

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

Financial Reports

(Unaudited)

Year to Date July 31, 2021

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

August 24, 2021

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2021 Budget
For the Period from July 1, 2021 to July 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	-	-	182,176	212,533	11,456	53,204	193,632	265,737	(193,632)	(265,737)
Administration	4,478	6,786	895,266	1,099,780	8,297	15,140	903,563	1,114,920	(899,085)	(1,108,134)
Admissions/Bar Exam	1,136,275	1,115,296	667,508	843,354	88,864	268,696	756,372	1,112,050	379,903	3,246
Advancement FTE	-	-	193,726	239,496	-	-	193,726	239,496	(193,726)	(239,496)
Bar News	490,288	457,200	284,388	353,019	341,358	447,864	625,746	800,883	(135,458)	(343,683)
Board of Governors	-	-	175,263	215,830	98,558	199,698	273,821	415,528	(273,821)	(415,528)
Communications Strategies	813	-	371,110	461,876	19,091	71,302	390,201	533,177	(389,388)	(533,177)
Communications Strategies FTE	-	-	182,990	224,154	-	-	182,990	224,154	(182,990)	(224,154)
Covid 19	-	-	-	-	(945)	-	(945)	-	945	-
Discipline	107,184	96,337	4,746,254	5,757,972	92,042	149,655	4,838,297	5,907,627	(4,731,113)	(5,811,290)
Diversity	135,000	135,374	236,205	278,750	1,568	22,440	237,774	301,190	(102,774)	(165,816)
Foundation	-	-	100,879	125,210	3,104,08	5,000	103,983	130,210	(103,983)	(130,210)
Human Resources	-	-	399,790	385,934	-	-	399,790	385,934	(399,790)	(385,934)
Law Clerk Program	186,101	213,668	83,008	108,864	279	1,374	83,287	110,238	102,814	103,430
Legislative	-	-	102,763	121,266	27,992	28,767	130,755	150,033	(130,755)	(150,033)
Licensing and Membership Records	392,135	352,086	481,008	592,011	22,057	23,909	503,064	615,920	(110,929)	(263,834)
Licensing Fees	13,944,042	16,318,268	-	-	-	-	-	-	13,944,042	16,318,268
Limited License Legal Technician	28,937	28,054	89,646	126,595	6,787.50	7,825	96,433	134,420	(67,496)	(106,367)
Limited Practice Officers	171,834	200,770	52,092	78,920	13,827	15,089	65,919	94,010	105,916	106,760
Mandatory CLE	828,309	839,250	376,185	511,743	133,476	147,237	509,661	658,980	318,648	180,271
Member Assistance Program	9,426	9,000	77,758	127,000	1,051.00	1,075	78,809	128,075	(69,383)	(119,075)
Member Benefits	8,477	13,000	110,149	141,432	164,059	185,996	274,209	327,428	(265,732)	(314,428)
Member Services & Engagement	78,813	67,250	363,979	462,869	7,076	23,907	371,055	486,776	(292,242)	(419,526)
Office of General Counsel	747	27.00	712,669.78	906,308	21,056.32	23,813.82	733,726.10	930,122	(732,979)	(930,095)
Office of the Executive Director	-	-	524,245	637,848	321	100,465	524,566	738,313	(524,566)	(738,313)
OGC-Disciplinary Board	-	-	137,022	168,809	66,175	130,133	203,197	298,942	(203,197)	(298,942)
Outreach and Engagement	-	-	194,894	257,936	783	33,454	195,677	291,390	(195,677)	(291,390)
Practice of Law Board	-	-	47,963	61,823	-	7,825	47,963	69,649	(47,963)	(69,649)
Professional Responsibility Program	-	-	237,306	291,439	979	5,736	238,285	297,175	(238,285)	(297,175)
Public Service Programs	103,000	103,000	108,749	135,981	142,143	237,993	250,891	373,974	(147,891)	(270,974)
Publication and Design Services	-	-	81,130	100,900	4,300	5,069	85,430	105,969	(85,430)	(105,969)
Regulatory Services FTE	-	-	319,319	405,650	-	-	319,319	405,650	(319,319)	(405,650)
Sections Administration	283,099	272,000	230,203	291,946	6,353	7,620	236,556	299,566	46,543	(27,566)
Service Center	-	-	559,854	674,133	4,602	8,500	564,456	682,633	(564,456)	(682,633)
Technology	-	-	1,486,940	1,711,290	-	-	1,486,940	1,711,290	(1,486,940)	(1,711,290)
Subtotal General Fund	17,908,959	20,227,365	14,812,437	18,112,672	1,286,711	2,228,785	16,099,148	20,341,457	1,809,811.31	(114,092)
Expenses using reserve funds	-	-	-	-	-	-	16,099,148	-	-	-
Total General Fund - Net Result from Operations									1,809,811.31	(114,092)
Percentage of Budget	88.54%		81.78%		57.73%		79.14%			
CLE-Seminars and Products	1,088,040	1,212,529	812,556	1,012,798	81,447	264,864	894,003	1,277,662	194,037	(65,133)
CLE - Deskbooks	107,361	140,500	178,061	220,190	98,253	111,939	276,314	332,129	(168,953)	(191,629)
Total CLE	1,195,401	1,353,029	990,617	1,232,988	179,700	376,803	1,170,316	1,609,791	25,084	(256,762)
Percentage of Budget	88.35%		80.34%		47.69%		72.70%			
Total All Sections	612,465	585,779	-	-	354,067	865,167	354,067	865,167	258,398	(279,388)
Client Protection Fund-Restricted	420,054	533,402	127,313	158,569	62,818	493,353	190,131	651,922	229,923	(118,520)
Totals	20,136,879	22,699,575	15,930,366	19,504,229	1,883,296	3,964,108	17,813,662	23,468,336	2,323,217	(768,761)
Percentage of Budget	88.71%		81.68%		47.51%		75.91%			

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	4,423,053
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	469,241	212,479	494,325
Section Funds	1,210,209	930,821	1,468,607
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	4,788,045
Total General Fund Balance	5,528,234	5,414,142	7,338,045
Net Change in general Fund Balance		(114,092)	1,809,811
Total Fund Balance	11,400,814.00	10,632,053	13,724,031
Net Change In Fund Balance		(768,761)	2,323,216.62

Washington State Bar Association

Statement of Activities

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

83.33%% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LICENSE FEES									
REVENUE:									
LICENSE FEES	1,289,180.00	1,361,152.76	71,972.76	13,733,979.74	13,944,042.33	210,062.59	16,318,267.73	2,374,225.40	85.45%
TOTAL REVENUE:	1,289,180	1,361,153	71,973	13,733,980	13,944,042	210,063	16,318,268	2,374,225	85.45%

Washington State Bar Association

Statement of Activities

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

83.33%% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
ACCESS TO JUSTICE									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
ATJ BOARD RETREAT	2,000	1,200	800	2,000	1,200	800	2,000	800	60.00%
LEADERSHIP TRAINING	250	-	250	1,500	973	527	2,000	1,027	48.65%
ATJ BOARD EXPENSE	2,250	48	2,202	13,500	9,066	4,434	18,000	8,934	50.37%
PUBLIC DEFENSE	550	-	550	3,300	0	3,300	4,400	4,400	0.01%
CONFERENCE/INSTITUTE EXPENSE	3,350	108	3,242	20,103	216	19,887	26,804	26,588	0.81%
TOTAL DIRECT EXPENSES:	8,400	1,356	7,044	40,403	11,456	28,947	53,204	41,748	21.53%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.60 FTE)	9,657	10,799	(1,142)	98,781	109,952	(11,170)	118,095	8,143	93.10%
BENEFITS EXPENSE	3,684	3,529	155	36,734	36,673	60	44,212	7,539	82.95%
OTHER INDIRECT EXPENSE	3,877	3,078	799	40,032	35,551	4,481	50,225	14,674	70.78%
TOTAL INDIRECT EXPENSES:	17,219	17,407	(188)	175,547	182,176	(6,629)	212,533	30,356	85.72%
TOTAL ALL EXPENSES:	25,619	18,763	6,856	215,951	193,632	22,318	265,737	72,104	72.87%
NET INCOME (LOSS):	(25,619)	(18,763)	6,856	(215,951)	(193,632)	22,318	(265,737)	(72,104)	72.87%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	239	(261)	5,786	4,478	(1,308)	6,786	2,308	65.99%
MISCELLANEOUS	-	(50)	(50)	-	-	-	-	-	
					-				
TOTAL REVENUE:	500	189	(311)	5,786	4,478	(1,308)	6,786	2,308	65.99%
DIRECT EXPENSES:									
CONSULTING SERVICES	-	843	(843)	8,196	6,931	1,265	11,000	4,069	63.01%
STAFF TRAVEL/PARKING	350	-	350	3,440	1,366	2,074	4,140	2,774	33.01%
TOTAL DIRECT EXPENSES:	350	843	(493)	11,636	8,297	3,339	15,140	6,843	54.80%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.92 FTE)	55,094	53,370	1,724	571,245	573,681	(2,436)	681,430.99	107,750	84.19%
BENEFITS EXPENSE	16,721	15,890	830	166,931	167,122	(190)	200,848	33,727	83.21%
OTHER INDIRECT EXPENSE	16,768	13,375	3,393	173,417	154,463	18,954	217,501	63,037	71.02%
TOTAL INDIRECT EXPENSES:	88,583	82,635	5,948	911,593	895,266	16,328	1,099,780	204,515	81.40%
TOTAL ALL EXPENSES:	88,933	83,479	5,454	923,229	903,563	19,666	1,114,920	211,357	81.04%
NET INCOME (LOSS):	(88,433)	(83,289)	5,144	(917,443)	(899,085)	18,358	(1,108,134)	(209,049)	81.14%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	-	31,745	31,745	1,059,321	1,078,815	19,494	1,059,321	(19,494)	101.84%
RULE 9/LEGAL INTERN FEES	-	850	850	11,192	11,150	(42)	11,192	42	99.62%
RPC BOOKLETS	-	-	-	-	5	5	-	(5)	
SPECIAL ADMISSIONS	-	3,100	3,100	44,783	46,305	1,522	44,783	(1,522)	103.40%
TOTAL REVENUE:	-	35,695	35,695	1,115,296	1,136,275	20,979	1,115,296	(20,979)	101.88%
DIRECT EXPENSES:									
POSTAGE	150	38	112	919	407	512	1,219	812	33.36%
STAFF TRAVEL/PARKING	180	-	180	600	473	126	2,500	2,027	18.94%
STAFF MEMBERSHIP DUES	-	250	(250)	400	400	-	800	400	50.00%
SUPPLIES	83	-	83	1,440	940	500	1,607	667	58.51%
FACILITY, PARKING, FOOD	7,880	-	7,880	14,849	10,538	4,311	20,000	9,462	52.69%
EXAMINER FEES	-	-	-	10,000	10,000	-	26,000	16,000	38.46%
UBE EXMINATIONS	95,000	-	95,000	121,000	25,901	95,099	121,000	95,099	21.41%
BAR EXAM PROCTORS	-	-	-	(133)	150	(283)	(133)	(283)	-113.08%
CHARACTER & FITNESS BOARD	-	-	-	1,000	12	988	1,000	988	1.22%
DISABILITY ACCOMMODATIONS	-	4,775	(4,775)	4,491	8,385	(3,894)	9,491	1,106	88.35%
CHARACTER & FITNESS INVESTIGATIONS	-	20	(20)	306	26	280	306	280	8.54%
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	11,211	6,766	4,445	13,711	6,945	49.35%
DEPRECIATION-SOFTWARE	1,898	1,627	271	13,154	11,527	1,627	16,950	5,423	68.01%
CONFERENCE CALLS	-	23	(23)	-	23	(23)	-	(23)	
ONLINE LEGAL RESEARCH	304	307	(3)	2,737	2,756	(19)	3,345	589	82.38%
LAW LIBRARY	13	11	2	123	111	13	150	39	73.77%
TOTAL DIRECT EXPENSES:	106,759	7,051	99,708	192,597	88,864	103,733	268,696	179,831	33.07%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.55 FTE)	39,775	36,897	2,878	384,231	377,925	6,306	463,780	85,854	81.49%
BENEFITS EXPENSE	14,451	13,852	600	143,359	143,700	(341)	172,719	29,019	83.20%
OTHER INDIRECT EXPENSE	16,114	12,632	3,482	164,492	145,882	18,610	206,855	60,973	70.52%
TOTAL INDIRECT EXPENSES:	70,340	63,381	6,959	692,083	667,508	24,575	843,354	175,846	79.15%
TOTAL ALL EXPENSES:	177,099	70,432	106,667	884,679	756,372	128,307	1,112,050	355,678	68.02%
NET INCOME (LOSS):	(177,099)	(34,737)	142,362	230,616	379,903	149,286	3,246	(376,656)	11703.17%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	134,798	133,302	1,495	161,593	28,291	82.49%
BENEFITS EXPENSE	3,500	3,272	228	34,649	34,680	(30)	41,728	7,049	83.11%
OTHER INDIRECT EXPENSE	2,787	2,229	557	28,849	25,744	3,105	36,175	10,431	71.17%
TOTAL INDIRECT EXPENSES:	19,685	18,474	1,210	198,296	193,726	4,570	239,496	45,771	80.89%
NET INCOME (LOSS):	(19,685)	(18,474)	1,210	(198,296)	(193,726)	4,570	(239,496)	(45,771)	80.89%

