

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

Financial Reports

(Unaudited)

Year to Date August 31, 2023

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
September 18, 2023

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Terra Nevitt, Executive Director; Tiffany Lynch, Director of Finance; Maggie Yu, Controller

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through August 31, 2023
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	92%	90%	\$231,359	91%	Favorable to budget due to vacant positions.
Other Indirect Expenses*	92%	81%	\$482,792	86%	Favorable to budget due to timing of payments and lower than expected expenses.
Total Indirect Expenses	92%	88%	\$714,150	90%	Favorable to budget resulting from a combination of reasons described above. Expected to be favorable to budget for year.

General Fund Revenues	92%	96%	\$888,462	95%	Favorable to budget mainly due to high interest income and MCLE fees net of lower than budgeted license fees. Expected to be favorable to budget.
General Fund Indirect Expenses	92%	88%	\$659,093	90%	Favorable to budget as described under indirect expenses above. Expected to be favorable to budget.
General Fund Direct Expenses	92%	70%	\$571,817	62%	Favorable to budget due to timing of program activities and meetings/events. Expected to be favorable to budget.
General Fund Net	92%	286%	\$2,119,370	865%	Favorable to budget for the reasons described above. Expected to be favorable to budget.

CLE Revenue	92%	89%	(\$45,666)	85%	Unfavorable to budget due to less attendees to live seminars and lower sale of deskbook sales. Expected to remain unfavorable to budget.
CLE Direct Expenses	92%	54%	\$141,433	40%	Favorable to budget due to timing of scheduled seminar expense payments and deskbook of cost of good sold. Expected to be remain favorable through year-end.
CLE Indirect Expenses	92%	88%	\$47,749	92%	Favorable to budget as described under indirect expenses above and expected to remain favorable through year-end.
CLE Net	92%	158%	\$143,515	97%	Favorable to budget for the reasons described above. Expected to slightly unfavorable to budget.

*Workplace benefits, Human Resources, meeting support, rent, taxes, furniture & maintenance, office supplies, depreciation, insurance, equipment, professional fees (legal & audit), internet & telephone, postage, storage, bank fees, Technology

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2023 Budget
For the Period from August 1, 2023 to August 31, 2023

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	-	-	211,914.57	237,082	91,374	121,820	303,288	358,902	(303,288)	(358,902)
Admissions/Bar Exam	1,188,069	1,362,940	798,904.22	892,773	371,118	414,079	1,170,022	1,306,852	18,047	56,088
Advancement FTE	-	-	318,142.06	354,465	4,264	8,100	322,406	362,565	(322,406)	(362,565)
Bar News	493,071	602,700	296,659.25	332,507	297,367	363,460	594,026	695,967	(100,955)	(93,267)
Board of Governors	-	-	176,920.09	191,700	292,508	371,900	469,428	563,600	(469,428)	(563,600)
Character & Fitness Board	-	-	124,485.47	139,623	2,040	27,000	126,525	166,623	(126,525)	(166,623)
Communications Strategies	4,375	3,500	599,530.67	674,814	53,087	116,015	652,618	790,829	(648,242)	(787,329)
Communications Strategies FTE	-	-	219,150.10	243,400	-	-	219,150	243,400	(219,150)	(243,400)
Discipline	64,991	119,000	5,086,021.92	6,007,729	124,091	206,999	5,210,113	6,214,728	(5,145,123)	(6,095,728)
Diversity	135,000	135,000	181,840.98	240,734	51,311	130,035	233,152	370,769	(98,152)	(235,769)
Finance	814,733	26,000	969,250.78	1,080,720	3,637	6,500	972,887	1,087,220	(158,155)	(1,061,220)
Foundation	-	-	130,036.69	147,147	3,511	5,650	133,548	152,797	(133,548)	(152,797)
Human Resources	-	-	554,939.99	424,625	-	-	554,940	424,625	(554,940)	(424,625)
Law Clerk Program	207,266	188,200	121,617.24	138,099	5,680	8,900	127,297	146,999	79,969	41,201
Legislative	-	-	212,551.29	242,681	16,975	26,783	229,527	269,464	(229,527)	(269,464)
Legal Lunchbox	32,373	23,000	44,014.90	51,117	3,859	1,500	47,874	52,617	(15,501)	(29,617)
Licensing and Membership Records	387,255	452,200	567,076.18	622,311	26,212	23,651	593,288	645,962	(206,033)	(193,762)
Licensing Fees	15,471,531	17,053,467	-	-	-	-	0	-	15,471,531	17,053,467
Limited License Legal Technician	12,948	29,722	74,446.72	85,248	3,909	15,500	78,355	100,748	(65,408)	(71,026)
Limited Practice Officers	183,120	195,088	88,529.98	99,305	14,926	21,042	103,456	120,347	79,664	74,741
Mandatory CLE	1,280,350	1,125,250	666,402.06	714,329	7,193	67,015	673,595	781,344	606,754	343,906
Member Wellness Program	7,000	7,500	193,897.16	234,719	1,809	2,550	195,707	237,269	(188,707)	(229,769)
Member Services & Engagement	12,000	11,800	266,981.65	302,978	13,253	39,500	280,235	342,478	(268,235)	(330,678)
Mini CLE	-	-	100,756.87	114,412	-	-	100,757	114,412	(100,757)	(114,412)
New Member Education	106,071	85,000	83,482.98	95,269	386	1,600	83,869	96,869	22,203	(11,869)
Office of General Counsel	-	963	842,395.40	1,038,134	5,804	19,400	848,200	1,057,534	(848,200)	(1,056,571)
Office of the Executive Director	-	-	507,044.22	568,259	111,089	128,775	618,133	697,034	(618,133)	(697,034)
OGC-Disciplinary Board	-	-	194,487.78	217,139	72,491	103,500	266,979	320,639	(266,979)	(320,639)
Practice of Law Board	-	-	55,815.93	63,355	2,426	12,000	58,242	75,355	(58,242)	(75,355)
Practice Management Assistance	69,133	50,000	117,394.32	133,033	73,616	73,650	191,011	206,683	(121,878)	(156,683)
Professional Responsibility Program	-	-	204,344.94	151,321	2,465	2,250	206,810	153,571	(206,810)	(153,571)
Public Service Programs	130,000	130,000	175,833.98	219,329	167,112	266,928	342,946	486,257	(212,946)	(356,257)
Publication and Design Services	-	-	105,426.16	119,175	4,200	4,612	109,626	123,787	(109,626)	(123,787)
Regulatory Services FTE	-	-	480,730.68	536,908	6,408	23,550	487,139	560,458	(487,139)	(560,458)
Sections Administration	356,726	290,543	257,517.81	290,746	911	7,850	258,428	298,596	98,297	(8,053)
Service Center	-	-	627,433.54	703,381	7,907	10,300	635,341	713,681	(635,341)	(713,681)
Volunteer Engagement	-	-	88,952.87	97,639	12,151	17,850	101,104	115,489.27	(101,104)	(115,489)
Technology	-	-	1,748,549.39	1,996,602	-	-	1,748,549	1,996,602	(1,748,549)	(1,996,602)
Subtotal General Fund	20,956,011	21,891,872	17,493,480.84	19,802,808	1,855,089	2,650,264	19,348,570	22,453,072	1,607,440	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									1,607,440	(561,199)
Percentage of Budget	96%		0.88		70%		86%			
CLE-Seminars and Products	1,573,656	1,653,725	948,735.05	1,079,536	193,647	307,219	1,142,382	1,386,755	431,274	266,970
CLE - Deskbooks	117,509	241,000	196,966.79	222,410	6,594	68,325	203,561	290,735	(86,052)	(49,735)
Total CLE	1,691,165	1,894,725	1,145,701.84	1,301,946	200,241	375,544	1,345,943	1,677,490	345,222	217,235
Percentage of Budget	89%		0.88		53%		80%			
Total All Sections	598,483	649,695	-	-	601,007	904,646	601,007	904,646	(2,524)	(254,951)
Client Protection Fund-Restricted	939,201	730,000	159,444.62	181,912	86,560	502,300	246,005	684,212	693,196	45,788
Totals	24,184,859	25,166,292	18,798,627.30	21,286,666	2,742,897	4,432,754	21,541,525	25,719,419	2,643,335	(553,127)
Percentage of Budget	96%		0.88		62%		84%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2022	2023 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,063,501	4,109,289	4,756,697
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,387,271
Section Funds	1,802,650	1,547,699	1,800,126
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000
Facilities Reserve Fund	1,000,000	1,000,000	2,700,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	5,713,268	5,152,068	5,620,708
Total General Fund Balance	8,713,268	8,152,068	10,320,708
Net Change in Total General Fund Balance		(561,199)	1,607,440
Total Fund Balance	15,621,468	15,068,341	18,264,802
Net Change In Fund Balance		(553,127)	2,643,335

**Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2023**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 1,087,318

