

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

# **Financial Reports**

**(Unaudited)**

**Year to Date April 30, 2023**

**Prepared by**  
**Maggie Yu, Controller**

**Submitted by**  
**Tiffany Lynch, Director of Finance**  
**May 17, 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 April 30, 2023  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	58%	57%	\$156,904	59%	Favorable to budget due to vacant positions and higher capital labor.
Other Indirect Expenses*	58%	56%	\$117,293	59%	Favorable to budget due to timing of payments.
Total Indirect Expenses	58%	57%	\$274,196	59%	Favorable to budget resulting from a combination of reasons described above. Expected to be on budget for year.

General Fund Revenues	58%	64%	\$1,212,285	64%	Favorable to budget due to high interest income, product sales, seminar registrations for member services & engagement and new member education, MCLE payments, reimbursement from sections, and timing of bar exam, law clerk fees, and Foundation donation collection. Expected to be favorable to budget.
General Fund Indirect Expenses	58%	57%	\$251,415	59%	Favorable to budget as described under indirect expenses above. Expected to be on budget.
General Fund Direct Expenses	58%	37%	\$557,397	35%	Favorable to budget due to timing of program activities and meetings/events. Expected to be favorable to budget.
General Fund Net	58%	302%	\$2,021,018	1,899%	Favorable to budget for the reasons described above. Expected to be favorable to budget.

