

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda

June 22nd, 2020

1:00pm – 5:00pm

Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of May 13th Meeting Minutes: Action
2. FY 2020 and FY 2021 Budget Impact of Court Decision on Bar Exam
3. FY 22 and FY 23 Membership Fee Discussion
4. Adoption of Core vs. Non-Core Functions Government Model and Its Impact on 2021 Budget
 - a. Ranking WSBA Priorities
 - b. Member Survey On WSBA Service Priorities
5. WSBA President Compensation/BOG Officer Compensation Discussion
6. Review of Investment Yield
7. April 2020 Financial Statements: Discussion
 - a. COVID -19 Impacts to Date
 - b. Profitability of Bar News
 - c. Legal Fees Reforecast
8. Staff Time Allocations

MINUTES
WSBA Budget and Audit Committee
Various Remote Locations
Via Zoom
May 13th, 2020

Attendance: All members attended via zoom. In virtual attendance were Bryn Peterson, Thomas McBride, Alec Stephens, Paul Swegle, Treasurer Dan Clark, Brian Tollefson, PJ Grabicki and Carla Higginson. 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, Director of Regulatory Services Jean McElroy, Director of Human Resources Felix Neals, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Interim Director of Advancement Kevin Plachy, Chief Communications and Outreach Officer Sara Niegowski, and Elizabeth Wick Manager of Budget and Planning and. Also present were LLLT Board members Sarah Bove and Jennifer Ortega also attending was Renata Garcia Innovative Licensing Programs Manage and Nick Larsen.

Minutes pertaining to the Budget and Audit Committee meeting of April 20th 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 8-0.

CFO Perez presented summary financial results for the month March. There was a request by Governor Grabicki to have prepared historical comparative analysis of our investment accounts. The assignment was given to CFO Perez who will prepare the analysis and present it in the next B&A committee meeting.

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

A discussion was had regarding the LLLT, questions were asked in reference to the presentation to the court and the fact the Governor's request to not present the Business Plan to the court were essentially not taken into consideration. As a result Treasurer Clark prepared a dissenting presentation to the court. The power point presentation was presented by Governor Higginson on behalf of Treasurer Clark.

Governors Clark, Grabicki, Higginson, Tollefson, Peterson, and Stephens, all individually and collectively expressed major concerns over the business plan, and all expressed skepticism over the innovative license staff's inability to be able to provide any justification for any of the predicted assumptions that drove the key performance indicators listed in the plan. Comments were made by Sara Bove on the societal benefits of the LLLT license. A motion was made by Governor Stephens to present the Business Plan and the dissenting power point to the entire Board of Governors. The motion was seconded by Governor Higginson. The ensuing vote resulted in approval of the motion on a vote of 7-0. Governor Tollefson was absent for this vote.

A financial analysis presenting the impact of eliminating the license fee for Emeritus and Pro Bono members. Nick Larsen a member of the WSBA Pro Bono and Public Service Committee spoke in favor of the measure. A motion to take this to the Board of Governors for approval was made by Governor

Higginson and seconded by Governor Swegle. The motion was approved by a vote of 6 – 0. Governors Grabicki and McBride were not present for the vote.

Interim Director Nevitt proceeded to discuss past and present practices for expense reimbursement for BOG candidates and other presenters. According to Interim Director Nevitt past practices was to not reimburse expenses. As such she recommended that current practices remain as is. No change was recommended.

A discussion for establishing a Stipend for the President of the BOG was had. There were generally favorable reactions to the same, however a note was made relative to the optics of approving the Stipend at this time. It was agreed the topic should be taken up at a later time when the environment was more conducive to potentially approve such a measure.

A discussion was had related to providing economic relief in light of COVID -19 for the membership. The discussion surfaced the opportunity to further reduce the CPF contribution by \$15 dollars taking the fee for 2021 to \$10.00 dollars. A motion was presented and duly seconded. The ensuing vote was taken and the decision to present the reduction to the BOG was unanimous in favor of taking it to the BOG meeting in June.

A discussion on the accuracy and need for staff hour allocations was had with an agreement to have Director Neals with a proposal on allocations at the next Budget and Audit Committee meeting.

Time was insufficient to complete the entire agenda. Agenda items 10, 12, 13, and 14 were tabled for the next meeting.

Adjournment

The meeting was adjourned by Treasurer Clark at 4:18 p.m.

Respectfully submitted,

Jorge Perez, Chief Financial Officer



BUDGET & LICENSE FEE PLANNING

Budget and Audit committee

June 22nd, 2020

WSBA BUDGET

OVERVIEW

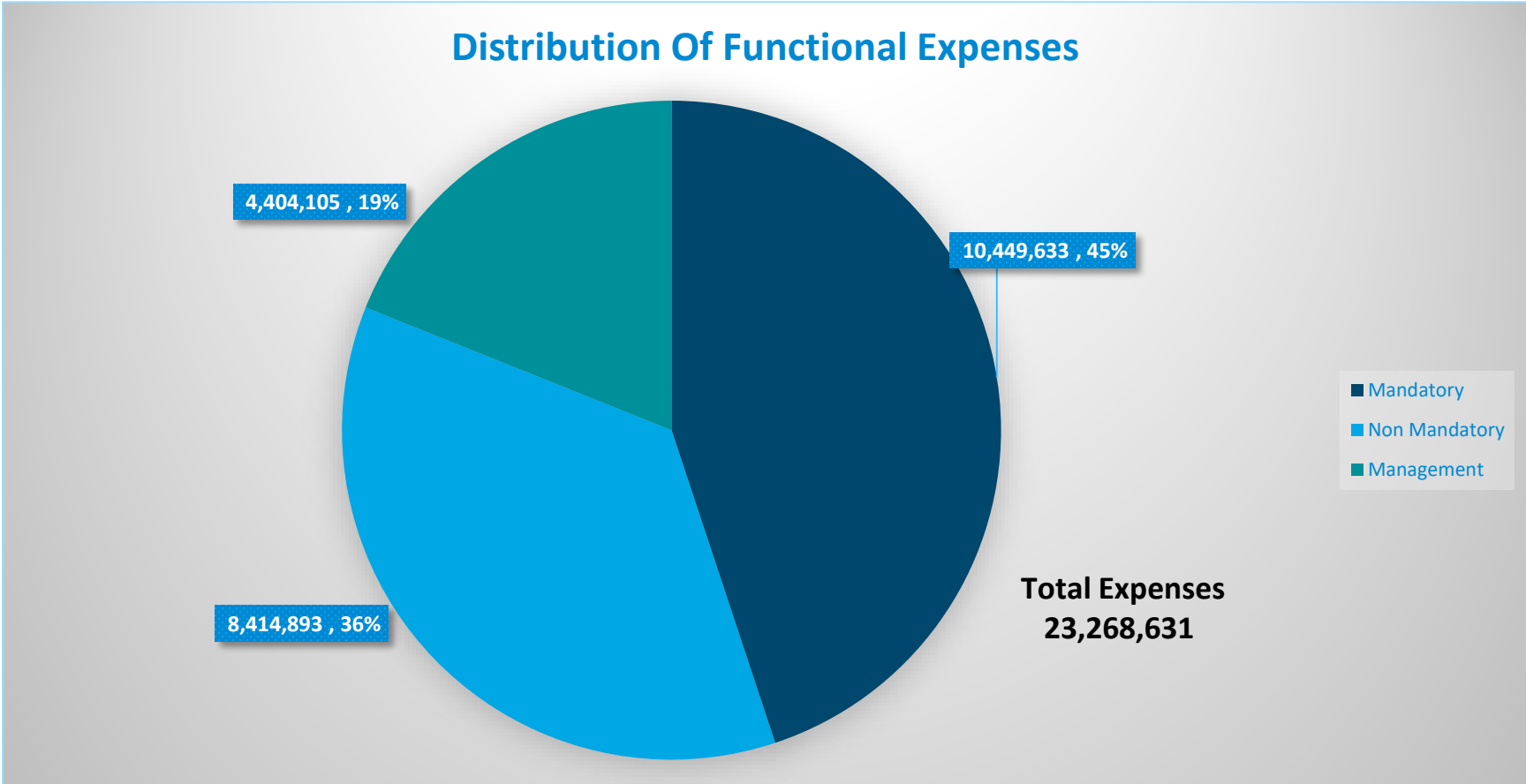
WSBA is a regulatory agency charged with protecting and serving the public. We do that by supporting over 40,000 members and the legal profession.

We strive to provide members meaningful value for their license fees, while fulfilling our regulatory responsibilities. We support members in maintaining success in the practice of law by helping them remain competent, qualified, relevant and ready for a changing client base and the shifting legal landscape.

The WSBA budget is a policy document and management tool that allocates funds to fulfill our regulatory responsibility and support our members in maintaining success in the practice of law.

Through it, we support WSBA's mission, guiding principles, mission focus areas, strategic goals, and Supreme Court and Board directed programs.

HOW EACH DOLLAR OF LICENSE FEE REVENUE SUPPORTS WSBA PROGRAMS AND OPERATIONS IN FY 19



WSBA LICENSE FEES

OVERVIEW

License fees - major source of funding for WSBA programs and operations; support two thirds of this work

The court has set 2021 Licensee flat to 2020 at \$458

License fees only cover 67%% of WSBA general fund expenses in FY20

Fees held at \$458 through 2021 through efficiencies including position eliminations

Cost to practice law in Washington sets the midpoint for unified bar jurisdictions in western United States

CPF fund contributions will go to \$10, a one reduction of \$20 dollars from 2020 in 2021. CPF fees will revert to \$25 in 2022 locking in a permanent \$5 reduction from 2020

Budget and license fee modeling examines impact on reserves as well as finances

LICENSEE FEE IMPACT ANALYSIS

License Fees	\$428	\$438	\$448
FY 2022 Fee Revenue	\$15,889,839	\$15,909,299	\$16,260,891
FY2023 Fee Revenue	\$15,813,308	\$16,147,196	\$16,353,036
Total 2 Year Revenue	\$31,703,146	\$32,056,495	\$32,613,928
Avg. Annual Revenue Var to 2020	(\$615,951)	(\$439,277)	(\$160,560)
Revenue Loss over 2 years	(\$1,231,902)	(\$878,553)	(\$321,120)
YOY Rate Impact		\$353,349	\$557,433

LLLT PROPOSED LICENSE FEES

License fee	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Base fee	\$200.00	\$229.00	\$240.00	\$252.00

LLT board presented these fees to the court
as part of the business plan presentation

REGULATORY

PROFESSIONAL

Program Area	Regulatory Required by Court Rule or Order				Mandatory Required by Court Rule or Order		Permissive Authorized by Court Rule or Order										
	Coordinated Discipline	Coordinated Admissions	Coordinated Mandatory Continuing Legal Education	Coordinated Licensing and Membership Records	Other Supreme Court Mandated Boards	Client Protection	Professional Responsibility Program	Member Assistance	Practice Assistance	Diversity	Public Services	Professional Development	Member Engagement	Sections	Law Improvement & Government Relations	Continuing Legal Education	
Authority	RPC, ELC; LLLTRPC, ELLLTC; LPORPC, ELPOC, GR 12	APR 3, 5, 6, 9, 20-25; GR12	APR 11, GR 12	APR 17.	ATJB Order, APR 12, APR 28, GR 25, GR12	APR 15, GR 12, ELC 7.7	APR 19, GR 12	APR 19, GR 12	APR 19, GR12	GR 12	GR 12	GR 12	GR 12	GR12	GR 9, GR 12	GR 12	
Funding	General Fund	General Fund	General Fund	General Fund	General Fund	CP & General Funds	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General & Sections Fund	General Fund	CLE Fund	
Principal Functions	Intake Investigation Prosecution	Licensing Exam Development and Grading	Compliance Tracking	Licensing & Status Changes	Access to Justice Board	Investigation	Ethics Line	Discipline Diversion	Reference Library	Research	Programs: Moderate Means Call to Duty	Legal Lunchbox	Outreach	Networking	Legislation Tracking	21st Century Skills Seminars and Products	
	Adjudication: Hearing Officers Disciplinary Board Disciplinary Selection Panel	Board of Bar Examiners	Course & Sponsor Accreditation	Maintain Member Records	Limited License Legal Technician Board	Payment of Claims	Committee on Professional Ethics	Judicial Assistance Services Program	CaseMaker (Legal Research Tool)	Legal Community Outreach	Education	Mentorship	NWLawyer and Other Publications	Leadership Opportunities and Mentoring	Legislative Committee	Substantive Law Seminars and Products	
	Diversion	Character and Fitness Reviews	MCLE Board	Pro Hace Vice	Limited Practice Officers Board	Client Protection Fund Board	Ethics Advisory Opinions	Work & Wellness Consultation, Group and Referral Services	Practice Management Discounts	Education	Pro Bono and Public Service Committee	Law School Outreach	Editorial Advisory Committee	Law Improvement	Court Rules Committee	Deskbooks	
	Discipline Advisory Round Table	Character and Fitness Board			Practice of Law Board	Custodianships	Ethics Outreach	WSBAConnects (24/7 Assistance)		Committee for Diversity		Young Lawyers Committee	Awards Committee	Continuing Legal Education	Judicial Recommendations Committee	CLE Committee	
	Ethics School	Special Admissions (Motions, Transfers, etc.)					Ethics Seminars and Products			Washington Leadership Institute		Nominations Committee	Scholarships and Grants	Council on Public Defense	New Lawyer Education Programs		
		Law Clerk Program and Board					Practice Compliance Services										
		Rule 9 Interns															
	Preadmission and Readmission Courses																
FTE																	
Direct Cost																	
Indirect Cost																	
Total Cost																	
Infrastructure	Board and Office of Executive Director, Office of General Counsel, Finance & Administration, Human Resources, and Communications Functions																