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	1.10%	\$ 1,680,414
UBS Financial Money Market	0.25%	\$ 1,110,044
Morgan Stanley Money Market	0.51%	\$ 3,527,380
Merrill Lynch Money Market	1.44%	\$ 789,344
CDs/Treasuries	see list	\$ 10,707,982

General Fund Total \$ 18,902,481

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 358,509

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.44%	\$ 2,080,439
Morgan Stanley Money Market	0.43%	\$ 111,695
CDs/Treasuries	see list	\$ 2,495,088

Client Protection Fund Total \$ 5,045,731

Grand Total Cash & Investments \$ 23,948,213

<u>Bank</u>	<u>Yield</u>	<u>Term</u> <u>Months</u>	<u>Trade</u> <u>Date</u>	<u>Settle</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
<i>From WF</i>						
Morgan Stanley Bank CD	5.06%	6	3/9/2023	3/9/2023	9/18/2023	250,000.00
Morgan Stanley Private Bank CD	5.06%	6	3/9/2023	3/9/2023	9/18/2023	250,000.00
Valley National Bank CD	5.15%	6	3/14/2023	3/17/2023	9/18/2023	250,000.00
Fifth Third Bank CD	5.10%	6	3/14/2023	3/21/2023	9/21/2023	250,000.00
Barclays Bank CD	5.10%	6	3/14/2023	3/22/2023	9/22/2023	250,000.00
Wells Fargo bank	4.70%	9	12/15/2022	12/23/2022	9/25/2023	250,000.00
Webster Bank CD	5.00%	6	3/23/2023	3/29/2023	9/29/2023	250,000.00
Flagstar Bank CD	5.15%	6	3/17/2023	3/30/2023	10/2/2023	250,000.00
Comerica Bank CD	5.10%	6	3/23/2023	3/30/2023	10/2/2023	250,000.00
American Commercial Bank CD	5.10%	6	3/23/2023	4/5/2023	10/5/2023	250,000.00
SOFI Bank CD	4.55%	9	1/13/2023	1/23/2023	10/23/2023	250,000.00
Fairfield County Bank CD	4.65%	9	2/1/2023	2/3/2023	11/3/2023	250,000.00
FHLB CD	4.75%	9	2/10/2023	2/13/2023	11/7/2023	250,484.17
Independent Bank CD	4.75%	9	2/22/2023	2/24/2023	11/24/2023	250,000.00
FHDN CD	5.25%	6	5/30/2023	5/31/2023	11/24/2023	243,792.71
DFC Note	4.75%	11	2/1/2023	2/2/2023	12/14/2023	252,332.00
NexBank CD	5.25%	9	3/14/2023	3/22/2023	12/20/2023	250,000.00
Citizens Bank CD	5.15%	9	3/14/2023	3/22/2023	12/22/2023	250,000.00
Bank of Hope CD	5.25%	9	3/14/2023	3/24/2023	12/26/2023	250,000.00
Hancock Whitney Bank CD	5.35%	9	3/17/2023	3/23/2023	12/26/2023	250,000.00
CrossFirst Bank CD	5.20%	9	3/17/2023	3/24/2023	12/26/2023	250,000.00
Zions BankCorp CD	5.30%	9	3/28/2023	3/31/2023	12/29/2023	250,000.00
FHDN CD	4.75%	11	2/10/2023	2/13/2023	1/11/2024	239,532.78
FFCB CD	4.75%	12	2/1/2023	2/2/2023	1/18/2024	241,147.50
JP Morgan Chase Bank CD	4.95%	11	2/22/2023	2/28/2023	1/31/2024	250,000.00
FHLBDN CD	4.75%	12	2/10/2023	2/13/2023	2/2/2024	250,324.86
TowneBank CD	4.65%	12	2/1/2023	2/8/2023	2/8/2024	250,000.00
Millyard Bank CD	4.65%	12	2/1/2023	2/9/2023	2/9/2024	250,000.00
Encore Bank CD	5.35%	9	5/30/2023	6/7/2023	3/7/2024	250,000.00
Customers Bank CD	5.20%	12	3/28/2023	3/30/2023	3/28/2024	250,000.00
Truist Bank CD	5.25%	12	5/30/2023	6/2/2023	5/31/2024	250,000.00
US Treasury Bill	5.25%	11	7/11/2023	7/13/2023	6/13/2024	238,368.33
Texas Capital Bank CD	5.25%	12	8/9/2023	8/16/2023	8/15/2024	250,000.00
ESSA Bank & Trust PA CD	5.25%	12	8/9/2023	8/22/2023	8/21/2024	250,000.00
Bank of America CD	5.30%	12	8/25/2023	8/30/2023	8/29/2024	250,000.00
Total from WF						8,715,982.35
<i>From ML</i>						
City National bank of florida CD	5.30%	3	6/6/2023	6/12/2023	9/12/2023	246,000.00
US Treasury Bill	5.34%	3	6/6/2023	6/15/2023	9/14/2023	270,000.00
US Bank, National Assoc. CD	5.25%	6	6/6/2023	6/12/2023	12/7/2023	243,000.00
US Treasury Bill	5.43%	6	6/6/2023	6/15/2023	12/14/2023	270,000.00
Bank of China NY CD	5.30%	6	7/12/2023	7/20/2023	1/22/2024	243,000.00
TBK bank CD	5.25%	9	6/6/2023	6/12/2023	3/11/2024	240,000.00
Banner bank CD	5.25%	12	6/6/2023	6/12/2023	6/11/2024	237,000.00
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000.00
Total from ML						1,992,000.00
Total						10,707,982.35

Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2023

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Washington Trust CD	4.80%	6	3/1/2023	3/8/2023	9/8/2023	250,000.00
Renasant Bank CD	5.10%	6	3/17/2023	3/22/2023	9/22/2023	250,000.00
Bremer Bank CD	5.10%	6	3/17/2023	3/22/2023	9/22/2023	250,000.00
Centier Bank CD	5.25%	3	6/29/2023	7/7/2023	10/10/2023	250,000.00
CapStar Bank CD	4.80%	9	3/1/2023	3/3/2023	12/4/2023	250,000.00
Bank OZK CD	5.10%	6	6/29/2023	7/7/2023	1/8/2024	250,000.00
Beal Bank CD	5.10%	6	6/29/2023	7/12/2023	1/10/2024	250,000.00
Midfirst Bank CD	5.15%	6	6/29/2023	7/12/2023	1/12/2024	250,000.00
US Treasury Note	4.95%	11	3/1/2023	3/2/2023	1/31/2024	245,088.27
Western Alliance Bank CD	5.00%	12	3/1/2023	3/9/2023	3/8/2024	250,000.00
Total						<u>2,495,088.27</u>

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,053,467	1,381,852	15,471,531	1,581,936	91%	(160,814)
TOTAL REVENUE:	17,053,467	1,381,852	15,471,531	1,581,936	91%	(160,814)

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SURVEYS	100	-	131	(31)	131%	(39)
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(297)
LEADERSHIP TRAINING	2,000	-	2,175	(175)	109%	(342)
ATJ BOARD EXPENSE	78,400	16,402	66,171	12,229	84%	5,695
STAFF TRAVEL/PARKING	3,000	-	1,119	1,881	37%	1,631
STAFF CONFERENCE & TRAINING	1,675	-	375	1,300	22%	1,160
PUBLIC DEFENSE	4,000	-	810	3,190	20%	2,856
CONFERENCE/INSTITUTE EXPENSE	23,145	-	15,214	7,931	66%	6,002
RECEPTION/FORUM EXPENSE	7,500	-	3,248	4,252	43%	3,627
TOTAL DIRECT EXPENSES:	121,820	16,402	91,374	30,446	75%	20,295
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,699	128,176	9,963	93%	(1,549)
BENEFITS EXPENSE	48,192	3,800	42,773	5,419	89%	1,403
OTHER INDIRECT EXPENSE	50,751	3,424	40,966	9,785	81%	5,556
TOTAL INDIRECT EXPENSES:	237,082	18,922	211,915	25,167	89%	5,410
TOTAL ALL EXPENSES:	358,902	35,324	303,288	55,613	85%	25,705
NET INCOME (LOSS):	(358,902)	(35,324)	(303,288)	(55,613)	85%	25,705

