

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda

January 27th, 2021

1:00pm – 5:00pm

Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of December 16, 2021 Budget and Audit Meeting Minutes
2. Update by CFO Perez & Treasurer Clark on November 2020 WSBA financial statements
3. Clark Nuber FY 2021 WSBA audit review presentation
4. 2022 WSBA License fee Discussion and Recommendation
 1. Re: Limited Legal License Technician (LLLT), License Fee recommendation to Board of Governors and WSBA - State Supreme Court (Recommendation will be for \$229 rate which is half of active attorney rate and what rate was for 2020 and 2021)
5. WSBA financial investment strategy continued discussion and recommendations.
6. Update on JLL contract execution
7. FY 2021 Budget Reforecast Preview:
 1. General Counsel 40k Remote Discipline Hearing Costs*
 2. Per Credit Charge (Sections CLE Split)*
 3. Member Wellness Program Expansion
 4. Powerful Communities Project Reduce Grant and Expense
 5. IT Security Enhancements
 6. Remote Work Investments
 7. Salary Line

*Depending on timing these points may require Board Approval before the reforecast

MINUTES

WSBA Budget and Audit Committee Meeting

Various Remote Locations

Via Zoom

December 16th, 2020

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

Minutes pertaining to the Budget and Audit Committee meeting of November 5th were presented for approval. Governor Peterson presented a motion to approve the minutes the same was seconded by Governor Grabicki. A vote ensued on the motion, motion approved 4-0.

CFO Perez presented a summary of the October Financials, no discussion items were had of this review

A discussion on WSBA investment strategy was had specifically we discussed the proposal presented by Daniel Hodo of Russell Investments. No clear advantages from following the Russell strategy ensued.

Adjournment

The meeting was adjourned by Treasurer Clark at 3:00 p.m.

Respectfully submitted, Jorge Perez, Chief Financial Officer

WASHINGTON STATE BAR ASSOCIATION

NOTICE IS HEREBY GIVEN by the Washington State Bar Association Board of Governors, pursuant to RCW 42.30.080, that a Budget and Audit Committee meeting will be held on:

Date: Wednesday, January 27th, 2021

Time: 1:00 PM – 5:00 PM

Location: Specified Zoom Meeting (See Below)

Members will participate via Zoom call. There will be no physical meeting due to pandemic restrictions.

The purpose of the meeting is for the committee to discuss, deliberate, and take potential final action regarding the following agenda items:

DISCUSSION/ACTION

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*Depending on timing these points may require Board Approval before the reforecast

The board may go into executive session for any reason listed in RCW 42.30.110. No final disposition regarding any matter will occur at the meeting except as indicated on this notice.

Reasonable accommodations for people with disabilities will be provided upon request. Please email jorgep@WSBA.org call (503) 383-8906

Join Zoom Meeting

<https://wsba.zoom.us/j/93894360909?pwd=Q0NuMIU5TkN6OGFIOTZzUmRIVUxBZz09>

Meeting ID: 938 9436 0909

Passcode: 053905

One tap mobile

+12532158782,,93894360909# US (Tacoma)

+16699006833,,93894360909# US (San Jose)

Dial by your location

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+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

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+1 646 558 8656 US (New York)

888 788 0099 US Toll-free

833 548 0276 US Toll-free

833 548 0282 US Toll-free

877 853 5247 US Toll-free

Meeting ID: 938 9436 0909

Find your local number: <https://wsba.zoom.us/j/abW56ZWFD>

Join by SIP

93894360909@zoomcrc.com

Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

115.114.131.7 (India Mumbai)

115.114.115.7 (India Hyderabad)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

103.122.166.55 (Australia)

149.137.40.110 (Singapore)

64.211.144.160 (Brazil)

69.174.57.160 (Canada)

207.226.132.110 (Japan)

Meeting ID: 938 9436 0909

Passcode: 053905

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

Financial Reports

(Unaudited)

Year to Date November 30, 2020

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

January 8, 2021

Balance Sheet
November, 2020

ASSETS	Prior Year General, CLE, and Sections Funds	Current Year General, CLE, and Sections Funds	Prior Year CPF	Current Year CPF	Current Year TOTAL
Cash & cash equivalents	1,754,472	791,569			791,569
Amex credit card service fee	10,317	9,451			9,451
Investments- money market + CDs	8,585,183	10,692,238			10,692,238
Restricted Cash		-	344,115	671,531	671,531
Restricted Investments- money market + CDs			4,081,620	4,212,876	4,212,876
Due to/from GF-CPF	208,994	159,064	(208,994)	(159,064)	-
Accounts Receivable	12,879	102,288			102,288
A/R Misc	79,213	12,981			12,981
Accrued Interest Receivables	(1,019)	-	-	-	-
Allowance for Bad Debt	-	(994)	-	-	(994)
Allowance for Deskbooks	(147)	(5,890)	-	-	(5,890)
OP Backorders	8,534	8,534			8,534
Unapplied receipts	-	(2,331)			(2,331)
CLE inventory	270,791	306,199			306,199
Deferred seminar costs	16,173	14,500			14,500
Prepaid expenses	427,854	366,689			366,689
Other inventory	-	(281)			(281)
Property & equipment, net	1,119,275	788,013			788,013
TOTAL ASSETS	12,492,520	13,242,029	4,216,741	4,725,343	17,967,372
LIABILITIES					
Accounts payable	418,955	462,516			462,516
Accounts payable-year end/misc	72,500	117,611			117,611
Refunds payable	1,111	1,111			1,111
CPF committed gifts			267,499	507,254	507,254
Accrued expenses	535,678	667,439			667,439
Future rent obligations	1,094,299	1,093,514			1,093,514
Unearned seminar/other revenue	62,290	20,824			20,824
Deferred licensing fees	3,507,490	3,153,298			3,153,298
Amex credit card service fee	-	9,451			9,451
Other deferred revenue	71,490	57,218			57,218
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	93,062	90,652			90,652
TOTAL LIABILITIES	5,904,744	5,721,503	267,499	507,254	6,228,757
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,936,667	5,931,280			5,931,280
CLE FUND BALANCE	565,881	366,896			366,896
CPF FUND BALANCE			3,949,242	4,218,089	4,218,089
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,085,227	1,222,350			1,222,350
TOTAL FUND BALANCE	6,587,775	7,520,526	3,949,242	4,218,089	11,738,615
TOTAL LIABILITIES AND RETAINED EARNINGS	12,492,519	13,242,029	4,216,741	4,725,343	17,967,372

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 791,569

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.03%	\$ 4,274,276
UBS Financial Money Market	0.01%	\$ 1,081,238
Morgan Stanley Money Market	0.03%	\$ 3,353,598
Merrill Lynch Money Market	0.10%	\$ 1,983,127

General Fund Total \$ 11,483,808

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 671,531

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.03%	\$ 4,105,971
Morgan Stanley Money Market	0.01%	\$ 106,906

Client Protection Fund Total \$ 4,884,408

Grand Total Cash & Investments \$ 16,368,216

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 November 30, 2020

Date: January 8, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	16.67%	15.91%	\$87,532 Under budget	16.32%	Under budget due to vacant positions
Benefits	16.67%	15.24%	\$55,098 Under budget	13.88%	Under budget due to vacant positions
Other Indirect Expenses	16.67%	15.12%	\$63,251 Under budget	17.43%	Under budget due to timing of the payments
Total Indirect Expenses	16.67%	15.61%	\$205,880 Under budget	16.00%	Under budget for the reasons described above

General Fund Revenues	16.67%	16.71%	\$7,357 Over budget	16.85%	Trending ahead of budget due to timing of bar exam, recovery cost and MCLE payments
General Fund Direct Expenses	16.67%	8.80%	\$203,185 Under budget	11.16%	Under budget due to timing of the payments and not incurring expenses due to COVID 19
General Fund Net	16.67%	198.76%	\$436,850 Over budget	231.20%	Trending ahead of budget for the reasons described above

CLE Revenue	16.67%	7.93%	(\$160,780) Under budget	15.59%	Under budget due to lower than anticipated attendance and Lower than anticipated product sales
CLE Direct Expenses	16.67%	7.05%	\$62,359 Under budget	9.65%	Trending under budget due to timing of payments
CLE Indirect Expenses	16.67%	16.16%	\$6,438 Under budget	15.00%	Slightly under budget
CLE Net	16.67%	-164.65%	(\$91,983) Under budget	74.51%	Trending under budget for the reasons described above

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

Indirects: Temporary salary line item under budget by 13.21%

Please see the details below:

Budgeted Temps:

Dept Code	FY21 Budget	As of November Actuals	YTD Actuals	Remaining Balance	Comments
ADMIN	24,237	-		(24,237.17)	Licensing Season Temp
SC	9,663	-		(9,662.85)	Front Desk Receptionist - Licensing Season
DISC	46,400.00	-		(46,400.00)	Temp for Scanning and Two Law Student Interns
LICMR	11,640.00	-		(11,640.00)	Licensing Temp
MCLE	28,342.84	-		(28,342.84)	Four MCLE Temps Reforecasted
TECH	12,675	2,940.00	5,628.00	(7,047.00)	Developer Temp
DIV	19,500			(19,500.00)	Work Study Intern
Total	152,457.86	2,940.00	5,628.00	146,829.86	

Unanticipated Temps:

Dept Code	FY21 Unanticipated Budget	As of November Actuals	YTD Actuals	Remaining Balance	Open Position Cost	variance	Comments
	10,000	-	-	10,000.00	-	-	-
		-			-	-	-
		-			-	-	-
Total	10,000	-	-	10,000.00	-	-	-
Grand Total	162,457.86	2,940.00	5,628.00	156,829.86			

As of November Budget	As of November Budgeted Actuals	Budgeted Variance
\$27,076.31	\$2,940.00	\$24,136.31

Replacement Temps:

Dept Code	Budgeted Salary	As of November Actuals	YTD Actuals	Variance	Open Positions
HR	223,890.24	6,442.50	30,360.00	193,530.24	HR Generalist/HR Director
TECH	90,000.00	1,374.12	1,374.12	88,625.88	Network and Systems Administrator
DISC	51,001.20	1,220.75	3,671.75	47,329.45	Legal Administrative Assistant II- Intake
DIV	67,938.00	-	378.62	67,559.38	Equity and Justice Lead -DEI
Total	432,829.44	9,037.37	35,784.49	397,044.95	

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

LICENSE FEES

REVENUE:

LICENSE FEES

TOTAL REVENUE:

MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
1,174,825	1,311,495	136,670	2,785,636	2,674,060	(111,576)	16,531,113	13,857,053	16.85%
1,174,825	1,311,495	136,670	2,785,636	2,674,060	(111,576)	16,531,113	13,857,053	16.85%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	-	-	-	-	-	-	2,000	2,000	0.00%
LEADERSHIP TRAINING	-	-	-	-	-	-	2,000	2,000	0.00%
ATJ BOARD EXPENSE	666	1	665	1,333	1	1,332	18,000	17,999	7.41%
STAFF TRAVEL/PARKING	292	-	292	583	-	583	3,500	3,500	16.67%
STAFF MEMBERSHIP DUES	40	-	40	80	-	80	120	120	66.67%
PUBLIC DEFENSE	216	-	216	432	-	432	4,400	4,400	9.82%
CONFERENCE/INSTITUTE EXPENSE	-	-	-	-	-	-	17,804	17,804	0.00%
RECEPTION/FORUM EXPENSE	-	-	-	-	-	-	9,000	9,000	0.00%
TOTAL DIRECT EXPENSES:	1,214	1	1,213	2,428	1	2,428	56,824	56,823	4.27%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,278	9,647	(370)	18,555	19,571	(1,015)	113,835	94,264	16.30%
BENEFITS EXPENSE	3,614	3,548	66	7,642	6,904	738	44,524	37,620	17.16%
OTHER INDIRECT EXPENSE	3,449	2,693	756	8,789	7,168	1,621	47,607	40,439	18.46%
TOTAL INDIRECT EXPENSES:	16,341	15,888	452	34,986	33,643	1,343	205,966	172,323	16.99%
TOTAL ALL EXPENSES:	17,554	15,889	1,665	37,414	33,643	3,771	262,790	229,146	14.24%
NET INCOME (LOSS):	(17,554)	(15,889)	(1,665)	(37,414)	(33,643)	(3,771)	(262,790)	(229,146)	14.24%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
ADMINISTRATION									
REVENUE:									
INTEREST INCOME	8,031	241	(7,790)	17,050	270	(16,780)	100,000	99,730	17.05%
MISCELLANEOUS	-	454	454	-	454	454	-	(454)	
TOTAL REVENUE:	8,031	695	(7,336)	17,050	724	(16,326)	100,000	99,276	17.05%
DIRECT EXPENSES:									
CONSULTING SERVICES	-	2,588	(2,588)	-	2,588	(2,588)	11,000	8,413	0.00%
STAFF TRAVEL/PARKING	350	240	110	700	1,030	(330)	4,200	3,170	16.67%
TOTAL DIRECT EXPENSES:	350	2,828	(2,478)	700	3,618	(2,918)	15,200	11,583	4.61%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,312	53,370	1,943	107,258	108,053	(795)	661,603	553,550	16.21%
BENEFITS EXPENSE	16,477	16,217	259	34,746	31,785	2,962	202,703	170,918	17.14%
OTHER INDIRECT EXPENSE	14,918	11,700	3,218	38,011	31,144	6,867	205,898	174,754	18.46%
TOTAL INDIRECT EXPENSES:	86,707	81,287	5,420	180,016	170,982	9,033	1,070,204	899,222	16.82%
TOTAL ALL EXPENSES:	87,057	84,115	2,943	180,716	174,600	6,116	1,085,404	910,804	16.65%
NET INCOME (LOSS):	(79,027)	(83,420)	(10,278)	(163,666)	(173,876)	(22,442)	(985,404)	(811,528)	16.61%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
ADMISSIONS									
REVENUE:									
EXAM SOFT REVENUE	-	-	-	-	-	-	31,500	31,500	0.00%
BAR EXAM FEES	84,647	79,720	(4,927)	333,089	333,845	756	1,053,235	719,390	31.63%
RULE 9/LEGAL INTERN FEES	447	150	(297)	1,342	1,000	(342)	12,000	11,000	11.18%
SPECIAL ADMISSIONS	3,571	3,720	149	10,762	12,365	1,603	37,640	25,275	28.59%
TOTAL REVENUE:	88,666	83,590	(5,076)	345,192	347,210	2,018	1,134,375	787,165	30.43%
DIRECT EXPENSES:									
POSTAGE	150	-	150	300	19	281	1,800	1,781	16.67%
STAFF TRAVEL/PARKING	1,417	-	1,417	2,833	-	2,833	17,000	17,000	16.67%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	800	800	0.00%
SUPPLIES	83	-	83	167	-	167	1,000	1,000	16.67%
FACILITY, PARKING, FOOD	5,900	-	5,900	6,050	-	6,050	64,700	64,700	9.35%
EXAMINER FEES	-	-	-	-	-	-	20,000	20,000	0.00%
UBE EXMINATIONS	-	-	-	-	-	-	115,900	115,900	0.00%
BOARD OF BAR EXAMINERS	-	-	-	-	-	-	6,000	6,000	0.00%
BAR EXAM PROCTORS	-	-	-	-	150	(150)	27,000	26,850	0.00%
CHARACTER & FITNESS BOARD	7,002	-	7,002	9,059	-	9,059	12,000	12,000	75.50%
DISABILITY ACCOMMODATIONS	-	-	-	-	-	-	10,000	10,000	0.00%
CHARACTER & FITNESS INVESTIGATIONS	-	-	-	-	6	(6)	300	294	0.00%
LAW SCHOOL VISITS	-	-	-	-	-	-	920	920	0.00%
COURT REPORTERS	1,250	1,777	(527)	2,500	2,935	(435)	15,000	12,065	16.67%
DEPRECIATION-SOFTWARE	1,898	-	1,898	3,796	-	3,796	22,778	22,778	16.67%
ONLINE LEGAL RESEARCH	-	302	(302)	-	302	(302)	3,345	3,043	0.00%
LAW LIBRARY	-	11	(11)	-	22	(22)	150	129	0.00%
TOTAL DIRECT EXPENSES:	17,700	2,090	15,610	24,706	3,433	21,273	318,693	315,260	7.75%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,055	33,665	5,390	78,110	67,338	10,773	479,196	411,858	16.30%
BENEFITS EXPENSE	14,091	13,838	253	29,880	26,988	2,892	173,728	146,740	17.20%
OTHER INDIRECT EXPENSE	14,121	11,050	3,071	35,979	29,414	6,565	194,889	165,475	18.46%
TOTAL INDIRECT EXPENSES:	67,267	58,553	8,714	143,969	123,740	20,229	847,813	724,073	16.98%
TOTAL ALL EXPENSES:	84,967	60,643	24,324	168,674	127,173	41,501	1,166,506	1,039,333	14.46%
NET INCOME (LOSS):	3,699	22,947	(29,400)	176,518	220,037	(39,484)	(32,131)	(252,168)	-549.37%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
ADVANCEMENT FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.15 FTE)	13,013	13,391	(378)	26,026	26,782	(757)	159,666	132,884	16.30%
BENEFITS EXPENSE	3,435	3,394	41	7,168	6,708	460	42,009	35,302	17.06%
OTHER INDIRECT EXPENSE	2,479	1,950	529	6,317	5,191	1,126	34,217	29,027	18.46%
TOTAL INDIRECT EXPENSES:	18,927	18,735	192	39,511	38,681	830	235,893	197,212	16.75%
NET INCOME (LOSS):	(18,927)	(18,735)	(192)	(39,511)	(38,681)	(830)	(235,893)	(197,212)	16.75%