CLE Revenue	58%	59%	\$21,498	66%	Favorable to budget due to higher product sales. Expected to be on budget.
CLE Direct Expenses	58%	19%	\$146,394	12%	Favorable to budget due to timing of scheduled seminar expense payments. Expected to be on budget.
CLE Indirect Expenses	58%	57%	\$19,805	59%	Favorable to budget as described under indirect expenses above and expected to be on budget.
CLE Net	58%	145%	\$187,697	187%	Favorable to budget for the reasons described above. Expected to be on 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 April 1, 2023 to April 30, 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	-	-	136,926	237,082	53,117	121,820	190,043	358,902	(190,043)	(358,902)
Admissions/Bar Exam	1,006,819	1,362,940	515,302	892,773	158,900	411,079	674,202	1,303,852	332,617	59,088
Advancement FTE	-	-	204,390	354,465	2,414	8,100	206,804	362,565	(206,804)	(362,565)
Bar News	337,754	602,700	192,118	332,507	216,467	363,460	408,584	695,967	(70,831)	(93,267)
Board of Governors	-	-	115,253	191,700	140,436	371,900	255,688	563,600	(255,688)	(563,600)
Character & Fitness Board	-	-	80,296	139,623	869	27,000	81,165	166,623	(81,165)	(166,623)
Communications Strategies	113	3,500	388,683	674,814	7,152	116,015	395,835	790,829	(395,721)	(787,329)
Communications Strategies FTE	-	-	141,312	243,400	-	-	141,312	243,400	(141,312)	(243,400)
Discipline	37,331	119,000	3,292,271	6,007,729	58,236	206,999	3,350,507	6,214,728	(3,313,176)	(6,095,728)
Diversity	135,000	135,000	123,440	240,734	28,995	121,535	152,435	362,269	(17,435)	(227,269)
Finance	438,277	26,000	629,624	1,080,720	2,591	13,500	632,215	1,094,220	(193,939)	(1,068,220)
Foundation	-	-	83,739	147,147	3,057	5,650	86,796	152,797	(86,796)	(152,797)
Human Resources	-	-	348,828	424,625	-	-	348,828	424,625	(348,828)	(424,625)
Law Clerk Program	194,133	188,200	78,373	138,099	4,162	8,900	82,535	146,999	111,598	41,201
Legislative	-	-	136,107	242,681	14,283	26,783	150,390	269,464	(150,390)	(269,464)
Legal Lunchbox	20,335	23,000	28,379	51,117	551	1,500	28,930	52,617	(8,595)	(29,617)
Licensing and Membership Records	251,924	452,200	369,769	622,311	20,406	19,651	390,174	641,962	(138,250)	(189,762)
Licensing Fees	9,899,120	17,053,467	-	-	-	-	0	-	9,899,120	17,053,467
Limited License Legal Technician	7,945	29,722	48,157	85,248	1,976	15,500	50,133	100,748	(42,188)	(71,026)
Limited Practice Officers	127,199	195,088	55,938	99,305	8,669	21,042	64,607	120,347	62,593	74,741
Mandatory CLE	906,025	1,125,250	458,973	714,329	6,002	67,015	464,976	781,344	441,049	343,906
Member Wellness Program	4,875	7,500	120,069	234,719	1,242	2,800	121,311	237,519	(116,436)	(230,019)
Member Services & Engagement	18,400	11,800	172,599	302,978	3,752	39,500	176,351	342,478	(157,951)	(330,678)