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,000	-	6,715	20,285	25%	(18,035)
BAR EXAM FEES	1,253,000	24,405	1,140,929	112,071	91%	(7,654)
RULE 9/LEGAL INTERN FEES	12,000	900	12,800	(800)	107%	1,800
SPECIAL ADMISSIONS	70,940	3,720	27,625	43,315	39%	(37,403)
TOTAL REVENUE:	1,362,940	29,025	1,188,069	174,871	87%	(61,293)
DIRECT EXPENSES:						
POSTAGE	750	-	569	181	76%	118
STAFF TRAVEL/PARKING	23,000	3,465	13,701	9,299	60%	7,383
STAFF MEMBERSHIP DUES	600	-	400	200	67%	150
SUPPLIES	2,750	4	788	1,962	29%	1,733
FACILITY, PARKING, FOOD	101,000	28,976	96,111	4,889	95%	(3,528)
EXAMINER FEES	36,000	-	28,500	7,500	79%	4,500
UBE EXMINATIONS	123,000	85,278	117,486	5,514	96%	(4,736)
BOARD OF BAR EXAMINERS **	21,850	15,870	29,175	(7,325)	134%	(9,146)
BAR EXAM PROCTORS	39,000	22,945	39,077	(77)	100%	(3,327)
DISABILITY ACCOMMODATIONS	27,000	2,569	21,007	5,993	78%	3,743
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	1,833
LAW SCHOOL VISITS	1,700	-	249	1,451	15%	1,310
DEPRECIATION-SOFTWARE	24,929	2,038	22,411	2,518	90%	441
STAFF CONFERENCE & TRAINING	10,500	-	1,644	8,856	16%	7,981
TOTAL DIRECT EXPENSES:	414,079	161,146	371,118	42,961	90%	8,455
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	41,967	453,453	59,292	88%	16,564
BENEFITS EXPENSE	171,146	15,695	177,038	(5,892)	103%	(20,154)
OTHER INDIRECT EXPENSE	208,882	14,103	168,413	40,469	81%	23,062
TOTAL INDIRECT EXPENSES:	892,773	71,765	798,904	93,869	89%	19,471
TOTAL ALL EXPENSES:	1,306,852	232,911	1,170,022	136,830	90%	27,926
NET INCOME (LOSS):	56,088	(203,886)	18,047	38,041	32%	(33,367)

**Budget reallocations apply to this line item. For details, see FY23 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	8,100	1,260	4,264	3,836	53%	3,161
TOTAL DIRECT EXPENSES:	<u>8,100</u>	<u>1,260</u>	<u>4,264</u>	<u>3,836</u>	<u>53%</u>	<u>3,161</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	19,776	215,225	18,552	92%	(930)
BENEFITS EXPENSE	62,511	4,957	56,153	6,358	90%	1,149
OTHER INDIRECT EXPENSE	58,178	3,923	46,764	11,413	80%	6,565
TOTAL INDIRECT EXPENSES:	<u>354,465</u>	<u>28,656</u>	<u>318,142</u>	<u>36,323</u>	<u>90%</u>	<u>6,785</u>
TOTAL ALL EXPENSES:	<u>362,565</u>	<u>29,916</u>	<u>322,406</u>	<u>40,160</u>	<u>89%</u>	<u>9,946</u>
NET INCOME (LOSS):	<u>(362,565)</u>	<u>(29,916)</u>	<u>(322,406)</u>	<u>(40,160)</u>	<u>89%</u>	<u>9,946</u>

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
DISPLAY ADVERTISING	400,000	-	354,000	46,000	89%	(12,667)
SUBSCRIPT/SINGLE ISSUES	200	36	108	92	54%	(75)
CLASSIFIED ADVERTISING	2,500	313	6,753	(4,253)	270%	4,461
JOB TARGET ADVERTISING	200,000	10,861	132,211	67,789	66%	(51,123)
TOTAL REVENUE:	602,700	11,210	493,071	109,629	82%	(59,404)
DIRECT EXPENSES:						
POSTAGE	110,000	-	103,849	6,151	94%	(3,016)
PRINTING, COPYING & MAILING	250,000	-	192,743	57,257	77%	36,423
DIGITAL/ONLINE DEVELOPMENT	1,000	-	571	429	57%	346
GRAPHICS/ARTWORK	100	-	-	100	0%	92
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,833
STAFF MEMBERSHIP DUES	135	-	-	135	0%	124
SUBSCRIPTIONS	225	-	203	22	90%	3
TOTAL DIRECT EXPENSES:	363,460	-	297,367	66,093	82%	35,805
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,509	192,652	16,744	92%	(706)
BENEFITS EXPENSE	54,103	4,231	48,339	5,764	89%	1,255
OTHER INDIRECT EXPENSE	69,008	4,662	55,668	13,340	81%	7,590
TOTAL INDIRECT EXPENSES:	332,507	26,402	296,659	35,848	89%	8,139
TOTAL ALL EXPENSES:	695,967	26,402	594,026	101,941	85%	43,944
NET INCOME (LOSS):	(93,267)	(15,192)	(100,955)	7,687	108%	(15,460)

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS **	190,000	28,288	160,640	29,360	85%	13,527
BOG COMMITTEES' EXPENSES **	3,000	-	145	2,855	5%	2,605
BOG RETREAT	50,000	1,350	48,472	1,528	97%	(2,639)
BOG CONFERENCE ATTENDANCE **	42,000	1,713	23,961	18,039	57%	14,539
BOG TRAVEL & OUTREACH **	14,000	1,160	22,480	(8,480)	161%	(9,647)
LEADERSHIP TRAINING	20,000	-	12,267	7,733	61%	6,066
BOG ELECTIONS	26,900	-	18,400	8,500	68%	6,258
PRESIDENT'S DINNER **	26,000	-	-	26,000	0%	23,833
CONSULTING SERVICES	-	-	6,143	(6,143)		(6,143)
TOTAL DIRECT EXPENSES:	<u>371,900</u>	<u>32,512</u>	<u>292,508</u>	<u>79,392</u>	<u>79%</u>	<u>48,400</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,342	110,313	1,958	98%	(7,398)
BENEFITS EXPENSE	36,105	2,802	31,727	4,379	88%	1,370
OTHER INDIRECT EXPENSE	43,324	2,921	34,881	8,443	81%	4,833
TOTAL INDIRECT EXPENSES:	<u>191,700</u>	<u>15,066</u>	<u>176,920</u>	<u>14,780</u>	<u>92%</u>	<u>(1,195)</u>
TOTAL ALL EXPENSES:	<u>563,600</u>	<u>47,577.40</u>	<u>469,428</u>	<u>94,172</u>	<u>83%</u>	<u>47,205</u>
NET INCOME (LOSS):	<u>(563,600)</u>	<u>(47,577)</u>	<u>(469,428)</u>	<u>(94,172)</u>	<u>83%</u>	<u>47,205</u>

***Budget reallocations have been applied to this line item. For details, see FY23 Budget Reallocations memo(s) included in the Board of Governors meeting materials.*

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	58	331	11,669	3%	10,669
COURT REPORTERS	15,000	-	1,709	13,291	11%	12,041
TOTAL DIRECT EXPENSES:	27,000	57.85	2,039.61	24,960	8%	22,710
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,776	82,935	7,616	92%	70
BENEFITS EXPENSE	25,863	2,005	22,658	3,205	88%	1,050
OTHER INDIRECT EXPENSE	23,209	1,566	18,893	4,316	81%	2,382
TOTAL INDIRECT EXPENSES:	139,623	11,347	124,485	15,137	89%	3,502
TOTAL ALL EXPENSES:	166,623	11,405	126,525	40,098	76%	26,213
NET INCOME (LOSS):	(166,623)	(11,405)	(126,525)	(40,098)	76%	26,213

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	185,000	10,333	204,166	(19,166)	110%	34,583
LAW CLERK APPLICATION FEES	3,200	300	3,100	100	97%	167
TOTAL REVENUE:	188,200	10,633	207,266	(19,066)	110%	34,749
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	229
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	92
LAW CLERK BOARD EXPENSE	8,000	-	5,680	2,320	71%	1,654
LAW CLERK OUTREACH	550	-	-	550	0%	504
TOTAL DIRECT EXPENSES:	8,900	-	5,680	3,220	64%	2,479
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	7,259	75,232	7,209	91%	339
BENEFITS EXPENSE	25,330	1,947	22,074	3,256	87%	1,145
OTHER INDIRECT EXPENSE	30,327	2,036	24,311	6,016	80%	3,489
TOTAL INDIRECT EXPENSES:	138,099	11,242	121,617	16,481	88%	4,973
TOTAL ALL EXPENSES:	146,999	11,242	127,297	19,702	87%	7,452
NET INCOME (LOSS):	41,201	(608)	79,969	(38,768)	194%	42,201