Washington State Bar Association
Statement of Activities
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16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
BAR NEWS									
REVENUE:									
ROYALTIES	-	-	-	1,403	1,262	(141)	1,500	238	93.51%
DISPLAY ADVERTISING	31,134	34,474	3,340	57,938	77,678	19,740	300,000	222,322	19.31%
SUBSCRIPT/SINGLE ISSUES	-	-	-	51	36	(15)	350	314	14.65%
CLASSIFIED ADVERTISING	1,970	348	(1,622)	2,522	784	(1,738)	11,500	10,716	21.93%
GEN ANNOUNCEMENTS	1,952	540	(1,412)	2,573	1,080	(1,493)	15,000	13,920	17.16%
PROF ANNOUNCEMENTS	1,772	2,225	453	3,845	4,866	1,021	20,000	15,134	19.22%
JOB TARGET ADVERTISING	19,524	12,902	(6,622)	31,487	18,561	(12,926)	120,000	101,439	26.24%
TOTAL REVENUE:	56,351	50,489	(5,862)	99,819	104,266	4,447	468,350	364,084	21.31%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	-	-	-	-	-	-	750	750	0.00%
POSTAGE	9,663	9,996	(333)	19,159	20,321	(1,162)	95,000	74,679	20.17%
PRINTING, COPYING & MAILING	21,576	23,617	(2,042)	45,500	48,524	(3,024)	250,000	201,476	18.20%
DIGITAL/ONLINE DEVELOPMENT	917	850	67	1,833	1,800	33	11,000	9,200	16.67%
GRAPHICS/ARTWORK	125	-	125	250	-	250	1,500	1,500	16.67%
OUTSIDE SALES EXPENSE	10,314	11,172	(858)	19,090	25,087	(5,997)	90,000	64,913	21.21%
EDITORIAL ADVISORY COMMITTEE	33	-	33	563	-	563	800	800	70.40%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	615	615	0.00%
TOTAL DIRECT EXPENSES:	42,628	45,635	(3,008)	86,396	95,732	(9,336)	449,665	353,933	19.21%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,256	16,727	(471)	32,512	33,453	(941)	199,458	166,005	16.30%
BENEFITS EXPENSE	5,009	4,916	93	10,751	9,633	1,118	61,936	52,303	17.36%
OTHER INDIRECT EXPENSE	6,094	4,782	1,312	15,527	12,730	2,797	84,105	71,375	18.46%
TOTAL INDIRECT EXPENSES:	27,359	26,425	934	58,790	55,816	2,974	345,499	289,683	17.02%
TOTAL ALL EXPENSES:	69,987	72,060	(2,074)	145,185	151,548	(6,362)	795,164	643,616	18.26%
NET INCOME (LOSS):	(13,635)	(21,571)	(3,789)	(45,366)	(47,281)	10,810	(326,814)	(279,533)	13.88%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
BOARD OF GOVERNOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
BOG MEETINGS	17,542	-	17,542	35,083	34	35,050	210,500	210,466	16.67%
BOG COMMITTEES' EXPENSES	2,500	-	2,500	5,000	-	5,000	30,000	30,000	16.67%
BOG RETREAT	-	108	(108)	-	108	(108)	15,000	14,892	0.00%
BOG CONFERENCE ATTENDANCE	3,667	-	3,667	7,333	-	7,333	44,000	44,000	16.67%
BOG TRAVEL & OUTREACH	2,917	412	2,505	5,833	412	5,422	35,000	34,588	16.67%
LEADERSHIP TRAINING	4,167	-	4,167	8,333	-	8,333	50,000	50,000	16.67%
BOG ELECTIONS	-	8,800	(8,800)	-	8,800	(8,800)	12,000	3,200	0.00%
PRESIDENT'S DINNER	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	30,792	9,320	21,472	61,583	9,353	52,230	406,500	397,147	15.15%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,498	9,772	(274)	18,997	19,372	(376)	116,541	97,169	16.30%
BENEFITS EXPENSE	3,398	3,333	65	7,250	6,500	750	41,926	35,426	17.29%
OTHER INDIRECT EXPENSE	3,773	2,948	824	9,613	7,848	1,765	52,070	44,222	18.46%
TOTAL INDIRECT EXPENSES:	16,669	16,054	615	35,859	33,720	2,139	210,537	176,817	17.03%
TOTAL ALL EXPENSES:	47,461	25,374	22,087	97,442	43,073	54,369	617,037	573,964	15.79%
NET INCOME (LOSS):	(47,461)	(25,374)	(22,087)	(97,442)	(43,073)	(54,369)	(617,037)	(573,964)	15.79%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
CLE - PRODUCTS									
REVENUE:									
SHIPPING & HANDLING	83	16	(68)	167	47	(119)	1,000	953	16.67%
COURSEBOOK SALES	667	431	(236)	1,333	781	(552)	8,000	7,219	16.67%
MP3 AND VIDEO SALES	68,333	9,086	(59,248)	136,667	30,022	(106,645)	820,000	789,978	16.67%
TOTAL REVENUE:	69,083	9,532	(59,551)	138,167	30,850	(107,316)	829,000	798,150	16.67%
DIRECT EXPENSES:									
DEPRECIATION	399	484	(86)	797	969	(172)	3,188	2,219	25.00%
STAFF MEMBERSHIP DUES	50	573	(523)	100	573	(473)	600	27	16.67%
COST OF SALES - COURSEBOOKS	125	35	90	250	51	199	1,500	1,449	16.67%
A/V DEVELOP COSTS (RECORDING)	167	-	167	333	-	333	2,000	2,000	16.67%
ONLINE PRODUCT HOSTING EXPENSES	4,000	3,970	30	8,000	6,411	1,589	48,000	41,589	16.67%
POSTAGE & DELIVERY-COURSEBOOKS	42	27	15	83	39	44	500	461	16.67%
TOTAL DIRECT EXPENSES:	4,782	5,089	(307)	9,564	8,043	1,521	55,788	47,745	17.14%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.45 FTE)	7,626	7,846	(220)	15,252	14,816	436	93,571	78,755	16.30%
BENEFITS EXPENSE	3,060	3,002	59	6,496	5,834	662	37,712	31,878	17.23%
OTHER INDIRECT EXPENSE	3,126	2,438	688	7,965	6,488	1,476	43,143	36,655	18.46%
TOTAL INDIRECT EXPENSES:	13,812	13,285	527	29,713	27,139	2,575	174,427	147,288	17.03%
TOTAL ALL EXPENSES:	18,594	18,374	220	39,277	35,182	4,095	230,215	195,033	17.06%
NET INCOME (LOSS):	50,489	(8,842)	(59,771)	98,890	(4,331)	(111,412)	598,785	603,117	16.52%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
CLE - SEMINARS									
REVENUE:									
SEMINAR REGISTRATIONS	68,750	37,348	(31,403)	137,500	61,614	(75,887)	825,000	763,387	16.67%
SEMINAR-EXHIB/SPNSR/ETC	1,000	-	(1,000)	1,500	-	(1,500)	28,000	28,000	5.36%
TOTAL REVENUE:	69,750	37,348	(32,403)	139,000	61,614	(77,387)	853,000	791,387	16.30%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	54	-	54	108	-	108	650	650	16.67%
STAFF TRAVEL/PARKING	1,250	-	1,250	2,500	42	2,458	15,000	14,958	16.67%
STAFF MEMBERSHIP DUES	71	763	(692)	142	763	(621)	853	90	16.67%
SUPPLIES	83	-	83	167	-	167	1,000	1,000	16.67%
COURSEBOOK PRODUCTION	125	-	125	250	-	250	1,500	1,500	16.67%
POSTAGE - FLIERS/CATALOGS	667	-	667	1,333	-	1,333	8,000	8,000	16.67%
POSTAGE - MISC./DELIVERY	67	-	67	133	-	133	800	800	16.67%
ACCREDITATION FEES	250	(24)	274	500	(96)	596	3,000	3,096	16.67%
SEMINAR BROCHURES	1,667	-	1,667	3,333	-	3,333	20,000	20,000	16.67%
FACILITIES	23,250	1,600	21,650	46,500	3,200	43,300	279,000	275,800	16.67%
SPEAKERS & PROGRAM DEVELOP	4,167	45	4,121	8,333	280	8,053	50,000	49,720	16.67%
SPLITS TO SECTIONS	-	-	-	-	-	-	100,000	100,000	0.00%
CLE SEMINAR COMMITTEE	21	-	21	42	-	42	250	250	16.66%
CONFERENCE CALLS	4	-	4	8	-	8	50	50	16.68%
TOTAL DIRECT EXPENSES:	31,675	2,385	29,290	63,351	4,190	59,161	480,103	475,913	13.20%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.97 FTE)	38,697	40,215	(1,518)	77,393	80,029	(2,636)	474,795	394,766	16.30%
BENEFITS EXPENSE	14,807	14,532	275	31,419	28,285	3,134	182,511	154,226	17.21%
OTHER INDIRECT EXPENSE	15,026	11,770	3,256	38,286	31,330	6,956	207,386	176,056	18.46%
TOTAL INDIRECT EXPENSES:	68,529	66,516	2,013	147,097	139,644	7,454	864,692	725,048	17.01%
TOTAL ALL EXPENSES:	100,204	68,901	31,303	210,448	143,834	66,614	1,344,795	1,200,961	15.65%
NET INCOME (LOSS):	(30,454)	(31,553)	(63,706)	(71,448)	(82,220)	(144,001)	(491,795)	(409,575)	14.53%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
CONTINUING LEGAL EDUCATION (CLE)									
REVENUE:									
SEMINAR REGISTRATIONS	68,750	37,348	(31,403)	137,500	61,614	(75,887)	825,000	763,387	16.67%
SEMINAR-EXHIB/SPNSR/ETC	1,000	-	(1,000)	1,500	-	(1,500)	28,000	28,000	5.36%
SHIPPING & HANDLING	83	16	(68)	167	47	(119)	1,000	953	16.67%
COURSEBOOK SALES	667	431	(236)	1,333	781	(552)	8,000	7,219	16.67%
MP3 AND VIDEO SALES	68,333	9,086	(59,248)	136,667	30,022	(106,645)	820,000	789,978	16.67%
TOTAL REVENUE:	138,833	46,880	(91,954)	277,167	92,464	(184,703)	1,682,000	1,589,536	0
DIRECT EXPENSES:									
COURSEBOOK PRODUCTION	125	-	125	250	-	250	1,500	1,500	16.67%
POSTAGE - FLIERS/CATALOGS	667	-	667	1,333	-	1,333	8,000	8,000	16.67%
POSTAGE - MISC./DELIVERY	67	-	67	133	-	133	800	800	16.67%
DEPRECIATION	399	484	(86)	797	969	(172)	3,188	2,219	25.00%
ONLINE EXPENSES	4,000	3,970	30	8,000	6,411	1,589	48,000	41,589	16.67%
ACCREDITATION FEES	250	(24)	274	500	(96)	596	3,000	3,096	16.67%
SEMINAR BROCHURES	1,667	-	1,667	3,333	-	3,333	20,000	20,000	16.67%
FACILITIES	23,250	1,600	21,650	46,500	3,200	43,300	279,000	275,800	16.67%
SPEAKERS & PROGRAM DEVELOP	4,167	45	4,121	8,333	280	8,053	50,000	49,720	16.67%
SPLITS TO SECTIONS	-	-	-	-	-	-	100,000	100,000	0.00%
CLE SEMINAR COMMITTEE	21	-	21	42	-	42	250	250	16.66%
BAD DEBT EXPENSE	54	-	54	108	-	108	650	650	16.67%
STAFF TRAVEL/PARKING	1,250	-	1,250	2,500	42	2,458	15,000	14,958	16.67%
STAFF MEMBERSHIP DUES	121	1,336	(1,215)	242	1,336	(1,094)	1,453	117	16.67%
SUPPLIES	83	-	83	167	-	167	1,000	1,000	16.67%
CONFERENCE CALLS	4	-	4	8	-	8	50	50	16.68%
COST OF SALES - COURSEBOOKS	125	35	90	250	51	199	1,500	1,449	16.67%
A/V DEVELOP COSTS (RECORDING)	167	-	167	333	-	333	2,000	2,000	16.67%
POSTAGE & DELIVERY-COURSEBOOKS	42	27	15	83	39	44	500	461	16.67%
TOTAL DIRECT EXPENSES:	36,457	7,474	28,983	72,914	12,233	60,682	535,891	523,658	13.61%
INDIRECT EXPENSES:									
SALARY EXPENSE (8.42 FTE)	46,323	48,061	(1,738)	92,645	94,846	(2,200)	568,366	473,520	16.30%
BENEFITS EXPENSE	17,867	17,533	333	37,915	34,119	3,796	220,223	186,105	17.22%
OTHER INDIRECT EXPENSE	18,152	14,207	3,945	46,250	37,818	8,432	250,529	212,711	18.46%
TOTAL INDIRECT EXPENSES:	82,341	79,801	2,540	176,811	166,782	10,028	1,039,119	872,336	17.02%
TOTAL ALL EXPENSES:	118,799	87,275	31,524	249,725	179,015	70,710	1,575,010	1,395,995	15.86%
NET INCOME (LOSS):	20,035	(40,395)	(123,477)	27,442	(86,551)	(255,413)	106,990	193,542	25.65%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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COMMUNICATION STRATEGIES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	392	548	(156)	783	1,294	(511)	4,700	3,406	16.67%
STAFF MEMBERSHIP DUES	99	-	99	197	-	197	1,183	1,183	16.67%
SUBSCRIPTIONS	254	180	74	509	357	152	3,052	2,695	16.67%
DIGITAL/ONLINE DEVELOPMENT	67	-	67	133	-	133	800	800	16.67%
APEX DINNER	-	208	(208)	-	396	(396)	25,000	24,604	0.00%
50 YEAR MEMBER TRIBUTE LUNCH	-	-	-	10,708	-	10,708	10,708	10,708	100.00%
COMMUNICATIONS OUTREACH	2,083	770	1,313	4,167	771	3,395	25,000	24,229	16.67%
TELEPHONE	25	88	(63)	50	183	(133)	300	117	16.67%
CONFERENCE CALLS	25	-	25	50	-	50	302	302	16.67%
MISCELLANEOUS	417	-	417	833	-	833	5,000	5,000	16.67%
TOTAL DIRECT EXPENSES:	3,361	1,794	1,568	17,431	3,000	14,431	76,045	73,045	22.92%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	20,970	21,062	(92)	41,940	42,124	(184)	257,297	215,173	16.30%
BENEFITS EXPENSE	6,750	6,621	129	14,486	12,953	1,533	83,426	70,473	17.36%
OTHER INDIRECT EXPENSE	8,199	6,407	1,792	20,891	17,055	3,836	113,165	96,110	18.46%
TOTAL INDIRECT EXPENSES:	35,920	34,090	1,829	77,317	72,132	5,185	453,887	381,755	17.03%
TOTAL ALL EXPENSES:	39,281	35,884	3,397	94,748	75,132	19,616	529,932	454,800	17.88%
NET INCOME (LOSS):	(39,281)	(35,884)	(3,397)	(94,748)	(75,132)	(19,616)	(529,932)	(454,800)	17.88%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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COMMUNICATION STRATEGIES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	12,190	12,457	(267)	24,379	24,913	(534)	149,565	124,652	16.30%
BENEFITS EXPENSE	3,564	3,522	42	7,387	6,933	454	43,303	36,370	17.06%
OTHER INDIRECT EXPENSE	2,156	1,695	461	5,493	4,511	982	29,754	25,243	18.46%
TOTAL INDIRECT EXPENSES:	17,909	17,673	236	37,259	36,357	902	222,622	186,265	16.74%
NET INCOME (LOSS):	(17,909)	(17,673)	(236)	(37,259)	(36,357)	(902)	(222,622)	(186,265)	16.74%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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CLIENT PROTECTION FUND									
REVENUE:									
CPF RESTITUTION	157	212	55	438	1,253	815	4,000	2,747	10.95%
CPF MEMBER ASSESSMENTS	83,066	36,890	(46,176)	168,716	43,670	(125,046)	515,540	471,870	32.73%
INTEREST INCOME	833	387	(446)	1,667	415	(1,251)	10,000	9,585	16.67%
TOTAL REVENUE:	84,056	37,489	(46,567)	170,821	45,338	(125,483)	529,540	484,202	32.26%
DIRECT EXPENSES:									
BANK FEES - WELLS FARGO	85	190	(105)	173	380	(208)	1,000	620	17.27%
GIFTS TO INJURED CLIENTS	-	(5,000)	5,000	-	(5,000)	5,000	500,000	505,000	0.00%
CPF BOARD EXPENSES	33	-	33	203	-	203	1,200	1,200	16.89%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	200	200	0.00%
TOTAL DIRECT EXPENSES:	118	(4,810)	4,929	375	(4,620)	4,995	502,400	507,020	0.07%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.23 FTE)	6,885	7,084	(199)	13,770	14,168	(398)	84,478	70,310	16.30%
BENEFITS EXPENSE	2,790	2,734	56	5,917	5,331	585	34,624	29,292	17.09%
OTHER INDIRECT EXPENSE	2,652	2,066	586	6,756	5,500	1,257	36,598	31,098	18.46%
TOTAL INDIRECT EXPENSES:	12,327	11,884	442	26,443	24,999	1,444	155,699	130,700	16.98%
TOTAL ALL EXPENSES:	12,445	7,074	5,371	26,818	20,380	6,439	658,099	637,720	4.08%
NET INCOME (LOSS):	71,611	30,415	(51,938)	144,002	24,959	(131,921)	(128,559)	(153,518)	-112.01%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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DESKBOOKS									
REVENUE:									
SHIPPING & HANDLING	250	299	49	500	1,015	515	3,000	1,985	16.67%
DESKBOOK SALES	8,333	7,506	(828)	16,667	34,328	17,662	100,000	65,672	16.67%
SECTION PUBLICATION SALES	417	2,300	1,883	833	5,690	4,857	5,000	(690)	16.67%
CASEMAKER ROYALTIES	4,167	6,827	2,660	8,333	12,451	4,118	50,000	37,549	16.67%
TOTAL REVENUE:	13,167	16,932	3,765	26,333	53,484	27,151	158,000	104,516	16.67%
DIRECT EXPENSES:									
COST OF SALES - DESKBOOKS	4,740	3,341	1,399	9,480	21,305	(11,825)	56,880	35,575	16.67%
COST OF SALES - SECTION PUBLICATION	167	662	(495)	333	1,698	(1,364)	2,000	302	16.67%
SPLITS TO SECTIONS	1,250	1,781	(531)	2,500	1,781	719	15,000	13,219	16.67%
DESKBOOK ROYALTIES	-	-	-	-	-	-	500	500	0.00%
POSTAGE & DELIVER-DESKBOOKS	250	370	(120)	500	1,254	(754)	3,000	1,746	16.67%
FLIERS/CATALOGS	125	-	125	250	-	250	1,500	1,500	16.67%
ONLINE LEGAL RESEARCH	-	151	(151)	-	151	(151)	1,672	1,522	0.00%
POSTAGE - FLIERS/CATALOGS	63	-	63	125	-	125	750	750	16.67%
COMPLIMENTARY BOOK PROGRAM	83	-	83	167	-	167	1,000	1,000	16.67%
OBSOLETE INVENTORY	1,750	2,945	(1,195)	3,500	5,890	(2,390)	21,000	15,110	16.67%
BAD DEBT EXPENSE	8	-	8	17	-	17	100	100	16.66%
RECORDS STORAGE - OFF SITE	675	-	675	1,350	1,350	-	8,100	6,750	16.67%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	220	220	0.00%
MISCELLANEOUS	17	-	17	33	-	33	200	200	16.67%
SUBSCRIPTIONS	-	-	-	-	-	-	185	185	0.00%
TOTAL DIRECT EXPENSES:	9,128	9,250	(122)	18,255	33,429	(15,174)	112,107	78,678	16.28%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.52 FTE)	10,168	10,463	(296)	20,335	21,971	(1,636)	124,754	102,783	16.30%
BENEFITS EXPENSE	3,658	3,597	61	7,710	7,018	692	45,062	38,044	17.11%
OTHER INDIRECT EXPENSE	3,277	2,577	700	8,349	6,859	1,490	45,226	38,367	18.46%
TOTAL INDIRECT EXPENSES:	17,103	16,637	466	36,395	35,849	546	215,042	179,193	16.92%
TOTAL ALL EXPENSES:	26,230	25,887	344	54,650	69,278	(14,628)	327,149	257,872	16.70%
NET INCOME (LOSS):	(13,063)	(8,955)	3,422	(28,316)	(15,794)	41,779	(169,149)	(153,355)	16.74%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
DISCIPLINE									
REVENUE:									
COPY FEES	-	60	60	-	60	60	-	(60)	
AUDIT REVENUE	208	43	(166)	417	191	(225)	2,500	2,309	16.67%
RECOVERY OF DISCIPLINE COSTS	6,667	19,533	12,867	13,333	27,716	14,383	80,000	52,284	16.67%
DISCIPLINE HISTORY SUMMARY	1,250	758	758	2,500	2,138	(363)	15,000	12,863	16.67%
TOTAL REVENUE:	8,125	20,393	13,518	16,250	30,105	13,855	97,500	67,395	16.67%
DIRECT EXPENSES:									
PUBLICATIONS PRODUCTION	21	-	21	42	-	42	250	250	16.66%
STAFF TRAVEL/PARKING	2,917	1,584	1,333	5,833	4,752	1,081	35,000	30,248	16.67%
STAFF MEMBERSHIP DUES	420	680	(260)	839	3,080	(2,241)	5,035	1,955	16.67%
TELEPHONE	242	184	58	483	349	134	2,900	2,551	16.67%
COURT REPORTERS	2,917	-	2,917	5,833	-	5,833	35,000	35,000	16.67%
OUTSIDE COUNSEL/AIC	417	-	417	833	-	833	5,000	5,000	16.67%
LITIGATION EXPENSES	2,917	576	2,340	5,833	1,326	4,508	35,000	33,674	16.67%
DISABILITY EXPENSES	833	-	833	1,667	-	1,667	10,000	10,000	16.67%
ONLINE LEGAL RESEARCH	4,441	4,375	66	8,881	4,375	4,507	53,288	48,913	16.67%
LAW LIBRARY	1,000	45	955	2,000	87	1,913	12,000	11,913	16.67%
TRANSLATION SERVICES	83	-	83	167	-	167	1,000	1,000	16.67%
TOTAL DIRECT EXPENSES:	16,206	7,444	8,763	32,412	13,968	18,444	194,473	180,505	16.67%
INDIRECT EXPENSES:									
SALARY EXPENSE (37.00 FTE)	293,218	293,898	(680)	586,437	588,699	(2,263)	3,627,767	3,039,068	16.17%
BENEFITS EXPENSE	87,973	86,394	1,579	186,213	170,253	15,960	1,097,713	927,460	16.96%
OTHER INDIRECT EXPENSE	79,765	62,493	17,272	203,238	166,350	36,888	1,100,901	934,551	18.46%
TOTAL INDIRECT EXPENSES:	460,956	442,785	18,171	975,888	925,303	50,585	5,826,381	4,901,078	16.75%
TOTAL ALL EXPENSES:	477,163	450,229	26,934	1,008,300	939,271	69,030	6,020,854	5,081,583	16.75%
NET INCOME (LOSS):	(469,038)	(429,836)	(13,415)	(992,050)	(909,166)	(55,175)	(5,923,354)	(5,014,188)	16.75%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
DIVERSITY									
REVENUE:									
DONATIONS	10,417	-	(10,417)	20,833	-	(20,833)	125,000	125,000	16.67%
WORK STUDY GRANTS	865	-	(865)	1,729	-	(1,729)	10,374	10,374	16.67%
TOTAL REVENUE:	11,281	-	(11,281)	22,562	-	(22,562)	135,374	135,374	16.67%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	333	-	333	667	-	667	4,000	4,000	16.67%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	640	640	0.00%
COMMITTEE FOR DIVERSITY	150	-	150	300	17	283	4,900	4,883	6.12%
DIVERSITY EVENTS & PROJECTS	1,438	-	1,438	2,875	-	2,875	17,250	17,250	16.67%
TOTAL DIRECT EXPENSES:	1,921	-	1,921	3,842	17	3,825	26,790	26,773	14.34%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.46 FTE)	15,773	8,861	6,912	31,547	18,469	13,078	193,096	174,627	16.34%
BENEFITS EXPENSE	4,792	4,704	88	10,222	9,189	1,032	59,149	49,960	17.28%
OTHER INDIRECT EXPENSE	5,303	4,155	1,148	13,513	11,061	2,451	73,195	62,134	18.46%
TOTAL INDIRECT EXPENSES:	25,869	17,721	8,148	55,281	38,719	16,562	325,440	286,721	16.99%
TOTAL ALL EXPENSES:	27,790	17,721	10,069	59,122	38,736	20,387	352,230	313,494	16.79%
NET INCOME (LOSS):	(16,508)	(17,721)	(21,350)	(36,560)	(38,736)	(42,949)	(216,856)	(178,120)	16.86%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
FOUNDATION									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
CONSULTING SERVICES	-	-	-	-	-	-	3,000	3,000	0.00%
PRINTING & COPYING	75	-	75	150	-	150	900	900	16.67%
STAFF TRAVEL/PARKING	-	-	-	-	-	-	500	500	0.00%
SUPPLIES	21	-	21	42	-	42	250	250	16.66%
