>	<u>Restricted Funds (\$)</u>	<u>Unrestricted Funds (\$)</u>
FY2021 Rereforecast	20,227,365	20,341,457	(114,092)	5,414,142	2,050,000	3,364,142
FY2021 Projection	20,952,082	19,560,351	1,391,731	6,805,873	2,550,000	4,255,873
Budget FY2022	21,210,245	21,902,785	(692,540)	6,113,333	2,550,000	3,563,333
Estimate FY2023	21,846,552	22,406,549	(559,997)	5,553,336	2,550,000	3,003,336
Estimate FY2024	22,501,949	22,921,900	(419,951)	5,133,386	2,550,000	2,583,386
Estimate FY2025	22,951,988	23,380,338	(428,350)	4,705,036	2,550,000	2,155,036

Revenues assumed to grow at 3% annually (assumes interest income)

Expenses assumed to grow at 2.3% (3 year moving average)

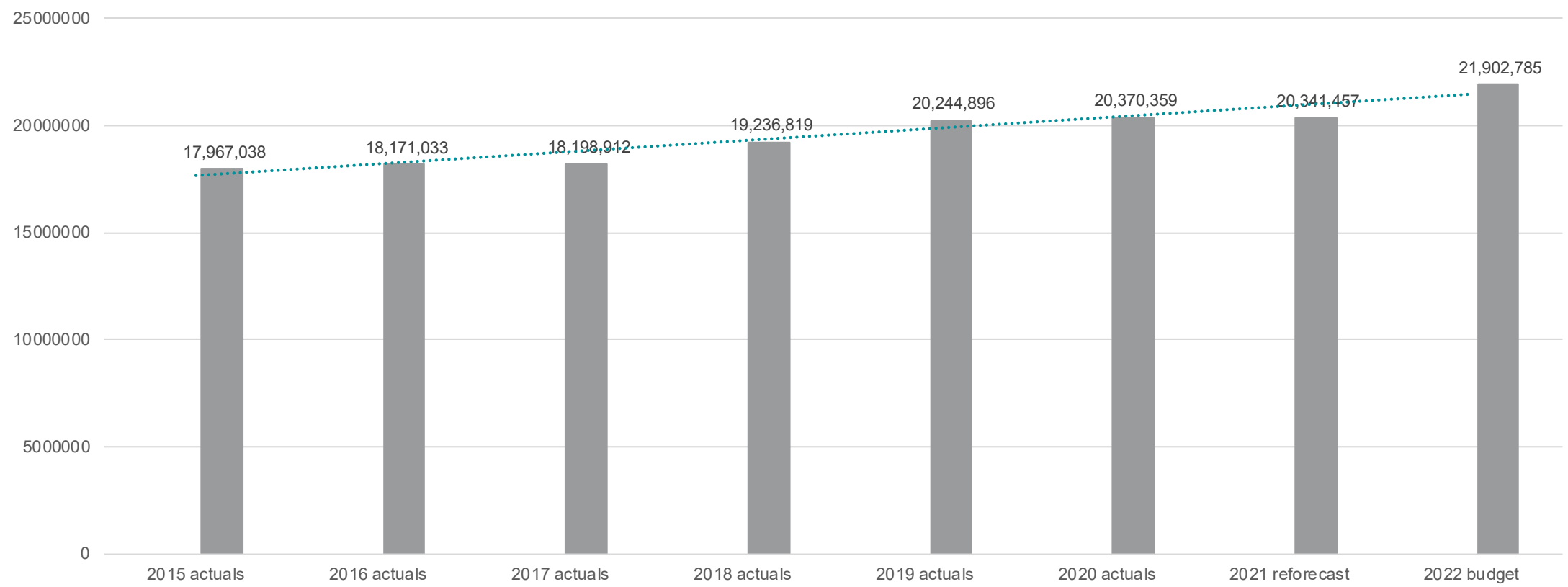
Current projections support License fees constant through calendar year 2025

FY2022 BUDGET V1 TO V2 COMPARISON

	FY22 Budget v1	General Fund FY22 Budget v2	Variance F/(U)
2021 Reforecasted Fund Balances	5,414,142	5,414,142	-
FY22 Revenue Budget	20,998,058	21,210,245	212,187
<i>Licensing Revenue</i>	16,335,601	16,547,788	212,187
<i>Other Revenue</i>	4,662,457	4,662,457	-
FY22 Expense Budget	21,832,135	21,902,785	(70,650)
<i>Direct Expenses</i>	2,764,031	2,772,581	(8,550)
<i>Indirect Expenses</i>	19,068,104	19,130,203	(62,100)
FY22 Net Income/(Loss) Budget	(834,077)	(692,540)	141,537
FY22 Fund Balance Budget	4,580,065	4,721,602	141,537

- License revenue was recalculated based on calendar 2021 actuals.
- Direct expense mainly affected by addition of \$12,000 in Bar Exam security cost.
- Indirect expense mainly affected by addition of \$63,000 in WFH home office setup costs.