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
REVENUE:						
SEMINAR REGISTRATIONS	850,000	43,870	642,984	207,016	76%	(136,183)
SEMINAR REVENUE-OTHER	20,000	350	37,865	(17,865)	189%	19,532
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	122,260
SHIPPING & HANDLING	100	-	135	(35)	135%	43
COURSEBOOK SALES	7,000	-	1,000	6,000	14%	(5,417)
MP3 AND VIDEO SALES	910,000	53,834	891,672	18,328	98%	57,505
TOTAL REVENUE:	1,653,725	98,054	1,573,656	80,069	95%	5,609
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	45	955	5%	871
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	4,583
DEPRECIATION	1,309	279	3,071	(1,762)	235%	(1,871)
ONLINE EXPENSES	53,000	3,860	43,665	9,335	82%	4,919
ACCREDITATION FEES	3,000	(60)	2,544	456	85%	206
SEMINAR BROCHURES	20,000	-	-	20,000	0%	18,333
FACILITIES	165,200	28,343	112,019	53,181	68%	39,414
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	3,667
SPEAKERS & PROGRAM DEVELOP	32,000	3,555	22,188	9,812	69%	7,146
HONORARIA	1,200	-	-	1,200	0%	1,100
CLE SEMINAR COMMITTEE	200	-	-	200	0%	183
STAFF TRAVEL/PARKING	15,000	2,111	9,080	5,920	61%	4,670
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	2,173
STAFF MEMBERSHIP DUES	1,700	-	902	798	53%	656
COST OF SALES - COURSEBOOKS	690	-	99	591	14%	533
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	1,146
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	275
TOTAL DIRECT EXPENSES:	307,219	38,088	193,647	113,572	63%	87,971
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	50,908	548,380	48,041	92%	(1,660)
BENEFITS EXPENSE	220,069	17,558	197,633	22,436	90%	4,097
OTHER INDIRECT EXPENSE	263,045	16,992	202,722	60,323	77%	38,402
TOTAL INDIRECT EXPENSES:	1,079,536	85,458	948,735	130,801	88%	40,839
TOTAL ALL EXPENSES:	1,386,755	123,546	1,142,382	244,373	82%	128,810
NET INCOME (LOSS):	266,970	(25,492)	431,274	(164,303)	162%	186,551

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	154,712	13,501	92%	(517)
BENEFITS EXPENSE	44,241	3,493	39,422	4,818	89%	1,132
OTHER INDIRECT EXPENSE	30,946	2,095	25,015	5,930	81%	3,351
TOTAL INDIRECT EXPENSES:	243,400	19,571	219,150	24,250	90%	3,966
NET INCOME (LOSS):	(243,400)	(19,571)	(219,150)	(24,250)	90%	3,966

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
SPONSORSHIPS	1,000	-	-	1,000	0%	(917)
50 YEAR MEMBER TRIBUTE LUNCH	-	-	1,615	(1,615)		1,615
50 YEAR MEMBER PLAQUE	2,500	228	2,760	(260)	110%	469
TOTAL REVENUE:	3,500	228	4,375	(875)	125%	1,167
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	223	2,203	1,192	65%	909
STAFF MEMBERSHIP DUES	1,120	405	1,702	(582)	152%	(675)
SUBSCRIPTIONS	4,000	139	2,169	1,831	54%	1,498
APEX DINNER	47,000	2,364	21,301	25,699	45%	21,782
50 YEAR MEMBER TRIBUTE LUNCH	20,000	4,117	22,084	(2,084)	110%	(3,751)
BAR OUTREACH	18,000	-	566	17,434	3%	15,934
COMMUNICATIONS OUTREACH	15,000	-	1,245	13,755	8%	12,505
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	5,058
TOTAL DIRECT EXPENSES:	116,015	7,247	53,087	62,928	46%	53,260
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	32,418	355,737	31,875	92%	(426)
BENEFITS EXPENSE	126,285	10,045	113,784	12,501	90%	1,977
OTHER INDIRECT EXPENSE	160,917	10,887	130,009	30,907	81%	17,498
TOTAL INDIRECT EXPENSES:	674,814	53,350	599,531	75,283	89%	19,049
TOTAL ALL EXPENSES:	790,829	60,598	652,618	138,211	83%	72,309
NET INCOME (LOSS):	(787,329)	(60,370)	(648,242)	(139,086)	82%	73,476

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

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CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	40,000	1,075	8,277	31,723	21%	(28,389)
CPF MEMBER ASSESSMENTS	690,000	2,460	709,070	(19,070)	103%	76,570
INTEREST INCOME **	-	20,363	221,854	(221,854)		221,854
TOTAL REVENUE:	730,000	23,898.31	939,201	(209,201)	129%	270,034
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	243	2,426	(326)	116%	(501)
GIFTS TO INJURED CLIENTS	500,000	-	82,963	417,037	17%	375,370
CPF BOARD EXPENSES **	-	190	971	(971)		(971)
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(17)
TOTAL DIRECT EXPENSES:	502,300	433.67	86,560	415,740	17%	373,881
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,824.80	96,207	8,591	92%	(142)
BENEFITS EXPENSE	37,207	2,897.28	32,585	4,622	88%	1,521
OTHER INDIRECT EXPENSE	39,907	2,566.88	30,653	9,255	77%	5,929
TOTAL INDIRECT EXPENSES:	181,912	14,289	159,444.6	22,467	88%	7,308
TOTAL ALL EXPENSES:	684,212	14,723	246,005	438,207	36%	381,189
NET INCOME (LOSS):	45,788	9,176	693,196	(647,408)	1514%	651,224

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	150,000	5,461	36,659	113,341	24%	(100,841)
LEXIS/NEXIS ROYALTIES	35,000	14,090	41,741	(6,741)	119%	9,657
SECTION PUBLICATION SALES	6,000	450	2,300	3,701	38%	(3,201)
FASTCASE ROYALTIES	50,000	12,641	36,810	13,190	74%	(9,024)
TOTAL REVENUE:	241,000	32,642	117,509	123,491	49%	(103,407)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	-	4,966	60,034	8%	54,617
COST OF SALES - SECTION PUBLICATION	1,500	-	832	668	55%	543
SPLITS TO SECTIONS	300	-	320	(20)	107%	(45)
DESKBOOK ROYALTIES	300	-	92	208	31%	183
STAFF CONFERENCES & TRAINING	1,000	-	-	1,000	0%	917
POSTAGE & DELIVER-DESKBOOKS	-	-	90	(90)		(90)
STAFF MEMBERSHIP DUES	225	-	256	(31)	114%	(49)
SUBSCRIPTIONS	-	-	39	(39)		(39)
TOTAL DIRECT EXPENSES:	68,325	-	6,594	61,731	10%	56,037
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	122,529	9,758	93%	(1,266)
BENEFITS EXPENSE	41,948	3,282	37,091	4,857	88%	1,361
OTHER INDIRECT EXPENSE	48,175	3,127	37,347	10,829	78%	6,814
TOTAL INDIRECT EXPENSES:	222,410	17,380	196,967	25,444	89%	6,909
TOTAL ALL EXPENSES:	290,735	17,380	203,561	87,175	70%	62,947
NET INCOME (LOSS):	(49,735)	15,262	(86,052)	36,316	173%	(40,461)

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	21	744	257	74%	(173)
RECOVERY OF DISCIPLINE COSTS	100,000	5,222	47,658	52,342	48%	(44,009)
DISCIPLINE HISTORY SUMMARY	18,000	1,470	16,589	1,411	92%	89
TOTAL REVENUE:	119,000	6,713	64,991	54,009	55%	(44,093)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	42,015
PUBLICATIONS PRODUCTION	200	-	169	31	84%	14
STAFF TRAVEL/PARKING	20,000	691	6,775	13,225	34%	11,559
STAFF MEMBERSHIP DUES	7,610	175	2,095	5,515	28%	4,881
TELEPHONE	2,359	280	3,264	(905)	138%	(1,102)
COURT REPORTERS	60,000	11,121	59,143	857	99%	(4,143)
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	1,375
LITIGATION EXPENSES	25,000	5,813	26,658	(1,658)	107%	(3,741)
DISABILITY EXPENSES	9,000	141	339	8,661	4%	7,911
TRANSLATION SERVICES	1,200	195	345	855	29%	755
STAFF CONFERENCE & TRAINING	33,295	6,441	25,303	7,992	76%	5,217
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	917
TOTAL DIRECT EXPENSES:	206,999	24,857	124,091	82,908	60%	65,658
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	275,748	3,165,275	599,506	84%	285,774
BENEFITS EXPENSE	1,073,208	86,221	976,857	96,351	91%	6,917
OTHER INDIRECT EXPENSE	1,169,740	79,043	943,890	225,850	81%	128,372
TOTAL INDIRECT EXPENSES:	6,007,729	441,012	5,086,022	921,707	85%	421,063
TOTAL ALL EXPENSES:	6,214,728	465,869	5,210,113	1,004,615	84%	486,721
NET INCOME (LOSS):	(6,095,728)	(459,157)	(5,145,123)	(950,605)	84%	442,628

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	11,250
TOTAL REVENUE:	135,000	-	135,000	-	100%	11,250
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	798	1,202	40%	1,035
STAFF MEMBERSHIP DUES	360	-	90	270	25%	240
COMMITTEE FOR DIVERSITY	3,800	-	953	2,847	25%	2,531
DIVERSITY EVENTS & PROJECTS **	19,250	-	5,695	13,555	30%	11,951
SURVEYS **	45,000	12,000	28,600	16,400	64%	12,650
STAFF CONFERENCE & TRAINING **	5,000	-	1,600	3,400	32%	2,983
CONSULTING SERVICES	54,625	-	13,575	41,050	25%	36,498
TOTAL DIRECT EXPENSE:	130,035	12,000	51,311	78,724	39%	67,888
INDIRECT EXPENSES:						
SALARY EXPENSE (1.69 FTE)	144,941	11,639	102,135	42,807	70%	30,728
BENEFITS EXPENSE	43,533	3,292	37,427	6,106	86%	2,478
OTHER INDIRECT EXPENSE	52,260	3,541	42,279	9,980	81%	5,625
TOTAL INDIRECT EXPENSES:	240,734	18,471	181,841	58,893	76%	38,831
TOTAL ALL EXPENSES:	370,769	30,471	233,152	137,617	63%	106,720
NET INCOME (LOSS):	(235,769)	(30,471)	(98,152)	(137,617)	42%	117,970