SPECIAL EVENTS	-	-	-	-	-	-	5,000	5,000	0.00%
BOARD OF TRUSTEES	114	-	114	229	-	229	2,000	2,000	11.47%
POSTAGE	-	-	-	58	-	58	500	500	11.69%
TOTAL DIRECT EXPENSES:	210	-	210	479	-	479	12,150	12,150	3.95%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,256	6,438	(182)	12,512	12,875	(363)	76,759	63,884	16.30%
BENEFITS EXPENSE	1,273	1,250	23	2,806	2,494	312	15,863	13,370	17.69%
OTHER INDIRECT EXPENSE	2,156	1,695	461	5,493	4,511	982	29,754	25,243	18.46%
TOTAL INDIRECT EXPENSES:	9,685	9,383	303	20,811	19,879	931	122,376	102,497	17.01%
TOTAL ALL EXPENSES:	9,895	9,383	512	21,290	19,879	1,411	134,526	114,647	15.83%
NET INCOME (LOSS):	(9,895)	(9,383)	(512)	(21,290)	(19,879)	(1,411)	(134,526)	(114,647)	15.83%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
HUMAN RESOURCES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	44	(1,509)	1,553	44	-	44	741	741	5.94%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	193	193	0.00%
SUBSCRIPTIONS	-	-	-	72	-	72	3,505	3,505	2.05%
STAFF TRAINING- GENERAL	8,333	209	8,124	16,667	209	16,458	100,000	99,791	16.67%
RECRUITING AND ADVERTISING	583	500	83	1,167	953	214	7,000	6,047	16.67%
PAYROLL PROCESSING	3,801	3,765	36	3,801	8,666	(4,866)	49,000	40,334	7.76%
SALARY SURVEYS	242	-	242	483	-	483	2,900	2,900	16.67%
CONSULTING SERVICES	-	-	-	-	7,200	(7,200)	37,500	30,300	0.00%
TRANSFER TO INDIRECT EXPENSE	(13,003)	(2,965)	(10,038)	(22,233)	(17,027)	(5,206)	(200,839)	(183,812)	11.07%
TOTAL DIRECT EXPENSES:	-	0	(0)	-	0	(0)	-	(0)	
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	23,509	6,443	17,067	47,018	30,360	16,658	288,452	258,092	16.30%
BENEFITS EXPENSE	6,913	6,807	106	14,602	13,378	1,224	85,241	71,863	17.13%
OTHER INDIRECT EXPENSE	6,197	5,061	1,136	15,934	13,471	2,463	84,930	71,459	18.76%
TOTAL INDIRECT EXPENSES:	36,619	18,310	18,309	77,555	57,209	20,346	458,623	401,414	16.91%
TOTAL ALL EXPENSES:	36,619	18,310	18,308	77,555	57,210	20,345	458,623	401,413	16.91%
NET INCOME (LOSS):	(36,619)	(18,310)	(18,308)	(77,555)	(57,210)	(20,345)	(458,623)	(401,413)	16.91%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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LAW CLERK PROGRAM									
REVENUE:									
LAW CLERK FEES	13,754	-	(13,754)	14,046	332	(13,714)	190,000	189,668	7.39%
LAW CLERK APPLICATION FEES	-	-	-	88	200	112	3,000	2,800	2.93%
TOTAL REVENUE:	13,754	-	(13,754)	14,134	532	(13,602)	193,000	192,468	7.32%
DIRECT EXPENSES:									
SUBSCRIPTIONS	-	-	-	-	-	-	250	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	-	-	-	-	-	-	100	100	0.00%
LAW CLERK BOARD EXPENSE	1,494	-	1,494	1,494	-	1,494	7,000	7,000	21.35%
STAFF TRAVEL/PARKING	-	-	-	-	-	-	300	300	0.00%
LAW CLERK OUTREACH	77	-	77	1,576	-	1,576	3,000	3,000	52.55%
TOTAL DIRECT EXPENSES:	1,571	-	1,571	3,071	-	3,071	10,650	10,650	28.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.90 FTE)	4,026	4,166	(140)	8,051	8,331	(280)	49,392	41,061	16.30%
BENEFITS EXPENSE	1,535	1,502	33	3,302	2,921	382	18,957	16,036	17.42%
OTHER INDIRECT EXPENSE	1,940	1,509	431	4,944	4,017	927	26,779	22,762	18.46%
TOTAL INDIRECT EXPENSES:	7,500	7,176	324	16,297	15,268	1,028	95,128	79,860	17.13%
TOTAL ALL EXPENSES:	9,072	7,176	1,895	19,368	15,268	4,099	105,778	90,510	18.31%
NET INCOME (LOSS):	4,683	(7,176)	(15,649)	(5,234)	(14,736)	(17,701)	87,222	101,958	-6.00%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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LEGISLATIVE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	-	-	-	4,550	4,550	0.00%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	450	450	0.00%
SUBSCRIPTIONS	-	-	-	-	-	-	2,000	2,000	0.00%
OLYMPIA RENT	-	-	-	-	-	-	2,500	2,500	0.00%
CONTRACT LOBBYIST	-	-	-	-	-	-	20,000	20,000	0.00%
LEGISLATIVE COMMITTEE	-	10	(10)	-	10	(10)	2,500	2,490	0.00%
BOG LEGISLATIVE COMMITTEE	-	-	-	-	-	-	250	250	0.00%
TOTAL DIRECT EXPENSES:	-	10	(10)	-	10	(10)	32,250	32,240	0.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	5,730	5,896	(166)	11,461	11,793	(332)	70,311	58,518	16.30%
BENEFITS EXPENSE	2,178	2,138	40	4,615	4,164	451	26,844	22,680	17.19%
OTHER INDIRECT EXPENSE	2,156	1,695	461	5,493	4,511	982	29,754	25,243	18.46%
TOTAL INDIRECT EXPENSES:	10,064	9,729	335	21,569	20,467	1,102	126,909	106,442	17.00%
TOTAL ALL EXPENSES:	10,064	9,739	325	21,569	20,477	1,092	159,159	138,682	13.55%
NET INCOME (LOSS):	(10,064)	(9,739)	(325)	(21,569)	(20,477)	(1,092)	(159,159)	(138,682)	13.55%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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LICENSING & MEMBERSHIP RECORDS									
REVENUE:									
STATUS CERTIFICATE FEES	2,661	1,565	(1,096)	5,297	4,688	(609)	26,300	21,613	20.14%
INVESTIGATION FEES	2,024	500	(1,524)	3,947	1,500	(2,447)	24,000	22,500	16.45%
PRO HAC VICE	22,900	16,488	(6,412)	45,800	43,510	(2,290)	274,800	231,290	16.67%
MEMBER CONTACT INFORMATION	1,618	345	(1,273)	7,214	1,145	(6,069)	11,000	9,855	65.59%
PHOTO BAR CARD SALES	29	24	(5)	58	48	(10)	350	302	16.61%
TOTAL REVENUE:	29,233	18,922	(10,311)	62,316	50,891	(11,426)	336,450	285,560	18.52%
DIRECT EXPENSES:									
DEPRECIATION	96	-	96	192	1,151	(959)	1,151	0	16.67%
POSTAGE	139	(3,058)	3,196	4,292	5,634	(1,342)	18,300	12,666	23.45%
LICENSING FORMS	-	(995)	995	2,500	2,845	(345)	2,500	(345)	100.00%
TOTAL DIRECT EXPENSES:	234	(4,053)	4,287	6,984	9,630	(2,646)	21,951	12,321	31.81%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	27,051	27,840	(788)	54,102	55,679	(1,577)	343,552	287,873	15.75%
BENEFITS EXPENSE	10,332	10,164	169	21,649	19,803	1,846	127,131	107,328	17.03%
OTHER INDIRECT EXPENSE	8,192	6,407	1,785	20,873	17,055	3,818	113,066	96,011	18.46%
TOTAL INDIRECT EXPENSES:	45,576	44,410	1,165	96,625	92,538	4,087	583,749	491,211	16.55%
TOTAL ALL EXPENSES:	45,810	40,358	5,453	103,608	102,168	1,441	605,700	503,532	17.11%
NET INCOME (LOSS):	(16,577)	(21,436)	(15,764)	(41,292)	(51,277)	(12,867)	(269,250)	(217,973)	15.34%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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LIMITED LICENSE LEGAL TECHNICIAN PROGRAM									
REVENUE:									
SEMINAR REGISTRATIONS	114	-	(114)	227	-	(227)	1,750	1,750	12.99%
LLLT LICENSE FEES	857	604	(253)	1,713	1,208	(505)	10,905	9,697	15.71%
LLLT LATE LICENSE FEES	-	-	-	412	-	(412)	412	412	100.00%
INVESTIGATION FEES	-	-	-	133	-	(133)	300	300	44.44%
LLLT EXAM FEES	1,013	1,050	37	5,004	6,300	1,296	9,600	3,300	52.12%
LLLT WAIVER FEES	-	-	-	-	-	-	300	300	0.00%
YLD PUBLIC SERVICE COMM GRANT	-	-	-	-	-	-	-	-	-
TOTAL REVENUE:	1,983	1,654	(329)	7,490	7,508	19	23,267	15,759	32.19%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	-	-	-	49	-	49	200	200	24.64%
LLLT BOARD	64	-	64	882	-	882	7,000	7,000	12.60%
LLLT OUTREACH	182	-	182	221	-	221	1,000	1,000	22.06%
LICENSING FORMS	-	-	-	-	-	-	3	3	0.00%
TOTAL DIRECT EXPENSES:	246	-	246	1,152	-	1,152	8,203	8,203	14.04%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	5,097	3,836	1,260	10,193	9,438	755	62,533	53,095	16.30%
BENEFITS EXPENSE	1,910	1,872	37	4,078	3,645	433	23,558	19,913	17.31%
OTHER INDIRECT EXPENSE	2,156	1,695	461	5,493	4,511	982	29,754	25,243	18.46%
TOTAL INDIRECT EXPENSES:	9,162	7,403	1,759	19,764	17,594	2,170	115,845	98,251	17.06%
TOTAL ALL EXPENSES:	9,408	7,403	2,005	20,916	17,594	3,323	124,048	106,454	16.86%
NET INCOME (LOSS):	(7,425)	(5,749)	(2,334)	(13,427)	(10,085)	(3,304)	(100,781)	(90,696)	13.32%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
LIMITED PRACTICE OFFICERS									
REVENUE:									
INVESTIGATION FEES	-	-	-	-	500	500	1,000	500	0.00%
LPO EXAMINATION FEES	3,017	4,200	1,183	6,956	9,300	2,344	18,400	9,100	37.80%
LPO LICENSE FEES	14,045	14,626	581	28,576	29,140	564	171,400	142,260	16.67%
LPO LATE LICENSE FEES	-	-	-	865	-	(865)	4,500	4,500	19.23%
TOTAL REVENUE:	17,062	18,826	1,764	36,397	38,940	2,543	195,300	156,360	18.64%
DIRECT EXPENSES:									
FACILITY, PARKING, FOOD	-	-	-	-	-	-	100	100	0.00%
EXAM WRITING	-	-	-	-	-	-	9,750	9,750	0.00%
ONLINE LEGAL RESEARCH	-	151	(151)	-	151	(151)	1,672	1,522	0.00%
LAW LIBRARY	-	268	(268)	-	523	(523)	3,663	3,139	0.00%
LPO BOARD	51	-	51	250	-	250	3,000	3,000	8.32%
LPO OUTREACH	-	-	-	-	-	-	4,000	4,000	0.00%
PRINTING & COPYING	-	-	-	-	-	-	100	100	0.00%
STAFF TRAVEL/PARKING	-	-	-	-	-	-	500	500	0.00%
TOTAL DIRECT EXPENSES:	51	419	(368)	250	674	(424)	22,785	22,111	1.10%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	2,383	2,265	118	4,766	4,764	1	29,238	24,474	16.30%
BENEFITS EXPENSE	900	882	19	1,930	1,716	214	11,115	9,399	17.37%
OTHER INDIRECT EXPENSE	1,078	836	242	2,746	2,225	522	14,877	12,652	18.46%
TOTAL INDIRECT EXPENSES:	4,361	3,982	379	9,442	8,705	738	55,230	46,525	17.10%
TOTAL ALL EXPENSES:	4,412	4,401	12	9,692	9,379	313	78,015	68,636	12.42%
NET INCOME (LOSS):	12,650	14,425	1,752	26,705	29,561	2,230	117,285	87,724	22.77%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
MEMBER ASSISTANCE PROGRAM									
REVENUE:									
DIVERSIONS	3,500	750	(2,750)	4,000	1,125	(2,875)	8,000	6,875	50.00%
TOTAL REVENUE:	3,500	750	(2,750)	4,000	1,125	(2,875)	8,000	6,875	50.00%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	225	225	0.00%
PROF LIAB INSURANCE	-	-	-	-	-	-	850	850	0.00%
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-	1,075	1,075	0.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,266	4,391	(125)	8,532	8,782	(250)	52,342	43,560	16.30%
BENEFITS EXPENSE	2,008	1,977	31	4,145	3,834	312	24,619	20,785	16.84%
OTHER INDIRECT EXPENSE	1,078	836	242	2,746	2,225	522	14,877	12,652	18.46%
TOTAL INDIRECT EXPENSES:	7,352	7,204	148	15,424	14,840	584	91,838	76,998	16.79%
TOTAL ALL EXPENSES:	7,352	7,204	148	15,424	14,840	584	92,913	78,073	16.60%
NET INCOME (LOSS):	(3,852)	(6,454)	(2,898)	(11,424)	(13,715)	(3,459)	(84,913)	(71,198)	13.45%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
MEMBERSHIP BENEFITS									
REVENUE:									
SPONSORSHIPS	-	-	-	-	-	-	9,000	9,000	0.00%
INTERNET SALES	-	147	147	-	539	539	19,000	18,461	0.00%
TOTAL REVENUE:	-	147	147	-	539	539	28,000	27,461	0.00%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	-	-	-	-	-	-	1,500	1,500	0.00%
CONFERENCE CALLS	-	-	-	-	-	-	2,000	2,000	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	167	-	167	333	-	333	2,000	2,000	16.67%
WSBA CONNECTS	17,244	-	17,244	17,244	7,760	9,484	46,560	38,800	37.04%
CASEMAKER & FASTCASE	5,558	5,416	142	16,678	10,832	5,846	136,436	125,604	12.22%
TOTAL DIRECT EXPENSES:	22,969	5,416	17,553	34,256	18,592	15,664	188,496	169,904	18.17%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	6,332	6,422	(90)	12,664	12,822	(157)	77,694	64,872	16.30%
BENEFITS EXPENSE	1,823	1,788	36	3,947	3,510	437	22,582	19,072	17.48%
OTHER INDIRECT EXPENSE	2,501	1,950	551	6,372	5,191	1,181	34,515	29,324	18.46%
TOTAL INDIRECT EXPENSES:	10,656	10,160	496	22,983	21,522	1,461	134,790	113,268	17.05%
TOTAL ALL EXPENSES:	33,625	15,576	18,049	57,239	40,114	17,125	323,286	283,172	17.71%
NET INCOME (LOSS):	(33,625)	(15,429)	(17,902)	(57,239)	(39,575)	(16,586)	(295,286)	(255,711)	19.38%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
MANDATORY CONTINUING LEGAL EDUCATION									
REVENUE:									
ACCREDITED PROGRAM FEES	40,000	20,900	(19,100)	80,000	74,500	(5,500)	480,000	405,500	16.67%
FORM 1 LATE FEES	12,500	9,950	(2,550)	25,000	34,650	9,650	150,000	115,350	16.67%
MEMBER LATE FEES	225	750	525	450	900	450	2,700	1,800	16.67%
ANNUAL ACCREDITED SPONSOR FEES	-	42,250	42,250	-	42,250	42,250	42,250	-	0.00%
ATTENDANCE LATE FEES	6,667	3,800	(2,867)	13,333	10,950	(2,383)	80,000	69,050	16.67%
COMITY CERTIFICATES	2,264	650	(1,614)	3,684	1,050	(2,634)	13,000	11,950	28.34%
TOTAL REVENUE:	61,655	78,300	16,645	122,468	164,300	41,832	767,950	603,650	15.95%
DIRECT EXPENSES:									
DEPRECIATION	11,920	20,868	(8,948)	23,841	41,733	(17,892)	143,045	101,312	16.67%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	500	500	0.00%
ONLINE LEGAL RESEARCH	-	151	(151)	-	151	(151)	1,672	1,522	0.00%
LAW LIBRARY	-	11	(11)	-	21	(21)	150	129	0.00%
MCLE BOARD	-	-	-	650	-	650	2,600	2,600	25.00%
STAFF TRAVEL/PARKING	4	-	4	8	-	8	50	50	16.68%
TOTAL DIRECT EXPENSES:	11,925	21,030	(9,105)	24,499	41,905	(17,406)	148,018	106,112	16.55%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	26,514	19,451	7,063	53,028	38,902	14,126	266,722	227,820	19.88%
BENEFITS EXPENSE	7,617	7,469	148	16,219	14,524	1,695	94,034	79,510	17.25%
OTHER INDIRECT EXPENSE	8,192	6,407	1,785	20,873	17,055	3,818	113,066	96,011	18.46%
TOTAL INDIRECT EXPENSES:	42,323	33,328	8,996	90,120	70,481	19,639	473,822	403,341	19.02%
TOTAL ALL EXPENSES:	54,248	54,357	(109)	114,619	112,387	2,233	621,840	509,453	18.43%
NET INCOME (LOSS):	7,407	23,943	16,754	7,848	51,913	39,600	146,110	94,197	5.37%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
MEMBER SERVICES & ENGAGEMENT									
REVENUE:									
ROYALTIES	9,282	15,306	6,025	12,510	16,444	3,934	49,250	32,806	25.40%
NMP PRODUCT SALES	12,959	1,657	(11,302)	19,925	3,648	(16,277)	80,000	76,352	24.91%
SEMINAR REGISTRATIONS	-	-	-	-	25	25	15,000	14,975	0.00%
TRIAL ADVOCACY PROGRAM	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL REVENUE:	22,241	16,963	(5,277)	32,435	20,117	(12,318)	154,250	134,133	21.03%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	208	-	208	417	-	417	2,500	2,500	16.67%
SUBSCRIPTIONS	42	15	27	83	30	53	500	470	16.67%
CONFERENCE CALLS	-	-	-	1	-	1	300	300	0.20%
YLL SECTION PROGRAM	-	-	-	-	320	(320)	1,500	1,180	0.00%
WYLC CLE COMPS	-	-	-	-	-	-	1,000	1,000	0.00%
WYLC OUTREACH EVENTS	-	-	-	150	-	150	2,500	2,500	6.02%
WYL COMMITTEE	2,539	-	2,539	6,570	-	6,570	12,500	12,500	52.56%
TRIAL ADVOCACY EXPENSES	-	-	-	0	-	0	5,000	5,000	0.00%
RECEPTION/FORUM EXPENSE	-	-	-	269	67	202	4,000	3,933	6.73%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	-	-	-	-	-	-	5,000	5,000	0.00%
STAFF MEMBERSHIP DUES	-	-	-	111	-	111	490	490	22.64%
LENDING LIBRARY	66	10	56	298	20	278	6,200	6,180	4.81%
NMP SPEAKERS & PROGRAM DEVELOPMENT	133	-	133	198	-	198	1,500	1,500	13.21%
TOTAL DIRECT EXPENSES:	2,988	25	2,963	8,098	437	7,661	42,990	42,553	18.84%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.13 FTE)	23,310	17,645	5,665	46,621	35,210	11,411	286,011	250,801	16.30%
BENEFITS EXPENSE	7,104	6,970	134	15,278	13,660	1,618	87,848	74,188	17.39%
OTHER INDIRECT EXPENSE	8,904	6,964	1,939	22,686	18,538	4,148	122,884	104,346	18.46%
TOTAL INDIRECT EXPENSES:	39,318	31,579	7,739	84,584	67,408	17,176	496,743	429,335	17.03%
TOTAL ALL EXPENSES:	42,306	31,604	10,702	92,682	67,845	24,837	539,733	471,888	17.17%
NET INCOME (LOSS):	(20,065)	(14,641)	(15,979)	(60,247)	(47,728)	(37,155)	(385,483)	(337,755)	15.63%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
WASHINGTON LEADERSHIP INSTITUTE	6,667	-	6,667	13,333	-	13,333	80,000	80,000	16.67%
ABA DELEGATES	417	-	417	833	-	833	5,000	5,000	16.67%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	500	-	500	500	500	100.00%
VOLUNTEER SUPPORT	917	-	917	1,833	-	1,833	11,000	11,000	16.67%
BOG ELECTIONS	-	-	-	1	-	1	1	1	100.00%
ED TRAVEL & OUTREACH	417	-	417	833	-	833	5,000	5,000	16.67%
LAW LIBRARY	-	11	(11)	-	21	(21)	150	129	0.00%
STAFF MEMBERSHIP DUES	-	50	(50)	-	50	(50)	-	(50)	
TOTAL DIRECT EXPENSES:	8,417	61	8,356	17,334	71	17,263	101,651	101,580	17.05%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	32,571	32,780	(209)	65,141	69,038	(3,897)	399,638	330,600	16.30%
BENEFITS EXPENSE	9,479	9,196	283	19,735	17,963	1,772	125,357	107,394	15.74%
OTHER INDIRECT EXPENSE	6,467	5,061	1,407	16,479	13,471	3,008	89,262	75,791	18.46%
TOTAL INDIRECT EXPENSES:	48,517	47,036	1,481	101,355	100,472	883	614,257	513,785	16.50%
TOTAL ALL EXPENSES:	56,934	47,097	9,836	118,689	100,544	18,146	715,908	615,365	16.58%
NET INCOME (LOSS):	(56,934)	(47,097)	(9,836)	(118,689)	(100,544)	(18,146)	(715,908)	(615,365)	16.58%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
OFFICE OF GENERAL COUNSEL									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
DEPRECIATION	139	-	139	278	-	278	1,668	1,668	16.67%
STAFF TRAVEL/PARKING	8	-	8	17	-	17	100	100	16.66%
STAFF MEMBERSHIP DUES	-	25	(25)	-	25	(25)	1,500	1,475	0.00%
ONLINE LEGAL RESEARCH	-	905	(905)	-	905	(905)	10,034	9,129	0.00%
LAW LIBRARY	-	22	(22)	-	43	(43)	-	(43)	
COURT RULES COMMITTEE	652	-	652	652	-	652	2,250	2,250	28.97%
DISCIPLINE ADVISORY ROUNDTABLE	-	-	-	-	-	-	375	375	0.00%
CUSTODIANSHIPS	-	-	-	51	-	51	2,500	2,500	2.05%
LITIGATION EXPENSES	21	-	21	42	-	42	250	250	16.66%
TOTAL DIRECT EXPENSES:	820	952	(132)	1,039	973	66	18,677	17,704	5.56%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.38 FTE)	48,719	42,846	5,873	97,438	85,692	11,746	597,771	512,079	16.30%
BENEFITS EXPENSE	12,825	12,522	304	27,745	25,141	2,603	164,926	139,785	16.82%
OTHER INDIRECT EXPENSE	13,749	10,771	2,977	35,031	28,673	6,359	189,757	161,084	18.46%
TOTAL INDIRECT EXPENSES:	75,293	66,139	9,154	160,214	139,505	20,708	952,454	812,949	16.82%
TOTAL ALL EXPENSES:	76,113	67,091	9,022	161,253	140,478	20,774	971,131	830,653	16.60%
NET INCOME (LOSS):	(76,113)	(67,091)	(9,022)	(161,253)	(140,478)	(20,774)	(971,131)	(830,653)	16.60%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	100	100	0.00%
LAW LIBRARY	-	67	(67)	-	130	(130)	-	(130)	
DISCIPLINARY BOARD EXPENSES	59	37	22	238	37	201	1,500	1,463	15.87%
CHIEF HEARING OFFICER	2,619	2,500	119	5,252	5,000	252	33,000	28,000	15.91%
HEARING OFFICER EXPENSES	1,629	-	1,629	1,629	-	1,629	1,500	1,500	108.61%
HEARING OFFICER TRAINING	103	-	103	103	-	103	550	550	18.74%
OUTSIDE COUNSEL	4,252	4,000	252	8,505	8,000	505	55,000	47,000	15.46%
TOTAL DIRECT EXPENSES:	8,662	6,604	2,059	15,727	13,167	2,560	91,650	78,483	17.16%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.30 FTE)	7,612	7,832	(220)	15,224	15,665	(441)	93,398	77,733	16.30%
BENEFITS EXPENSE	2,604	2,550	54	5,574	5,008	566	32,566	27,558	17.12%
OTHER INDIRECT EXPENSE	2,803	2,205	597	7,141	5,870	1,270	38,680	32,810	18.46%
TOTAL INDIRECT EXPENSES:	13,018	12,587	431	27,939	26,544	1,395	164,644	138,100	16.97%
TOTAL ALL EXPENSES:	21,681	19,191	2,490	43,666	39,711	3,955	256,294	216,583	17.04%
NET INCOME (LOSS):	(21,681)	(19,191)	(2,490)	(43,666)	(39,711)	(3,955)	(256,294)	(216,583)	17.04%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