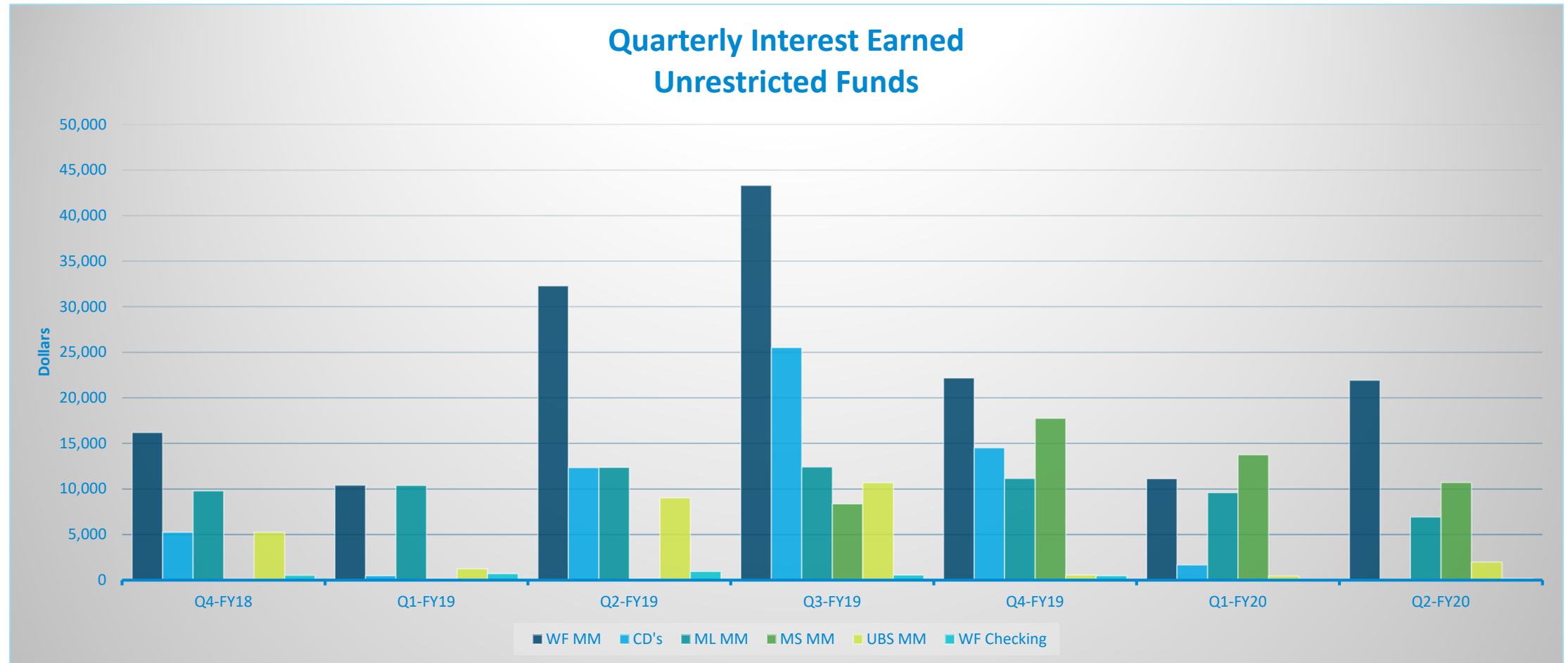
STIPEND BENCHMARKING

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

QUARTERLY YIELDS

Investment Accounts	Q1-FY18	Q2-FY18	Q3-FY18	Q4-FY18	Q1-FY19	Q2-FY19	Q3-FY19	Q4-FY19	Q1-FY20	Q2-FY20
Unrestricted Funds										
WF MM	552	19,343	26,386	16,182	10,415	32,281	43,301	22,163	11,133	21,936
CD's	1,138	9,028	12,480	5,232	474	12,341	25,515	14,519	1,653	
ML MM	5,305	6,454	9,088	9,789	10,391	12,365	12,410	11,156	9,591	6,935
MS MM	41	102	105	123	141	152	8,349	17,747	13,757	10,715
UBS MM	1,839	1,968	4,754	5,241	1,245	9,026	10,669	539	445	1,990
WF Checking	504	899	283	512	702	951	554	471	63	169
Sub Total Unrestricted	9,379	37,795	53,096	37,078	23,367	67,116	100,800	66,595	36,642	41,743
Restricted Funds										
CPF WF Money Market	6,448	8,162	12,603	16,693	18,502	13,943	20,504	21,998	19,415	12,121
CPF Morgan Stanley Money Mark	124	342	373	417	333	703	558	530	283	402
CPF checking account							2,526	385	205	396
Sub Total Restricted	6,571	8,504	12,976	17,111	18,834	14,646	23,588	22,913	19,903	12,919
Grand Total Yields	15,950	46,299	66,072	54,189	42,202	81,762	124,388	89,508	56,544	54,662

UNRESTRICTED YIELDS



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

Financial Reports

(Unaudited)

Year to Date April 30, 2020

Prepared by Maggie Yu, Controller
Submitted by
Jorge Perez, Chief Financial Officer
May 22, 2020

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

58.33 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF APRIL	YEAR TO DATE		
Washington State Retirement Systems	\$ 217,152.74	\$ 1,518,484.07	V199	Employer and employee retirement contribution
University of Washington	\$ 156,144.45	\$ 1,177,452.60	V8088	2018 leasehold excise tax, facilities maintenance cost, rent
Health Care Authority	\$ 147,268.13	\$ 983,517.18	V364	Employee medical coverage
Legal Foundation of WA	\$ 5,855.00	\$ 294,291.51	V987	License Fee checkoff for donations
WSB Foundation	\$ 4,855.00	\$ 236,069.50	V272	License Fee checkoff for donations
Wells Fargo Remittance Center	\$ 8,759.08	\$ 161,129.40	V1920	Wells Fargo credit card charges
Consolidated Press	\$ 24,658.82	\$ 151,378.97	V44	Printing for NWLawyer and CLE marketing
Emerald Search Partners LLC	\$ 5,750.50	\$ 144,516.62	V8641	Budgeted temporary staffing (MCLE, DISC)
King County Finance	\$ -	\$ 103,577.50	V2575	Employee Orca Cards
University of Washington.	\$ -	\$ 80,000.00	V9533	WLI FY20 grant
Clark Nuber P.S.	\$ -	\$ 79,932.10	V5675	WSBA annual audit expenses and transactional audit
En Pointe Technologies	\$ 74,226.15	\$ 74,694.87	V8766	Annual Microsoft software licensing
Fastcase Inc	\$ -	\$ 71,198.75	V9290	Annual license fee for member benefit legal research tool
Postmaster	\$ 10,513.82	\$ 64,349.31	V151	Postage for NW Lawyer, postage due and CLE marketing
Beresford Booth, PLLC	\$ -	\$ 56,923.44	V7338	Internal investigation
Gonzaga University	\$ 23,918.00	\$ 47,836.00	V6868	Moderate Means Grant
Greater Tacoma Conv. Center	\$ -	\$ 42,030.33	V9490	Bar Exam facility costs
Kepro	\$ -	\$ 37,320.00	V8632	Member Wellness Plan (WSBA connects) and WSBA Employee Assistance Plan
Seattle Univ. - School of Law	\$ 31,120.00	\$ 36,555.89	V5937	Moderate Means Grant
ON24 Inc.	\$ -	\$ 35,628.36	V8212	Annual subscription to provide webcasting
Siemens Industry Software Inc	\$ -	\$ 34,131.00	V9535	Software development tool
Thomson Reuters - West	\$ 6,756.03	\$ 32,919.05	V825	Westlaw and law library acquisitions
Lawriter LLC	\$ 5,416.00	\$ 32,496.00	V4108	CaseMaker member legal research tool
Fisher Phillips	\$ 6,330.00	\$ 31,225.38	V8367	Outside counsel services
CDW Government	\$ -	\$ 29,396.71	V6924	Backup server annual maintenance
Scion Staffing, Inc	\$ 3,633.84	\$ 28,147.33	V9500	Temp staffing (ATJ)
Accountemps	\$ -	\$ 27,942.83	V7608	Temp replacement for Admin department
Limelight Networks, Inc.	\$ 4,107.15	\$ 27,767.06	V7823	CLE product online hosting
Ivoxy Consulting	\$ -	\$ 26,881.55	V8721	Hardware upgrade, software subscriptions and Cisco 32GB memory(capital)
Adaptive Insights, LLC	\$ -	\$ 25,155.65	V9531	Budgeting and analysis software
Pitney Bowes Reserve Account	\$ -	\$ 25,000.00	V8781	Prepaid postage
MangoApps Inc.	\$ -	\$ 22,300.00	V8159	WSBA intranet annual hosting subscription
Robert Half Legal	\$ -	\$ 22,000.00	V4826	Staff placement fee (Admin)
Higher Logic LLC	\$ -	\$ 21,743.65	V9275	Marketing platform software license
ADP, LLC	\$ 3,597.43	\$ 21,664.95	V6	Payroll processing
Northwest Paper Supplies Inc.	\$ 9,632.14	\$ 21,634.37	V1710	Printing of new edition of Law of Wills deskbook, Appellate Practice & monthly storage costs
Access Information Management	\$ 2,970.97	\$ 21,322.08	V5847	Offsite records storage
Ripley Law Firm Inc. PS	\$ 3,000.00	\$ 21,234.36	V1022	ELC appointed counsel contract payment
Skamania Lodge	\$ -	\$ 20,350.00	V243	Deposit for BOG meeting venue July 2020

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

58.33 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF APRIL	YEAR TO DATE	
WA State Dept. of Labor & Ind.	\$ 10,320.22	\$ 19,917.48	V1003 L & I quarterly payments
Randolph O. Petgrave III	\$ 2,500.00	\$ 18,308.20	V2211 Chief Hearing Officer contract payment
Theresa A Cullen	\$ 2,898.75	\$ 17,640.75	V348 Deskbook editorial work
WA State Convention Center	\$ -	\$ 17,501.41	V779 Seminar facilities costs
Morrison & Morrison, Ltd	\$ -	\$ 17,500.00	V9534 Budget software consulting fee
Level 3 Communications	\$ -	\$ 15,479.41	V4915 Phone line service
Quickconnect.com	\$ 5,466.14	\$ 15,326.80	V5611 Conference calls
Daniel J. Edelman, Inc	\$ -	\$ 15,000.00	V9553 Professional service for communication outreach
Affinity Consulting Group, LLC	\$ -	\$ 13,504.87	V7283 Worldox, Gilda upgrade
Cornerstone OnDemand	\$ -	\$ 13,487.25	V7778 HR performance system module
Warwick Seattle Hotel	\$ -	\$ 12,891.55	V186 WSBA volunteer lodging expenses
Revolution Data Systems, LLC	\$ -	\$ 12,076.90	V9469 AX application, Kofax annual renewal for scanning and reading the licensing form into Personify
Holiday Inn Express & Suites	\$ -	\$ 12,014.55	V2595 February bar exam facilities cost
BaRay Events	\$ -	\$ 11,863.39	V7895 Estate planning probate and trust deskbook publishing
Key Code Media, Inc.	\$ -	\$ 11,810.28	V9548 Consulting service and computer hardware
ASI Security Partners	\$ -	\$ 11,682.25	V8569 McAfee endpoint protection and security email 1 year license
Pacifica Law Group	\$ 802.00	\$ 10,358.50	V7612 Outside counsel services
Ergometrics & Applied	\$ -	\$ 10,250.00	V8484 Winter and Summer LLLT/LPO exams