Washington State Bar Association

Statement of Activities

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

83.33%% 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)	1,815	1,262	(554)	2,000	738	63.09%
DISPLAY ADVERTISING	30,213	37,952	7,739	269,787	316,434	46,646	300,000	(16,433)	105.48%
SUBSCRIPT/SINGLE ISSUES	27	-	(27)	172	72	(100)	200	128	36.06%
CLASSIFIED ADVERTISING	1,092	136	(956)	6,407	1,707	(4,700)	7,500	5,793	22.76%
GEN ANNOUNCEMENTS	1,025	198	(827)	6,475	4,800	(1,675)	7,500	2,700	64.00%
PROF ANNOUNCEMENTS	2,344	1,850	(494)	17,656	16,552	(1,104)	20,000	3,448	82.76%
JOB TARGET ADVERTISING	13,583	20,955	7,372	106,418	149,461	43,044	120,000	(29,461)	124.55%
TOTAL REVENUE:	48,376	61,091	12,714	408,731	490,288	81,557	457,200	(33,088)	107.24%
DIRECT EXPENSES:									
BAD DEBT EXPENSE	63	-	63	375	-	375	500	500	0.00%
POSTAGE	10,710	-	10,710	84,290	73,315	10,975	95,000	21,684	77.17%
PRINTING, COPYING & MAILING	29,399	24,863	4,537	220,600	197,480	23,121	250,000	52,520	78.99%
DIGITAL/ONLINE DEVELOPMENT	1,044	1,115	(71)	8,913	9,414	(502)	11,000	1,586	85.58%
GRAPHICS/ARTWORK	31	-	31	188	-	188	250	250	0.00%
OUTSIDE SALES EXPENSE	8,556	865	7,691	81,445	61,149	20,296	90,000	28,851	67.94%
EDITORIAL ADVISORY COMMITTEE	63	-	63	375	-	375	500	500	0.00%
STAFF MEMBERSHIP DUES	123	-	123	369	-	369	615	615	0.00%
TOTAL DIRECT EXPENSES:	49,987	26,842	23,145	396,554	341,358	55,196	447,864	106,506	76.22%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.83 FTE)	16,744	16,727	17	169,270	169,937	(667)	202,757	32,820	83.81%
BENEFITS EXPENSE	5,075	4,898	177	51,057	51,317	(260)	61,402	10,084	83.58%
OTHER INDIRECT EXPENSE	6,850	5,467	1,383	70,853	63,134	7,719	88,860	25,726	71.05%
TOTAL INDIRECT EXPENSES:	28,668	27,091	1,577	291,181	284,388	6,792	353,019	68,630	80.56%
TOTAL ALL EXPENSES:	78,656	53,933	24,722	687,735	625,746	61,988	800,883	175,137	78.13%
NET INCOME (LOSS):	(30,279)	7,157	37,436	(279,003)	(135,458)	143,545	(343,683)	(208,225)	39.41%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	21,000	17,152	3,848	48,114	59,930	(11,817)	89,114	29,183	67.25%
BOG COMMITTEES' EXPENSES	1,500	1	1,499	1,635	10	1,625	4,635	4,625	0.21%
BOG RETREAT	15,000	786	14,214	15,253	2,238	13,016	15,253	13,016	14.67%
BOG CONFERENCE ATTENDANCE	-	-	-	1,988	497	1,491	6,988	6,491	7.11%
BOG TRAVEL & OUTREACH	1,325	2,044	(719)	8,885	4,679	4,207	11,535	6,856	40.56%
LEADERSHIP TRAINING	4,167	380	3,787	25,000	2,071	22,929	33,333	31,262	6.21%
BOG ELECTIONS	-	-	-	28,840	29,134	(294)	28,840	(294)	101.02%
PRESIDENT'S DINNER	-	-	-	-	-	-	10,000	10,000	0.00%
TOTAL DIRECT EXPENSES:	42,991	20,363	22,629	129,715	98,558	31,157	199,698	101,140	49.35%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.75 FTE)	9,783	9,759	24	99,812	101,765	(1,954)	119,377	17,612	85.25%
BENEFITS EXPENSE	3,441	3,317	124	34,502	34,575	(73)	41,504	6,929	83.31%
OTHER INDIRECT EXPENSE	4,241	3,370	870	43,801	38,922	4,878	54,949	16,026	70.83%
TOTAL INDIRECT EXPENSES:	17,464	16,446	1,018	178,114	175,263	2,851	215,830	40,567	81.20%
TOTAL ALL EXPENSES:	60,456	36,809	23,647	307,829	273,821	34,008	415,528	141,707	65.90%
NET INCOME (LOSS):	(60,456)	(36,809)	23,647	(307,829)	(273,821)	34,008	(415,528)	(141,707)	65.90%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	50,443	(16,481)	516,551	665,808	149,257	650,398	(15,410)	102.37%
SEMINAR-EXHIB/SPNSR/ETC	310	-	(310)	1,033	2,150	1,117	5,000	2,850	43.00%
SHIPPING & HANDLING	83	45	(38)	574	254	(320)	741	487	34.32%
COURSEBOOK SALES	362	500	138	3,277	3,207	(70)	4,000	793	80.18%
MP3 AND VIDEO SALES	14,921	48,248	33,327	403,180	416,620	13,441	552,390	135,770	75.42%
TOTAL REVENUE:	82,599	99,236	16,636	924,615	1,088,040	163,424	1,212,529	124,489	89.73%
DIRECT EXPENSES:									
COURSEBOOK PRODUCTION	63	-	63	375	-	375	500	500	0.00%
POSTAGE - FLIERS/CATALOGS	70	-	70	1,359	-	1,359	1,500	1,500	0.00%
DEPRECIATION	-	109	(109)	3,188	2,968	220	3,188	220	93.09%
ONLINE EXPENSES	4,000	3,869	131	38,559	38,901	(341)	46,559	7,659	83.55%
ACCREDITATION FEES	-	(72)	72	2,772	2,340	432	2,772	432	84.42%
FACILITIES	4,400	2,400	2,000	31,200	27,200	4,000	64,700	37,500	42.04%
TRANSACTION SERVICES	176	2,667	(2,491)	1,149	2,937	(1,788)	1,500	(1,437)	195.76%
SPEAKERS & PROGRAM DEVELOP	200	520	(320)	1,526	1,261	265	6,026	4,765	20.93%
SPLITS TO SECTIONS	-	-	-	115,000	3,611	111,389	115,000	111,389	3.14%
HONORARIA	838	-	838	5,025	-	5,025	6,700	6,700	0.00%
CLE SEMINAR COMMITTEE	13	-	13	75	-	75	100	100	0.00%
BAD DEBT EXPENSE	54	-	54	325	-	325	433	433	0.00%
STAFF TRAVEL/PARKING	1,250	-	1,250	7,573	73	7,500	10,073	10,000	0.73%
STAFF MEMBERSHIP DUES	121	-	121	2,062	1,336	726	2,305	969	57.97%
SUBSCRIPTIONS	-	-	-	-	334	(334)	-	(334)	
SUPPLIES	83	-	83	500	-	500	667	667	0.00%
CONFERENCE CALLS	4	-	4	25	-	25	33	33	0.00%
COST OF SALES - COURSEBOOKS	125	33	92	819	216	603	1,069	853	20.18%
A/V DEVELOP COSTS (RECORDING)	167	-	167	1,000	-	1,000	1,333	1,333	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	42	39	3	322	271	51	405	134	66.81%
TOTAL DIRECT EXPENSES:	11,605	9,564	2,041	212,855	81,447	131,408	264,864	183,418	30.75%
INDIRECT EXPENSES:									
SALARY EXPENSE (8.42 FTE)	44,512.50	32,755	11,758	460,855	447,538	13,317	551,283	103,745	81.18%
BENEFITS EXPENSE	17,123	16,553	570	174,914	177,455	(2,541)	210,621	33,165	84.25%
OTHER INDIRECT EXPENSE	18,865	16,241	2,624	200,426	187,563	12,863	250,895	63,332	74.76%
TOTAL INDIRECT EXPENSES:	80,501	65,549	14,952	836,195	812,556	23,639	1,012,798	200,242	80.23%
TOTAL ALL EXPENSES:	92,106	75,113	16,993	1,049,050	894,003	155,047	1,277,662	383,660	69.97%
NET INCOME (LOSS):	(9,506)	24,123	33,629	(124,435)	194,037	318,472	(65,133)	(259,170)	-297.91%