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OUTREACH & ENGAGEMENT									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	117	-	117	233	-	233	1,400	1,400	16.67%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	1,152	1,152	0.00%
ABA DELEGATES	-	-	-	-	-	-	5,600	5,600	0.00%
ANNUAL CHAIR MEETINGS	-	-	-	541	-	541	600	600	90.10%
JUDICIAL RECOMMENDATIONS COMMITTEE	375	-	375	750	-	750	4,500	4,500	16.67%
BAR OUTREACH	1,250	213	1,037	2,500	522	1,978	15,000	14,478	16.67%
TOTAL DIRECT EXPENSES:	1,742	213	1,529	4,024	522	3,502	28,252	27,730	14.24%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.00 FTE)	12,184	12,537	(353)	24,368	25,075	(707)	149,495	124,420	16.30%
BENEFITS EXPENSE	4,214	4,139	75	8,947	8,083	864	51,981	43,898	17.21%
OTHER INDIRECT EXPENSE	4,312	3,366	946	10,986	8,960	2,026	59,508	50,548	18.46%
TOTAL INDIRECT EXPENSES:	20,710	20,042	668	44,301	42,118	2,183	260,983	218,866	16.97%
TOTAL ALL EXPENSES:	22,452	20,256	2,196	48,325	42,640	5,685	289,235	246,596	16.71%
NET INCOME (LOSS):	(22,452)	(20,256)	(2,196)	(48,325)	(42,640)	(5,685)	(289,235)	(246,596)	16.71%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
PRACTICE OF LAW BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
PRACTICE OF LAW BOARD	-	-	-	817	-	817	9,000	9,000	9.07%
TOTAL DIRECT EXPENSES:	-	-	-	817	-	817	9,000	9,000	9.07%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.15 FTE)	2,136	2,199	(63)	4,271	4,397	(126)	26,203	21,806	16.30%
BENEFITS EXPENSE	397	372	25	922	837	85	6,209	5,372	14.85%
OTHER INDIRECT EXPENSE	323	255	68	824	680	144	4,463	3,783	18.46%
TOTAL INDIRECT EXPENSES:	2,856	2,827	29	6,017	5,914	103	36,875	30,961	16.32%
TOTAL ALL EXPENSES:	2,856	2,827	29	6,834	5,914	920	45,875	39,961	14.90%
NET INCOME (LOSS):	(2,856)	(2,827)	(29)	(6,834)	(5,914)	(920)	(45,875)	(39,961)	14.90%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	250	-	250	500	-	500	3,000	3,000	16.67%
STAFF MEMBERSHIP DUES	31	-	31	63	250	(188)	375	125	16.67%
LAW LIBRARY	-	45	(45)	-	87	(87)	-	(87)	
CPE COMMITTEE	281	-	281	573	13	561	3,750	3,737	15.29%
TOTAL DIRECT EXPENSES:	562	45	518	1,136	350	786	7,125	6,775	15.94%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.69 FTE)	13,128	14,259	(1,131)	26,256	28,518	(2,262)	161,077	132,559	16.30%
BENEFITS EXPENSE	5,292	5,204	87	11,040	10,145	894	65,273	55,128	16.91%
OTHER INDIRECT EXPENSE	3,649	2,855	793	9,297	7,601	1,696	50,359	42,758	18.46%
TOTAL INDIRECT EXPENSES:	22,068	22,319	(250)	46,592	46,264	328	276,709	230,445	16.84%
TOTAL ALL EXPENSES:	22,631	22,363	267	47,728	46,614	1,114	283,834	237,220	16.82%
NET INCOME (LOSS):	(22,631)	(22,363)	(267)	(47,728)	(46,614)	(1,114)	(283,834)	(237,220)	16.82%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
PUBLIC SERVICE PROGRAMS									
REVENUE:									
DONATIONS & GRANTS	-	-	-	130,000	-	(130,000)	130,000	130,000	100.00%
PSP PRODUCT SALES	-	-	-	-	-	-	200	200	0.00%
TOTAL REVENUE:	-	-	-	130,000	-	(130,000)	130,200	130,200	99.85%
DIRECT EXPENSES:									
DONATIONS/SPONSORSHIPS/GRANTS	19,433	-	19,433	38,866	-	38,866	233,193	233,193	16.67%
STAFF TRAVEL/PARKING	167	-	167	333	-	333	2,000	2,000	16.67%
PRO BONO & PUBLIC SERVICE COMMITTEE	133	5	128	267	5	262	2,500	2,495	10.68%
PUBLIC SERVICE EVENTS AND PROJECTS	-	-	-	-	-	-	27,000	27,000	0.00%
PRO BONO CERTIFICATES	317	-	317	633	-	633	3,800	3,800	16.67%
TOTAL DIRECT EXPENSES:	20,049	5	20,044	40,099	5	40,094	268,493	268,488	14.93%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	5,926	6,199	(273)	11,852	12,673	(821)	72,710	60,037	16.30%
BENEFITS EXPENSE	2,064	2,026	37	4,386	3,956	430	25,457	21,501	17.23%
OTHER INDIRECT EXPENSE	2,156	1,695	461	5,493	4,511	982	29,754	25,243	18.46%
TOTAL INDIRECT EXPENSES:	10,145	9,920	225	21,731	21,140	591	127,921	106,781	16.99%
TOTAL ALL EXPENSES:	30,194	9,925	20,269	61,830	21,146	40,685	396,414	375,268	15.60%
NET INCOME (LOSS):	(30,194)	(9,925)	(20,269)	68,170	(21,146)	(170,685)	(266,214)	(245,068)	-25.61%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR	% USED OF ANNUAL BUDGET
PUBLICATION & DESIGN SERVICES									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
EQUIPMENT, HARDWARE & SOFTWARE	25	-	25	50	-	50	300	300	16.67%
SUBSCRIPTIONS	17	-	17	33	-	33	200	200	16.67%
SUPPLIES	13	-	13	25	-	25	150	150	16.67%
IMAGE LIBRARY	-	-	-	4,744	4,100	644	5,080	980	93.39%
TOTAL DIRECT EXPENSES:	54	-	54	4,853	4,100	753	5,730	1,630	84.69%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.87 FTE)	4,397	4,524	(127)	8,794	9,048	(253)	53,952	44,904	16.30%
BENEFITS EXPENSE	1,538	1,508	31	3,302	2,941	362	19,005	16,064	17.38%
OTHER INDIRECT EXPENSE	1,876	1,463	413	4,779	3,893	886	25,886	21,993	18.46%
TOTAL INDIRECT EXPENSES:	7,811	7,494	317	16,875	15,881	994	98,843	82,962	17.07%
TOTAL ALL EXPENSES:	7,865	7,494	371	21,728	19,981	1,747	104,573	84,592	20.78%
NET INCOME (LOSS):	(7,865)	(7,494)	(371)	(21,728)	(19,981)	(1,747)	(104,573)	(84,592)	20.78%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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REGULATORY SERVICES FTE									
INDIRECT EXPENSES:									
SALARY EXPENSE (2.70 FTE)	27,022	18,024	8,997	54,043	36,049	17,995	331,552	295,503	16.30%
BENEFITS EXPENSE	7,681	7,580	101	16,061	14,929	1,132	94,598	79,669	16.98%
OTHER INDIRECT EXPENSE	5,821	4,550	1,271	14,831	12,112	2,719	80,336	68,224	18.46%
TOTAL INDIRECT EXPENSES:	40,523	30,154	10,369	84,936	63,090	21,846	506,486	443,396	16.77%
NET INCOME (LOSS):	(40,523)	(30,154)	(10,369)	(84,936)	(63,090)	(21,846)	(506,486)	(443,396)	16.77%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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SERVICE CENTER									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
TRANSLATION SERVICES	700	1,284	(584)	1,650	1,284	366	8,500	7,216	19.41%
TOTAL DIRECT EXPENSES:	700	1,284	(584)	1,650	1,284	366	8,500	7,216	19.41%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.71 FTE)	30,325	27,702	2,623	60,650	55,403	5,247	381,740	326,337	15.89%
BENEFITS EXPENSE	12,641	12,382	260	27,021	24,024	2,997	155,954	131,930	17.33%
OTHER INDIRECT EXPENSE	14,465	11,329	3,137	36,858	30,156	6,702	199,650	169,494	18.46%
TOTAL INDIRECT EXPENSES:	57,432	51,412	6,020	124,529	109,583	14,946	737,344	627,761	16.89%
TOTAL ALL EXPENSES:	58,132	52,696	5,436	126,179	110,867	15,312	745,844	634,978	16.92%
NET INCOME (LOSS):	(58,132)	(52,696)	(5,436)	(126,179)	(110,867)	(15,312)	(745,844)	(634,978)	16.92%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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SECTIONS ADMINISTRATION									
REVENUE:									
REIMBURSEMENTS FROM SECTIONS	660	218	(441)	1,640	1,582	(58)	300,000	298,418	0.55%
TOTAL REVENUE:	660	218	(441)	1,640	1,582	(58)	300,000	298,418	0.55%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	113	-	113	415	-	415	1,740	1,740	23.87%
SUBSCRIPTIONS	34	410	(375)	68	410	(341)	410	0	16.67%
CONFERENCE CALLS	-	-	-	9	-	9	300	300	2.96%
MISCELLANEOUS	-	-	-	-	-	-	300	300	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	457	-	457	1,000	1,000	45.67%
DUES STATEMENTS	-	5,935	(5,935)	5,866	5,935	(69)	6,000	65	97.76%
STAFF MEMBERSHIP DUES	-	-	-	-	-	-	125	125	0.00%
TOTAL DIRECT EXPENSES:	147	6,345	(6,197)	6,815	6,345	470	9,875	3,530	69.01%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.68 FTE)	13,264	13,462	(198)	26,528	26,923	(395)	162,744	135,821	16.30%
BENEFITS EXPENSE	3,742	3,664	79	8,179	7,194	985	46,430	39,236	17.62%
OTHER INDIRECT EXPENSE	5,778	4,527	1,251	14,721	12,050	2,671	79,741	67,691	18.46%
TOTAL INDIRECT EXPENSES:	22,784	21,652	1,132	49,428	46,167	3,260	288,915	242,748	17.11%
TOTAL ALL EXPENSES:	22,931	27,997	(5,066)	56,243	52,512	3,731	298,790	246,278	18.82%
NET INCOME (LOSS):	(22,271)	(27,779)	4,624	(54,603)	(50,930)	(3,789)	1,210	52,140	-4512.62%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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SECTIONS OPERATIONS									
REVENUE:									
SECTION DUES	1,008	295	(713)	2,440	2,433	(7)	439,445	437,013	0.56%
SEMINAR PROFIT SHARE	721	-	(721)	1,441	-	(1,441)	98,364	98,364	1.47%
INTEREST INCOME	13	-	(13)	27	-	(27)	1,470	1,470	1.81%
PUBLICATIONS REVENUE	-	1,781	1,781	-	1,781	1,781	6,000	4,219	0.00%
OTHER	3,116	1,030	(2,086)	3,779	13,795	10,016	40,500	26,705	9.33%
TOTAL REVENUE:	4,858	3,106	(1,751)	7,686	18,009	10,322	585,779	567,770	1.31%
DIRECT EXPENSES:									
PRO BONO & LEGAL AID COMMITTEE	23,391	3,462	19,929	55,346	4,286	51,059	584,594	580,308	9.47%
ATJ CONFERENCE	629	218	411	1,570	1,582	(11)	280,573	278,991	0.56%
TOTAL DIRECT EXPENSES:	24,020	3,680	20,339	56,916	5,868	51,048	865,167	859,299	6.58%
NET INCOME (LOSS):	(19,162)	(574)	(22,091)	(49,229)	12,141	(40,726)	(279,388)	(291,529)	17.62%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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TECHNOLOGY									
REVENUE:									
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:									
CONSULTING SERVICES	9,167	117	9,050	18,333	(117)	18,451	110,000	110,117	16.67%
STAFF TRAVEL/PARKING	208	-	208	417	-	417	2,500	2,500	16.67%
STAFF MEMBERSHIP DUES	-	-	-	150	-	150	450	450	33.33%
TELEPHONE	1,621	1,378	243	3,215	2,005	1,210	22,000	19,995	14.61%
COMPUTER HARDWARE	5,000	169	4,831	10,000	169	9,831	60,000	59,831	16.67%
COMPUTER SOFTWARE	9,350	-	9,350	18,700	21,958	(3,258)	112,200	90,242	16.67%
HARDWARE SERVICE & WARRANTIES	286	7,537	(7,251)	32,800	12,482	20,319	55,000	42,518	59.64%
SOFTWARE MAINTENANCE & LICENSING	2,029	5,829	(3,800)	128,339	132,119	(3,781)	336,600	204,481	38.13%
TELEPHONE HARDWARE & MAINTENANCE	-	-	-	-	-	-	7,000	7,000	0.00%
COMPUTER SUPPLIES	833	281	553	1,667	649	1,018	10,000	9,351	16.67%
THIRD PARTY SERVICES	10,833	1,066	9,767	21,667	17,860	3,806	130,000	112,140	16.67%
TRANSFER TO INDIRECT EXPENSES	(39,327)	(16,376)	(22,951)	(235,288)	(187,124)	(48,163)	(845,750)	(658,626)	27.82%
TOTAL DIRECT EXPENSES:	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	
INDIRECT EXPENSES:									
SALARY EXPENSE (12.00 FTE)	92,406	75,433	16,973	184,812	158,900	25,912	1,120,558	961,658	16.49%
BENEFITS EXPENSE	29,150	28,692	459	61,409	56,200	5,209	359,195	302,995	17.10%
CAPITAL LABOR & OVERHEAD	(13,333)	(9,126)	(4,207)	(26,667)	(9,126)	(17,541)	(160,000)	(150,874)	16.67%
OTHER INDIRECT EXPENSE	24,788	20,289	4,499	63,737	54,008	9,729	339,721	285,713	18.76%
	<u>133,011</u>	<u>115,288</u>	<u>17,723</u>	<u>283,292</u>	<u>259,982</u>	<u>23,310</u>	<u>1,659,474</u>	<u>1,399,492</u>	<u>17.07%</u>
TOTAL INDIRECT EXPENSES:	<u>133,011</u>	<u>115,288</u>	<u>17,723</u>	<u>283,292</u>	<u>259,982</u>	<u>23,309</u>	<u>1,659,474</u>	<u>1,399,492</u>	<u>17.07%</u>
TOTAL ALL EXPENSES:	<u>(133,011)</u>	<u>(115,288)</u>	<u>(17,723)</u>	<u>(283,292)</u>	<u>(259,982)</u>	<u>(23,309)</u>	<u>(1,659,474)</u>	<u>(1,399,492)</u>	<u>17.07%</u>
NET INCOME (LOSS):									