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 481,720

Total

Investments

	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.80%	\$ 11,758,684
UBS Financial Money Market	0.66%	\$ 1,080,841
Morgan Stanley Money Market	0.87%	\$ 3,351,989
Merrill Lynch Money Market	1.10%	\$ 1,980,096

General Fund Total \$ **18,653,330**

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,167,717

Investments

	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.80%	\$ 3,601,000
Morgan Stanley Money Market	0.87%	\$ 106,920

Client Protection Fund Total \$ **4,875,637**

Grand Total Cash & Investments \$ **23,528,967**

Balance Sheet
April, 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	937,389	481,720			481,720
Amex credit card service fee	4,904	6,247			6,247
Investments- money market + CDs	12,990,016	18,171,611			18,171,611
Investments- equities/bond funds	3,245,020	-			-
Restricted Cash		-	1,042,040	1,167,717	1,167,717
Restricted Investments- money market + CDs			3,431,190	3,707,920	3,707,920
Due to/from GF-CPF	243,287	82,521	(243,287)	(82,520.81)	-
Due to/from GF-WSBC	(8,126)				-
Accounts Receivable	(7,403)	32,662			32,662
A/R Misc	12,981	44,568			44,568
Accrued Interest Receivables	18,627	(1,019)	-	-	(1,019)
Allowance for Bad Debt	(924)	-	-	-	-
Allowance for Deskbooks		(442)	-	-	(442)
OP Backorders	8,534	8,534			8,534
Unapplied receipts	(483)	-			-
CLE inventory	389,610	274,489			274,489
Deferred seminar costs	4,045	13,396			13,396
Prepaid expenses	375,186	403,100			403,100
Property & equipment, net	1,365,510	376,588			376,588
Software Canned		218,553	-	-	218,553
Software Custom		321,089	-	-	321,089
TOTAL ASSETS	19,578,174	20,433,615	4,229,943	4,793,115	25,226,730
LIABILITIES					
Accounts payable	496,688	240,322			240,322
Accounts payable-year end/misc	(5,405)	-			-
Refunds payable	1,111	1,111			1,111
CPF committed gifts			97,007	20,480	20,480
Accrued expenses	616,155	624,987			624,987
Future rent obligations	1,072,623	1,101,349			1,101,349
Unearned seminar/other revenue	136,785	14,788			14,788
Deferred licensing fees	10,448,190	10,663,192			10,663,192
Amex credit card service fee		5,751			5,751
Other deferred revenue	12,941	8,909			8,909
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	-	3,790			3,790
TOTAL LIABILITIES	12,826,959	12,712,069	97,007	20,480	12,732,549
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,850,947	5,879,622			5,879,622
CLE FUND BALANCE	678,178	589,160			589,160
CPF FUND BALANCE			4,132,936	4,772,635	4,772,635
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,222,092	1,252,763			1,252,763
TOTAL FUND BALANCE	6,751,216	7,721,545	4,132,936	4,772,635	12,494,180
TOTAL LIABILITIES AND RETAINED EARNINGS	19,578,174	20,433,615	4,229,943	4,793,115	25,226,730

Note* Total Retained Earnings must equal fund balance

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Maggie Yu, Controller

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through April 30, 2020

Date: May 22, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	58%	59.58% ²	(\$145,196) Over budget ²	60.20% ³	Salaries is slightly over due to temp salaries
Benefits	58%	55.49%	\$120,747 Under budget	56.31%	Under budget due to eliminated positions
Other Indirect Expenses	58%	60.58%	(\$87,125) Over budget	61.76%	Over budget due to legal fees and timing of annual payments aren't prorated
Total Indirect Expenses	58%	58.90%	(\$111,574) Over budget	59.63%	Over budget due to cost the temp salaries and other indirect cost

General Fund Revenues	58%	62.34%	\$843,478 Over budget	63.79%	Over budget due to license revenue and bar exam fees payments
General Fund Direct Expenses	58%	45.93%	\$333,587 Under budget	47.99%	Under budget due to timing of payments and canceled conferences
General Fund Net	58%	1,052%	\$1,079,697 Over budget	1038%	Over budget due to timing and vendor payments

CLE Revenue	58%	49.91%	(\$165,845) Under budget	53.47%	Under budget due to low attendance and canceled seminars
CLE Direct Expenses	58%	21.29%	\$224,279 Under budget	45.17%	Under the budget due to timing of the payments and canceled live seminars
CLE Net	58%	216.77%	\$49,955 Over budget	35.56%	Over budget due to timing and vendor payments

¹ Dollar difference is calculated based on pro-rated budget figures (total annual budget figures divided by 12 months) minus actual revenue and expense amounts as of September 30, 2019 (12 months into the fiscal year).

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

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

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
LICENSE FEES	16,317,618.00	1,399,594.39	9,653,820.85	6,663,797.15	59.16%
TOTAL REVENUE:	<u>16,317,618.00</u>	<u>1,399,594.39</u>	<u>9,653,820.85</u>	<u>6,663,797.15</u>	<u>59.16%</u>

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
	_____	_____	_____	_____	_____
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT EXPENSES:					
	_____	_____	_____	_____	_____
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	24,000.00	291.81	4,646.58	19,353.42	19.36%
STAFF TRAVEL/PARKING	2,700.00	28.28	242.88	2,457.12	9.00%
STAFF MEMBERSHIP DUES	120.00	-	-	120.00	0.00%
PUBLIC DEFENSE	7,000.00	17.15	1,910.94	5,089.06	27.30%
RECEPTION/FORUM EXPENSE	2,000.00	-	1,885.80	114.20	94.29%
TOTAL DIRECT EXPENSES:	<u>39,820.00</u>	<u>337.24</u>	<u>8,686.20</u>	<u>31,133.80</u>	<u>21.81%</u>
INDIRECT EXPENSES:					
	_____	_____	_____	_____	_____
SALARY EXPENSE (1.92 FTE)	185,736.00	13,335.34	90,956.24	94,779.76	48.97%
BENEFITS EXPENSE	80,467.00	4,371.74	29,275.91	51,191.09	36.38%
OTHER INDIRECT EXPENSE	52,781.00	3,971.12	31,903.66	20,877.34	60.45%
TOTAL INDIRECT EXPENSES:	<u>318,984.00</u>	<u>21,678.20</u>	<u>152,135.81</u>	<u>166,848.19</u>	<u>47.69%</u>
TOTAL ALL EXPENSES:	<u>358,804.00</u>	<u>22,015.44</u>	<u>160,822.01</u>	<u>197,981.99</u>	<u>44.82%</u>
NET INCOME (LOSS):	<u><u>(358,804.00)</u></u>	<u><u>(22,015.44)</u></u>	<u><u>(160,822.01)</u></u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	33,911.03	112,296.01	(12,296.01)	112.30%
TOTAL REVENUE:	100,000.00	33,911.03	112,296.01	(12,296.01)	112.30%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,200.00	350.00	2,498.00	1,702.00	59.48%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
LAW LIBRARY	279.00	10.48	41.92	237.08	15.03%
TOTAL DIRECT EXPENSES:	5,429.00	360.48	2,539.92	2,889.08	46.78%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	702,386.00	51,538.05	409,449.54	292,936.46	58.29%
BENEFITS EXPENSE	230,920.00	19,036.87	129,257.59	101,662.41	55.98%
OTHER INDIRECT EXPENSE	219,369.00	16,556.02	133,010.08	86,358.92	60.63%
TOTAL INDIRECT EXPENSES:	1,152,675.00	87,130.94	671,717.21	480,957.79	58.27%
TOTAL ALL EXPENSES:	1,158,104.00	87,491.42	674,257.13	483,846.87	58.22%
NET INCOME (LOSS):	(1,058,104.00)	(53,580.39)	(561,961.12)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	33,000.00	10,395.00	10,395.00	22,605.00	31.50%
BAR EXAM FEES	1,300,000.00	115,380.00	970,145.00	329,855.00	74.63%
RULE 9/LEGAL INTERN FEES	13,350.00	2,350.00	4,850.00	8,500.00	36.33%
SPECIAL ADMISSIONS	37,200.00	2,995.00	31,020.00	6,180.00	83.39%
TOTAL REVENUE:	1,383,550.00	131,120.00	1,016,410.00	367,140.00	73.46%
DIRECT EXPENSES:					
POSTAGE	3,570.00	96.25	1,598.23	1,971.77	44.77%
STAFF TRAVEL/PARKING	14,900.00	198.00	4,082.82	10,817.18	27.40%
STAFF MEMBERSHIP DUES	650.00	-	200.00	450.00	30.77%
SUPPLIES	2,000.00	-	829.56	1,170.44	41.48%
FACILITY, PARKING, FOOD	85,000.00	-	38,867.92	46,132.08	45.73%
EXAMINER FEES	26,000.00	-	750.00	25,250.00	2.88%
UBE EXMINATIONS	120,000.00	-	-	120,000.00	0.00%
BOARD OF BAR EXAMINERS	28,500.00	544.70	10,576.89	17,923.11	37.11%
BAR EXAM PROCTORS	30,000.00	-	13,077.25	16,922.75	43.59%
CHARACTER & FITNESS BOARD	15,000.00	-	3,930.80	11,069.20	26.21%
DISABILITY ACCOMMODATIONS	17,250.00	-	7,991.57	9,258.43	46.33%
CHARACTER & FITNESS INVESTIGATIONS	500.00	-	-	500.00	0.00%
LAW SCHOOL VISITS	1,600.00	-	612.14	987.86	38.26%
COURT REPORTERS	15,000.00	-	2,221.10	12,778.90	14.81%
CONFERENCE CALLS	3.79	-	16.00	(12.21)	422.16%
ONLINE LEGAL RESEARCH	3,675.00	297.95	1,191.80	2,483.20	32.43%
LAW LIBRARY	1,116.00	42.39	169.56	946.44	15.19%
TOTAL DIRECT EXPENSES:	364,764.79	1,179.29	86,115.64	278,649.15	23.61%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	534,949.00	42,607.59	315,998.22	218,950.78	59.07%
BENEFITS EXPENSE	204,543.00	15,737.29	113,020.32	91,522.68	55.26%
OTHER INDIRECT EXPENSE	186,931.00	14,103.27	113,304.85	73,626.15	60.61%
TOTAL INDIRECT EXPENSES:	926,423.00	72,448.15	542,323.39	384,099.61	58.54%
TOTAL ALL EXPENSES:	1,291,187.79	73,627.44	628,439.03	662,748.76	48.67%
NET INCOME (LOSS):	92,362.21	57,492.56	387,970.97		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
WASHINGTON LEADERSHIP INSTITUTE	100,000.00	-	80,000.00	20,000.00	80.00%
BOG MEETINGS	210,500.00	(66.14)	47,186.98	163,313.02	22.42%
BOG COMMITTEES' EXPENSES	30,000.00	1,307.09	6,621.41	23,378.59	22.07%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	-	8,397.65	35,602.35	19.09%
BOG TRAVEL & OUTREACH	30,000.00	669.18	5,966.83	24,033.17	19.89%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	434,500.00	1,910.13	148,172.87	286,327.13	34.10%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	66,113.00	5,509.40	40,969.97	25,143.03	61.97%
BENEFITS EXPENSE	20,407.00	2,162.32	15,286.74	5,120.26	74.91%
OTHER INDIRECT EXPENSE	27,490.00	2,073.16	16,655.63	10,834.37	60.59%
TOTAL INDIRECT EXPENSES:	114,010.00	9,744.88	72,912.34	41,097.66	63.95%
TOTAL ALL EXPENSES:	548,510.00	11,655.01	221,085.21	327,424.79	40.31%
NET INCOME (LOSS):	(548,510.00)	(11,655.01)	(221,085.21)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	2,250.00	-	2,250.00	-	100.00%
50 YEAR MEMBER TRIBUTE LUNCH	300.00	-	50.00	250.00	16.67%
WSBA LOGO MERCHANDISE SALES	342.59	-	342.59	-	100.00%
TOTAL REVENUE:	2,892.59	-	2,642.59	250.00	91.36%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	350.00	2,523.53	2,176.47	53.69%
STAFF MEMBERSHIP DUES	1,515.00	-	630.00	885.00	41.58%
SUBSCRIPTIONS	3,000.00	507.12	1,949.13	1,050.87	64.97%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	32.87	1,417.13	2.27%
APEX DINNER	23,000.00	-	3,515.63	19,484.37	15.29%
50 YEAR MEMBER TRIBUTE LUNCH	10,707.57	-	10,707.57	-	100.00%
COMMUNICATIONS OUTREACH	34,000.00	150.00	19,200.20	14,799.80	56.47%
TELEPHONE	325.00	18.96	192.45	132.55	59.22%
CONFERENCE CALLS	30.00	137.85	157.54	(127.54)	525.13%
MISCELLANEOUS	-	594.83	594.83	(594.83)	
TOTAL DIRECT EXPENSES:	78,727.57	1,758.76	39,503.75	39,223.82	50.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	297,765.00	23,711.16	168,208.49	129,556.51	56.49%
BENEFITS EXPENSE	117,948.00	9,130.10	63,483.69	54,464.31	53.82%
OTHER INDIRECT EXPENSE	122,055.00	9,197.78	73,894.37	48,160.63	60.54%
TOTAL INDIRECT EXPENSES:	537,768.00	42,039.04	305,586.55	232,181.45	56.82%
TOTAL ALL EXPENSES:	616,495.57	43,797.80	345,090.30	271,405.27	55.98%
NET INCOME (LOSS):	(613,602.98)	(43,797.80)	(342,447.71)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	9,000.00	23.70	4,333.15	4,666.85	48.15%
TOTAL DIRECT EXPENSES:	9,000.00	23.70	4,333.15	4,666.85	48.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	407,873.00	33,968.43	246,686.07	161,186.93	60.48%
BENEFITS EXPENSE	159,798.00	13,772.06	96,584.42	63,213.58	60.44%
OTHER INDIRECT EXPENSE	195,453.00	14,745.65	118,465.68	76,987.32	60.61%
TOTAL INDIRECT EXPENSES:	763,124.00	62,486.14	461,736.17	301,387.83	60.51%
TOTAL ALL EXPENSES:	772,124.00	62,509.84	466,069.32	306,054.68	60.36%
NET INCOME (LOSS):	(772,124.00)	(62,509.84)	(466,069.32)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
DIVERSIONS	-	375.00	375.00	(375.00)	
AUDIT REVENUE	2,500.00	85.00	1,546.00	954.00	61.84%
RECOVERY OF DISCIPLINE COSTS	90,000.00	2,776.85	62,104.86	27,895.14	69.01%
DISCIPLINE HISTORY SUMMARY	14,000.00	990.00	9,957.33	4,042.67	71.12%
TOTAL REVENUE:	106,500.00	4,226.85	73,983.19	32,516.81	69.47%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	2,300.00	327.20	2,292.20	7.80	99.66%
PUBLICATIONS PRODUCTION	250.00	-	48.53	201.47	19.41%
STAFF TRAVEL/PARKING	35,000.00	2,420.00	19,078.94	15,921.06	54.51%
STAFF MEMBERSHIP DUES	4,877.00	-	3,437.25	1,439.75	70.48%
TELEPHONE	2,849.40	144.34	1,574.72	1,274.68	55.26%
COURT REPORTERS	30,000.00	-	10,727.50	19,272.50	35.76%
OUTSIDE COUNSEL/AIC	1,000.00	566.50	566.50	433.50	56.65%
LITIGATION EXPENSES	35,000.00	1,433.83	18,638.67	16,361.33	53.25%
DISABILITY EXPENSES	7,500.00	-	4,081.00	3,419.00	54.41%
ONLINE LEGAL RESEARCH	43,188.20	4,320.23	21,615.63	21,572.57	50.05%
LAW LIBRARY	5,800.00	356.90	4,385.90	1,414.10	75.62%
TRANSLATION SERVICES	1,000.00	-	240.00	760.00	24.00%
TOTAL DIRECT EXPENSES:	168,764.60	9,569.00	86,686.84	82,077.76	51.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,599,769.00	302,694.89	2,085,863.86	1,513,905.14	57.94%
BENEFITS EXPENSE	1,196,980.00	97,739.41	674,840.77	522,139.23	56.38%
OTHER INDIRECT EXPENSE	1,015,202.00	76,619.01	615,552.85	399,649.15	60.63%
TOTAL INDIRECT EXPENSES:	5,811,951.00	477,053.31	3,376,257.48	2,435,693.52	58.09%
TOTAL ALL EXPENSES:	5,980,715.60	486,622.31	3,462,944.32	2,517,771.28	57.90%
NET INCOME (LOSS):	(5,874,215.60)	(482,395.46)	(3,388,961.13)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	130,000.00	-	125,000.00	5,000.00	96.15%
WORK STUDY GRANTS	5,187.00	-	-	5,187.00	0.00%
TOTAL REVENUE:	135,187.00	-	125,000.00	10,187.00	92.46%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	(20.00)	1,066.09	2,933.91	26.65%
STAFF MEMBERSHIP DUES	640.00	-	-	640.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	47.50	2,457.81	3,542.19	40.96%
DIVERSITY EVENTS & PROJECTS	15,250.00	-	4,438.95	10,811.05	29.11%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	26,090.00	27.50	7,962.85	18,127.15	30.52%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	187,061.00	17,323.63	117,978.53	69,082.47	63.07%
BENEFITS EXPENSE	81,042.00	8,231.73	56,947.29	24,094.71	70.27%
OTHER INDIRECT EXPENSE	106,386.00	8,029.80	64,510.99	41,875.01	60.64%
TOTAL INDIRECT EXPENSES:	374,489.00	33,585.16	239,436.81	135,052.19	63.94%
TOTAL ALL EXPENSES:	400,579.00	33,612.66	247,399.66	153,179.34	61.76%
NET INCOME (LOSS):	(265,392.00)	(33,612.66)	(122,399.66)		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	900.00	-	-	900.00	0.00%
STAFF TRAVEL/PARKING	500.00	-	37.76	462.24	7.55%
SUPPLIES	250.00	-	-	250.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	2,000.00	115.30	347.41	1,652.59	17.37%
POSTAGE	500.00	-	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	12,150.00	115.30	2,447.45	9,702.55	20.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	70,951.00	6,420.56	45,711.68	25,239.32	64.43%
BENEFITS EXPENSE	30,738.00	2,489.88	17,347.88	13,390.12	56.44%
OTHER INDIRECT EXPENSE	28,864.00	2,189.97	17,593.95	11,270.05	60.95%
TOTAL INDIRECT EXPENSES:	130,553.00	11,100.41	80,653.51	49,899.49	61.78%
TOTAL ALL EXPENSES:	142,703.00	11,215.71	83,100.96	59,602.04	58.23%
NET INCOME (LOSS):	(142,703.00)	(11,215.71)	(83,100.96)		