Washington State Bar Association

Statement of Activities

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

83.33%% 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:									
WSBA LOGO MERCHANDISE SALES	-	813	813	-	813	813	-	(813)	
TOTAL REVENUE:	-	813	813	-	813	813	-	(813)	
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	392	198	194	3,340	2,832	508	4,123	1,291	68.68%
STAFF MEMBERSHIP DUES	99	-	99	971	380	591	1,169	789	32.52%
SUBSCRIPTIONS	254	302	(48)	2,242	2,929	(686)	2,751	(178)	106.46%
DIGITAL/ONLINE DEVELOPMENT	67	-	67	400	545	(145)	533	(12)	102.20%
APEX DINNER	12,082	-	12,082	12,918	837	12,082	25,000	24,163	3.35%
50 YEAR MEMBER TRIBUTE LUNCH	1,875	116	1,759	11,250	116	11,134	15,000	14,884	0.78%
COMMUNICATIONS OUTREACH	2,083	-	2,083	14,465	10,348	4,117	18,632	8,284	55.54%
TELEPHONE	25	45	(20)	509	844	(335)	559	(285)	151.04%
CONFERENCE CALLS	25	-	25	151	-	151	201	201	0.00%
MISCELLANEOUS	417	-	417	2,500	260	2,240	3,333	3,073	7.80%
TOTAL DIRECT EXPENSES:	17,318	661	16,657	48,747	19,091	29,657	71,302	52,211	26.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	21,355	21,332	23	217,462	217,680	(218)	260,171	42,491	83.67%
BENEFITS EXPENSE	6,788	6,561	227	68,447	68,843	(396)	82,285	13,442	83.66%
OTHER INDIRECT EXPENSE	9,216	7,325	1,892	95,191	84,587	10,604	119,420	34,833	70.83%
TOTAL INDIRECT EXPENSES:	37,359	35,218	2,141	381,100	371,110	9,990	461,876	90,766	80.35%
TOTAL ALL EXPENSES:	54,677	35,879	18,798	429,847	390,201	39,646	533,177	142,977	73.18%
NET INCOME (LOSS):	(54,677)	(35,066)	19,611	(429,847)	(389,388)	40,459	(533,177)	(143,789)	73.03%

l134+G134

Washington State Bar Association

Statement of Activities

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

83.33%% 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	12,457	6	124,988	125,160	(171)	149912.82	24,753	83.49%
BENEFITS EXPENSE	3,616	3,373	243	35,490	35,458	32	42,790	7,332	82.86%
OTHER INDIRECT EXPENSE	2,423	1,937	486	25,081	22,373	2,708	31,451	9,078	71.14%
TOTAL INDIRECT EXPENSES:	18,501	17,767	735	185,558	182,990	2,568	224,154	41,164	81.64%
NET INCOME (LOSS):	(18,501)	(17,767)	735	(185,558)	(182,990)	2,568	(224,154)	(41,164)	81.64%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	806	715	9,479	58,765	49,286	9,662	(49,103)	608.21%
CPF MEMBER ASSESSMENTS	24,700	1,440	(23,260)	466,140	357,180	(108,960)	515,540	158,360	69.28%
INTEREST INCOME	833	422	(411)	6,534	4,109	(2,424)	8,200	4,091	50.11%
TOTAL REVENUE:	25,625	2,669	(22,956)	482,152	420,054	(62,098)	533,402	113,348	78.75%
DIRECT EXPENSES:									
BANK FEES - WELLS FARGO	26	165	(139)	1,343	1,700	(357)	1,395	(305)	121.83%
GIFTS TO INJURED CLIENTS	102,907	-	102,907	285,067	61,065	224,002	490,880	429,815	12.44%
CPF BOARD EXPENSES	71	5	66	736	54	682	877	824	6.12%
STAFF MEMBERSHIP DUES	-	-	-	200	-	200	200	200	0.00%
TOTAL DIRECT EXPENSES:	103,003	170	102,833	287,346	62,818	224,527	493,353	430,534	12.73%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.23 FTE)	7,091	7,084	7	71,563	71,633	(70)	85,746	14,113	83.54%
BENEFITS EXPENSE	2,855	2,738	118	28,439	28,404	35	34,234	5,830	82.97%
OTHER INDIRECT EXPENSE	2,981	2,362	619	30,754	27,276	3,478	38,589	11,313	70.68%
TOTAL INDIRECT EXPENSES:	12,927	12,184	744	130,755	127,313	3,443	158,569	31,256	80.29%
TOTAL ALL EXPENSES:	115,931	12,354	103,577	418,101	190,131	227,970	651,922	461,790	29.16%
NET INCOME (LOSS):	(90,306)	(9,685)	80,621	64,051	229,923	165,872	(118,520)	(348,443)	-194.00%

Washington State Bar Association

Statement of Activities

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

83.33%% 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)	9,000	# -	# (9,000)	12,000	12,000	0.00%
FASTCASE ROYALTIES	250	-	(250)	1,500	# -	# (1,500)	2,000	2,000	0.00%
SHIPPING & HANDLING	97	-	(97)	2,306		2,122 (185)	2,500	378	84.87%
DESKBOOK SALES	1,812	-	(1,812)	70,375		74,032 3,657	74,000	(32)	100.04%
SECTION PUBLICATION SALES	189	-	(189)	9,623		9,890 268	10,000	110	98.90%
CASEMAKER ROYALTIES	2,335	-	(2,335)	35,329		21,317 (14,012)	40,000	18,683	53.29%
TOTAL REVENUE:	6,183	-	(6,183)	128,134	107,361	(20,772)	140,500	33,139	76.41%
DIRECT EXPENSES:									
COST OF SALES - DESKBOOKS	2,226	-	2,226	44,423		37,560 6,863	48,875	11,314	76.85%
COST OF SALES - SECTION PUBLICATION	36	-	36	2,728		3,003 (275)	2,800	(203)	107.26%
SPLITS TO SECTIONS	715	-	715	6,070		3,844 2,226	7,500	3,656	51.25%
DESKBOOK ROYALTIES	45	-	45	410		199 210	500	301	39.87%
POSTAGE & DELIVER-DESKBOOKS	127	(6,938)	7,065	2,747		3,167 (420)	3,000	(167)	105.55%
FLIERS/CATALOGS	(0)	-	(0)	2,507		2,507 (0)	2,507	(0)	100.01%
ONLINE LEGAL RESEARCH	171	154	17	1,330		1,378 (47)	1,672	294	82.41%
POSTAGE - FLIERS/CATALOGS	117	-	117	703		936 (233)	937	1	99.92%
OBSOLETE INVENTORY	2,945	581	2,364	29,452		33,943 (4,491)	35,343	1,400	96.04%
BAD DEBT EXPENSE	13	-	13	75		- 75	100	100	0.00%
RECORDS STORAGE - OFF SITE	625	7,050	(6,425)	6,850		11,500 (4,650)	8,100	(3,400)	141.98%
STAFF MEMBERSHIP DUES	44	-	44	132		30 102	220	190	13.64%
MISCELLANEOUS	25	-	25	150		- 150	200	200	0.00%
SUBSCRIPTIONS	-	-	-	185		185 -	185	0	99.98%
TOTAL DIRECT EXPENSES:	7,088	847	6,241	97,762	98,253	(490)	111,939	13,686	87.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.52 FTE)	10,472	10,463	9	106,799		106,949 (150)	127,743.6	20,795	83.72%
BENEFITS EXPENSE	3,714	3,542	172	37,104		37,093 11	44,636	7,543	83.10%
OTHER INDIRECT EXPENSE	3,683	2,946	738	38,127		34,019 4,109	47,810	13,792	71.15%
TOTAL INDIRECT EXPENSES:	17,869	16,951	918	182,030	178,061	3,970	220,190	42,129	80.87%
TOTAL ALL EXPENSES:	24,958	17,798	7,160	279,793	276,314	3,479	332,129	55,815	83.19%
NET INCOME (LOSS):	(18,774)	(17,798)	977	(151,659)	(168,953)	(17,293)	(191,629)	(22,676)	88.17%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	170	64	1,064	1,211	147	1,277	66	94.85%
RECOVERY OF DISCIPLINE COSTS	6,278	2,431	(3,847)	67,444	89,856	22,412	80,000	(9,856)	112.32%
DISCIPLINE HISTORY SUMMARY	1,166	1,522	1,522	12,667	16,117	3,449	15,000	(1,117)	107.44%
TOTAL REVENUE:	7,551	4,123	(2,262)	81,236	107,184	25,948	96,337	(10,847)	111.26%
DIRECT EXPENSES:									
PUBLICATIONS PRODUCTION	31	-	31	188	181	7	250	69	72.24%
STAFF TRAVEL/PARKING	2,917	465	2,452	14,753	9,591	5,163	20,587	10,996	46.59%
STAFF MEMBERSHIP DUES	250	-	250	4,580	4,340	240	5,080	740	85.43%
TELEPHONE	185	275	(90)	1,829	1,874	(45)	2,200	326	85.18%
COURT REPORTERS	2,765	360	2,406	21,969	18,500	3,469	27,500	9,000	67.27%
OUTSIDE COUNSEL/AIC	375	-	375	2,250	500	1,750	3,000	2,500	16.67%
LITIGATION EXPENSES	1,972	932	1,041	13,556	6,740	6,816	17,500	10,760	38.51%
DISABILITY EXPENSES	938	-	938	5,625	4,900	725	7,500	2,600	65.33%
ONLINE LEGAL RESEARCH	5,006	4,456	550	43,276	40,000	3,276	53,288	13,288	75.06%
LAW LIBRARY	1,138	150	988	9,724	4,918	4,806	12,000	7,082	40.98%
TRANSLATION SERVICES	94	-	94	563	500	63	750	250	66.67%
TOTAL DIRECT EXPENSES:	15,671	6,637	9,034	118,312	92,042	26,270	149,655	57,612	61.50%
INDIRECT EXPENSES:									
SALARY EXPENSE (37.00 FTE)	292,242	299,046	(6,803)	2,964,089	3,036,389	(72,300)	3,571,125	534,736	85.03%
BENEFITS EXPENSE	85,694	81,609	4,085	875,300	884,835	(9,535)	1,057,652	172,817	83.66%
OTHER INDIRECT EXPENSE	84,812	71,441	13,371	895,951	825,031	70,920	1,129,195	304,165	73.06%
TOTAL INDIRECT EXPENSES:	462,748	452,096	10,652	4,735,340	4,746,254	(10,914)	5,757,972	1,011,718	82.43%
TOTAL ALL EXPENSES:	478,419	458,733	19,686	4,853,652	4,838,297	15,356	5,907,627	1,069,330	81.90%
NET INCOME (LOSS):	(470,868)	(454,610)	16,258	(4,772,417)	(4,731,113)	41,304	(5,811,290)	(1,080,177)	81.41%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	127,500	135,000	7,500	125,000	(10,000)	108.00%
WORK STUDY GRANTS	1,297	-	(1,297)	7,781	-	(7,781)	10,374	10,374	0.00%
TOTAL REVENUE:	<u>47</u>	<u>-</u>	<u>(47)</u>	<u>135,281</u>	<u>135,000</u>	<u>(281)</u>	<u>135,374</u>	<u>374</u>	<u>99.72%</u>
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	58	-	58	174	-	174	290	290	0.00%
COMMITTEE FOR DIVERSITY	610	-	610	3,679	17	3,662	4,900	4,883	0.35%
DIVERSITY EVENTS & PROJECTS	2,063	51	2,011	13,125	1,551	11,574	17,250	15,699	8.99%
TOTAL DIRECT EXPENSES:	<u>2,731</u>	<u>51</u>	<u>2,680</u>	<u>16,978</u>	<u>1,568</u>	<u>15,410</u>	<u>22,440</u>	<u>20,872</u>	<u>6.99%</u>
INDIRECT EXPENSES:									
SALARY EXPENSE (2.46 FTE)	15,200	17,927	(2,727)	120,122	130,253	(10,132)	150,814	20,561	86.37%
BENEFITS EXPENSE	5,438	5,236	202	48,380	51,093	(2,713)	59,610	8,516	85.71%
OTHER INDIRECT EXPENSE	5,598	4,750	847	53,411	54,859	(1,448)	68,326	13,468	80.29%
TOTAL INDIRECT EXPENSES:	<u>26,236</u>	<u>27,913</u>	<u>(1,677)</u>	<u>221,913</u>	<u>236,205</u>	<u>(14,292)</u>	<u>278,750</u>	<u>42,544</u>	<u>84.74%</u>
TOTAL ALL EXPENSES:	<u>28,967</u>	<u>27,965</u>	<u>1,002</u>	<u>238,891</u>	<u>237,774</u>	<u>1,118</u>	<u>301,190</u>	<u>63,416</u>	<u>78.94%</u>
NET INCOME (LOSS):	<u>(28,920)</u>	<u>(27,965)</u>	<u>955</u>	<u>(103,611)</u>	<u>(102,774)</u>	<u>837</u>	<u>(165,816)</u>	<u>(63,042)</u>	<u>61.98%</u>