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
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INDIRECT EXPENSES:									
SALARIES	956,580	898,107	58,473	1,913,159	1,830,469	82,690	11,737,007	9,906,538	16.30%
ALLOWANCE FOR OPEN POSITIONS	(16,667)	-	(16,667)	(33,333)	-	(33,333)	(200,000)	(200,000)	16.67%
TEMPORARY SALARIES	16,356	2,940	13,416	29,346	5,628	23,718	162,458	156,830	18.06%
CAPITAL LABOR & OVERHEAD	(13,333)	(9,126)	(4,207)	(26,667)	(9,126)	(17,541)	(160,000)	(150,874)	16.67%
EMPLOYEE ASSISTANCE PLAN	448	1,200	(752)	896	1,600	(704)	5,376	3,776	16.67%
EMPLOYEE SERVICE AWARDS	152	-	152	303	-	303	1,820	1,820	16.67%
FICA (EMPLOYER PORTION)	55,904	64,039	(8,135)	113,086	131,119	(18,033)	715,455	584,336	15.81%
L&I INSURANCE	4,181	-	4,181	8,362	-	8,362	50,169	50,169	16.67%
WA STATE FAMILY MEDICAL LEAVE (EMPLC	1,406	1,231	175	2,812	2,529	283	16,871	14,343	16.67%
FFCRA LEAVE (EMPLOYER PORTION)	-	-	-	-	(183)	183	-	183	
MEDICAL (EMPLOYER PORTION)	118,423	116,469	1,954	236,846	220,624	16,221	1,438,763	1,218,139	16.46%
PARKING BENEFITS	-	2,950	(2,950)	-	2,950	(2,950)	-	(2,950)	
RETIREMENT (EMPLOYER PORTION)	123,960	115,312	8,648	247,921	231,662	16,259	1,520,993	1,289,331	16.30%
TRANSPORTATION ALLOWANCE	-	-	-	35,620	(5)	35,625	35,620	35,625	100.00%
UNEMPLOYMENT INSURANCE	4,167	1,805	2,362	8,333	4,089	4,245	50,000	45,911	16.67%
STAFF DEVELOPMENT-GENERAL	525	-	525	1,050	-	1,050	6,300	6,300	16.67%
TOTAL SALARY & BENEFITS EXPENSE:	1,252,101	1,194,927	57,174	2,537,734	2,421,355	116,379	15,380,832	12,959,477	16.50%
WORKPLACE BENEFITS	3,250	25	3,225	6,500	575	5,925	39,000	38,425	16.67%
HUMAN RESOURCES POOLED EXP	13,003	2,965	10,038	22,233	17,027	5,206	200,838	183,811	11.07%
MEETING SUPPORT EXPENSES	625	380	245	1,250	380	870	13,125	12,745	9.52%
RENT	162,583	153,105	9,478	325,167	305,630	19,537	1,951,000	1,645,370	16.67%
PERSONAL PROP TAXES-WSBA	958	637	321	1,917	1,224	693	11,500	10,276	16.67%
FURNITURE, MAINT, LH IMP	2,500	-	2,500	5,000	-	5,000	30,000	30,000	16.67%
OFFICE SUPPLIES & EQUIPMENT	2,951	1,224	1,727	5,802	1,356	4,446	44,000	42,644	13.19%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,284	10	8,589	8,566	23	51,533	42,967	16.67%
COMPUTER HARDWARE DEPRECIATION	4,315	2,950	1,365	8,630	6,353	2,278	51,782	45,430	16.67%
COMPUTER SOFTWARE DEPRECIATION	11,091	11,180	(89)	22,182	22,363	(182)	133,089	110,726	16.67%
INSURANCE	16,275	18,810	(2,535)	32,550	37,619	(5,069)	195,300	157,681	16.67%
PROFESSIONAL FEES-AUDIT	-	-	-	10,000	-	10,000	46,000	46,000	21.74%
PROFESSIONAL FEES-LEGAL	20,833	6,007	14,827	41,667	6,023	35,644	250,000	243,977	16.67%
TELEPHONE & INTERNET	2,750	3,190	(440)	5,500	6,302	(802)	33,000	26,698	16.67%
POSTAGE - GENERAL	2,333	723	1,610	4,667	1,550	3,116	28,000	26,450	16.67%
RECORDS STORAGE	3,500	2,306	1,194	7,000	4,228	2,772	42,000	37,772	16.67%
STAFF TRAINING	4,376	22	4,354	8,252	22	8,230	57,922	57,900	14.25%
BANK FEES	4,208	5,291	(1,083)	8,417	8,138	278	50,500	42,362	16.67%
PRODUCTION MAINTENANCE & SUPPLIES	1,000	2,669	(1,669)	2,000	3,461	(1,461)	12,000	8,539	16.67%
COMPUTER POOLED EXPENSES	39,327	16,376	22,951	235,287	187,124	48,163	845,750	658,626	27.82%
TOTAL OTHER INDIRECT EXPENSES:	300,174	232,143	68,031	762,608	617,942	144,666	4,086,339	3,468,397	18.66%
TOTAL INDIRECT EXPENSES:	1,552,275	1,427,069	125,205	3,300,341	3,039,297	261,044	19,467,171	16,427,874	16.95%