Mini CLE	-	-	65,241	114,412	-	-	65,241	114,412	(65,241)	(114,412)
New Member Education	81,093	85,000	54,094	95,269	-	1,600	54,094	96,869	26,999	(11,869)
Office of General Counsel	-	963	546,039	1,038,134	2,914	19,400	548,953	1,057,534	(548,953)	(1,056,571)
Office of the Executive Director	-	-	320,938	568,259	17,177	128,775	338,115	697,034	(338,115)	(697,034)
OGC-Disciplinary Board	-	-	126,273	217,139	46,391	112,000	172,664	329,139	(172,664)	(329,139)
Practice of Law Board	-	-	36,134	63,355	1,953	12,000	38,087	75,355	(38,087)	(75,355)
Practice Management Assistance	32,825	50,000	76,026	133,033	73,466	73,400	149,492	206,433	(116,667)	(156,433)
Professional Responsibility Program	-	-	131,386	151,321	1,647	2,250	133,033	153,571	(133,033)	(153,571)
Public Service Programs	130,000	130,000	108,806	219,329	97,714	266,928	206,520	486,257	(76,520)	(356,257)
Publication and Design Services	-	-	68,658	119,175	4,200	4,612	72,858	123,787	(72,858)	(123,787)
Regulatory Services FTE	-	-	311,900	536,908	74	23,550	311,974	560,458	(311,974)	(560,458)
Sections Administration	352,646	290,543	166,814	290,746	580	7,850	167,394	298,596	185,253	(8,053)
Service Center	-	-	409,041	703,381	3,838	10,300	412,880	713,681	(412,880)	(713,681)
Volunteer Engagement	-	-	58,264	97,639	5,272	17,850	63,536	115,489.27	(63,536)	(115,489)
Technology	-	-	1,099,403	1,996,602	-	-	1,099,403	1,996,602	(1,099,403)	(1,996,602)
<b>Subtotal General Fund</b>	<b>13,981,814</b>	<b>21,891,872</b>	<b>11,299,564</b>	<b>19,802,808</b>	<b>988,502</b>	<b>2,650,264</b>	<b>12,288,066</b>	<b>22,453,072</b>	<b>1,693,748</b>	<b>(561,199)</b>
Expenses using reserve funds									-	-
<b>Total General Fund - Net Result from Operations</b>									<b>1,693,748</b>	<b>(561,199)</b>
<b>Percentage of Budget</b>	<b>64%</b>		<b>57%</b>		<b>37%</b>		<b>55%</b>			
CLE-Seminars and Products	1,073,374	1,653,725	611,502	1,079,536	67,458	307,219	678,960	1,386,755	394,414	266,970
CLE - Deskbooks	53,316	241,000	128,117	222,410	5,203	68,325	133,320	290,735	(80,004)	(49,735)
Total CLE	1,126,691	1,894,725	739,620	1,301,946	72,661	375,544	812,280	1,677,490	314,410	217,235
<b>Percentage of Budget</b>	<b>59%</b>		<b>57%</b>		<b>19%</b>		<b>48%</b>			
Total All Sections	573,693	649,695	-	-	444,852	904,646	444,852	904,646	128,841	(254,951)
Client Protection Fund-Restricted	822,676	730,000	103,133	181,912	79,868	502,300	183,000	684,212	639,676	45,788
<b>Totals</b>	<b>16,504,873</b>	<b>25,166,292</b>	<b>12,142,316</b>	<b>21,286,666</b>	<b>1,585,882</b>	<b>4,432,754</b>	<b>13,728,198</b>	<b>25,719,419</b>	<b>2,776,675</b>	<b>(553,127)</b>
<b>Percentage of Budget</b>	<b>66%</b>		<b>57%</b>		<b>36%</b>		<b>53%</b>			