Washington State Bar Association

Statement of Activities

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

83.33%% 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	-	4	(4)	-	54	(54)	1,000	946	5.41%
POSTAGE	-	-	-	-	-	-	300	300	0.00%
TOTAL DIRECT EXPENSES:	-	4	(4)	3,000	3,104	(104)	5,000	1,896	62.08%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,443	6,438	6	65,067	65,135	(68)	77,954	12,819	83.56%
BENEFITS EXPENSE	1,290	1,254	36	13,157	13,371	(214)	15,805	2,434	84.60%
OTHER INDIRECT EXPENSE	2,423	1,937	486	25,081	22,373	2,708	31,451	9,078	71.14%
TOTAL INDIRECT EXPENSES:	10,156	9,629	527	103,305	100,879	2,425	125,210	24,331	80.57%
TOTAL ALL EXPENSES:	10,156	9,633	523	106,305	103,983	2,321	130,210	26,227	79.86%
NET INCOME (LOSS):	(10,156)	(9,633)	523	(106,305)	(103,983)	2,321	(130,210)	(26,227)	79.86%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	646	-	646	697	697	0.00%
STAFF MEMBERSHIP DUES	48	-	48	97	-	97	193	193	0.00%
SUBSCRIPTIONS	245	423	(178)	2,909	596	2,313	3,399	2,803	17.54%
STAFF TRAINING- GENERAL	-	50	(50)	209	1,524	(1,315)	25,000	23,476	6.10%
RECRUITING AND ADVERTISING	583	59	524	17,413	17,681	(268)	18,580	899	95.16%
PAYROLL PROCESSING	4,081	8,540	(4,459)	40,837	41,722	(884)	49,000	7,278	85.15%
SALARY SURVEYS	242	-	242	1,450	-	1,450	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)	(9,073)	3,847	(86,760)	(118,820)	32,060	(211,302)	(92,482)	56.23%
TOTAL DIRECT EXPENSES:	-	-	-	0	-	0.01	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	22,352	22,334	18	174,822	257,317	(82,495)	219,525	(37,792)	117.22%
BENEFITS EXPENSE	8,370	7,946	424	70,014	75,662	(5,648)	86,960	11,298	87.01%
OTHER INDIRECT EXPENSE	6,927	5,785	1,142	63,181	66,812	(3,630)	79,450	12,638	84.09%
TOTAL INDIRECT EXPENSES:	37,649	36,065	1,584	308,017	399,790	(91,773)	385,934	(13,856)	103.59%
TOTAL ALL EXPENSES:	37,649	36,065	1,584	308,017	399,790	(91,773)	385,934	(13,856)	103.59%
NET INCOME (LOSS):	(37,649)	(36,065)	1,584	(308,017)	(399,790)	(91,773)	(385,934)	13,856	103.59%

Washington State Bar Association

Statement of Activities

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

83.33%% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
LAW CLERK PROGRAM									
REVENUE:									
LAW CLERK FEES	6,285	-	(6,285)	198,352	183,001	(15,351)	209,637	26,636	87.29%
LAW CLERK APPLICATION FEES	-	-	-	2,900	3,100	200	4,031	931	76.91%
TOTAL REVENUE:	6,285	-	(6,285)	201,252	186,101	(15,151)	213,668	27,567	87.10%
DIRECT EXPENSES:									
SUBSCRIPTIONS	250	-	250	250	-	250	250	250	0.00%
CHARACTER & FITNESS INVESTIGATIONS	20	-	20	60	-	60	100	100	0.00%
LAW CLERK BOARD EXPENSE	-	250	(250)	24	279	(256)	624	344	44.78%
STAFF TRAVEL/PARKING	52	-	52	196	-	196	300	300	0.00%
LAW CLERK OUTREACH	-	-	-	-	-	-	100	100	0.00%
TOTAL DIRECT EXPENSES:	322	250	72	529	279	250	1,374	1,094	20.33%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.90 FTE)	5,282	4,592	690	49,800	46,372	3,428	60,364	13,992	76.82%
BENEFITS EXPENSE	1,825	1,755	71	16,951	16,715	235	20,663	3,948	80.89%
OTHER INDIRECT EXPENSE	2,181	1,725	456	22,103	19,921	2,182	27,837	7,916	71.56%
TOTAL INDIRECT EXPENSES:	9,289	8,072	1,217	88,853	83,008	5,845	108,864	25,856	76.25%
TOTAL ALL EXPENSES:	9,611	8,322	1,289	89,383	83,287	6,095	110,238	26,950	75.55%
NET INCOME (LOSS):	(3,326)	(8,322)	(4,996)	111,869	102,814	(9,056)	103,430	617	99.40%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	-	-	-	400	-	400	400	400	0.00%
SUBSCRIPTIONS	-	-	-	1,982	1,982	-	1,982	-	100.00%
CONTRACT LOBBYIST	-	-	-	26,000	26,000	-	26,000	-	100.00%
LEGISLATIVE COMMITTEE	-	-	-	10	10	-	260	250	3.77%
BOG LEGISLATIVE COMMITTEE	25	-	25	75	-	75	125	125	0.00%
TOTAL DIRECT EXPENSES:	25	-	25	28,467	27,992	475	28,767	775	97.31%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,213	10,403	(4,191)	53,784	56,833	(3,049)	66,209	9,376	85.84%
BENEFITS EXPENSE	2,553	2,440	113	21,530	23,558	(2,028)	26,705	3,147	88.22%
OTHER INDIRECT EXPENSE	2,423	1,937	486	21,982	22,373	(390)	28,353	5,980	78.91%
TOTAL INDIRECT EXPENSES:	11,189	14,780	(3,591)	97,296	102,763	(5,468)	121,266	18,503	84.74%
TOTAL ALL EXPENSES:	11,214	14,780	(3,566)	125,762	130,755	(4,993)	150,033	19,278	87.15%
NET INCOME (LOSS):	(11,214)	(14,780)	(3,566)	(125,762)	(130,755)	(4,993)	(150,033)	(19,278)	87.15%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	2,300	600	22,715	25,980	3,265	26,115	135	99.48%
INVESTIGATION FEES	1,986	900	(1,086)	18,427	17,500	(927)	22,399	4,899	78.13%
PRO HAC VICE	22,900	32,518	9,618	253,274	343,500	90,226	299,074	(44,426)	114.85%
MEMBER CONTACT INFORMATION	589	950	361	3,032	4,928	1,895	4,211	(716)	117.01%
PHOTO BAR CARD SALES	33	24	(9)	220	228	8	286	58	79.68%
TOTAL REVENUE:	27,209	36,692	9,483	297,668	392,135	94,467	352,086	(40,049)	111.37%
DIRECT EXPENSES:									
DEPRECIATION	-	-	-	1,151	1,151	-	1,151	0	99.98%
POSTAGE	1,168	184	984	17,578	18,061	(483)	19,913	1,852	90.70%
LICENSING FORMS	-	-	-	2,845	2,845	-	2,845	-	100.00%
TOTAL DIRECT EXPENSES:	1,168	184	984	21,574	22,057	(483)	23,909	1,852	92.25%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.80 FTE)	27,862	27,840	23	291,054	292,031	(977)	346,778	54,747	84.21%
BENEFITS EXPENSE	10,516	9,971	546	104,822	104,389	433	125,888	21,499	82.92%
OTHER INDIRECT EXPENSE	9,653	7,325	2,329	99,591	84,587	15,003	119,345	34,758	70.88%
TOTAL INDIRECT EXPENSES:	48,032	45,135	2,897	495,467	481,008	14,459	592,011	111,003	81.25%
TOTAL ALL EXPENSES:	49,199	45,319	3,881	517,040	503,064	13,976	615,920	112,856	81.68%
NET INCOME (LOSS):	(21,991)	(8,627)	13,364	(219,372)	(110,929)	108,443	(263,834)	(152,905)	42.04%