GENERAL FUND EXPENSE GROWTH



	2018	2019	2020	2021	2022
3 YEAR MOVING AVERAGE	2.33%	3.70%	3.85%	1.91%	2.72%

IMPACTS ON GENERAL FUND EXPENSE GROWTH

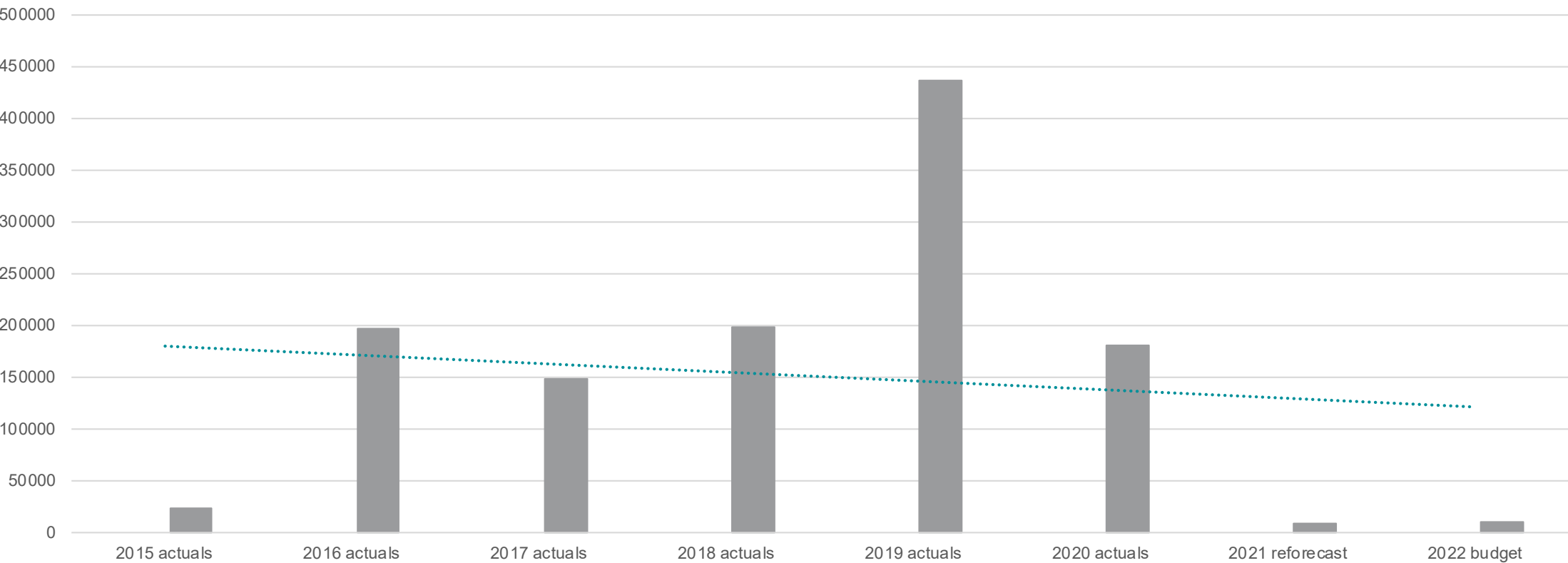
Largest Impact

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)	Compound Avg. Growth
Salaries	10,286,838	10,349,916	10,469,328	11,173,149	11,438,511	11,217,696	11,325,439	12,242,705	2.6%
Rent	1,240,681	1,673,780	1,807,618	1,759,263	1,878,239	1,945,728	1,975,334	2,029,301	7.8%
Insurance	107,285	103,136	131,782	139,225	154,440	214,026	225,718	231,363	12.4%
Legal Fees	96,470	86,558	50,649	165,620	446,761	438,669	250,000	250,000	42.9%

Total Impact

	2015 Actuals (\$)	2016 Actuals (\$)	2017 Actuals (\$)	2018 Actuals (\$)	2019 Actuals (\$)	2020 Actuals (\$)	2021 Reforecast (\$)	2022 Budget (\$)
Direct Expense	2,516,125	2,305,437	2,339,189	2,281,844	2,592,703	1,854,125	2,444,735	2,772,581
Indirect Expense	15,450,913	15,865,596	15,859,723	16,954,975	17,829,210	18,330,243	17,896,722	19,130,203
Total Expense	17,967,038	18,171,033	18,198,912	19,236,819	20,244,896	20,370,359	20,341,457	21,902,785

INTEREST INCOME CHANGE



	2015 actuals	2016 actual	2017 actuals	2018 actuals	2019 actuals	2020 actuals	2021 reforecast	2022 budget
INTEREST INCOME (\$)	24,506	197,056	149,262	198,785	436,306	180,240	9,790	10,980



FY2022 V2 BUDGET

Scenario B Information

NEGATIVE BUDGET IMPACTS

	FY19 Actuals (\$)	FY22 v2 Budget(\$)	Impact (\$)
Interest – Investments	436,306	10,980	(425,326)
3% salary increase	<i>See salary slide for details</i>	12,242,705	(264,711)
<i>Rent (fixed cost)</i>	1,878,239	2,029,301	(151,062)
Member Wellness Clinician	0	104,544	(104,544)
Insurance	154,440	231,363	(76,922)
Membership 10 year Survey	0	50,000	(50,000)
BOG Meetings & Retreat	114,351	158,634	(44,283)
Hearing Officer Expense	3,868	43,000	(39,132)
Leadership Training	803	37,000	(36,197)
<i>Bank Fees (fixed cost)</i>	30,660	57,000	(26,340)
BOG At-Large Election	4,900	26,900	(22,000)
WA Leadership Institute	60,000	80,000	(20,000)
ATJ State Plan	0	14,000	(14,000)
Bar Exam Security	0	12,000	(12,000)
Total:			(1,286,517)

POSITIVE BUDGET IMPACTS

	FY19 Actuals (\$)	FY22 v2 Budget(\$)	Impact (\$)
License Fees	16,217,283	16,547,788	330,505
Bar News Advertising	372,756	491,500	118,744
Obsolete Inventory - Deskbooks	100,377	0	100,377
Work From Home Savings*	200,055	132,333	67,722
APEX Dinner Expenses	66,301	25,000	41,301
Cost of Sales – Deskbooks	104,804	64,000	40,804
Printing & Copying (Bar News)	255,906	230,850	25,056
WSBA Connects	31,040	9,000	22,040
Total			746,549

*comparison numbers are from FY21