Summary of Fund Balances:	Fund Balances Sept. 30, 2022	2023 Budgeted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,063,501	4,109,289	4,703,177
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,042,049	1,259,284	1,356,459
Section Funds	1,802,650	1,547,699	1,931,491
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000
Facilities Reserve Fund	1,000,000	1,000,000	2,700,000
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	5,713,268	5,152,068	5,707,016
<b>Total General Fund Balance</b>	<b>8,713,268</b>	<b>8,152,068</b>	<b>10,407,016</b>
<b>Net Change in Total General Fund Balance</b>		<b>(561,199)</b>	<b>1,693,748</b>
<b>Total Fund Balance</b>	<b>15,621,468</b>	<b>15,068,341</b>	<b>18,398,143</b>
<b>Net Change In Fund Balance</b>		<b>(553,127)</b>	<b>2,776,675</b>

Washington State Bar Association  
Analysis of Cash Investments  
As of April 30, 2023

**Checking & Savings Accounts**

**General Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Account</u></b>	<b><u>Amount</u></b>
Wells Fargo	General	\$ 1,234,811

Total

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.61%	\$ 8,550,214
UBS Financial Money Market	0.22%	\$ 1,099,476
Morgan Stanley Money Market	0.47%	\$ 3,459,139
Merrill Lynch Money Market	0.39%	\$ 2,039,213
CDs/Treasuries	see list	\$ 8,472,581

**General Fund Total \$ 24,855,435**

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	\$ 345,615

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.50%	\$ 3,032,546
Morgan Stanley Money Market	0.35%	\$ 109,856
CDs/Treasuries	see list	\$ 1,495,088

**Client Protection Fund Total \$ 4,983,105**

**Grand Total Cash & Investments \$ 29,838,540**

**Washington State Bar Association  
Analysis of Cash Investments  
As of April 30, 2023**

### General Fund

<b>Bank</b>	<b>Yield</b>	<b>Term Months</b>	<b>Trade Date</b>	<b>Settle Date</b>	<b>Maturity Date</b>	<b>Amount</b>
Beal Bank USA CD	2.80%	9	7/28/2022	8/10/2022	5/10/2023	250,000
Ally Bank CD	4.50%	6	12/5/2022	12/8/2022	6/8/2023	250,000
US Treasury Bill	4.65%	9	1/11/2023	1/12/2023	7/13/2023	244,331
FAMCA CD	4.75%	6	2/1/2023	2/2/2023	8/3/2023	246,738
State Bank of India NY CD	3.10%	12	7/28/2022	8/8/2022	8/8/2023	250,000
FHLBD CD	4.72%	7	2/9/2023	2/10/2023	8/30/2023	247,690
Morgan Stanley Bank CD	5.06%	6	3/9/2023	3/9/2023	9/18/2023	250,000
Morgan Stanley Private Bank CD	5.06%	6	3/9/2023	3/9/2023	9/18/2023	250,000
Valley National Bank CD	5.15%	6	3/14/2023	3/17/2023	9/18/2023	250,000
Fifth Third Bank CD	5.10%	6	3/14/2023	3/21/2023	9/21/2023	250,000
Barclays Bank CD	5.10%	6	3/14/2023	3/22/2023	9/22/2023	250,000
Wells Fargo bank	4.70%	9	12/15/2022	12/23/2022	9/25/2023	250,000
Webster Bank CD	5.00%	6	3/23/2023	3/29/2023	9/29/2023	250,000
Flagstar Bank CD	5.15%	6	3/17/2023	3/30/2023	10/2/2023	250,000
Comerica Bank CD	5.10%	6	3/23/2023	3/30/2023	10/2/2023	250,000
American Commercial Bank CD	5.10%	6	3/23/2023	4/5/2023	10/5/2023	250,000
SOFI Bank CD	4.55%	9	1/13/2023	1/23/2023	10/23/2023	250,000
Fairfield County Bank CD	4.65%	9	2/1/2023	2/3/2023	11/3/2023	250,000
FHLB CD	4.75%	9	2/10/2023	2/13/2023	11/7/2023	250,484
Independent Bank CD	4.75%	9	2/22/2023	2/24/2023	11/24/2023	250,000
DFC Note	4.75%	11	2/1/2023	2/2/2023	12/14/2023	252,332
NexBank CD	5.25%	9	3/14/2023	3/22/2023	12/20/2023	250,000
Citizens Bank CD	5.15%	9	3/14/2023	3/22/2023	12/22/2023	250,000
Bank of Hope CD	5.25%	9	3/14/2023	3/24/2023	12/26/2023	250,000
Hancock Whitney Bank CD	5.35%	9	3/17/2023	3/23/2023	12/26/2023	250,000
CrossFirst Bank CD	5.20%	9	3/17/2023	3/24/2023	12/26/2023	250,000
Zions BankCorp CD	5.30%	9	3/28/2023	3/31/2023	12/29/2023	250,000
FHDN CD	4.75%	11	2/10/2023	2/13/2023	1/11/2024	239,533
FFCB CD	4.75%	12	2/1/2023	2/2/2023	1/18/2024	241,148
JP Morgan Chase Bank CD	4.95%	11	2/22/2023	2/28/2023	1/31/2024	250,000
FHLBDN CD	4.75%	12	2/10/2023	2/13/2023	2/2/2024	250,325
TowneBank CD	4.65%	12	2/1/2023	2/8/2023	2/8/2024	250,000
Millyard Bank CD	4.65%	12	2/1/2023	2/9/2023	2/9/2024	250,000
Customers Bank CD	5.20%	12	3/28/2023	3/30/2023	3/28/2024	250,000
<b>Total</b>						<b>8,472,581</b>