Washington State Bar Association

Statement of Activities

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

83.33%% 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)	1,755	796	(959)	2,319	1,523	34.33%
LLLT LICENSE FEES	858	859	1	8,268	7,616	(652)	9,985	2,368	76.28%
LLLT LATE LICENSE FEES	-	-	-	-	275	275	-	(275)	
INVESTIGATION FEES	20	-	(20)	60	-	(60)	100	100	0.00%
LLLT EXAM FEES	-	(400)	(400)	15,650	19,950	4,300	15,650	(4,300)	127.48%
LLLT WAIVER FEES	-	-	-	-	300	300	-	(300)	
TOTAL REVENUE:	1,160	459	(701)	25,733	28,937	3,204	28,054	(884)	103.15%
DIRECT EXPENSES:									
LLLT BOARD	817	-	817	817	-	817	2,450	2,450	0.00%
LLLT EXAM WRITING	5,375	-	5,375	5,375	6,788	(1,413)	5,375	(1,413)	126.28%
TOTAL DIRECT EXPENSES:	6,192	-	6,192	6,192	6,788	(596)	7,825	1,038	86.74%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	7,126	5,117	2,009	57,265	45,259	12,006	71,517	26,257	63.28%
BENEFITS EXPENSE	2,591	2,468	122	21,823	22,014	(191)	27,070	5,056	81.32%
OTHER INDIRECT EXPENSE	2,302	1,937	365	21,957	22,373	(416)	28,009	5,636	79.88%
TOTAL INDIRECT EXPENSES:	12,019	9,522	2,496	101,045	89,646	11,399	126,595	36,949	70.81%
TOTAL ALL EXPENSES:	18,210	9,522	8,688	107,237	96,433	10,803	134,420	37,987	71.74%
NET INCOME (LOSS):	(17,050)	(9,063)	7,987	(81,504)	(67,496)	14,007	(106,367)	(38,871)	63.46%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	-	(80)	840	1,100	260	1,000	(100)	110.00%
LPO EXAMINATION FEES	-	(100)	(100)	23,700	25,900	2,200	23,700	(2,200)	109.28%
LPO LICENSE FEES	14,279	13,989	(290)	143,877	141,024	(2,852)	172,435	31,411	81.78%
LPO LATE LICENSE FEES	727	-	(727)	2,181	3,810	1,629	3,635	(175)	104.83%
TOTAL REVENUE:	15,086	13,889	(1,197)	170,598	171,834	1,237	200,770	28,935	85.59%
DIRECT EXPENSES:									
EXAM WRITING	-	-	-	4,875	9,750	(4,875)	9,750	-	100.00%
ONLINE LEGAL RESEARCH	171	154	17	1,330	1,378	(47)	1,672	294	82.41%
LAW LIBRARY	439	268	170	2,786	2,694	91	3,663	969	73.56%
LPO BOARD	-	-	-	4	4	-	4	-	100.00%
TOTAL DIRECT EXPENSES:	609	422	187	8,996	13,827	(4,831)	15,089	1,263	91.63%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	4,305	3,667	638	34,096	28,902	5,194	42,705	13,804	67.68%
BENEFITS EXPENSE	1,690	1,581	109	12,994	12,157	837	16,426	4,269	74.01%
OTHER INDIRECT EXPENSE	1,817	955	862	15,011	11,033	3,978	19,789	8,756	55.75%
TOTAL INDIRECT EXPENSES:	7,813	6,204	1,609	62,101	52,092	10,009	78,920	26,828	66.01%
TOTAL ALL EXPENSES:	8,422	6,626	1,796	71,096	65,919	5,178	94,010	28,091	70.12%
NET INCOME (LOSS):	6,664	7,263	599	99,501	105,916	6,415	106,760	844	99.21%

Washington State Bar Association

Statement of Activities

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

83.33% 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	7,513	9,426	1,913	9,000	(426)	104.73%
TOTAL REVENUE:	744	750	6	7,513	9,426	1,913	9,000	(426)	104.73%
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	225	226	(1)	225	(1)	100.44%
PROF LIAB INSURANCE	106	-	106	638	825	(188)	850	25	97.06%
TOTAL DIRECT EXPENSES:	106	-	106	863	1,051	(189)	1,075	24	97.77%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.50 FTE)	10,233	4,391	5,842	50,214	44,427	5,786	70,680	26,252	62.86%
BENEFITS EXPENSE	4,523	4,137	386	22,713	22,297	415	31,862	9,564	69.98%
OTHER INDIRECT EXPENSE	3,635	955	2,679	14,903	11,033	3,870	24,459	13,426	45.11%
TOTAL INDIRECT EXPENSES:	18,391	9,483	8,908	87,829	77,758	10,072	127,000	49,242	61.23%
TOTAL ALL EXPENSES:	18,497	9,483	9,014	88,692	78,809	9,883	128,075	49,266	61.53%
NET INCOME (LOSS):	(17,754)	(8,733)	9,021	(81,179)	(69,383)	11,796	(119,075)	(49,692)	58.27%

Washington State Bar Association

Statement of Activities

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

83.33%% 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)	2,250	-	(2,250)	3,000	3,000	0.00%
INTERNET SALES	539	1,470	931	5,588	5,831	243	6,667	836	87.46%
MP3 SALES	288	343	55	2,757	2,646	(111)	3,333	687	79.39%
TOTAL REVENUE:	1,202	1,813	611	10,595	8,477	(2,118)	13,000	4,523	65.21%
DIRECT EXPENSES:									
TRANSCRIPTION SERVICES	300	-	300	900	-	900	1,500	1,500	0.00%
CONFERENCE CALLS	63	-	63	375	-	375	500	500	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	125	-	125	750	1,321	(571)	1,000	(321)	132.12%
WSBA CONNECTS	3,395	-	3,395	39,770	42,680	(2,910)	46,560	3,880	91.67%
CASEMAKER & FASTCASE	5,432	5,416	16	125,572	120,058	5,513	136,436	16,378	88.00%
TOTAL DIRECT EXPENSES:	9,315	5,416	3,899	167,367	164,059	3,307	185,996	21,937	88.21%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.16 FTE)	6,655	6,628	27	66,181	65,116	1,065	80,368	15,252	81.02%
BENEFITS EXPENSE	1,981	1,916	65	19,442	19,289	152	24,064	4,775	80.16%
OTHER INDIRECT EXPENSE	2,811	2,229	582	29,011	25,744	3,268	36,999	11,256	69.58%
TOTAL INDIRECT EXPENSES:	11,447	10,773	674	114,634	110,149	4,485	141,432	31,283	77.88%
TOTAL ALL EXPENSES:	20,762	16,189	4,573	282,001	274,209	7,792	327,428	53,219	83.75%
NET INCOME (LOSS):	(19,559)	(14,376)	5,183	(271,405)	(265,732)	5,674	(314,428)	(48,696)	84.51%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	36,600	(3,400)	417,600	471,000	53,400	497,600	26,600	94.65%
FORM 1 LATE FEES	12,500	13,600	1,100	156,200	194,050	37,850	190,200	(3,850)	102.02%
MEMBER LATE FEES	-	150	150	2,400	6,496	4,096	2,700	(3,796)	240.60%
ANNUAL ACCREDITED SPONSOR FEES	(63)	-	63	41,875	42,250	375	41,750	(500)	101.20%
ATTENDANCE LATE FEES	6,667	6,900	233	81,500	99,150	17,650	94,000	(5,150)	105.48%
COMITY CERTIFICATES	102	2,050	1,948	12,789	15,362	2,573	13,000	(2,362)	118.17%
TOTAL REVENUE:	59,207	59,300	94	712,365	828,309	115,944	839,250	10,942	98.70%
DIRECT EXPENSES:									
DEPRECIATION	7,447	5,532	1,915	128,150	131,988	(3,837)	143,045	11,057	92.27%
STAFF MEMBERSHIP DUES	-	-	-	500	-	500	500	500	0.00%
ONLINE LEGAL RESEARCH	152	154	(2)	1,368	1,378	(9)	1,672	294	82.41%
LAW LIBRARY	13	11	2	123	111	13	150	39	73.78%
MCLE BOARD	-	-	-	-	-	-	650	650	0.00%
STAFF TRAVEL/PARKING	6	-	6	38	-	38	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	131,350	133,476	(2,126)	147,237	13,761	90.65%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.80 FTE)	24,132	19,936	4,196	221,499	206,050	15,449	269,761	63,712	76.38%
BENEFITS EXPENSE	9,876	9,374	502	86,097	85,548	549	106,179	20,631	80.57%
OTHER INDIRECT EXPENSE	11,631	7,325	4,307	105,225	84,587	20,638	135,803	51,216	62.29%
TOTAL INDIRECT EXPENSES:	45,639	36,634	9,005	412,821	376,185	36,636	511,743	135,558	73.51%
TOTAL ALL EXPENSES:	53,258	42,331	10,927	544,170	509,661	34,509	658,980	149,319	77.34%
NET INCOME (LOSS):	5,949	16,969	11,020	168,194	318,648	150,453	180,271	(138,377)	176.76%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	1,962.88	(1,977.13)	41,369.97	53,270.72	11,900.75	49,250.00	(4,020.72)	108.16%
NMP PRODUCT SALES	1,435	3,737	2,302	15,130	25,518	10,388	18,000	(7,518)	141.77%
SEMINAR REGISTRATIONS	(910)	-	910	1,820	25	(1,795)	-	(25)	
TRIAL ADVOCACY PROGRAM	-	250	250	-	-	-	-	-	
TOTAL REVENUE:	4,465	5,950	1,485	58,320	78,813	20,494	67,250	(11,563)	117.19%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	1,000	-	1,000	1,000	-	1,000	1,000	1,000	0.00%
SUBSCRIPTIONS	24	17	7	203	158	45	250	92	63.07%
TRANSCRIPTION SERVICES	188	-	188	1,125	750	375	1,500	750	50.00%
CONFERENCE CALLS	13	-	13	75	-	75	100	100	0.00%
YLL SECTION PROGRAM	-	-	-	805	800	5	1,500	700	53.33%
WYLC CLE COMPS	250	-	250	500	-	500	1,000	1,000	0.00%
WYLC OUTREACH EVENTS	1,000	-	1,000	1,000	-	1,000	1,500	1,500	0.00%
WYL COMMITTEE	8,000	-	8,000	8,000	-	8,000	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	-	1,543	(1,543)	-	4,977	(4,977)	5,000	23	99.54%
STAFF MEMBERSHIP DUES	61	-	61	368	225	143	490	265	45.92%
LENDING LIBRARY	500	10	490	590	100	490	2,000	1,900	5.00%
TOTAL DIRECT EXPENSES:	11,035	1,569	9,466	14,932	7,076	7,855	23,907	16,830	29.60%
INDIRECT EXPENSES:									
SALARY EXPENSE (4.13 FTE)	22,516	21,625	891	201,853	197,310	4,542	250,160	52,850	78.87%
BENEFITS EXPENSE	7,684	7,439	246	72,700	74,726	(2,027)	90,502	15,776	82.57%
OTHER INDIRECT EXPENSE	9,378	7,961	1,416	95,320	91,942	3,377	122,207	30,265	75.23%
TOTAL INDIRECT EXPENSES:	39,578	37,025	2,553	369,872	363,979	5,893	462,869	98,890	78.64%
TOTAL ALL EXPENSES:	50,613	38,594	12,019	384,803	371,055	13,748	486,776	115,721	76.23%
NET INCOME (LOSS):	(46,148)	(32,644)	13,504	(326,484)	(292,242)	34,242	(419,526)	(127,284)	69.66%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	66,000	-	66,000	88,000	88,000	0.00%
ABA DELEGATES	417	-	417	2,500	-	2,500	3,334	3,334	0.00%
SECTION/COMMITTEE CHAIR MTGS	-	-	-	-	-	-	500	500	0.00%
VOLUNTEER SUPPORT	-	55	(55)	-	55	(55)	5,000	4,945	1.10%
ED TRAVEL & OUTREACH	417	-	417	2,500	36	2,464	3,333	3,297	1.08%
LAW LIBRARY	-	11	(11)	150	111	39	150	39	73.78%
STAFF TRAVEL/PARKING	-	-	-	98	53	45	98	45	53.86%
STAFF MEMBERSHIP DUES	-	-	-	50	67	(17)	50	(17)	133.34%
TOTAL DIRECT EXPENSES:	11,833	66	11,767	71,299	321	70,977	100,465	100,144	0.32%
INDIRECT EXPENSES:									
SALARY EXPENSE (3.00 FTE)	34,907	34,890	18	348,731	348,914	(183)	418,546	69,632	83.36%
BENEFITS EXPENSE	10,944	11,324	(380)	104,422	108,519	(4,097)	125,070	16,551	86.77%
OTHER INDIRECT EXPENSE	7,270	5,785	1,484	75,121	66,812	8,310	94,232	27,421	70.90%
TOTAL INDIRECT EXPENSES:	53,121	51,999	1,122	528,274	524,245	4,030	637,848	113,603	82.19%
TOTAL ALL EXPENSES:	64,955	52,066	12,889	599,573	524,566	75,007	738,313	213,747	71.05%
NET INCOME (LOSS):	(64,955)	(52,066)	12,889	(599,573)	(524,566)	75,007	(738,313)	(213,747)	71.05%