Washington State Bar Association

Statement of Activities

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58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	250.00	198.00	638.00	(388.00)	255.20%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
SUBSCRIPTIONS	2,239.10	-	2,524.50	(285.40)	112.75%
STAFF TRAINING- GENERAL	25,000.00	(1,055.24)	1,987.39	23,012.61	7.95%
RECRUITING AND ADVERTISING	7,000.00	586.56	1,773.48	5,226.52	25.34%
PAYROLL PROCESSING	49,000.00	3,597.43	21,664.95	27,335.05	44.21%
SALARY SURVEYS	2,900.00	-	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	-	-	75,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(161,774.10)	(3,326.75)	(29,353.52)	(132,420.58)	18.14%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	267,155.00	20,035.10	143,569.96	123,585.04	53.74%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
BENEFITS EXPENSE	85,476.00	7,906.43	51,396.89	34,079.11	60.13%
OTHER INDIRECT EXPENSE	67,350.00	5,080.72	40,817.92	26,532.08	60.61%
TOTAL INDIRECT EXPENSES:	207,109.50	33,022.25	235,784.77	(28,675.27)	113.85%
TOTAL ALL EXPENSES:	207,109.50	33,022.25	235,784.77	(28,675.27)	113.85%
NET INCOME (LOSS):	(207,109.50)	(33,022.25)	(235,784.77)		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	191,362.00	-	180,548.67	10,813.33	94.35%
LAW CLERK APPLICATION FEES	3,200.00	100.00	2,100.00	1,100.00	65.63%
TOTAL REVENUE:	194,562.00	100.00	182,648.67	11,913.33	93.88%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	17.20	3,164.55	2,835.45	52.74%
STAFF TRAVEL/PARKING	400.00	-	37.95	362.05	9.49%
LAW CLERK OUTREACH	6,000.00	150.00	4,846.37	1,153.63	80.77%
TOTAL DIRECT EXPENSES:	12,750.00	167.20	8,048.87	4,701.13	63.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	98,336.00	7,768.76	55,443.28	42,892.72	56.38%
BENEFITS EXPENSE	37,600.00	2,774.15	19,282.99	18,317.01	51.28%
OTHER INDIRECT EXPENSE	34,362.00	2,598.77	20,878.17	13,483.83	60.76%
TOTAL INDIRECT EXPENSES:	170,298.00	13,141.68	95,604.44	74,693.56	56.14%
TOTAL ALL EXPENSES:	183,048.00	13,308.88	103,653.31	79,394.69	56.63%
NET INCOME (LOSS):	11,514.00	(13,208.88)	78,995.36		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	1,742.72	757.28	69.71%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
OLYMPIA RENT	1,500.00	207.03	1,086.73	413.27	72.45%
CONTRACT LOBBYIST	20,000.00	-	9,999.96	10,000.04	50.00%
LEGISLATIVE COMMITTEE	3,000.00	149.85	916.84	2,083.16	30.56%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	29,700.00	356.88	15,728.05	13,971.95	52.96%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	87,076.00	6,933.90	49,186.57	37,889.43	56.49%
BENEFITS EXPENSE	34,491.00	2,485.31	17,277.50	17,213.50	50.09%
OTHER INDIRECT EXPENSE	30,239.00	2,277.56	18,297.80	11,941.20	60.51%
TOTAL INDIRECT EXPENSES:	151,806.00	11,696.77	84,761.87	67,044.13	55.84%
TOTAL ALL EXPENSES:	181,506.00	12,053.65	100,489.92	81,016.08	55.36%
NET INCOME (LOSS):	(181,506.00)	(12,053.65)	(100,489.92)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	25,000.00	1,882.51	17,841.69	7,158.31	71.37%
INVESTIGATION FEES	24,000.00	1,700.00	13,900.00	10,100.00	57.92%
PRO HAC VICE	290,000.00	22,909.00	175,119.00	114,881.00	60.39%
MEMBER CONTACT INFORMATION	11,000.00	-	7,515.55	3,484.45	68.32%
PHOTO BAR CARD SALES	350.00	12.00	156.00	194.00	44.57%
TOTAL REVENUE:	350,350.00	26,503.51	214,532.24	135,817.76	61.23%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,151.00	8,054.00	5,796.00	58.15%
POSTAGE	19,500.00	56.20	17,549.35	1,950.65	90.00%
LICENSING FORMS	2,253.10	-	2,253.10	-	100.00%
TOTAL DIRECT EXPENSES:	35,603.10	1,207.20	27,856.45	7,746.65	78.24%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	341,930.00	33,744.26	235,499.72	106,430.28	68.87%
BENEFITS EXPENSE	126,335.00	10,520.33	73,216.13	53,118.87	57.95%
OTHER INDIRECT EXPENSE	115,458.00	8,701.38	69,906.46	45,551.54	60.55%
TOTAL INDIRECT EXPENSES:	583,723.00	52,965.97	378,622.31	205,100.69	64.86%
TOTAL ALL EXPENSES:	619,326.10	54,173.17	406,478.76	212,847.34	65.63%
NET INCOME (LOSS):	(268,976.10)	(27,669.66)	(191,946.52)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	4,344.00	-	597.00	3,747.00	13.74%
LLLT LICENSE FEES	5,735.66	558.36	3,699.16	2,036.50	64.49%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	-	100.00	200.00	33.33%
LLLT EXAM FEES	6,280.00	750.00	4,400.00	1,880.00	70.06%
LLLT WAIVER FEES	150.00	-	-	150.00	0.00%
MEMBER LATE FEES	150.00	-	150.00	-	100.00%
TOTAL REVENUE:	17,259.66	1,308.36	9,246.16	8,013.50	53.57%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
LLLT BOARD	14,000.00	259.80	5,001.63	8,998.37	35.73%
LLLT OUTREACH	4,000.00	-	1,463.59	2,536.41	36.59%
LLLT EDUCATION	2,500.00	-	-	2,500.00	0.00%
POSTAGE	20.00	-	-	20.00	0.00%
LLLT EXAM WRITING	10,750.00	-	5,375.00	5,375.00	50.00%
LICENSING FORMS	2.50	-	-	2.50	0.00%
TOTAL DIRECT EXPENSES:	31,872.50	259.80	11,942.02	19,930.48	37.47%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,650.00	8,445.02	60,552.67	43,097.33	58.42%
BENEFITS EXPENSE	39,631.00	3,029.18	21,064.97	18,566.03	53.15%
OTHER INDIRECT EXPENSE	36,836.00	2,803.13	22,520.20	14,315.80	61.14%
TOTAL INDIRECT EXPENSES:	180,117.00	14,277.33	104,137.84	75,979.16	57.82%
TOTAL ALL EXPENSES:	211,989.50	14,537.13	116,079.86	95,909.64	54.76%
NET INCOME (LOSS):	(194,729.84)	(13,228.77)	(106,833.70)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000.00	-	100.00	900.00	10.00%
MEMBER LATE FEES	1,800.00	150.00	2,250.00	(450.00)	125.00%
LPO EXAMINATION FEES	26,800.00	2,800.00	20,000.00	6,800.00	74.63%
LPO LICENSE FEES	172,516.60	14,598.25	102,151.18	70,365.42	59.21%
LPO LATE LICENSE FEES	3,088.00	-	400.00	2,688.00	12.95%
TOTAL REVENUE:	205,204.60	17,548.25	124,901.18	80,303.42	60.87%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	24.00	-	-	24.00	0.00%
EXAM WRITING	9,750.00	-	4,875.00	4,875.00	50.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	595.88	1,241.62	32.43%
LAW LIBRARY	279.00	10.48	41.92	237.08	15.03%
LPO BOARD	3,000.00	9.09	866.02	2,133.98	28.87%
LPO OUTREACH	5,000.00	-	26.64	4,973.36	0.53%
PRINTING & COPYING	-	-	70.50	(70.50)	
STAFF TRAVEL/PARKING	500.00	-	44.51	455.49	8.90%
TOTAL DIRECT EXPENSES:	20,390.50	168.54	6,520.47	13,870.03	31.98%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	83,983.00	7,088.94	50,937.81	33,045.19	60.65%
BENEFITS EXPENSE	32,112.00	2,510.95	17,509.50	14,602.50	54.53%
OTHER INDIRECT EXPENSE	29,964.00	2,277.56	18,297.75	11,666.25	61.07%
TOTAL INDIRECT EXPENSES:	146,059.00	11,877.45	86,745.06	59,313.94	59.39%
TOTAL ALL EXPENSES:	166,449.50	12,045.99	93,265.53	73,183.97	56.03%
NET INCOME (LOSS):	38,755.10	5,502.26	31,635.65		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	516,700.00	36,800.00	289,200.00	227,500.00	55.97%
FORM 1 LATE FEES	170,000.00	20,100.00	119,600.00	50,400.00	70.35%
MEMBER LATE FEES	191,000.00	16,725.00	154,325.00	36,675.00	80.80%
ANNUAL ACCREDITED SPONSOR FEES	41,750.00	-	41,750.00	-	100.00%
ATTENDANCE LATE FEES	90,000.00	8,050.00	53,050.00	36,950.00	58.94%
COMITY CERTIFICATES	29,000.00	175.00	28,975.17	24.83	99.91%
TOTAL REVENUE:	1,038,450.00	81,850.00	686,900.17	351,549.83	66.15%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,865.00	146,060.00	103,940.00	58.42%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	595.88	1,241.62	32.43%
LAW LIBRARY	279.00	10.48	41.92	237.08	15.03%
MCLE BOARD	2,500.00	142.53	916.89	1,583.11	36.68%
STAFF TRAVEL/PARKING	50.00	-	9.26	40.74	18.52%
TOTAL DIRECT EXPENSES:	255,166.50	21,166.98	147,623.95	107,542.55	57.85%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	509,354.00	26,457.44	293,669.60	215,684.40	57.66%
BENEFITS EXPENSE	139,871.00	9,991.66	66,723.55	73,147.45	47.70%
OTHER INDIRECT EXPENSE	127,828.00	9,635.77	77,413.23	50,414.77	60.56%
TOTAL INDIRECT EXPENSES:	777,053.00	46,084.87	437,806.38	339,246.62	56.34%
TOTAL ALL EXPENSES:	1,032,219.50	67,251.85	585,430.33	446,789.17	56.72%
NET INCOME (LOSS):	6,230.50	14,598.15	101,469.84		