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Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
(Previously ADMINISTRATION cost center)						
REVENUE:						
INTEREST INCOME **	26,000	87,419	814,508	(788,508)	3133%	790,674
MISCELLANEOUS	-	225	225	(225)		225
TOTAL REVENUE:	26,000	87,644	814,733	(788,733)	3134%	790,899
DIRECT EXPENSES:						
CONSULTING SERVICES **	3,000	-	875	2,125	29%	1,875
STAFF TRAVEL/PARKING	3,000	36	2,266	734	76%	484
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	458
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
MISCELLANEOUS	-	(189)	(189)	189		189
TOTAL DIRECT EXPENSES:	6,500	(153)	3,637	2,863	56%	2,322
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	56,983	610,235	51,407	92%	(3,730)
BENEFITS EXPENSE	205,235	16,476	185,670	19,565	90%	2,462
OTHER INDIRECT EXPENSE	213,844	14,516	173,346	40,498	81%	22,677
TOTAL INDIRECT EXPENSES:	1,080,720	87,975	969,251	111,470	90%	21,410
TOTAL ALL EXPENSES:	1,087,220	87,822	972,887	114,333	89%	23,731
NET INCOME (LOSS):	(1,061,220)	(177)	(158,155)	(903,066)	15%	814,631

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(250)
PRINTING & COPYING	450	-	-	450	0%	413
STAFF TRAVEL/PARKING	700	160	377	323	54%	264
SUPPLIES	150	-	24	126	16%	113
BOARD OF TRUSTEES	750	-	103	647	14%	585
POSTAGE	300	-	8	292	3%	267
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	275
TOTAL DIRECT EXPENSES:	5,650	160	3,511	2,139	62%	1,668
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	8,188	88,235	8,124	92%	94
BENEFITS EXPENSE	18,295	1,339	15,729	2,566	86%	1,041
OTHER INDIRECT EXPENSE	32,493	2,183	26,072	6,421	80%	3,713
TOTAL INDIRECT EXPENSES:	147,147	11,710	130,037	17,111	88%	4,848
TOTAL ALL EXPENSES:	152,797	11,870	133,548	19,249	87%	6,516
NET INCOME (LOSS):	(152,797)	(11,870)	(133,548)	(19,249)	87%	6,516

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	700	24	67	633	10%	575
STAFF MEMBERSHIP DUES	800	-	458	342	57%	275
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(889)
STAFF TRAINING- GENERAL **	15,000	-	2,066	12,934	14%	11,684
RECRUITING AND ADVERTISING	6,600	169	6,918	(318)	105%	(868)
PAYROLL PROCESSING	50,000	3,288	43,109	6,891	86%	2,725
SALARY SURVEYS	1,500	-	-	1,500	0%	1,375
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,833
TRANSFER TO INDIRECT EXPENSE	(77,100)	(3,481)	(53,965)	(23,135)	70%	(16,710)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	380,554	33,547	345,389	35,164	91%	3,451
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
BENEFITS EXPENSE	120,251	9,711	109,489	10,762	91%	741
OTHER INDIRECT EXPENSE	123,820	8,379	100,062	23,759	81%	13,440
TOTAL INDIRECT EXPENSES:	<u>424,625</u>	<u>51,637</u>	<u>554,940</u>	<u>(130,315)</u>	<u>131%</u>	<u>(165,700)</u>
TOTAL ALL EXPENSES:	<u>424,625</u>	<u>51,637</u>	<u>554,940</u>	<u>(130,315)</u>	<u>131%</u>	<u>(165,700)</u>
NET INCOME (LOSS):	<u>(424,625)</u>	<u>(51,637)</u>	<u>(554,940)</u>	<u>130,315</u>	<u>131%</u>	<u>(165,700)</u>

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,133	-	124	3,009	4%	2,748
STAFF MEMBERSHIP DUES	450	-	-	450	0%	413
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	2,063
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(151)
TELEPHONE	-	48	526	(526)		(526)
CONTRACT LOBBYIST	15,000	-	12,500	2,500	83%	1,250
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	1,146
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	275
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	358
TOTAL DIRECT EXPENSES:	26,783	48	16,975	9,808	63%	7,576
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	12,424	132,289	15,027	90%	2,751
BENEFITS EXPENSE	42,758	3,342	37,983	4,774	89%	1,211
OTHER INDIRECT EXPENSE	52,607	3,541	42,279	10,328	80%	5,944
TOTAL INDIRECT EXPENSES:	242,681	19,307	212,551	30,130	88%	9,906
TOTAL ALL EXPENSES:	269,464	19,355	229,527	39,937	85%	17,482
NET INCOME (LOSS):	(269,464)	(19,355)	(229,527)	(39,937)	85%	17,482

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,250	25,625	1,375	95%	875
INVESTIGATION FEES	21,000	2,400	23,500	(2,500)	112%	4,250
PRO HAC VICE	400,000	23,816	334,340	65,660	84%	(32,327)
MEMBER CONTACT INFORMATION	4,000	122	3,586	414	90%	(81)
PHOTO BAR CARD SALES	200	12	204	(4)	102%	21
TOTAL REVENUE:	452,200	28,600	387,255	64,945	86%	(27,262)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	1,055
POSTAGE	16,500	-	18,061	(1,561)	109%	(2,936)
LICENSING FORMS	2,000	-	2,401	(401)	120%	(568)
CONSULTING SERVICES **	4,000	-	4,000	-	100%	(333)
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
TOTAL DIRECT EXPENSES:	23,651	-	26,212	(2,561)	111%	(4,532)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	31,800	359,653	19,868	95%	(11,759)
BENEFITS EXPENSE	124,269	9,954	111,942	12,327	90%	1,971
OTHER INDIRECT EXPENSE	118,521	7,996	95,481	23,040	81%	13,163
TOTAL INDIRECT EXPENSES:	622,311	49,750	567,076	55,234	91%	3,375
TOTAL ALL EXPENSES:	645,962	49,750	593,288	52,673	92%	(1,157)
NET INCOME (LOSS):	(193,762)	(21,150)	(206,033)	12,272	106%	(28,419)

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(11,000)
LLLT LICENSE FEES	16,622	1,165	12,714	3,908	76%	(2,522)
LLLT LATE LICENSE FEES	1,100	-	133	967	12%	(875)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	1,165	12,948	16,775	44%	(14,298)
DIRECT EXPENSES:						
LLLT BOARD	15,000	-	3,909	11,091	26%	9,841
LLLT EDUCATION	500	-	-	500	0%	458
TOTAL DIRECT EXPENSES:	15,500	-	3,909	11,591	25%	10,300
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	4,198	46,225	5,323	90%	1,027
BENEFITS EXPENSE	17,299	1,318	14,833	2,466	86%	1,025
OTHER INDIRECT EXPENSE	16,401	1,121	13,388	3,013	82%	1,646
TOTAL INDIRECT EXPENSES:	85,248	6,637	74,447	10,802	87%	3,698
TOTAL ALL EXPENSES:	100,748	6,637	78,355	22,393	78%	13,997
NET INCOME (LOSS):	(71,026)	(5,471)	(65,408)	22,393	92%	(300)

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	500	200	800	(300)	160%	342
MEMBER LATE FEES	-	-	4,350	(4,350)		4,350
LPO EXAMINATION FEES	28,300	(200)	28,100	200	99%	2,158
LPO LICENSE FEES	164,750	13,089	147,650	17,100	90%	(3,371)
LPO LATE LICENSE FEES	988	-	2,220	(1,232)	225%	1,315
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(504)
TOTAL REVENUE:	195,088	13,089	183,120	11,968	94%	4,290
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	1,500	4,035	4,965	45%	4,215
EXAM WRITING	9,000	-	8,400	600	93%	(150)
LPO BOARD	1,792	-	2,301	(509)	128%	(658)
LPO OUTREACH	1,000	-	-	1,000	0%	917
PRINTING & COPYING	250	-	82	168	33%	148
SUPPLIES	-	36	109	(109)		(109)
TOTAL DIRECT EXPENSES:	21,042	1,536	14,926	6,116	71%	4,362
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	5,253	54,076	3,799	93%	(1,024)
BENEFITS EXPENSE	20,388	1,558	17,542	2,845	86%	1,146
OTHER INDIRECT EXPENSE	21,043	1,416	16,912	4,131	80%	2,378
TOTAL INDIRECT EXPENSES:	99,305	8,228	88,530	10,775	89%	2,500
TOTAL ALL EXPENSES:	120,347	9,763	103,456	16,891	86%	6,862
NET INCOME (LOSS):	74,741	3,325	79,664	(4,923)	107%	11,152