Washington State Bar Association

Statement of Activities

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

83.33% 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	834	-	834	1,112	1,112	0.00%
STAFF TRAVEL/PARKING	8	-	8	401	-	401	417	417	0.00%
STAFF MEMBERSHIP DUES	-	200	(200)	1,525	725	800	1,525	800	47.54%
ONLINE LEGAL RESEARCH	912	922	(10)	8,211	8,267	(57)	10,034	1,767	82.39%
LAW LIBRARY	-	22	(22)	1,780	1,914	(134)	1,780	(134)	107.55%
COURT RULES COMMITTEE	296	-	296	603	56	547	1,195	1,139	4.68%
DISCIPLINE ADVISORY ROUNDTABLE	94	-	94	188	-	188	375	375	0.00%
CUSTODIANSHIPS	584	4,225	(3,641)	6,041	10,094	(4,053)	7,209	(2,885)	140.02%
LITIGATION EXPENSES	21	-	21	125	-	125	167	167	0.00%
TOTAL DIRECT EXPENSES:	2,054	5,369	(3,316)	19,707	21,056	(1,350)	23,814	2,758	88.42%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.38 FTE)	48,746	27,397	21,349	450,428	428,809	21,619	547,919	119,110	78.26%
BENEFITS EXPENSE	15,905	15,129	776	140,619	141,656	(1,037)	172,844	31,188	81.96%
OTHER INDIRECT EXPENSE	14,646	12,314	2,332	147,041	142,204	4,836	185,545	43,340	76.64%
TOTAL INDIRECT EXPENSES:	79,297	54,840	24,457	738,088	712,670	25,418	906,308	193,638	78.63%
TOTAL ALL EXPENSES:	81,351	60,210	21,141	757,794	733,726	24,068	930,122	196,396	78.88%
NET INCOME (LOSS):	(81,351)	(60,210)	21,141	(757,767)	(732,979)	24,788	(930,095)	(197,116)	78.81%

Washington State Bar Association

Statement of Activities

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

83.33%% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
STAFF MEMBERSHIP DUES	-	-	-	100	21	79	100	79	20.83%
LAW LIBRARY	81	67	14	748	669	79	909	240	73.56%
DISCIPLINARY BOARD EXPENSES	259	222	37	756	485	271	1,274	789	38.10%
CHIEF HEARING OFFICER	3,012	2,500	512	26,500	25,000	1,500	32,524	7,524	76.87%
HEARING OFFICER EXPENSES	5,715	-	5,715	28,575	-	28,575	40,005	40,005	0.00%
HEARING OFFICER TRAINING	80	-	80	160	-	160	321	321	0.00%
OUTSIDE COUNSEL	5,321	4,000	1,321	44,359	40,000	4,359	55,000	15,000	72.73%
TOTAL DIRECT EXPENSES:	14,467	6,789	7,678	101,198	66,175	35,023	130,133	63,958	50.85%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.30 FTE)	7,840	7,832	8	79,995	81,073	(1,078)	95,676	14,602	84.74%
BENEFITS EXPENSE	2,684	2,580	105	26,778	26,834	(56)	32,235	5,402	83.24%
OTHER INDIRECT EXPENSE	3,150	2,521	629	32,617	29,115	3,502	40,898	11,783	71.19%
TOTAL INDIRECT EXPENSES:	13,674	12,933	741	139,390	137,022	2,368	168,809	31,787	81.17%
TOTAL ALL EXPENSES:	28,142	19,722	8,420	240,588	203,197	37,390	298,942	95,745	67.97%
NET INCOME (LOSS):	(28,142)	(19,722)	8,420	(240,588)	(203,197)	37,390	(298,942)	(95,745)	67.97%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	467	-	467	700	700	0.00%
STAFF MEMBERSHIP DUES	230	-	230	691	-	691	1,152	1,152	0.00%
ABA DELEGATES	741	-	741	4,119	-	4,119	5,600	5,600	0.00%
ANNUAL CHAIR MEETINGS	40	-	40	120	-	120	200	200	0.00%
JUDICIAL RECOMMENDATIONS COMMITTEE	438	-	438	2,625	-	2,625	3,500	3,500	0.00%
BAR OUTREACH	2,723	261	2,462	16,857	783	16,074	22,302	21,519	3.51%
TOTAL DIRECT EXPENSES:	4,288	261	4,027	24,878	783	24,096	33,454	32,671	2.34%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.00 FTE)	12,860	9,183	3,677	120,907	106,127	14,780	146,626	40,499	72.38%
BENEFITS EXPENSE	4,619	4,416	202	42,253	44,328	(2,076)	51,627	7,299	85.86%
OTHER INDIRECT EXPENSE	4,846	3,848	998	46,942	44,439	2,503	59,683	15,244	74.46%
TOTAL INDIRECT EXPENSES:	22,325	17,447	4,878	210,102	194,894	15,208	257,936	63,042	75.56%
TOTAL ALL EXPENSES:	26,612	17,708	8,905	234,980	195,677	39,303	291,390	95,713	67.15%
NET INCOME (LOSS):	(26,612)	(17,708)	8,905	(234,980)	(195,677)	39,303	(291,390)	(95,713)	67.15%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	4,749	-	4,749	7,825	7,825	0.00%
TOTAL DIRECT EXPENSES:	1,538	-	1,538	4,749	-	4,749	7,825	7,825	0.00%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.48 FTE)	3,746	17,647	(13,901)	31,274	37,421	(6,147)	38,767	1,346	96.53%
BENEFITS EXPENSE	1,101	993	108	8,547	7,171	1,377	10,782	3,611	66.51%
OTHER INDIRECT EXPENSE	1,171	292	879	9,196	3,371	5,824	12,274	8,903	27.47%
TOTAL INDIRECT EXPENSES:	6,018	18,932	(12,914)	49,017	47,963	1,054	61,823	13,860	77.58%
TOTAL ALL EXPENSES:	7,556	18,932	(11,376)	53,766	47,963	5,803	69,649	21,686	68.86%
NET INCOME (LOSS):	(7,556)	(18,932)	(11,376)	(53,766)	(47,963)	5,803	(69,649)	(21,686)	68.86%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	1,500	-	1,500	2,000	2,000	0.00%
STAFF MEMBERSHIP DUES	31	-	31	438	500	(63)	500	-	100.00%
LAW LIBRARY	54	45	9	500	448	53	608	161	73.57%
CPE COMMITTEE	424	-	424	1,780	31	1,749	2,627	2,596	1.19%
TOTAL DIRECT EXPENSES:	759	45	714	4,218	979	3,239	5,736	4,757	17.07%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.69 FTE)	14,269	14,259	10	143,983	145,576	(1,593)	172,521	26,945	84.38%
BENEFITS EXPENSE	5,548	5,240	308	54,542	54,034	508	65,754	11,720	82.18%
OTHER INDIRECT EXPENSE	4,101	3,264	837	42,382	37,696	4,686	53,164	15,468	70.91%
TOTAL INDIRECT EXPENSES:	23,918	22,763	1,155	240,907	237,306	3,601	291,439	54,133	81.43%
TOTAL ALL EXPENSES:	24,677	22,808	1,870	245,125	238,285	6,840	297,175	58,890	80.18%
NET INCOME (LOSS):	(24,677)	(22,808)	1,870	(245,125)	(238,285)	6,840	(297,175)	(58,890)	80.18%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	26,250	2,774	174,145	142,097	32,048	232,193	90,097	61.20%
PRO BONO & PUBLIC SERVICE COMMITTEE	246	-	246	1,507	46	1,461	2,000	1,954	2.30%
PRO BONO CERTIFICATES	475	-	475	2,850	-	2,850	3,800	3,800	0.00%
TOTAL DIRECT EXPENSES:	29,746	26,250	3,496	178,502	142,143	36,359	237,993	95,850	59.73%
INDIRECT EXPENSES:									
SALARY EXPENSE (1.00 FTE)	6,704	8,327	(1,624)	62,937	63,536	(598)	76,345	12,809	83.22%
BENEFITS EXPENSE	2,572	2,447	125	22,626	22,840	(214)	27,845	5,004	82.03%
OTHER INDIRECT EXPENSE	2,666	1,937	728	24,784	22,373	2,412	31,792	9,419	70.37%
TOTAL INDIRECT EXPENSES:	11,941	12,712	(771)	110,348	108,749	1,599	135,981	27,232	79.97%
TOTAL ALL EXPENSES:	41,686	38,962	2,725	288,849	250,891	37,958	373,974	123,083	67.09%
NET INCOME (LOSS):	(41,686)	(38,962)	2,725	(185,849)	(147,891)	37,958	(270,974)	(123,083)	54.58%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	150	-	150	200	200	0.00%
SUBSCRIPTIONS	17	-	17	300	200	100	333	133	60.00%
SUPPLIES	13	-	13	75	-	75	100	100	0.00%
IMAGE LIBRARY	84	-	84	4,268	4,100	168	4,436	336	92.43%
TOTAL DIRECT EXPENSES:	138	-	138	4,793	4,300	493	5,069	769	84.83%
INDIRECT EXPENSES:									
SALARY EXPENSE (0.87 FTE)	4,529	4,524	5	45,731	46,129	(398)	54,789	8,660	84.19%
BENEFITS EXPENSE	1,557	1,508	49	15,638	15,693	(55)	18,811	3,118	83.43%
OTHER INDIRECT EXPENSE	2,108	1,672	436	21,759	19,308	2,451	27,301	7,993	70.72%
TOTAL INDIRECT EXPENSES:	8,194	7,703	490	83,127	81,130	1,998	100,900	19,771	80.41%
TOTAL ALL EXPENSES:	8,332	7,703	628	87,920	85,430	2,490	105,969	20,540	80.62%
NET INCOME (LOSS):	(8,332)	(7,703)	628	(87,920)	(85,430)	2,490	(105,969)	(20,540)	80.62%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	18,441	3,422	202,281	185,146	17,135	246007.48	60,861	75.26%
BENEFITS EXPENSE	6,781	6,444	336	70,238	74,104	(3,866)	83,964	9,860	88.26%
OTHER INDIRECT EXPENSE	5,816	5,201	614	60,390	60,069	321	75,679	15,610	79.37%
TOTAL INDIRECT EXPENSES:	34,460	30,087	4,373	332,909	319,319	13,591	405,650	86,332	78.72%
NET INCOME (LOSS):	(34,460)	(30,087)	4,373	(332,909)	(319,319)	13,591	(405,650)	(86,332)	78.72%