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2020 to November 30, 2020
16.67% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON	
	FISCAL 2021 BUDGET CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 BUDGET ANNUAL	REMAINING BALANCE OF YEAR
SUMMARY PAGE								
ACCESS TO JUSTICE	(17,554)	(15,889)	(1,665)	(37,414)	(33,643)	(3,771)	(262,790)	(229,146)
ADMINISTRATION	(79,027)	(83,420)	4,393	(163,666)	(173,876)	10,210	(985,404)	(811,528)
ADMISSIONS/BAR EXAM	3,699	22,947	(19,248)	176,518	220,037	(43,519)	(32,131)	(252,168)
ADVANCEMENT FTE	(18,927)	(18,735)	(192)	(39,511)	(38,681)	(830)	(235,893)	(197,212)
BAR NEWS	(13,635)	(21,571)	7,936	(45,366)	(47,281)	1,915	(326,814)	(279,533)
BOARD OF GOVERNORS	(47,461)	(25,374)	(22,087)	(97,442)	(43,073)	(54,369)	(617,037)	(573,964)
CLE - PRODUCTS	50,489	(8,842)	59,331	98,890	(4,331)	103,221	598,785	603,117
CLE - SEMINARS	(30,454)	(31,553)	1,099	(71,448)	(82,220)	10,772	(491,795)	(409,575)
CLIENT PROTECTION FUND	71,611	30,415	41,196	144,002	24,959	119,044	(128,559)	(153,518)
COMMUNICATIONS	(39,281)	(35,884)	(3,397)	(94,748)	(75,132)	(19,616)	(529,932)	(454,800)
COMMUNICATIONS FTE	(17,909)	(17,673)	(236)	(37,259)	(36,357)	(902)	(222,622)	(186,265)
DESKBOOKS	(13,063)	(8,955)	(4,109)	(28,316)	(15,794)	(12,522)	(169,149)	(153,355)
DISCIPLINE	(469,038)	(429,836)	(39,202)	(992,050)	(909,166)	(82,884)	(5,923,354)	(5,014,188)
DIVERSITY	(16,508)	(17,721)	1,212	(36,560)	(38,736)	2,176	(216,856)	(178,120)
FOUNDATION	(9,895)	(9,383)	(512)	(21,290)	(19,879)	(1,411)	(134,526)	(114,647)
HUMAN RESOURCES	(36,619)	(18,310)	(18,308)	(77,555)	(57,210)	(20,345)	(458,623)	(401,413)
LAW CLERK PROGRAM	4,683	(7,176)	11,859	(5,234)	(14,736)	9,502	87,222	101,958
LEGISLATIVE	(10,064)	(9,739)	(325)	(21,569)	(20,477)	(1,092)	(159,159)	(138,682)
LICENSE FEES	1,174,825	1,311,495	(136,670)	2,785,636	2,674,060	111,576	16,531,113	13,857,053
LICENSING AND MEMBERSHIP	(16,577)	(21,436)	4,858	(41,292)	(51,277)	9,985	(269,250)	(217,973)
LIMITED LICENSE LEGAL TECHNICIAN	(7,425)	(5,749)	(1,676)	(13,427)	(10,085)	(3,341)	(100,781)	(90,696)
LIMITED PRACTICE OFFICERS	12,650	14,425	(1,775)	26,705	29,561	(2,856)	117,285	87,724
MANDATORY CLE ADMINISTRATION	7,407	23,943	(16,535)	7,848	51,913	(44,065)	146,110	94,197
MEMBER ASSISTANCE PROGRAM	(3,852)	(6,454)	2,602	(11,424)	(13,715)	2,291	(84,913)	(71,198)
MEMBER BENEFITS	(33,625)	(15,429)	(18,196)	(57,239)	(39,575)	(17,664)	(295,286)	(255,711)
MEMBER SERVICES & ENGAGEMENT	(20,065)	(14,641)	(5,424)	(60,247)	(47,728)	(12,519)	(385,483)	(337,755)
OFFICE OF GENERAL COUNSEL	(76,113)	(67,091)	(9,022)	(161,253)	(140,478)	(20,774)	(971,131)	(830,653)
OFFICE OF THE EXECUTIVE DIRECTOR	(56,934)	(47,097)	(9,836)	(118,689)	(100,544)	(18,146)	(715,908)	(615,365)
OGC-DISCIPLINARY BOARD	(21,681)	(19,191)	(2,490)	(43,666)	(39,711)	(3,955)	(256,294)	(216,583)
OUTREACH & ENGAGEMENT	(22,452)	(20,256)	(2,196)	(48,325)	(42,640)	(5,685)	(289,235)	(246,596)
PRACTICE OF LAW BOARD	(2,856)	(2,827)	(29)	(6,834)	(5,914)	(920)	(45,875)	(39,961)
PROFESSIONAL RESPONSIBILITY PROGRAM	(22,631)	(22,363)	(267)	(47,728)	(46,614)	(1,114)	(283,834)	(237,220)
PUBLIC SERVICE PROGRAMS	(30,194)	(9,925)	(20,269)	68,170	(21,146)	89,315	(266,214)	(245,068)
PUBLICATION & DESIGN SERVICES	(7,865)	(7,494)	(371)	(21,728)	(19,981)	(1,747)	(104,573)	(84,592)
REGULATORY SERVICES FTE	(40,523)	(30,154)	(10,369)	(84,936)	(63,090)	(21,846)	(506,486)	(443,396)
SECTIONS ADMINISTRATION	(22,271)	(27,779)	5,507	(54,603)	(50,930)	(3,672)	1,210	52,140
SECTIONS OPERATIONS	(19,162)	(574)	(18,588)	(49,229)	12,141	(61,370)	(279,388)	(291,529)
SERVICE CENTER	(58,132)	(52,696)	(5,436)	(126,179)	(110,867)	(15,312)	(745,844)	(634,978)
TECHNOLOGY	(133,011)	(115,288)	(17,723)	(283,292)	(259,982)	(23,309)	(1,659,474)	(1,399,492)
INDIRECT EXPENSES	(1,552,275)	(1,427,069)	(125,205)	(3,300,341)	(3,039,297)	(261,044)	(19,467,171)	(16,427,874)
TOTAL OF ALL	(1,641,717)	(1,270,348)	(371,370)	(2,992,091)	(2,701,496)	(290,594)	(20,140,059)	(17,438,563)
NET INCOME (LOSS)	(89,443)	156,722	(246,164)	308,251	337,801	(29,550)	(672,889)	(1,010,689)