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACCREDITED PROGRAM FEES	550,000	62,600	623,800	(73,800)	113%	119,633
FORM 1 LATE FEES	220,000	17,500	234,850	(14,850)	107%	33,183
MEMBER LATE FEES	190,000	150	232,400	(42,400)	122%	58,233
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,750	(500)	101%	3,688
ATTENDANCE LATE FEES	98,000	10,250	120,400	(22,400)	123%	30,567
COMITY CERTIFICATES	29,000	325	30,150	(1,150)	104%	3,566
TOTAL REVENUE:	1,125,250	90,825	1,280,350	(155,100)	114%	248,870
DIRECT EXPENSES:						
DEPRECIATION **	59,565	-	6,443	53,122	11%	48,158
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(42)
MCLE BOARD	2,000	-	-	2,000	0%	1,833
STAFF TRAVEL/PARKING	50	-	-	50	0%	46
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	4,242
TOTAL DIRECT EXPENSES:	67,015	-	7,193	59,822	11%	54,237
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE) **	437,860	29,926	431,794	6,065	99%	(30,423)
BENEFITS EXPENSE	125,455	10,008	112,702	12,753	90%	2,299
OTHER INDIRECT EXPENSE	151,014	10,209	121,906	29,108	81%	16,524
TOTAL INDIRECT EXPENSES:	714,329	50,143	666,402	47,927	93%	(11,600)
TOTAL ALL EXPENSES:	781,344	50,143	673,595	107,749	86%	42,637
NET INCOME (LOSS):	343,906	40,682	606,754	(262,848)	176%	291,507

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT TEAM						
REVENUE:						
ROYALTIES	10,800	-	12,000	(1,200)	111%	2,100
NMP PRODUCT SALES	65,000	4,723	28,071	36,929	43%	(31,512)
DIGITAL VIDEO SALES	14,000	980	23,373	(9,373)	167%	10,540
SPONSORSHIPS	10,000	-	9,000	1,000	90%	(167)
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	54,888
TRIAL ADVOCACY PROGRAM	12,000	(50)	15,779	(3,779)	131%	4,779
TOTAL REVENUE:	119,800	5,653	150,444	(30,644)	126%	40,628
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	813	1,377	323	81%	181
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	65
SMALL TOWN AND RURAL COMMITTEE	3,700	-	2,659	1,041	72%	733
PRINTING & COPYING	1,200	1,440	2,740	(1,540)	228%	(1,640)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	917
YLL SECTION PROGRAM	1,500	-	545	955	36%	830
WYLC CLE COMPS	1,000	-	-	1,000	0%	917
WYLC OUTREACH EVENTS	1,500	-	250	1,250	17%	1,125
SPEAKERS & PROGRAM DEVELOP	1,500	-	-	1,500	0%	1,375
WYL COMMITTEE	12,000	2,239	4,845	7,155	40%	6,155
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	3,208
TRIAL ADVOCACY EXPENSES	1,500	386	386	1,114	26%	989
RECEPTION/FORUM EXPENSE	2,300	-	-	2,300	0%	2,108
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	4,583
STAFF MEMBERSHIP DUES	850	-	300	550	35%	479
LENDING LIBRARY	4,000	99	373	3,627	9%	3,293
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	92
TOTAL DIRECT EXPENSES:	42,600	4,977	13,639	28,961	32%	25,411
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	26,360	284,924	26,677	91%	710
BENEFITS EXPENSE	108,835	8,368	94,749	14,086	87%	5,017
OTHER INDIRECT EXPENSE	143,340	9,678	115,564	27,775	81%	15,831
TOTAL INDIRECT EXPENSES:	563,775	44,406	495,236	68,538	88%	21,557
TOTAL ALL EXPENSES:	606,375	49,382	508,875	97,500	84%	46,968
NET INCOME (LOSS):	(486,575)	(43,729)	(358,431)	(128,144)	74%	87,596

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	7,500	1,000	7,000	500	93%	125
TOTAL REVENUE:	7,500	1,000	7,000	500	93%	125
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	226	274	45%	232
MEMBER WELLNESS COUNCIL **	550	-	-	550	0%	504
STAFF CONFERENCE & TRAINING	300	-	401	(101)	134%	(126)
SUBSCRIPTIONS	1,200	110	1,182	18	99%	(82)
TOTAL DIRECT EXPENSES:	2,550	110	1,809	741	71%	528
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	11,092	107,706	25,966	81%	14,827
BENEFITS EXPENSE	55,402	4,411	49,197	6,205	89%	1,588
OTHER INDIRECT EXPENSE	45,645	3,098	36,994	8,650	81%	4,847
TOTAL INDIRECT EXPENSES:	234,719	18,602	193,897	40,822	83%	21,262
TOTAL ALL EXPENSES:	237,269	18,712	195,707	41,562	82%	21,790
NET INCOME (LOSS):	(229,769)	(17,712)	(188,707)	(41,062)	82%	21,915

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

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OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	6,328	13,672	32%	12,006
WASHINGTON LEADERSHIP INSTITUTE	80,000	79,486	79,486	514	99%	(6,153)
ED TRAVEL & OUTREACH	5,000	21	1,608	3,392	32%	2,975
BAR LEADERS CONFERENCE	12,000	-	8,497	3,503	71%	2,503
STAFF TRAVEL/PARKING	1,500	198	1,818	(318)	121%	(443)
STAFF CONFERENCE & TRAINING	8,925	3,271	11,297	(2,372)	127%	(3,115)
STAFF MEMBERSHIP DUES	1,000	-	1,375	(375)	138%	(458)
SURVEY	350	-	681	(331)	195%	(360)
TOTAL DIRECT EXPENSES:	128,775	82,976	111,089	17,686	86%	6,955
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	34,224	363,195	39,185	90%	5,653
BENEFITS EXPENSE	103,989	8,327	93,819	10,170	90%	1,504
OTHER INDIRECT EXPENSE	61,891	4,190	50,031	11,860	81%	6,703
TOTAL INDIRECT EXPENSES:	568,259	46,741	507,044	61,215	89%	13,860
TOTAL ALL EXPENSES:	697,034	129,717	618,133	78,901	89%	20,815
NET INCOME (LOSS):	(697,034)	(129,717)	(618,133)	78,901	89%	20,815

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	963	-	-	963	0%	(883)
TOTAL REVENUE:	963	-	-	963	0%	(883)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	28	472	6%	430
STAFF MEMBERSHIP DUES	1,150	-	950	200	83%	104
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	917
CUSTODIANSHIPS	8,150	-	199	7,951	2%	7,272
WILLS	2,000	-	-	2,000	0%	1,833
LITIGATION EXPENSES	200	-	-	200	0%	183
DISABILITY ACCOMMODATIONS **	-	103	423	(423)		(423)
STAFF CONFERENCE & TRAINING	6,400	1,827	4,204	2,196	66%	1,662
TOTAL DIRECT EXPENSES:	19,400	1,930	5,804	13,596	30%	11,979
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	47,260	516,244	140,593	79%	85,857
BENEFITS EXPENSE	188,816	15,124	171,127	17,689	91%	1,955
OTHER INDIRECT EXPENSE	192,481	12,982	155,025	37,456	81%	21,416
TOTAL INDIRECT EXPENSES:	1,038,134	75,366	842,395	195,739	81%	109,228
TOTAL ALL EXPENSES:	1,057,534	77,296	848,200	209,334	80%	121,206
NET INCOME (LOSS):	(1,056,571)	(77,296)	(848,200)	(208,371)	80%	120,324

***Budget reallocations apply to this line item. For details, see FY23 Budget Reallocations memo(s) included in the Board of Governors meeting materials.*

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	100	-	100%	(8)
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	3,667
CHIEF HEARING OFFICER	30,000	2,500	27,500	2,500	92%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	15,150
HEARING OFFICER TRAINING	400	-	-	400	0%	367
OUTSIDE COUNSEL **	51,500	4,000	44,000	7,500	85%	3,208
TOTAL DIRECT EXPENSES:	103,500	6,500	72,491	31,009	70%	22,384
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	11,348	124,156	9,633	93%	(1,516)
BENEFITS EXPENSE	40,026	3,131	35,451	4,575	89%	1,240
OTHER INDIRECT EXPENSE	43,324	2,921	34,881	8,443	81%	4,833
TOTAL INDIRECT EXPENSES:	217,139	17,400	194,488	22,652	90%	4,557
TOTAL ALL EXPENSES:	320,639	23,900	266,979	53,660	83%	26,940
NET INCOME (LOSS):	(320,639)	(23,900)	(266,979)	(53,660)	83%	26,940