Washington State Bar Association
Statement of Activities
For the Period from April 1, 2020 to April 30, 2020
58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	6,750.00	750.00	5,250.00	1,500.00	77.78%
LAP GROUPS REVENUE	-	-	360.00	(360.00)	
TOTAL REVENUE:	6,750.00	750.00	5,610.00	1,140.00	83.11%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	-	-	225.00	0.00%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,275.00	-	775.50	499.50	60.82%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	82,545.00	6,526.58	46,656.53	35,888.47	56.52%
BENEFITS EXPENSE	26,410.00	2,761.25	19,149.29	7,260.71	72.51%
OTHER INDIRECT EXPENSE	24,741.00	1,868.72	15,013.34	9,727.66	60.68%
TOTAL INDIRECT EXPENSES:	133,696.00	11,156.55	80,819.16	52,876.84	60.45%
TOTAL ALL EXPENSES:	134,971.00	11,156.55	81,594.66	53,376.34	60.45%
NET INCOME (LOSS):	(128,221.00)	(10,406.55)	(75,984.66)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	49,250.00	1,103.66	28,279.00	20,971.00	57.42%
NMP PRODUCT SALES	80,000.00	3,546.00	62,790.00	17,210.00	78.49%
SEMINAR REGISTRATIONS	15,000.00	-	6,973.00	8,027.00	46.49%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	154,250.00	4,649.66	98,042.00	56,208.00	63.56%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	98.88	2,401.12	3.96%
SUBSCRIPTIONS	500.00	15.00	125.00	375.00	25.00%
CONFERENCE CALLS	300.00	32.53	60.85	239.15	20.28%
YLL SECTION PROGRAM	1,100.00	-	520.00	580.00	47.27%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	4.52	101.03	2,398.97	4.04%
WYL COMMITTEE	1,500.00	-	1,063.80	436.20	70.92%
TRIAL ADVOCACY EXPENSES	2,500.00	-	0.05	2,499.95	0.00%
RECEPTION/FORUM EXPENSE	3,000.00	-	947.12	2,052.88	31.57%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	500.00	2,000.00	20.00%
STAFF MEMBERSHIP DUES	445.00	-	100.00	345.00	22.47%
LENDING LIBRARY	6,200.00	10.00	3,318.25	2,881.75	53.52%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	-	446.00	1,054.00	29.73%
TOTAL DIRECT EXPENSES:	25,545.00	62.05	7,280.98	18,264.02	28.50%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	330,563.00	30,347.62	211,046.72	119,516.28	63.84%
BENEFITS EXPENSE	143,212.00	10,013.11	69,389.69	73,822.31	48.45%
OTHER INDIRECT EXPENSE	116,557.00	8,788.98	70,610.26	45,946.74	60.58%
TOTAL INDIRECT EXPENSES:	590,332.00	49,149.71	351,046.67	239,285.33	59.47%
TOTAL ALL EXPENSES:	615,877.00	49,211.76	358,327.65	257,549.35	58.18%
NET INCOME (LOSS):	(461,627.00)	(44,562.10)	(260,285.65)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000.00	-	1,000.00	8,000.00	11.11%
INTERNET SALES	19,000.00	931.00	18,963.00	37.00	99.81%
TOTAL REVENUE:	28,000.00	931.00	19,963.00	8,037.00	71.30%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500.00	-	-	1,500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000.00	-	-	2,000.00	0.00%
WSBA CONNECTS	46,560.00	-	42,680.00	3,880.00	91.67%
CASEMAKER & FASTCASE	136,436.00	5,416.00	109,115.69	27,320.31	79.98%
CONFERENCE CALLS	-	-	5.30	(5.30)	
TOTAL DIRECT EXPENSES:	186,496.00	5,416.00	151,800.99	34,695.01	81.40%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	74,151.00	6,658.73	47,428.17	26,722.83	63.96%
BENEFITS EXPENSE	32,124.00	1,991.80	13,914.63	18,209.37	43.32%
OTHER INDIRECT EXPENSE	18,968.00	1,430.79	11,494.80	7,473.20	60.60%
TOTAL INDIRECT EXPENSES:	125,243.00	10,081.32	72,837.60	52,405.40	58.16%
TOTAL ALL EXPENSES:	311,739.00	15,497.32	224,638.59	87,100.41	72.06%
NET INCOME (LOSS):	(283,739.00)	(14,566.32)	(204,675.59)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	1,215.86	-	1,440.86	(225.00)	118.51%
DISPLAY ADVERTISING	423,500.00	48,022.00	261,386.00	162,114.00	61.72%
SUBSCRIPT/SINGLE ISSUES	350.00	-	72.00	278.00	20.57%
CLASSIFIED ADVERTISING	12,500.00	1,796.95	5,926.65	6,573.35	47.41%
GEN ANNOUNCEMENTS	20,000.00	1,297.00	7,615.00	12,385.00	38.08%
PROF ANNOUNCEMENTS	25,000.00	2,823.00	15,687.00	9,313.00	62.75%
JOB TARGET ADVERTISING	120,000.00	24,150.43	101,121.45	18,878.55	84.27%
TOTAL REVENUE:	602,565.86	78,089.38	393,248.96	209,316.90	65.26%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	95,000.00	10,513.82	61,766.16	33,233.84	65.02%
PRINTING, COPYING & MAILING	250,000.00	24,658.82	146,256.44	103,743.56	58.50%
DIGITAL/ONLINE DEVELOPMENT	13,200.00	-	6,900.00	6,300.00	52.27%
GRAPHICS/ARTWORK	2,000.00	-	-	2,000.00	0.00%
OUTSIDE SALES EXPENSE	118,500.00	15,642.60	85,406.40	33,093.60	72.07%
EDITORIAL ADVISORY COMMITTEE	800.00	-	532.31	267.69	66.54%
STAFF MEMBERSHIP DUES	615.00	-	-	615.00	0.00%
TOTAL DIRECT EXPENSES:	482,115.00	50,815.24	300,861.31	181,253.69	62.40%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	216,483.00	17,238.64	122,798.60	93,684.40	56.72%
BENEFITS EXPENSE	85,752.00	6,474.05	44,924.73	40,827.27	52.39%
OTHER INDIRECT EXPENSE	70,099.00	5,285.07	42,459.95	27,639.05	60.57%
TOTAL INDIRECT EXPENSES:	372,334.00	28,997.76	210,183.28	162,150.72	56.45%
TOTAL ALL EXPENSES:	854,449.00	79,813.00	511,044.59	343,404.41	59.81%
NET INCOME (LOSS):	(251,883.14)	(1,723.62)	(117,795.63)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
ED TRAVEL & OUTREACH	5,000.00	75.00	1,254.94	3,745.06	25.10%
LAW LIBRARY	279.00	10.48	91.89	187.11	32.94%
STAFF TRAVEL/PARKING	5,400.00	(98.40)	186.00	5,214.00	3.44%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TOTAL DIRECT EXPENSES:	12,379.00	(12.92)	1,532.83	10,846.17	12.38%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	382,572.00	31,881.08	205,421.35	177,150.65	53.69%
BENEFITS EXPENSE	118,089.00	7,146.27	47,637.60	70,451.40	40.34%
OTHER INDIRECT EXPENSE	39,860.00	3,007.51	24,162.30	15,697.70	60.62%
TOTAL INDIRECT EXPENSES:	540,521.00	42,034.86	277,221.25	263,299.75	51.29%
TOTAL ALL EXPENSES:	552,900.00	42,021.94	278,754.08	274,145.92	50.42%
NET INCOME (LOSS):	(552,900.00)	(42,021.94)	(278,754.08)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	3.96	-	3.96	-	100.00%
TOTAL REVENUE:	3.96	-	3.96	-	100.00%
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	300.00	-	-	300.00	0.00%
STAFF MEMBERSHIP DUES	2,725.00	-	300.00	2,425.00	11.01%
ONLINE LEGAL RESEARCH	11,205.00	1,235.16	3,916.68	7,288.32	34.95%
LAW LIBRARY	2,921.42	63.36	1,502.16	1,419.26	51.42%
COURT RULES COMMITTEE	3,000.00	9.66	934.66	2,065.34	31.16%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	1,500.00	-	1,016.25	483.75	67.75%
LITIGATION EXPENSES	500.00	-	40.18	459.82	8.04%
TOTAL DIRECT EXPENSES:	25,987.42	1,308.18	7,709.93	18,277.49	29.67%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	460,618.00	38,305.72	271,246.74	189,371.26	58.89%
BENEFITS EXPENSE	159,114.00	15,078.17	105,296.21	53,817.79	66.18%
OTHER INDIRECT EXPENSE	159,991.00	12,059.32	96,883.84	63,107.16	60.56%
TOTAL INDIRECT EXPENSES:	779,723.00	65,443.21	473,426.79	306,296.21	60.72%
TOTAL ALL EXPENSES:	805,710.42	66,751.39	481,136.72	324,573.70	59.72%
NET INCOME (LOSS):	(805,706.46)	(66,751.39)	(481,132.76)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	100.00	-	-	100.00	0.00%
LAW LIBRARY	1,116.00	42.39	169.56	946.44	15.19%
DISCIPLINARY BOARD EXPENSES	4,000.00	60.33	717.46	3,282.54	17.94%
CHIEF HEARING OFFICER	33,000.00	2,500.00	17,500.00	15,500.00	53.03%
HEARING OFFICER EXPENSES	2,000.00	-	(1,858.63)	3,858.63	-92.93%
HEARING OFFICER TRAINING	2,000.00	-	526.93	1,473.07	26.35%
OUTSIDE COUNSEL	55,000.00	4,000.00	28,234.36	26,765.64	51.34%
TOTAL DIRECT EXPENSES:	97,216.00	6,602.72	45,289.68	51,926.32	46.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	231,661.00	8,717.62	61,841.99	169,819.01	26.70%
BENEFITS EXPENSE	80,024.00	3,288.00	22,841.72	57,182.28	28.54%
OTHER INDIRECT EXPENSE	42,609.00	3,211.95	25,804.45	16,804.55	60.56%
TOTAL INDIRECT EXPENSES:	354,294.00	15,217.57	110,488.16	243,805.84	31.19%
TOTAL ALL EXPENSES:	451,510.00	21,820.29	155,777.84	295,732.16	34.50%
NET INCOME (LOSS):	(451,510.00)	(21,820.29)	(155,777.84)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-
DIRECT EXPENSE:					
	_____	_____	_____	_____	_____
STAFF MEMBERSHIP DUES	825.00	-	-	825.00	0.00%
ABA DELEGATES	5,000.00	-	1,600.00	3,400.00	32.00%
ANNUAL CHAIR MEETINGS	600.00	-	510.31	89.69	85.05%
JUDICIAL RECOMMENDATIONS COMMITTEE	2,000.00	-	179.41	1,820.59	8.97%
BOG ELECTIONS	6,500.00	980.00	4,918.63	1,581.37	75.67%
BAR OUTREACH	16,600.00	-	226.83	16,373.17	1.37%
TOTAL DIRECT EXPENSES:	31,525.00	980.00	7,435.18	24,089.82	23.59%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	198,420.00	15,800.24	119,286.17	79,133.83	60.12%
BENEFITS EXPENSE	78,596.00	6,220.92	44,131.85	34,464.15	56.15%
OTHER INDIRECT EXPENSE	75,047.00	5,664.68	45,509.72	29,537.28	60.64%
TOTAL INDIRECT EXPENSES:	352,063.00	27,685.84	208,927.74	143,135.26	59.34%
TOTAL ALL EXPENSES:	383,588.00	28,665.84	216,362.92	167,225.08	56.41%
NET INCOME (LOSS):	(383,588.00)	(28,665.84)	(216,362.92)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	12,000.00	80.47	2,440.11	9,559.89	20.33%
TOTAL DIRECT EXPENSES:	12,000.00	80.47	2,440.11	9,559.89	20.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	39,116.00	3,259.68	23,118.86	15,997.14	59.10%
BENEFITS EXPENSE	13,512.00	1,049.55	7,328.34	6,183.66	54.24%
OTHER INDIRECT EXPENSE	10,996.00	817.58	6,568.35	4,427.65	59.73%
TOTAL INDIRECT EXPENSES:	63,624.00	5,126.81	37,015.55	26,608.45	58.18%
TOTAL ALL EXPENSES:	75,624.00	5,207.28	39,455.66	36,168.34	52.17%
NET INCOME (LOSS):	(75,624.00)	(5,207.28)	(39,455.66)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	-	1,351.78	2,648.22	33.79%
LAW LIBRARY	279.00	10.48	41.92	237.08	15.03%
CPE COMMITTEE	5,000.00	32.06	2,216.99	2,783.01	44.34%