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from November 1, 2020 to November 30, 2020

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	0	33,643	205,966	1	56,824	33,643	262,790	(33,643)	(262,790)
Administration	724	100,000	170,982	1,070,204	3,618	15,200	174,600	1,085,404	(173,876)	(985,404)
Admissions/Bar Exam	347,210	1,134,375	123,740	847,813	3,433	318,693	127,173	1,166,506	220,037	(32,131)
Advancement FTE		0	38,681	235,893	0	0	38,681	235,893	(38,681)	(235,893)
Bar News	104,266	468,350	55,816	345,499	95,732	449,665	151,548	795,164	(47,281)	(326,814)
Board of Governors	-	0	33,720	210,537	9,353	406,500	43,073	617,037	(43,073)	(617,037)
Communications Strategies	-	0	72,132	453,887	3,000	76,045	75,132	529,932	(75,132)	(529,932)
Communications Strategies FTE		0	36,357	222,622	0	0	36,357	222,622	(36,357)	(222,622)
Discipline	30,105	97,500	925,303	5,826,381	13,968	194,473	939,271	6,020,854	(909,166)	(5,923,354)
Diversity	-	135,374	38,719	325,440	17	26,790	38,736	352,230	(38,736)	(216,856)
Foundation	-	0	19,879	122,376	0	12,150	19,879	134,526	(19,879)	(134,526)
Human Resources	0.00	0	57,209	458,623	0	0	57,210	458,623	(57,210)	(458,623)
Law Clerk Program	532	193,000	15,268	95,128	0	10,650	15,268	105,778	(14,736)	87,222
Legislative	-	0	20,467	126,909	10	32,250	20,477	159,159	(20,477)	(159,159)
Licensing and Membership Records	50,891	336,450	92,538	583,749	9,630	21,951	102,168	605,700	(51,277)	(269,250)
Licensing Fees	2,674,060	16,531,113	-	0	-	0	-	0	2,674,060	16,531,113
Limited License Legal Technician	7,508	23,267	17,594	115,845	0	8,203	17,594	124,048	(10,085)	(100,781)
Limited Practice Officers	38,940	195,300	8,705	55,230	674	22,785	9,379	78,015	29,561	117,285
Mandatory CLE	164,300	767,950	70,481	473,822	41,905	148,018	112,387	621,840	51,913	146,110
Member Assistance Program	1,125	8,000	14,840	91,838	0	1,075	14,840	92,913	(13,715)	(84,913)
Member Benefits	539	28,000	21,522	134,790	18,592	188,496	40,114	323,286	(39,575)	(295,286)
Member Services & Engagement	20,117	154,250	67,408	496,743	437	42,990	67,845	539,733	(47,728)	(385,483)
Office of General Counsel	-	0	139,505.47	952,454	973.02	18,677.37	140,478.49	971,131	(140,478)	(971,131)
Office of the Executive Director	-	0	100,472	614,257	71	101,651	100,544	715,908	(100,544)	(715,908)
OGC-Disciplinary Board	-	0	26,544	164,644	13,167	91,650	39,711	256,294	(39,711)	(256,294)
Outreach and Engagement	-	0	42,118	260,983	522	28,252	42,640	289,235	(42,640)	(289,235)
Practice of Law Board	-	0	5,914	36,875	0	9,000	5,914	45,875	(5,914)	(45,875)
Professional Responsibility Program	-	0	46,264	276,709	350	7,125	46,614	283,834	(46,614)	(283,834)
Public Service Programs	-	130,200	21,140	127,921	5	268,493	21,146	396,414	(21,146)	(266,214)
Publication and Design Services	-	0	15,881	98,843	4,100	5,730	19,981	104,573	(19,981)	(104,573)
Regulatory Services FTE			63,090	506,486			63,090	506,486	(63,090)	(506,486)
Sections Administration	1,582	300,000	46,167	288,915	6,345	9,875	52,512	298,790	(50,930)	1,210
Service Center	-	0	109,583	737,344	1,284	8,500	110,867	745,844	(110,867)	(745,844)
Technology	-	0	259,982	1,659,474	-	0	259,982	1,659,474	(259,982)	(1,659,474)
Subtotal General Fund	3,441,899	20,603,129	2,811,666	18,224,201	227,186	2,581,710	3,038,853	20,805,911	403,046	(202,782)
Expenses using reserve funds							3,038,853		-	-
Total General Fund - Net Result from Operations									403,046	(202,782)
Percentage of Budget	16.71%		15.43%		8.80%		14.61%			
CLE-Seminars and Products	92,464	1,682,000	166,782	1,039,119	12,233	535,891	179,015	1,575,010	(86,551)	106,990
CLE - Deskbooks	53,484	158,000	35,849	215,042	33,429	112,107	69,278	327,149	(15,794)	(169,149)
Total CLE	145,948	1,840,000	202,631	1,254,161	45,662	647,998	248,293	1,902,159	(102,345)	(62,159)
Percentage of Budget	7.93%		16.16%		7.05%		13.05%			
Total All Sections	18,009	585,779	-	-	5,868	865,167	5,868	865,167	12,141	(279,388)
Client Protection Fund-Restricted	45,338	529,540	24,999	155,699	(4,620)	502,400	20,380	658,099	24,959	(128,559)
Totals	3,651,194	23,558,448.04	3,039,297.01	19,634,061	274,096.19	4,597,275.83	3,313,393	24,231,337	337,801	(672,889)
Percentage of Budget	15.50%		15.48%		5.96%		13.67%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2020	2021 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,193,130	4,064,571	4,218,089
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	407,082	366,896
Section Funds	1,210,209	930,821	1,222,350
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	3,478,234	3,275,452	3,881,280
Total General Fund Balance	5,528,234	5,325,452	5,931,280
Net Change in general Fund Balance		(202,782)	403,046
Total Fund Balance	11,400,814	10,727,925	11,738,615
Net Change In Fund Balance		(672,889)	337,801