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	206	2,426	9,574	20%	8,574
TOTAL DIRECT EXPENSES:	12,000	206	2,426	9,574	20%	8,574
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	3,026	32,927	3,038	92%	41
BENEFITS EXPENSE	13,465	1,001	11,262	2,202	84%	1,080
OTHER INDIRECT EXPENSE	13,925	974	11,627	2,299	83%	1,138
TOTAL INDIRECT EXPENSES:	63,355	5,000	55,816	7,539	88%	2,259
TOTAL ALL EXPENSES:	75,355	5,206	58,242	17,113	77%	10,834
NET INCOME (LOSS):	(75,355)	(5,206)	(58,242)	(17,113)	77%	10,834

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	50,000	17,796	69,133	(19,133)	138%	23,299
TOTAL REVENUE:	50,000	17,796	69,133	(19,133)	138%	23,299
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	150	-	100%	(13)
FASTCASE	73,000	-	72,966	34	100%	(6,050)
STAFF CONFERENCE & TRAINING **	500	-	500	-	100%	(42)
TOTAL DIRECT EXPENSES:	73,650	-	73,616	34	100%	(6,104)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,894	73,258	6,878	91%	200
BENEFITS EXPENSE	23,499	1,805	20,530	2,969	87%	1,011
OTHER INDIRECT EXPENSE	29,398	1,977	23,606	5,792	80%	3,342
TOTAL INDIRECT EXPENSES:	133,033	10,676	117,394	15,639	88%	4,553
TOTAL ALL EXPENSES:	206,683	10,676	191,011	15,673	92%	(1,551)
NET INCOME (LOSS):	(156,683)	7,120	(121,878)	(34,805)	78%	21,748

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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PROFESSIONAL RESPONSIBILITY PROGRAM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	1,075	(325)	143%	(387)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(42)
CPE COMMITTEE	1,000	-	890	110	89%	26
TOTAL DIRECT EXPENSES:	2,250	-	2,465	(215)	110%	(403)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,385	125,330	(33,663)	137%	(41,302)
BENEFITS EXPENSE	37,219	4,645	51,533	(14,314)	138%	(17,416)
OTHER INDIRECT EXPENSE	22,435	2,301	27,482	(5,046)	122%	(6,916)
TOTAL INDIRECT EXPENSES:	151,321	18,332	204,345	(53,023)	135%	(65,634)
TOTAL ALL EXPENSES:	153,571	18,332	206,810	(53,239)	135%	(66,036)
NET INCOME (LOSS):	(153,571)	(18,332)	(206,810)	53,239	135%	(66,036)

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	10,833
TOTAL REVENUE:	130,000	-	130,000	-	100%	10,833
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	164,811	96,017	63%	74,282
STAFF TRAVEL/PARKING	1,500	53	72	1,428	5%	1,303
SURVEYS	100	-	100	-	100%	(8)
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	871	1,264	236	84%	111
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	917
PRO BONO CERTIFICATES	2,000	-	866	1,134	43%	968
TOTAL DIRECT EXPENSES:	266,928	924	167,112	99,816	63%	77,572
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	10,433	99,435	29,153	77%	18,437
BENEFITS EXPENSE	40,609	3,166	35,881	4,728	88%	1,344
OTHER INDIRECT EXPENSE	50,132	3,393	40,518	9,614	81%	5,436
TOTAL INDIRECT EXPENSES:	219,329	16,992	175,834	43,495	80%	25,218
TOTAL ALL EXPENSES:	486,257	17,917	342,946	143,311	71%	102,789
NET INCOME (LOSS):	(356,257)	(17,917)	(212,946)	(143,311)	60%	113,623

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	321
SUBSCRIPTIONS	162	-	100	62	62%	49
IMAGE LIBRARY	4,100	-	4,100	-	100%	(342)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	28
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,982	66,538	5,605	92%	(407)
BENEFITS EXPENSE	19,491	1,457	16,692	2,799	86%	1,175
OTHER INDIRECT EXPENSE	27,542	1,859	22,197	5,345	81%	3,050
TOTAL INDIRECT EXPENSES:	119,175	9,299	105,426	13,749	88%	3,818
TOTAL ALL EXPENSES:	123,787	9,299	109,626	14,161	89%	3,845
NET INCOME (LOSS):	(123,787)	(9,299)	(109,626)	(14,161)	89%	3,845

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	23,550	-	6,240	17,310	26%	15,347
STAFF TRAVEL/PARKING	-	-	168	(168)		(168)
TOTAL DIRECT EXPENSES:	23,550	-	6,408	17,142	27%	15,179
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	27,628	319,768	29,698	92%	576
BENEFITS EXPENSE	103,888	8,323	93,667	10,221	90%	1,563
OTHER INDIRECT EXPENSE	83,553	5,635	67,295	16,258	81%	9,295
TOTAL INDIRECT EXPENSES:	536,908	41,587	480,731	56,177	90%	11,435
TOTAL ALL EXPENSES:	560,458	41,587	487,139	73,319	87%	26,614
NET INCOME (LOSS):	(560,458)	(41,587)	(487,139)	(73,319)	87%	26,614

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	-	198	2,178	(2,178)		(2,178)
TRANSLATION SERVICES	8,200	363	4,183	4,017	51%	3,334
STAFF CONFERENCE & TRAINING	2,100	1,546	1,546	554	74%	379
TOTAL DIRECT EXPENSES:	10,300	2,107	7,907	2,393	77%	1,535
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,866	356,100	27,590	93%	(4,384)
BENEFITS EXPENSE	142,992	11,410	128,640	14,352	90%	2,436
OTHER INDIRECT EXPENSE	176,699	11,949	142,693	34,006	81%	19,281
TOTAL INDIRECT EXPENSES:	703,381	55,225	627,434	75,947	89%	17,332
TOTAL ALL EXPENSES:	713,681	57,332	635,341	78,340	89%	18,867
NET INCOME (LOSS):	(713,681)	(57,332)	(635,341)	(78,340)	89%	18,867

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2023 to August 31, 2023

91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	290,543	689	356,726	(66,183)	123%	90,395
TOTAL REVENUE:	290,543	689	356,726	(66,183)	123%	90,395
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	14	736	2%	674
SUBSCRIPTIONS	350	-	331	19	95%	(10)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	461
DUES STATEMENTS	5,000	-	-	5,000	0%	4,583
STAFF CONFERENCE & TRAINING	500	-	65	435	13%	393
STAFF MEMBERSHIP DUES	250	-	45	205	18%	184
TOTAL DIRECT EXPENSES:	7,850	-	911	6,939	12%	6,285
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	12,940	138,533	11,047	93%	(1,418)
BENEFITS EXPENSE	61,326	4,840	54,508	6,818	89%	1,707
OTHER INDIRECT EXPENSE	79,839	5,399	64,476	15,363	81%	8,710
TOTAL INDIRECT EXPENSES:	290,746	23,179	257,518	33,228	89%	9,000
TOTAL ALL EXPENSES:	298,596	23,179	258,428	40,168	87%	15,285
NET INCOME (LOSS):	(8,053)	(22,490)	98,297	(106,351)	-1221%	105,680

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	440,225	1,265	568,884	(128,659)	129%	165,344
SEMINAR PROFIT SHARE	147,470	-	1,135	146,335	1%	(134,046)
INTEREST INCOME	13,120	-	-	13,120	0%	(12,027)
PUBLICATIONS REVENUE	2,000	732	1,874	126	94%	41
OTHER	46,880	5,185	26,590	20,290	57%	(16,383)
TOTAL REVENUE:	649,695	7,182	598,483	51,212	92%	2,929
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	46,293	244,281	388,222	39%	335,514
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	689	356,726	(84,583)	131%	(107,262)
TOTAL DIRECT EXPENSES:	904,646	46,981	601,007	303,639	66%	228,252
NET INCOME (LOSS):	(254,951)	(39,799)	(2,524)	(252,427)	1%	231,181

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	110,000	-	92,563	17,437	84%	8,270
STAFF TRAVEL/PARKING	2,000	179	691	1,309	35%	1,142
STAFF MEMBERSHIP DUES	450	-	-	450	0%	413
TELEPHONE	95,000	6,966	77,801	17,199	82%	9,282
COMPUTER HARDWARE	65,000	1,876	61,880	3,120	95%	(2,297)
COMPUTER SOFTWARE **	316,525	24,641	202,623	113,902	64%	87,525
HARDWARE SERVICE & WARRANTIES	60,000	2,733	47,164	12,836	79%	7,836
SOFTWARE MAINTENANCE & LICENSING	380,000	15,008	314,339	65,661	83%	33,994
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	1,833
THIRD PARTY SERVICES	40,000	3,466	34,958	5,042	87%	1,708
STAFF CONFERENCE & TRAINING	10,000	184	184	9,816	2%	8,982
TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(55,054)	(832,204)	(248,771)	77%	(158,689)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	116,214	1,279,068	155,348	89%	35,813
BENEFITS EXPENSE	439,894	35,475	399,566	40,328	91%	3,670
CAPITAL LABOR & OVERHEAD	(280,000)	(29,973)	(254,581)	(25,420)	91%	2,086
OTHER INDIRECT EXPENSE	402,292	27,174	324,495	77,796	81%	44,272
TOTAL INDIRECT EXPENSES:	1,996,602	148,890	1,748,549	248,053	88%	85,841
TOTAL ALL EXPENSES:	1,996,602	148,890	1,748,549	248,053	88%	85,841
NET INCOME (LOSS):	(1,996,602)	(148,890)	(1,748,549)	(248,053)	88%	81,669