TOTAL DIRECT EXPENSES:	9,279.00	42.54	3,610.69	5,668.31	38.91%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	160,115.00	13,342.90	94,651.78	65,463.22	59.11%
BENEFITS EXPENSE	55,310.00	4,622.59	32,143.44	23,166.56	58.12%
OTHER INDIRECT EXPENSE	42,609.00	3,211.90	25,804.40	16,804.60	60.56%
TOTAL INDIRECT EXPENSES:	258,034.00	21,177.39	152,599.62	105,434.38	59.14%
TOTAL ALL EXPENSES:	267,313.00	21,219.93	156,210.31	111,102.69	58.44%
NET INCOME (LOSS):	(267,313.00)	(21,219.93)	(156,210.31)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	135,000.00	-	135,000.00	-	100.00%
PSP PRODUCT SALES	200.00	-	99.00	101.00	49.50%
TOTAL REVENUE:	135,200.00	-	135,099.00	101.00	99.93%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	205,687.98	55,038.00	85,575.88	120,112.10	41.60%
STAFF TRAVEL/PARKING	2,000.00	-	69.00	1,931.00	3.45%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	64.90	1,118.73	881.27	55.94%
PUBLIC SERVICE EVENTS AND PROJECTS	30,500.00	-	-	30,500.00	0.00%
TOTAL DIRECT EXPENSES:	240,187.98	55,102.90	86,763.61	153,424.37	36.12%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	95,912.00	8,644.97	64,323.52	31,588.48	67.07%
BENEFITS EXPENSE	41,552.00	3,241.87	23,349.20	18,202.80	56.19%
OTHER INDIRECT EXPENSE	42,334.00	3,182.74	25,569.93	16,764.07	60.40%
TOTAL INDIRECT EXPENSES:	179,798.00	15,069.58	113,242.65	66,555.35	62.98%
TOTAL ALL EXPENSES:	419,985.98	70,172.48	200,006.26	219,979.72	47.62%
NET INCOME (LOSS):	(284,785.98)	(70,172.48)	(64,907.26)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
	_____	_____	_____	_____	_____
EQUIPMENT, HARDWARE & SOFTWARE	330.00	-	-	330.00	0.00%
SUBSCRIPTIONS	262.00	-	179.98	82.02	68.69%
SUPPLIES	300.00	-	-	300.00	0.00%
IMAGE LIBRARY	4,680.00	-	4,100.00	580.00	87.61%
TOTAL DIRECT EXPENSES:	5,572.00	-	4,279.98	1,292.02	76.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	74,534.00	5,935.18	42,432.40	32,101.60	56.93%
BENEFITS EXPENSE	29,523.00	2,234.68	15,543.54	13,979.46	52.65%
OTHER INDIRECT EXPENSE	29,964.00	2,248.33	18,063.00	11,901.00	60.28%
TOTAL INDIRECT EXPENSES:	134,021.00	10,418.19	76,038.94	57,982.06	56.74%
TOTAL ALL EXPENSES:	139,593.00	10,418.19	80,318.92	59,274.08	57.54%
NET INCOME (LOSS):	(139,593.00)	(10,418.19)	(80,318.92)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	1,856.25	282,731.25	17,268.75	94.24%
TOTAL REVENUE:	300,000.00	1,856.25	282,731.25	17,268.75	94.24%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	-	285.03	914.97	23.75%
SUBSCRIPTIONS	410.00	-	409.57	0.43	99.90%
CONFERENCE CALLS	300.00	442.71	470.97	(170.97)	156.99%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	344.39	655.61	34.44%
DUES STATEMENTS	6,000.00	-	5,788.00	212.00	96.47%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,335.00	442.71	7,297.96	2,037.04	78.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	161,026.00	14,966.38	113,500.62	47,525.38	70.49%
BENEFITS EXPENSE	69,763.00	7,166.22	54,594.82	15,168.18	78.26%
OTHER INDIRECT EXPENSE	116,557.00	8,788.99	70,610.34	45,946.66	60.58%
TOTAL INDIRECT EXPENSES:	347,346.00	30,921.59	238,705.78	108,640.22	68.72%
TOTAL ALL EXPENSES:	356,681.00	31,364.30	246,003.74	110,677.26	68.97%
NET INCOME (LOSS):	(56,681.00)	(29,508.05)	36,727.51		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	110,000.00	1,082.28	61,375.92	48,624.08	55.80%
STAFF TRAVEL/PARKING	2,500.00	-	726.39	1,773.61	29.06%
STAFF MEMBERSHIP DUES	180.00	-	90.00	90.00	50.00%
TELEPHONE	24,000.00	1,809.57	11,688.97	12,311.03	48.70%
COMPUTER HARDWARE	38,000.00	54.88	13,361.33	24,638.67	35.16%
COMPUTER SOFTWARE	29,000.00	-	7,083.96	21,916.04	24.43%
HARDWARE SERVICE & WARRANTIES	55,000.00	-	32,669.19	22,330.81	59.40%
SOFTWARE MAINTENANCE & LICENSING	320,000.00	74,702.85	227,935.77	92,064.23	71.23%
TELEPHONE HARDWARE & MAINTENANCE	7,000.00	-	275.10	6,724.90	3.93%
COMPUTER SUPPLIES	10,000.00	558.21	4,026.99	5,973.01	40.27%
THIRD PARTY SERVICES	177,000.00	1,086.12	171,796.44	5,203.56	97.06%
TRANSFER TO INDIRECT EXPENSES	(772,680.00)	(79,293.91)	(531,030.06)	(241,649.94)	68.73%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,063,911.00	87,661.66	650,343.03	413,567.97	61.13%
BENEFITS EXPENSE	380,432.00	29,510.68	210,125.14	170,306.86	55.23%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
OTHER INDIRECT EXPENSE	332,628.00	25,111.41	201,743.56	130,884.44	60.65%
TOTAL INDIRECT EXPENSES:	1,725,971.00	142,283.75	1,030,431.73	695,539.27	59.70%
TOTAL ALL EXPENSES:	1,725,971.00	142,283.75	1,030,431.73	695,539.27	59.70%
NET INCOME (LOSS):	(1,725,971.00)	(142,283.75)	(1,030,431.73)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	1,000.00	36.00	249.75	750.25	24.98%
COURSEBOOK SALES	9,000.00	305.00	3,698.00	5,302.00	41.09%
MP3 AND VIDEO SALES	878,750.00	32,379.14	567,412.78	311,337.22	64.57%
TOTAL REVENUE:	888,750.00	32,720.14	571,360.53	317,389.47	64.29%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
DEPRECIATION	5,820.00	485.00	3,395.00	2,425.00	58.33%
STAFF MEMBERSHIP DUES	620.00	-	587.50	32.50	94.76%
COST OF SALES - COURSEBOOKS	250.00	19.42	320.36	(70.36)	128.14%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
ONLINE PRODUCT HOSTING EXPENSES	48,000.00	4,107.15	28,618.10	19,381.90	59.62%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	3.33	319.67	180.33	63.93%
SEMINAR BROCHURES	3,000.00	-	-	3,000.00	0.00%
POSTAGE - FLIERS/CATALOGS	3,500.00	-	-	3,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	65,290.00	4,614.90	33,337.54	31,952.46	51.06%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.56 FTE)	102,074.00	8,834.89	55,746.24	46,327.76	54.61%
BENEFITS EXPENSE	40,063.00	3,215.66	22,301.86	17,761.14	55.67%
OTHER INDIRECT EXPENSE	42,884.00	3,241.06	26,038.88	16,845.12	60.72%
TOTAL INDIRECT EXPENSES:	185,021.00	15,291.61	104,086.98	80,934.02	56.26%
TOTAL ALL EXPENSES:	250,311.00	19,906.51	137,424.52	112,886.48	54.90%
NET INCOME (LOSS):	638,439.00	12,813.63	433,936.01		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	54,743.00	354,650.77	520,677.73	40.52%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	2,000.00	27,000.00	6.90%
TOTAL REVENUE:	904,328.50	54,743.00	356,650.77	547,677.73	39.44%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	500.00	-	-	500.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	57.39	529.31	5,470.69	8.82%
STAFF MEMBERSHIP DUES	850.00	-	587.50	262.50	69.12%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
COURSEBOOK PRODUCTION	3,000.00	-	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	12,000.00	474.99	4,358.44	7,641.56	36.32%
POSTAGE - MISC./DELIVERY	1,000.00	-	332.64	667.36	33.26%
ACCREDITATION FEES	3,000.00	39.00	2,828.00	172.00	94.27%
SEMINAR BROCHURES	18,000.00	-	6,336.70	11,663.30	35.20%
FACILITIES	232,357.35	638.70	52,750.96	179,606.39	22.70%
SPEAKERS & PROGRAM DEVELOP	62,000.00	119.98	6,548.99	55,451.01	10.56%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	250.00	2.29	30.19	219.81	12.08%
CONFERENCE CALLS	25.00	(20.00)	8.99	16.01	35.96%
TOTAL DIRECT EXPENSES:	441,082.35	1,312.35	74,052.82	367,029.53	16.79%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.75 FTE)	485,567.00	44,226.18	308,960.93	176,606.07	63.63%
BENEFITS EXPENSE	210,364.00	17,632.61	119,641.14	90,722.86	56.87%
OTHER INDIRECT EXPENSE	213,047.00	16,088.84	129,256.68	83,790.32	60.67%
TOTAL INDIRECT EXPENSES:	908,978.00	77,947.63	557,858.75	351,119.25	61.37%
TOTAL ALL EXPENSES:	1,350,060.35	79,259.98	631,911.57	718,148.78	46.81%
NET INCOME (LOSS):	(445,731.85)	(24,516.98)	(275,260.80)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	54,743.00	354,650.77	520,677.73	40.52%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	2,000.00	27,000.00	6.90%
SHIPPING & HANDLING	1,000.00	36.00	249.75	750.25	24.98%
COURSEBOOK SALES	9,000.00	305.00	3,698.00	5,302.00	41.09%
MP3 AND VIDEO SALES	878,750.00	32,379.14	567,412.78	311,337.22	64.57%
TOTAL REVENUE:	1,793,078.50	87,463.14	928,011.30	865,067.20	51.76%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	-	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	15,500.00	474.99	4,358.44	11,141.56	28.12%
POSTAGE - MISC./DELIVERY	1,000.00	-	332.64	667.36	33.26%
DEPRECIATION	5,820.00	485.00	3,395.00	2,425.00	58.33%
ONLINE EXPENSES	48,000.00	4,107.15	28,618.10	19,381.90	59.62%
ACCREDITATION FEES	3,000.00	39.00	2,828.00	172.00	94.27%
SEMINAR BROCHURES	21,000.00	-	6,336.70	14,663.30	30.17%
FACILITIES	232,357.35	638.70	52,750.96	179,606.39	22.70%
SPEAKERS & PROGRAM DEVELOP	62,000.00	119.98	6,548.99	55,451.01	10.56%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	250.00	2.29	30.19	219.81	12.08%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	57.39	529.31	5,470.69	8.82%
STAFF MEMBERSHIP DUES	1,470.00	-	1,175.00	295.00	79.93%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
CONFERENCE CALLS	25.00	(20.00)	8.99	16.01	35.96%
COST OF SALES - COURSEBOOKS	250.00	19.42	320.36	(70.36)	128.14%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	3.33	319.67	180.33	63.93%
STAFF TRAVEL/PARKING	2,000.00	-	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	506,372.35	5,927.25	107,390.36	398,981.99	21.21%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	587,641.00	53,061.07	364,707.17	222,933.83	62.06%
BENEFITS EXPENSE	250,427.00	20,848.27	141,943.00	108,484.00	56.68%
OTHER INDIRECT EXPENSE	255,931.00	19,329.90	155,295.56	100,635.44	60.68%
TOTAL INDIRECT EXPENSES:	1,093,999.00	93,239.24	661,945.73	432,053.27	60.51%
TOTAL ALL EXPENSES:	1,600,371.35	99,166.49	769,336.09	831,035.26	48.07%
NET INCOME (LOSS):	192,707.15	(11,703.35)	158,675.21		