Washington State Bar Association

Statement of Activities

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

83.33%% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON		
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR	% USED OF ANNUAL REFORECAST
SERVICE CENTER									
REVENUE:									
TOTAL REVENUE:	-	-	-	-	-	-	-	-	
DIRECT EXPENSES:									
TRANSLATION SERVICES	801	1,122	(320)	6,897	4,602	2,296	8,500	3,898	54.14%
TOTAL DIRECT EXPENSES:	801	1,122	(320)	6,897	4,602	2,296	8,500	3,898	54.14%
INDIRECT EXPENSES:									
SALARY EXPENSE (6.71 FTE)	27,736	27,702	34	288,568	287,539	1,029	344,039	56,500	83.58%
BENEFITS EXPENSE	11,328	11,121	207	118,886	122,755	(3,869)	141,933	19,178	86.49%
OTHER INDIRECT EXPENSE	13,836	12,951	886	151,786	149,560	2,226	188,161	38,601	79.49%
TOTAL INDIRECT EXPENSES:	52,900	51,773	1,127	559,240	559,854	(614)	674,133	114,279	83.05%
TOTAL ALL EXPENSES:	53,701	52,895	806	566,137	564,456	1,682	682,633	118,178	82.69%
NET INCOME (LOSS):	(53,701)	(52,895)	806	(566,137)	(564,456)	1,682	(682,633)	(118,178)	82.69%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	745	(2,640)	265,230	283,099	17,869	272,000	(11,099)	104.08%
TOTAL REVENUE:	3,385	745	(2,640)	265,230	283,099	17,869	272,000	(11,099)	104.08%
DIRECT EXPENSES:									
STAFF TRAVEL/PARKING	166	-	166	166	-	166	500	500	0.00%
SUBSCRIPTIONS	-	-	-	410	410	-	410	-	100.00%
CONFERENCE CALLS	11	-	11	77	8	69	100	92	8.42%
MISCELLANEOUS	60	-	60	180	-	180	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	75	-	75	125	125	0.00%
TOTAL DIRECT EXPENSES:	262	-	262	7,093	6,353	740	7,620	1,267	83.38%
INDIRECT EXPENSES:									
SALARY EXPENSE (2.68 FTE)	13,309	11,387	1,922	130,607	127,007	3,599	157,225	30,218	80.78%
BENEFITS EXPENSE	5,021	4,864	157	43,445	43,433	12	53,672	10,239	80.92%
OTHER INDIRECT EXPENSE	6,494	5,175	1,319	63,977	59,763	4,214	81,049	21,287	73.74%
TOTAL INDIRECT EXPENSES:	24,825	21,427	3,398	238,029	230,203	7,825	291,946	61,743	78.85%
TOTAL ALL EXPENSES:	25,087	21,427	3,660	245,121	236,556	8,565	299,566	63,010	78.97%
NET INCOME (LOSS):	(21,702)	(20,681)	1,021	20,109	46,543	26,434	(27,566)	(74,109)	-168.84%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	1,130.00	(7,862.78)	421,459.55	443,352.94	21,893.39	439,445.00	(3,907.94)	100.89%
SEMINAR PROFIT SHARE	6,473	-	(6,473)	85,417	125,087	39,670	98,364	(26,723)	127.17%
INTEREST INCOME	341	-	(341)	788	-	(788)	1,470	1,470	0.00%
PUBLICATIONS REVENUE	981	567	(415)	4,037	5,193	1,156	6,000	807	86.56%
OTHER	4,116	1,788	(2,328)	32,268	38,832	6,563	40,500	1,668	95.88%
TOTAL REVENUE:	20,904	3,485	(17,419)	543,971	612,465	68,494	585,779	(26,686)	104.56%
DIRECT EXPENSES:									
DIRECT EXPENSES OF SECTION ACTIVITIES	103,426	1,836	101,590	377,743	70,968	306,775	584,594	513,626	12.14%
REIMBURSEMENT TO WSBA FOR INDIRECT I	5,631	745	4,886	269,310	283,099	(13,789)	280,573	(2,526)	100.90%
TOTAL DIRECT EXPENSES:	109,057	2,581	106,476	647,053	354,067	292,986	865,167	511,100	40.92%
NET INCOME (LOSS):	(88,153)	903	89,056	(103,082)	258,398	361,480	(279,388)	(537,786)	-92.49%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	860	10,045	88,190	72,885	15,305	110,000	37,115	66.26%
STAFF TRAVEL/PARKING	208	-	208	1,250	-	1,250	1,667	1,667	0.00%
STAFF MEMBERSHIP DUES	-	-	-	450	-	450	450	450	0.00%
TELEPHONE	2,320	1,342	978	17,361	13,118	4,243	22,000	8,882	59.63%
COMPUTER HARDWARE	7,465	6,925	540	45,070	43,485	1,585	60,000	16,515	72.48%
COMPUTER SOFTWARE	6,978	1,982	4,996	66,044	66,088	(45)	80,000	13,912	82.61%
HARDWARE SERVICE & WARRANTIES	4,257	10,614	(6,357)	31,486	31,094	391	40,000	8,906	77.74%
SOFTWARE MAINTENANCE & LICENSING	25,620	9,816	15,803	314,761	293,566	21,194	366,000	72,434	80.21%
TELEPHONE HARDWARE & MAINTENANCE	1,382	322	1,060	4,237	2,003	2,234	7,000	4,997	28.61%
COMPUTER SUPPLIES	1,127	552	575	7,745	1,874	5,871	10,000	8,126	18.74%
THIRD PARTY SERVICES	14,010	5,899	8,111	101,981	90,902	11,078	130,000	39,098	69.92%
TRANSFER TO INDIRECT EXPENSES	(74,272)	(38,312)	(35,960)	(678,574)	(615,017)	(63,557)	(827,117)	(212,100)	74.36%
TOTAL DIRECT EXPENSES:	-	-	-	(0)	-	(0)	-	-	
INDIRECT EXPENSES:									
SALARY EXPENSE (12.00 FTE)	102,322	91,571	10,750	913,616	878,733	34,882	1,118,256	239,523	78.58%
BENEFITS EXPENSE	33,123	31,298	1,825	298,906	302,137	(3,231)	366,046	63,909	82.54%
CAPITAL LABOR & OVERHEAD	(28,681)	(9,588)	(19,093)	(72,639)	38,210	(110,849)	(130,000)	(168,210)	-29.39%
OTHER INDIRECT EXPENSE	30,018	23,194	6,823	286,492	267,859	18,632	356,988	89,129	75.03%
TOTAL INDIRECT EXPENSES:	136,782	136,476	306	1,426,374	1,486,940	(60,565)	1,711,290	224,350	86.89%
TOTAL ALL EXPENSES:	136,782	136,476	306	1,426,374	1,486,940	(60,565)	1,711,290	224,350	86.89%
NET INCOME (LOSS):	(136,782)	(136,476)	306	(1,426,374)	(1,486,940)	(60,565)	(1,711,290)	(224,350)	86.89%