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Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	350	-	498	(148)	142%	(177)
STAFF CONFERENCE & TRAINING	2,500	-	2,450	50	98%	(158)
ABA DELEGATES	15,000	4,879	9,203	5,797	61%	4,547
TOTAL DIRECT EXPENSES:	17,850	4,879	12,151	5,699	68%	4,211
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	5,017	56,911	2,503	96%	(2,448)
BENEFITS EXPENSE	19,657	1,500	16,891	2,766	86%	1,128
OTHER INDIRECT EXPENSE	18,567	1,269	15,150	3,417	82%	1,870
TOTAL INDIRECT EXPENSES:	97,639	7,785	88,953	8,686	91%	550
TOTAL ALL EXPENSES:	115,489	12,664	101,104	14,385	88%	550
NET INCOME (LOSS):	(115,489)	(12,664)	(101,104)	(14,385)	88%	4,761

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

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INDIRECT EXPENSES:						
SALARIES	13,113,765	1,042,637	11,578,303	1,535,462	88%	442,648
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
TEMPORARY SALARIES	200,627	21,170	236,647	(36,020)	118%	(52,739)
CAPITAL LABOR & OVERHEAD	(280,000)	(29,973)	(254,581)	(25,420)	91%	2,086
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	5,200	(400)	108%	(800)
EMPLOYEE SERVICE AWARDS	2,038	350	2,195	(157)	108%	(327)
FICA (EMPLOYER PORTION)	806,675	78,967	848,187	(41,512)	105%	(108,735)
L&I INSURANCE	62,000	-	44,190	17,811	71%	12,644
WA STATE FAMILY MEDICAL LEAVE (EMPLOYI	18,000	2,316	23,099	(5,099)	128%	(6,599)
MEDICAL (EMPLOYER PORTION)	1,701,951	142,701	1,528,504	173,447	90%	31,618
RETIREMENT (EMPLOYER PORTION)	1,356,286	97,836	1,162,574	193,713	86%	80,689
TRANSPORTATION ALLOWANCE	65,045	94	32,791	32,254	50%	26,834
UNEMPLOYMENT INSURANCE	65,206	5,450	68,227	(3,021)	105%	(8,454)
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,362,748	15,275,336	1,641,057	90%	235,530
WORKPLACE BENEFITS	45,980	14,748	37,392	8,588	81%	4,756
HUMAN RESOURCES POOLED EXP	77,100	3,481	53,965	23,135	70%	16,710
MEETING SUPPORT EXPENSES	10,000	640	5,717	4,283	57%	3,450
RENT	2,131,247	162,748	1,926,629	204,618	90%	27,014
MOVE / DOWNSIZE EXPENSES **	31,859	-	20,188	11,671	63%	9,016
PERSONAL PROP TAXES-WSBA	6,650	442	4,954	1,696	75%	1,142
FURNITURE, MAINT, LH IMP	25,300	3,395	12,521	12,779	49%	10,671
OFFICE SUPPLIES & EQUIPMENT	18,000	1,205	17,077	923	95%	(577)
FURN & OFFICE EQUIP DEPRECIATION **	64,498	5,376	55,306	9,192	86%	3,818
COMPUTER HARDWARE DEPRECIATION	45,354	3,381	38,014	7,340	84%	3,560
COMPUTER SOFTWARE DEPRECIATION **	92,726	3,916	47,555	45,171	51%	37,444
INSURANCE	272,643	23,313	243,565	29,078	89%	6,357
WORK HOME FURNITURE & EQUIP	14,000	2,182	5,833	8,167	42%	7,000
PROFESSIONAL FEES-AUDIT	50,000	-	30,365	19,635	61%	15,468
PROFESSIONAL FEES-LEGAL **	200,000	13	50,498	149,502	25%	132,835
ONLINE LEGAL RESEARCH **	50,000	7,178	39,209	10,791	78%	6,624
TELEPHONE & INTERNET	33,600	2,560	21,077	12,523	63%	9,723
POSTAGE - GENERAL	24,000	625	10,717	13,283	45%	11,283
RECORDS STORAGE	30,000	1,957	22,774	7,226	76%	4,726
BANK FEES	51,000	2,833	43,565	7,435	85%	3,185
PRODUCTION MAINTENANCE & SUPPLIES	15,340	-	4,165	11,175	27%	9,897
COMPUTER POOLED EXPENSES	1,080,975	55,054	832,204	248,771	77%	158,689
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	295,047	3,523,291	846,981	81%	482,792
TOTAL INDIRECT EXPENSES:	21,286,666	1,657,795	18,798,627	2,488,038	88%	714,150

****Budget reallocations have been applied to this line item. For details, see FY23 Budget Reallocations memo(s) included in the Board of Governors meeting materials.**

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2023 to August 31, 2023
91.67% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(35,324)	(303,288)	(55,613)
ADMISSIONS/BAR EXAM	56,088	(203,886)	18,047	38,041
ADVANCEMENT FTE	(362,565)	(29,916)	(322,406)	(40,160)
BAR NEWS	(93,267)	(15,192)	(100,955)	7,687
BOARD OF GOVERNORS	(563,600)	(47,577)	(469,428)	(94,172)
CLE - PRODUCTS	686,086	36,291	704,889	(18,803)
CLE - SEMINARS	(419,115)	(61,783)	(273,615)	(145,500)
CLIENT PROTECTION FUND	45,788	9,176	693,196	(647,408)
CHARACTER & FITNESS BOARD	(166,623)	(11,405)	(126,525)	(40,098)
COMMUNICATIONS	(787,329)	(60,370)	(648,242)	(139,086)
COMMUNICATIONS FTE	(243,400)	(19,571)	(219,150)	(24,250)
DESKBOOKS	(49,735)	15,262	(86,052)	36,316
DISCIPLINE	(6,095,728)	(459,157)	(5,145,123)	(950,605)
DIVERSITY	(235,769)	(30,471)	(98,152)	(137,617)
FINANCE	(1,061,220)	(177)	(158,155)	(903,066)
FOUNDATION	(152,797)	(11,870)	(133,548)	(19,249)
HUMAN RESOURCES	(424,625)	(51,637)	(554,940)	130,315
LAW CLERK PROGRAM	41,201	(608)	79,969	(38,768)
LEGISLATIVE	(269,464)	(19,355)	(229,527)	(39,937)
LEGAL LUNCHBOX	(29,617)	(2,998)	(15,501)	(14,116)
LICENSE FEES	17,053,467	1,381,852	15,471,531	1,581,936
LICENSING AND MEMBERSHIP	(193,762)	(21,150)	(206,033)	12,272
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(5,471)	(65,408)	(5,619)
LIMITED PRACTICE OFFICERS	74,741	3,325	79,664	(4,923)
MANDATORY CLE ADMINISTRATION	343,906	40,682	606,754	(262,848)
MEMBER WELLNESS PROGRAM	(229,769)	(17,712)	(188,707)	(41,062)
MINI CLE	(114,412)	(9,034)	(100,757)	(13,655)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(28,518)	(268,235)	(62,443)
NEW MEMBER EDUCATION	(11,869)	(3,180)	22,203	(34,071)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(77,296)	(848,200)	(208,371)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(129,717)	(618,133)	(78,901)
OGC-DISCIPLINARY BOARD	(320,639)	(23,900)	(266,979)	(53,660)
PRACTICE OF LAW BOARD	(75,355)	(5,206)	(58,242)	(17,113)
PRACTICE MANAGEMENT ASSISTANCE	(156,683)	7,120	(121,878)	(34,805)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(18,332)	(206,810)	53,239
PUBLIC SERVICE PROGRAMS	(356,257)	(17,917)	(212,946)	(143,311)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,299)	(109,626)	(14,161)
REGULATORY SERVICES FTE	(560,458)	(41,587)	(487,139)	(73,319)
SECTIONS ADMINISTRATION	(8,053)	(22,490)	98,297	(106,351)
SECTIONS OPERATIONS	(254,951)	(39,799)	(2,524)	(252,427)
SERVICE CENTER	(713,681)	(57,332)	(635,341)	(78,340)
TECHNOLOGY	(1,996,602)	(148,890)	(1,748,549)	(248,053)
VOLUNTEER EDUCATION	(115,489)	(12,664)	(101,104)	(14,385)
INDIRECT EXPENSES	21,286,666	1,657,795	18,798,627	2,488,038
TOTAL OF ALL	(20,733,539)	(1,400,714)	(21,441,962)	708,423
NET INCOME (LOSS)	(553,127)	(257,081)	2,643,335	(3,196,461)