Washington State Bar Association

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58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	3,000.00	468.00	2,171.25	828.75	72.38%
DESKBOOK SALES	110,000.00	1,334.00	27,005.60	82,994.40	24.55%
SECTION PUBLICATION SALES	3,000.00	6,386.87	7,576.87	(4,576.87)	252.56%
CASEMAKER ROYALTIES	60,000.00	3,274.47	18,018.60	41,981.40	30.03%
TOTAL REVENUE:	176,000.00	11,463.34	54,772.32	121,227.68	31.12%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	75,000.00	487.20	9,458.77	65,541.23	12.61%
COST OF SALES - SECTION PUBLICATION	750.00	2,048.88	2,304.84	(1,554.84)	307.31%
SPLITS TO SECTIONS	1,000.00	310.11	456.02	543.98	45.60%
DESKBOOK ROYALTIES	1,000.00	-	758.49	241.51	75.85%
POSTAGE & DELIVER-DESKBOOKS	3,000.00	343.00	2,747.91	252.09	91.60%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	595.88	1,241.62	32.43%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,500.00	-	-	2,500.00	0.00%
OBSOLETE INVENTORY	850.00	70.30	442.48	407.52	52.06%
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	-	4,725.00	3,375.00	58.33%
STAFF MEMBERSHIP DUES	220.00	-	-	220.00	0.00%
SUBSCRIPTIONS	185.00	-	-	185.00	0.00%
TOTAL DIRECT EXPENSES:	99,042.50	3,408.46	21,489.39	77,553.11	21.70%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	110,788.00	8,916.96	64,497.68	46,290.32	58.22%
BENEFITS EXPENSE	43,885.00	3,875.55	27,051.82	16,833.18	61.64%
OTHER INDIRECT EXPENSE	61,852.00	4,671.88	37,533.61	24,318.39	60.68%
TOTAL INDIRECT EXPENSES:	216,525.00	17,464.39	129,083.11	87,441.89	59.62%
TOTAL ALL EXPENSES:	315,567.50	20,872.85	150,572.50	164,995.00	47.71%
NET INCOME (LOSS):	(139,567.50)	(9,409.51)	(95,800.18)		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	4,000.00	1,042.15	9,262.23	(5,262.23)	231.56%
CPF MEMBER ASSESSMENTS	1,000,000.00	9,660.00	1,011,210.00	(11,210.00)	101.12%
INTEREST INCOME	20,000.00	8,225.53	41,047.01	(21,047.01)	205.24%
TOTAL REVENUE:	1,024,000.00	18,927.68	1,061,519.24	(37,519.24)	103.66%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	253.98	1,344.64	(344.64)	134.46%
GIFTS TO INJURED CLIENTS	500,000.00	-	18,242.53	481,757.47	3.65%
CPF BOARD EXPENSES	1,200.00	-	1,177.99	22.01	98.17%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	502,400.00	253.98	20,765.16	481,634.84	4.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,880.00	6,656.66	47,217.65	32,662.35	59.11%
BENEFITS EXPENSE	27,593.00	2,497.88	17,339.11	10,253.89	62.84%
OTHER INDIRECT EXPENSE	32,438.00	2,452.75	19,705.23	12,732.77	60.75%
TOTAL INDIRECT EXPENSES:	139,911.00	11,607.29	84,261.99	55,649.01	60.23%
TOTAL ALL EXPENSES:	642,311.00	11,861.27	105,027.15	537,283.85	16.35%
NET INCOME (LOSS):	381,689.00	7,066.41	956,492.09		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COVID 19					
REVENUE:	_____	_____	_____	_____	_____
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT EXPENSES:	_____	_____	_____	_____	_____
COVID 19	25,000.00	3,539.58	3,539.58	21,460.42	14.16%
TOTAL DIRECT EXPENSES:	<u>25,000.00</u>	<u>3,539.58</u>	<u>3,539.58</u>	<u>21,460.42</u>	<u>14.16%</u>
INDIRECT EXPENSES:	_____	_____	_____	_____	_____
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ALL EXPENSES:	<u>25,000.00</u>	<u>3,539.58</u>	<u>3,539.58</u>	<u>21,460.42</u>	<u>14.16%</u>
NET INCOME (LOSS):	<u>(25,000.00)</u>	<u>(3,539.58)</u>	<u>(3,539.58)</u>		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	2,995.00	429,222.59	24,782.41	94.54%
SEMINAR PROFIT SHARE	94,118.73	-	71,693.40	22,425.33	76.17%
INTEREST INCOME	2,320.00	-	-	2,320.00	0.00%
PUBLICATIONS REVENUE	10,000.00	310.11	2,603.82	7,396.18	26.04%
OTHER	46,100.00	1,455.00	16,673.31	29,426.69	36.17%
TOTAL REVENUE:	606,543.73	4,760.11	520,193.12	86,350.61	85.76%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	1,214.99	105,922.76	456,417.24	18.84%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	1,856.25	282,731.25	15,712.50	94.74%
TOTAL DIRECT EXPENSES:	860,783.75	3,071.24	388,654.01	472,129.74	45.15%
NET INCOME (LOSS):	(254,240.02)	1,688.87	131,539.11		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,648,994.00	955,925.42	6,751,744.68	4,897,249.32	57.96%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
TEMPORARY SALARIES	245,029.00	9,578.74	209,456.51	35,572.49	85.48%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
EMPLOYEE ASSISTANCE PLAN	5,289.60	-	2,400.00	2,889.60	45.37%
EMPLOYEE SERVICE AWARDS	2,800.00	-	1,834.95	965.05	65.53%
FICA (EMPLOYER PORTION)	892,585.09	71,800.98	487,133.80	405,451.29	54.58%
L&I INSURANCE	49,500.00	10,320.22	19,917.48	29,582.52	40.24%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	17,500.00	1,403.23	9,433.94	8,066.06	53.91%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	127,228.33	850,670.20	729,329.80	53.84%
RETIREMENT (EMPLOYER PORTION)	1,499,603.60	120,348.04	839,845.86	659,757.74	56.00%
TRANSPORTATION ALLOWANCE	115,000.00	-	105,635.00	9,365.00	91.86%
UNEMPLOYMENT INSURANCE	84,500.00	8,809.47	42,349.04	42,150.96	50.12%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	1,375.19	5,524.81	19.93%
TOTAL SALARY & BENEFITS EXPENSE:	15,883,829.79	1,305,414.43	9,290,016.65	6,593,813.14	58.49%
WORKPLACE BENEFITS	39,000.00	325.85	13,978.52	25,021.48	35.84%
HUMAN RESOURCES POOLED EXP	161,774.10	3,326.75	29,353.52	132,420.58	18.14%
MEETING SUPPORT EXPENSES	15,000.00	-	6,578.36	8,421.64	43.86%
RENT	1,925,000.00	154,225.08	1,171,376.20	753,623.80	60.85%
PERSONAL PROP TAXES-WSBA	7,983.96	586.83	5,049.84	2,934.12	63.25%
FURNITURE, MAINT, LH IMP	29,798.47	-	14,145.06	15,653.41	47.47%
OFFICE SUPPLIES & EQUIPMENT	45,000.00	2,198.46	22,293.15	22,706.85	49.54%
FURN & OFFICE EQUIP DEPRECIATION	53,000.00	4,282.00	29,980.00	23,020.00	56.57%
COMPUTER HARDWARE DEPRECIATION	46,436.20	3,601.00	25,713.54	20,722.66	55.37%
COMPUTER SOFTWARE DEPRECIATION	153,866.67	10,652.00	74,260.00	79,606.67	48.26%
INSURANCE	194,743.42	17,406.94	123,242.08	71,501.34	63.28%
PROFESSIONAL FEES-AUDIT	81,000.00	-	77,932.10	3,067.90	96.21%
PROFESSIONAL FEES-LEGAL	100,000.00	7,593.50	110,923.39	(10,923.39)	110.92%
TELEPHONE & INTERNET	47,000.00	3,648.72	22,248.21	24,751.79	47.34%
POSTAGE - GENERAL	28,070.69	485.31	12,755.20	15,315.49	45.44%
RECORDS STORAGE	42,000.00	2,970.97	21,322.08	20,677.92	50.77%
STAFF TRAINING	81,400.16	(1,655.00)	21,764.32	59,635.84	26.74%
BANK FEES	34,000.00	1,945.80	25,455.40	8,544.60	74.87%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	1,105.05	5,080.01	6,919.99	42.33%
COMPUTER POOLED EXPENSES	772,680.00	79,293.91	531,030.06	241,649.94	68.73%
TOTAL OTHER INDIRECT EXPENSES:	3,869,753.67	291,993.17	2,344,481.04	1,525,272.63	60.58%
TOTAL INDIRECT EXPENSES:	19,753,583.46	1,597,407.60	11,634,497.69		