Washington State Bar Association

Statement of Activities

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

83.33%% 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	974,995.68	941,807	33,188	9,516,885	9,590,590	(73,705)	11,495,260	1,904,670	83.43%
TEMPORARY SALARIES	15,575	5,911	9,664	96,822	52,337	44,485	127,971	75,634	40.90%
CAPITAL LABOR & OVERHEAD	(28,681)	(9,588)	(19,093)	(72,639)	38,210	(110,849)	(130,000)	(168,210)	-29.39%
EMPLOYEE ASSISTANCE PLAN	472	-	472	4,432	4,000	432	5,376	1,376	74.40%
EMPLOYEE SERVICE AWARDS	228	1,925	(1,698)	1,365	1,925	(560)	1,820	(105)	105.77%
FICA (EMPLOYER PORTION)	60,398	71,642	(11,244)	620,700	691,242	(70,542)	741,809	50,567	93.18%
L&I INSURANCE	-	12,059	(12,059)	36,928	33,735	3,193	50,169	16,433	67.24%
WA STATE FAMILY MEDICAL LEAVE (EMPLC)	1,464	1,404	60	13,943	13,476	467	16,871	3,395	79.88%
FFCRA LEAVE (EMPLOYER PORTION)	-	-	-	-	3,410	(3,410)	-	(3,410)	-
MEDICAL (EMPLOYER PORTION)	131,830	123,467	8,362	1,203,312	1,181,397	21,916	1,473,510	292,113	80.18%
PARKING BENEFITS	-	147	(147)	24,112	17,672	6,440	24,112	6,440	73.29%
RETIREMENT (EMPLOYER PORTION)	126,349	94,701	31,647	1,203,368	1,155,541	47,828	1,459,748	304,207	79.16%
TRANSPORTATION ALLOWANCE	-	700	(700)	(23,777)	25,186	(48,963)	(23,777)	(48,963)	-105.93%
UNEMPLOYMENT INSURANCE	5,423	5,968	(545)	61,331	56,896	4,435	68,766	11,870	82.74%
STAFF DEVELOPMENT-GENERAL	525	-	525	3,150	414	2,736	4,200	3,786	9.86%
TOTAL SALARY & BENEFITS EXPENSE:	1,288,578	1,250,144	38,433	12,689,933	12,866,030	(176,097)	15,315,834	2,449,804	84.00%
WORKPLACE BENEFITS	3,250	(1,145)	4,395	21,248	9,290	11,957	27,748	18,457	33.48%
HUMAN RESOURCES POOLED EXP	6,529	9,073	(2,543)	91,975	118,820	(26,844)	219,125	100,305	54.22%
MEETING SUPPORT EXPENSES	1,250	110	1,140	2,985	1,762	1,223	5,485	3,723	32.13%
RENT	150,669	152,459	(1,790)	1,673,996	1,606,046	67,951	1,975,334	369,289	81.31%
PERSONAL PROP TAXES-WSBA	534	527	7	8,053	5,497	2,556	9,121	3,624	60.27%
FURNITURE, MAINT, LH IMP	8,421	2,774	5,647	13,158	8,221	4,937	30,000	21,778	27.40%
OFFICE SUPPLIES & EQUIPMENT	5,031	972	4,059	33,939	14,368	19,571	44,000	29,633	32.65%
FURN & OFFICE EQUIP DEPRECIATION	4,294	4,236	58	43,696	44,686	(990)	52,285	7,599	85.47%
COMPUTER HARDWARE DEPRECIATION	4,315	2,949	1,366	38,143	29,949	8,194	46,773	16,825	64.03%
COMPUTER SOFTWARE DEPRECIATION	11,091	8,841	2,250	109,744	98,951	10,793	131,925	32,974	75.01%
INSURANCE	18,810	21,943	(3,133)	188,098	190,300	(2,202)	225,718	35,418	84.31%
PROFESSIONAL FEES-AUDIT	-	-	-	32,000	32,000	-	32,000	-	100.00%
PROFESSIONAL FEES-LEGAL	23,183	10,514	12,669	203,635	114,582	89,053	250,000	135,418	45.83%
TELEPHONE & INTERNET	5,428	6,883	(1,454)	52,144	69,357	(17,213)	63,000	(6,357)	110.09%
POSTAGE - GENERAL	2,333	615	1,718	18,920	11,636	7,284	23,586	11,950	49.33%
RECORDS STORAGE	2,500	2,595	(95)	21,504	19,042	2,462	26,504	7,462	71.85%
STAFF TRAINING	3,374	777	2,597	31,623	18,609	13,014	45,772	27,163	40.66%
BANK FEES	4,708	2,533	2,175	52,835	43,090	9,744	62,251	19,160	69.22%
PRODUCTION MAINTENANCE & SUPPLIES	1,696	417	1,279	14,665	9,113	5,551	18,056	8,942	50.47%
COMPUTER POOLED EXPENSES	83,685	38,312	45,373	732,341	619,016	113,325	899,711	280,695	68.80%
TOTAL OTHER INDIRECT EXPENSES:	341,101	265,382	75,719	3,384,702	3,064,336	320,366	4,188,395	1,124,059	73.16%
TOTAL INDIRECT EXPENSES:	1,629,679	1,515,526	114,152	16,074,635	15,930,366	144,269	19,504,229	3,573,862	81.68%

Washington State Bar Association

Statement of Activities

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

83.33%% 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 July 1, 2021 to July 31, 2021

83.33% OF YEAR COMPLETE

	MONTHLY BUDGET vs. ACTUAL			YEAR TO DATE BUDGET vs. ACTUAL			ANNUAL BUDGET COMPARISON	
	FISCAL 2021 REFORECAST CURRENT MONTH	CURRENT MONTH ACTUAL	MONTHLY VARIANCE	YEAR TO DATE REFORECAST	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	FISCAL 2021 ANNUAL REFORECAST	REMAINING BALANCE OF YEAR
ACCESS TO JUSTICE	(25,619)	(18,763)	6,856	(215,951)	(193,632)	22,318	(265,737)	(72,104)
ADMINISTRATION	(88,433)	(83,289)	5,144	(917,443)	(899,085)	18,358	(1,108,134)	(209,049)
ADMISSIONS/BAR EXAM	(177,099)	(34,737)	142,362	230,616	379,903	149,286	3,246	(376,656)
ADVANCEMENT FTE	(19,685)	(18,474)	1,210	(198,296)	(193,726)	4,570	(239,496)	(45,771)
BAR NEWS	(30,279)	7,157	37,436	(279,003)	(135,458)	143,545	(343,683)	(208,225)
BOARD OF GOVERNORS	(60,456)	(36,809)	23,647	(307,829)	(273,821)	34,008	(415,528)	(141,707)
CLE - PRODUCTS	(3,661)	31,751	35,412	215,221	235,259	20,038	324,958	89,699
CLE - SEMINARS	(5,845)	(7,628)	(1,783)	(339,656)	(41,222)	298,434	(390,091)	(348,869)
CLIENT PROTECTION FUND	(90,306)	(9,685)	80,621	64,051	229,923	165,872	(118,520)	(348,443)
COMMUNICATIONS	(54,677)	(35,066)	19,611	(429,847)	(389,388)	40,459	(533,177)	(143,789)
COMMUNICATIONS FTE	(18,501)	(17,767)	735	(185,558)	(182,990)	2,568	(224,154)	(41,164)
DESKBOOKS	(18,774)	(17,798)	977	(151,659)	(168,953)	(17,293)	(191,629)	(22,676)
DISCIPLINE	(470,868)	(454,610)	16,258	(4,772,417)	(4,731,113)	41,304	(5,811,290)	(1,080,177)
DIVERSITY	(28,920)	(27,965)	955	(103,611)	(102,774)	837	(165,816)	(63,042)
FOUNDATION	(10,156)	(9,633)	523	(106,305)	(103,983)	2,321	(130,210)	(26,227)
HUMAN RESOURCES	(37,649)	(36,065)	1,584	(308,017)	(399,790)	(91,773)	(385,934)	13,856
LAW CLERK PROGRAM	(3,326)	(8,322)	(4,996)	111,869	102,814	(9,056)	103,430	617
LEGISLATIVE	(11,214)	(14,780)	(3,566)	(125,762)	(130,755)	(4,993)	(150,033)	(19,278)
LICENSE FEES	1,289,180	1,361,153	71,973	13,733,980	13,944,042	210,063	16,318,268	2,374,225
LICENSING AND MEMBERSHIP	(21,991)	(8,627)	13,364	(219,372)	(110,929)	108,443	(263,834)	(152,905)
LIMITED LICENSE LEGAL TECHNICIAN	(17,050)	(9,063)	7,987	(81,504)	(67,496)	14,007	(106,367)	(38,871)
LIMITED PRACTICE OFFICERS	6,664	7,263	599	99,501	105,916	6,415	106,760	844
MANDATORY CLE ADMINISTRATION	5,949	16,969	11,020	168,194	318,648	150,453	180,271	(138,377)
MEMBER ASSISTANCE PROGRAM	(17,754)	(8,733)	9,021	(81,179)	(69,383)	11,796	(119,075)	(49,692)
MEMBER BENEFITS	(19,559)	(14,376)	5,183	(271,405)	(265,732)	5,674	(314,428)	(48,696)
MEMBER SERVICES & ENGAGEMENT	(46,148)	(32,644)	13,504	(326,484)	(292,242)	34,242	(419,526)	(127,284)
OFFICE OF GENERAL COUNSEL	(81,351)	(60,210)	21,141	(757,767)	(732,979)	24,788	(930,095)	(197,116)
OFFICE OF THE EXECUTIVE DIRECTOR	(64,955)	(52,066)	12,889	(599,573)	(524,566)	75,007	(738,313)	(213,747)
OGC-DISCIPLINARY BOARD	(28,142)	(19,722)	8,420	(240,588)	(203,197)	37,390	(298,942)	(95,745)
OUTREACH & ENGAGEMENT	(26,612)	(17,708)	8,905	(234,980)	(195,677)	39,303	(291,390)	(95,713)
PRACTICE OF LAW BOARD	(7,556)	(18,932)	(11,376)	(53,766)	(47,963)	5,803	(69,649)	(21,686)
PROFESSIONAL RESPONSIBILITY PROGRAM	(24,677)	(22,808)	1,870	(245,125)	(238,285)	6,840	(297,175)	(58,890)
PUBLIC SERVICE PROGRAMS	(41,686)	(38,962)	2,725	(185,849)	(147,891)	37,958	(270,974)	(123,083)
PUBLICATION & DESIGN SERVICES	(8,332)	(7,703)	628	(87,920)	(85,430)	2,490	(105,969)	(20,540)
REGULATORY SERVICES FTE	(34,460)	(30,087)	4,373	(332,909)	(319,319)	13,591	(405,650)	(86,332)
SECTIONS ADMINISTRATION	(21,702)	(20,681)	1,021	20,109	46,543	26,434	(27,566)	(74,109)
SECTIONS OPERATIONS	(88,153)	903	89,056	(103,082)	258,398	361,480	(279,388)	(537,786)
SERVICE CENTER	(53,701)	(52,895)	806	(566,137)	(564,456)	1,682	(682,633)	(118,178)
TECHNOLOGY	(136,782)	(136,476)	306	(1,426,374)	(1,486,940)	(60,565)	(1,711,290)	(224,350)
COVID 19	-	-	-	-	945	945	-	(945)
INDIRECT EXPENSES	(1,629,679)	(1,515,526)	114,152	(16,074,635)	(15,930,366)	144,269	(19,504,229)	(3,573,862)
TOTAL OF ALL	(2,223,965)	(1,473,412)	750,553	(15,686,464)	(13,607,150)	2,079,315	(20,272,990)	(6,665,840)
NET INCOME (LOSS)	(594,287)	42,114	636,401	388,171	2,323,217	1,935,046	(768,761)	(3,091,978)

SUMMARY PAGE

**Washington State Bar Association
Analysis of Cash Investments
As of July 31, 2021**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 215,751

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.01%	\$ 10,477,739
UBS Financial Money Market	0.00%	\$ 1,081,092
Morgan Stanley Money Market	0.00%	\$ 3,354,077
Merrill Lynch Money Market	0.00%	\$ 1,983,539

General Fund Total \$ 17,112,198

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 436,508

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.00%	\$ 4,207,260
Morgan Stanley Money Market	0.00%	\$ 106,913

Client Protection Fund Total \$ 4,750,681

Grand Total Cash & Investments \$ 21,862,879