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2020 to April 30, 2020

58.33% OF YEAR COMPLETE

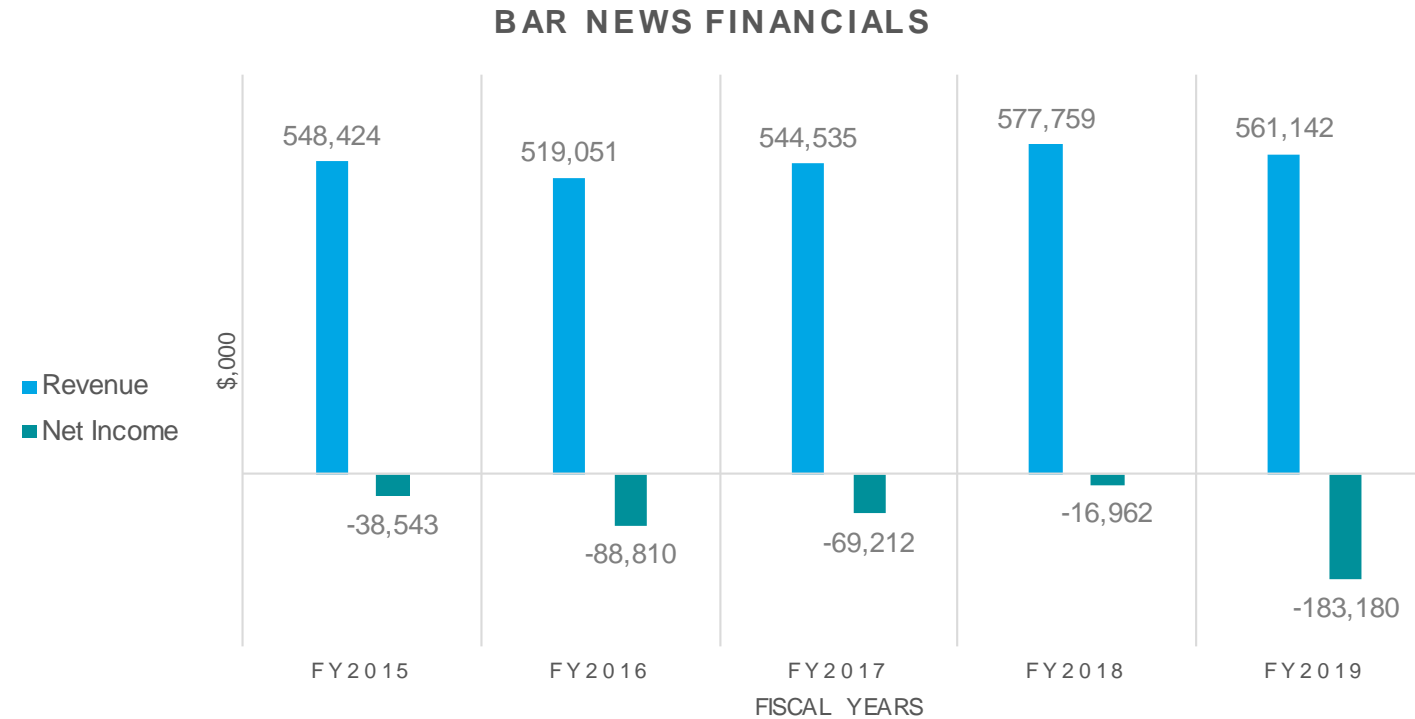
	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,317,618.00	1,399,594.39	9,653,820.85	6,663,797.15
ACCESS TO JUSTICE	(358,804.00)	(22,015.44)	(160,822.01)	(197,981.99)
ADMINISTRATION	(1,058,104.00)	(53,580.39)	(561,961.12)	(496,142.88)
ADMISSIONS/BAR EXAM	92,362.21	57,492.56	387,970.97	(295,608.76)
BOARD OF GOVERNORS	(548,510.00)	(11,655.01)	(221,085.21)	(327,424.79)
COMMUNICATIONS	(613,602.98)	(43,797.80)	(342,447.71)	(271,155.27)
CONFERENCE & BROADCAST SERVICES	(772,124.00)	(62,509.84)	(466,069.32)	(306,054.68)
DISCIPLINE	(5,874,215.60)	(482,395.46)	(3,388,961.13)	(2,485,254.47)
DIVERSITY	(265,392.00)	(33,612.66)	(122,399.66)	(142,992.34)
FOUNDATION	(142,703.00)	(11,215.71)	(83,100.96)	(59,602.04)
HUMAN RESOURCES	(207,109.50)	(33,022.25)	(235,784.77)	28,675.27
LAP	(128,221.00)	(10,406.55)	(75,984.66)	(52,236.34)
LEGISLATIVE	(181,506.00)	(12,053.65)	(100,489.92)	(81,016.08)
LICENSING AND MEMBERSHIP	(268,976.10)	(27,669.66)	(191,946.52)	(77,029.58)
LIMITED LICENSE LEGAL TECHNICIAN	(194,729.84)	(13,228.77)	(106,833.70)	(87,896.14)
LIMITED PRACTICE OFFICERS	38,755.10	5,502.26	31,635.65	7,119.45
MANDATORY CLE ADMINISTRATION	6,230.50	14,598.15	101,469.84	(95,239.34)
MEMBER BENEFITS	(283,739.00)	(14,566.32)	(204,675.59)	(79,063.41)
MEMBER SERVICES & ENGAGEMENT	(461,627.00)	(44,562.10)	(260,285.65)	(201,341.35)
NW LAWYER	(251,883.14)	(1,723.62)	(117,795.63)	(134,087.51)
OFFICE OF THE EXECUTIVE DIRECTOR	(552,900.00)	(42,021.94)	(278,754.08)	(274,145.92)
OFFICE OF GENERAL COUNSEL	(805,706.46)	(66,751.39)	(481,132.76)	(324,573.70)
OGC-DISCIPLINARY BOARD	(451,510.00)	(21,820.29)	(155,777.84)	(295,732.16)
OUTREACH & ENGAGEMENT	(383,588.00)	(28,665.84)	(216,362.92)	(167,225.08)
PRACTICE OF LAW BOARD	(75,624.00)	(5,207.28)	(39,455.66)	(36,168.34)
PROFESSIONAL RESPONSIBILITY PROGRAM	(267,313.00)	(21,219.93)	(156,210.31)	(111,102.69)
PUBLICATION & DESIGN SERVICES	(139,593.00)	(10,418.19)	(80,318.92)	(59,274.08)
PUBLIC SERVICE PROGRAMS	(284,785.98)	(70,172.48)	(64,907.26)	(219,878.72)
LAW CLERK PROGRAM	11,514.00	(13,208.88)	78,995.36	(67,481.36)
SECTIONS ADMINISTRATION	(56,681.00)	(29,508.05)	36,727.51	(93,408.51)
TECHNOLOGY	(1,725,971.00)	(142,283.75)	(1,030,431.73)	(695,539.27)
CLE - PRODUCTS	638,439.00	12,813.63	433,936.01	204,502.99
CLE - SEMINARS	(445,731.85)	(24,516.98)	(275,260.80)	(170,471.05)
COVID 19	(25,000.00)	(3,539.58)	(3,539.58)	(21,460.42)
SECTIONS OPERATIONS	(254,240.02)	1,688.87	131,539.11	(385,779.13)
DESKBOOKS	(139,567.50)	(9,409.51)	(95,800.18)	(43,767.32)
CLIENT PROTECTION FUND	381,689.00	7,066.41	956,492.09	(574,803.09)
INDIRECT EXPENSES	(19,753,583.46)	(1,597,407.60)	(11,634,497.69)	(8,119,085.77)
TOTAL OF ALL	19,486,434.62	1,465,410.65	9,340,505.90	10,145,928.72
NET INCOME (LOSS)	267,148.84	131,996.95	2,293,991.79	

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2020 Budget
For the Period from April 1, 2020 to April 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	152,136	325,496	8,686	39,820	160,822	365,316	(160,822)	(365,316)
Administration	112,296	100,000	671,717	1,064,244	2,540	5,429	674,257	1,069,673	(561,961)	(969,673)
Admissions/Bar Exam	1,016,410	1,383,550	542,323	928,821	86,116	364,765	628,439	1,293,585	387,971	89,965
Board of Governors	-	0	72,912	117,744	148,173	434,500	221,085	552,244	(221,085)	(552,244)
Communications Strategies	2,643	2,893	305,587	510,487	39,504	78,728	345,090	589,214	(342,448)	(586,321)
Conference & Broadcast Services	-	0	461,736	725,030	4,333	9,000	466,069	734,030	(466,069)	(734,030)
COVID 19	-	0	0	0	3,540	25,000	3,540	25,000	(3,540)	(25,000)
Discipline	73,983	106,500	3,376,257	5,901,312	86,687	168,765	3,462,944	6,070,076	(3,388,961)	(5,963,576)
Diversity	125,000	135,187	239,437	388,313	7,963	26,090	247,400	414,403	(122,400)	(279,216)
Foundation	-	0	80,654	134,044	2,447	12,150	83,101	146,194	(83,101)	(146,194)
Human Resources	-	0	235,785	200,514	-	0	235,785	200,514	(235,785)	(200,514)
Law Clerk Program	182,649	194,562	95,604	161,628	8,049	12,750	103,653	174,378	78,995	20,184
Legislative	-	0	84,762	143,830	15,728	29,700	100,490	173,530	(100,490)	(173,530)
Licensing and Membership Records	214,532	350,350	378,622	638,488	27,856	35,603	406,479	674,092	(191,947)	(323,742)
Licensing Fees	9,653,821	16,317,618	-	0	-	0	-	-	9,653,821	16,317,618
Limited License Legal Technician	9,246	17,260	104,138	175,181	11,942	31,873	116,080	207,054	(106,834)	(189,794)
Limited Practice Officers	124,901	201,605	86,745	146,094	6,520	20,391	93,266	166,485	31,636	35,120
Mandatory CLE	686,900	1,038,450	437,806	711,936	147,624	255,167	585,430	967,102	101,470	71,348
Member Assistance Program	5,610	6,750	80,819	131,659	776	1,275	81,595	132,934	(75,985)	(126,184)
Member Benefits	19,963	28,000	72,838	127,891	151,801	186,496	224,639	314,387	(204,676)	(286,387)
Member Services & Engagement	98,042	154,250	351,047	604,621	7,281	25,545	358,328	630,166	(260,286)	(475,916)
NW Lawyer	393,249	602,566	210,183	352,499	300,861	482,115	511,045	834,614	(117,796)	(232,049)
Office of the Executive Director	-	0	277,221	562,130	1,533	12,379	0	0	(278,754)	(574,509)
Office of General Counsel	4	4	473,426.79	788,805	7,709.93	25,987.42	481,136.72	814,792	(481,133)	(814,788)
OGC-Disciplinary Board	-	0	110,488	358,862	45,290	97,216	155,778	456,078	(155,778)	(456,078)
Outreach and Engagement	-	0	208,928	333,885	7,435	31,525	216,363	365,410	(216,363)	(365,410)
Practice of Law Board	-	0	37,016	64,395	2,440	12,000	39,456	76,395	(39,456)	(76,395)
Professional Responsibility Program	-	0	152,600	261,190	3,611	9,279	156,210	270,469	(156,210)	(270,469)
Public Service Programs	135,099	135,200	113,243	183,151	86,764	240,188	200,006	423,339	(64,907)	(288,139)
Publication and Design Services	-	0	76,039	127,193	4,280	5,572	80,319	132,765	(80,319)	(132,765)
Sections Administration	282,731	300,000	238,706	354,443	7,298	9,335	246,004	363,778	36,728	(63,778)
Technology	-	0	1,030,432	1,753,552	-	0	1,030,432	1,753,552	(1,030,432)	(1,753,552)
Subtotal General Fund	13,137,079	21,074,744	10,759,207	18,277,435	1,234,787	2,688,641	11,993,994	20,966,076	1,143,086	108,667
Expenses using reserve funds							11,993,994			
Total General Fund - Net Result from Operations									1,143,086	108,667
Percentage of Budget	62.34%		58.87%		45.93%		57.21%			
CLE-Seminars and Products	928,011	1,793,079	661,946	1,126,729	107,390	506,372	769,336	1,633,101	158,675	159,977
CLE - Deskbooks	54,772	176,000	129,083	207,929	21,489	99,043	150,573	306,972	(95,800)	(130,972)
Total CLE	982,784	1,969,079	791,029	1,334,658	128,880	605,415	919,909	1,940,073	62,875	29,006
Percentage of Budget	49.91%		59.27%		21.29%		47.42%			
Total All Sections	520,193	606,544	-	-	388,654	860,784	388,654	860,784	131,539	(254,240)
Client Protection Fund-Restricted	1,061,519	1,024,000	84,262	141,486	20,765	502,400	105,027	643,886	956,492	380,114
Totals	15,701,575	24,674,366	11,634,497.69	19,753,579	1,773,085.73	4,657,239.81	13,407,583	24,410,819	2,293,992	263,547
Percentage of Budget	63.64%		58.90%		38.07%		54.92%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2019	2020 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	3,816,143	4,196,258	4,772,635
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	555,291	589,160
Section Funds	1,121,224	866,984	1,252,763
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	2,686,537	2,795,204	3,829,622
Total General Fund Balance	4,736,537	4,845,204	5,879,622.30
Net Change in general Fund Balance		108,667	1,143,086
Total Fund Balance	10,200,189	10,463,736	12,494,181
Net Change In Fund Balance		263,547	2,293,992

BAR NEWS HISTORICAL PERFORMANCE



NW LAWYER FINANCIAL PERFORMANCE

NWLawyer Costs and Revenue Per Issue

As of Feb. 2020