## 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
Renasant Bank CD	5.10%	6	3/17/2023	3/22/2023	9/22/2023	250,000
Bremer Bank CD	5.10%	6	3/17/2023	3/22/2023	9/22/2023	250,000
CapStar Bank CD	4.80%	9	3/1/2023	3/3/2023	12/4/2023	250,000
US Treasury Note	4.95%	11	3/1/2023	3/2/2023	1/31/2024	245,088
Western Alliance Bank CD	5.00%	12	3/1/2023	3/9/2023	3/8/2024	250,000
					<b>Total</b>	<b>1,495,088</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 1, 2023 to April 30, 2023  
**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,053,467	1,437,818	9,899,120	7,154,347	58%	(48,736)
<b>TOTAL REVENUE:</b>	<u>17,053,467</u>	<u>1,437,818</u>	<u>9,899,120</u>	<u>7,154,347</u>	<u>58%</u>	<u>(48,736)</u>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
SURVEYS	100	-	-	100	0%	58
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(964)
LEADERSHIP TRAINING	2,000	-	-	2,000	0%	1,167
ATJ BOARD EXPENSE	78,400	4,872	33,594	44,806	43%	12,139
STAFF TRAVEL/PARKING	3,000	220	270	2,730	9%	1,480
STAFF CONFERENCE & TRAINING	1,675	-	75	1,600	4%	902
PUBLIC DEFENSE	4,000	-	810	3,190	20%	1,523
CONFERENCE/INSTITUTE EXPENSE	23,145	1,500	15,489	7,656	67%	(1,988)
RECEPTION/FORUM EXPENSE	7,500	248	748	6,752	10%	3,627
<b>TOTAL DIRECT EXPENSES:</b>	<b>121,820</b>	<b>6,839</b>	<b>53,117</b>	<b>68,703</b>	<b>44%</b>	<b>17,945</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	138,139	11,699	81,635	56,504	59%	(1,054)
BENEFITS EXPENSE	48,192	3,777	26,998	21,194	56%	1,114
OTHER INDIRECT EXPENSE	50,751	4,587	28,282	22,469	56%	1,323
<b>TOTAL INDIRECT EXPENSES:</b>	<b>237,082</b>	<b>20,063</b>	<b>136,915</b>	<b>100,167</b>	<b>58%</b>	<b>1,383</b>
<b>TOTAL ALL EXPENSES:</b>	<b>358,902</b>	<b>26,903</b>	<b>190,032</b>	<b>168,870</b>	<b>53%</b>	<b>19,328</b>
<b>NET INCOME (LOSS):</b>	<b>(358,902)</b>	<b>(26,903)</b>	<b>(190,032)</b>	<b>(168,870)</b>	<b>53%</b>	<b>19,328</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,000	6,715	6,715	20,285	25%	(9,035)
BAR EXAM FEES	1,253,000	117,449	976,559	276,441	78%	245,642
RULE 9/LEGAL INTERN FEES	12,000	3,200	5,200	6,800	43%	(1,800)
SPECIAL ADMISSIONS	70,940	2,160	18,345	52,595	26%	(23,037)
<b>TOTAL REVENUE:</b>	<b>1,362,940</b>	<b>129,524</b>	<b>1,006,819</b>	<b>356,121</b>	<b>74%</b>	<b>211,771</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	750	-	461	289	61%	(23)
STAFF TRAVEL/PARKING	23,000	-	7,628	15,372	33%	5,788
STAFF MEMBERSHIP DUES	600	-	150	450	25%	200
SUPPLIES	2,750	-	187	2,563	7%	1,417
FACILITY, PARKING, FOOD	101,000	-	45,564	55,436	45%	13,352
EXAMINER FEES	36,000	-	12,500	23,500	35%	8,500
UBE EXMINATIONS	123,000	-	32,208	90,792	26%	39,542
BOARD OF BAR EXAMINERS	18,850	403	12,574	6,276	67%	(1,578)
BAR EXAM PROCTORS	39,000	-	16,132	22,868	41%	6,618
DISABILITY ACCOMMODATIONS	27,000	1,750	15,988	11,012	59%	(238)
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	1,167
LAW SCHOOL VISITS	1,700	-	229	1,471	13%	763
DEPRECIATION-SOFTWARE	24,929	2,038	14,263	10,666	57%	279
STAFF CONFERENCE & TRAINING	10,500	-	1,016	9,484	10%	5,109
<b>TOTAL DIRECT EXPENSES:</b>	<b>411,079</b>	<b>4,191</b>	<b>158,900</b>	<b>252,179</b>	<b>39%</b>	<b>80,896</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	512,745	34,644	287,204	225,541	56%	11,897
BENEFITS EXPENSE	171,146	15,670	111,853	59,293	65%	(12,018)
OTHER INDIRECT EXPENSE	208,882	18,898	116,196	92,686	56%	5,651
<b>TOTAL INDIRECT EXPENSES:</b>	<b>892,773</b>	<b>69,213</b>	<b>515,254</b>	<b>377,520</b>	<b>58%</b>	<b>5,531</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,303,852</b>	<b>73,404</b>	<b>674,154</b>	<b>629,698</b>	<b>52%</b>	<b>86,426</b>
<b>NET INCOME (LOSS):</b>	<b>59,088</b>	<b>56,120</b>	<b>332,665</b>	<b>(273,577)</b>	<b>563%</b>	<b>298,197</b>



# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	8,100	2,216	2,414	5,686	30%	2,311
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,100</b>	<b>2,216</b>	<b>2,414</b>	<b>5,686</b>	<b>30%</b>	<b>2,311</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.88 FTE)	233,777	19,681	136,564	97,213	58%	(194)
BENEFITS EXPENSE	62,511	5,013	35,566	26,945	57%	899
OTHER INDIRECT EXPENSE	58,178	5,271	32,260	25,917	55%	1,676
<b>TOTAL INDIRECT EXPENSES:</b>	<b>354,465</b>	<b>29,965</b>	<b>204,390</b>	<b>150,075</b>	<b>58%</b>	<b>2,381</b>
<b>TOTAL ALL EXPENSES:</b>	<b>362,565</b>	<b>32,180</b>	<b>206,804</b>	<b>155,762</b>	<b>57%</b>	<b>4,693</b>
<b>NET INCOME (LOSS):</b>	<b>(362,565)</b>	<b>(32,180)</b>	<b>(206,804)</b>	<b>(155,762)</b>	<b>57%</b>	<b>4,693</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
DISPLAY ADVERTISING	400,000	45,000	264,000	136,000	66%	30,667
SUBSCRIPT/SINGLE ISSUES	200	36	36	164	18%	(81)
CLASSIFIED ADVERTISING	2,500	151	5,629	(3,129)	225%	4,170
JOB TARGET ADVERTISING	200,000	8,639	68,089	131,911	34%	(48,578)
<b>TOTAL REVENUE:</b>	<b>602,700</b>	<b>53,826</b>	<b>337,754</b>	<b>264,947</b>	<b>56%</b>	<b>(13,822)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	12,086	70,932	39,068	64%	(6,765)
PRINTING, COPYING & MAILING	250,000	25,120	144,761	105,239	58%	1,072
DIGITAL/ONLINE DEVELOPMENT	1,000	-	1,121	(121)	112%	(538)
GRAPHICS/ARTWORK	100	-	-	100	0%	58
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,167
STAFF MEMBERSHIP DUES	135	-	-	135	0%	79
SUBSCRIPTIONS	225	(550)	(347)	572	-154%	479
<b>TOTAL DIRECT EXPENSES:</b>	<b>363,460</b>	<b>36,656</b>	<b>216,467</b>	<b>146,993</b>	<b>60%</b>	<b>(4,449)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	209,396	17,509	123,006	86,390	59%	(858)
BENEFITS EXPENSE	54,103	4,301	30,688	23,415	57%	872
OTHER INDIRECT EXPENSE	69,008	6,247	38,408	30,600	56%	1,847
<b>TOTAL INDIRECT EXPENSES:</b>	<b>332,507</b>	<b>28,057</b>	<b>192,102</b>	<b>140,406</b>	<b>58%</b>	<b>1,861</b>
<b>TOTAL ALL EXPENSES:</b>	<b>695,967</b>	<b>64,713</b>	<b>408,569</b>	<b>287,399</b>	<b>59%</b>	<b>(2,588)</b>
<b>NET INCOME (LOSS):</b>	<b>(93,267)</b>	<b>(10,888)</b>	<b>(70,815)</b>	<b>(22,452)</b>	<b>76%</b>	<b>(16,409)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS	205,000	9,711	70,397	134,603	34%	49,186
BOG COMMITTEES' EXPENSES **	3,000	-	145	2,855	5%	1,605
BOG RETREAT	50,000	-	19,542	30,458	39%	9,625
BOG CONFERENCE ATTENDANCE	43,000	6,633	18,228	24,772	42%	6,855
BOG TRAVEL & OUTREACH **	14,000	4,456	16,400	(2,400)	117%	(8,234)
LEADERSHIP TRAINING	20,000	314	4,681	15,319	23%	6,985
BOG ELECTIONS	26,900	980	4,900	22,000	18%	10,792
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	5,833
CONSULTING SERVICES	-	-	6,143	(6,143)		(6,143)
TOTAL DIRECT EXPENSES:	<u>371,900</u>	<u>22,094</u>	<u>140,436</u>	<u>231,464</u>	<u>38%</u>	<u>76,506</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,279	71,112	41,158	63%	(5,621)
BENEFITS EXPENSE	36,105	2,803	20,065	16,041	56%	997
OTHER INDIRECT EXPENSE	43,324	3,914	24,066	19,258	56%	1,206
TOTAL INDIRECT EXPENSES:	<u>191,700</u>	<u>15,997</u>	<u>115,243</u>	<u>76,457</u>	<u>60%</u>	<u>(3,418)</u>
TOTAL ALL EXPENSES:	<u>563,600</u>	<u>38,090.62</u>	<u>255,678</u>	<u>307,921</u>	<u>45%</u>	<u>73,088</u>
NET INCOME (LOSS):	<u>(563,600)</u>	<u>(38,091)</u>	<u>(255,678)</u>	<u>(307,921)</u>	<u>45%</u>	<u>73,088</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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	-	12,000	0%	7,000
COURT REPORTERS	15,000	-	869	14,131	6%	7,881
TOTAL DIRECT EXPENSES:	27,000	-	869.00	26,131	3%	14,881
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,462	52,879	37,672	58%	(58)
BENEFITS EXPENSE	25,863	2,018	14,336	11,527	55%	751
OTHER INDIRECT EXPENSE	23,209	2,097	13,076	10,133	56%	463
TOTAL INDIRECT EXPENSES:	139,623	11,578	80,290	59,333	58%	1,156
TOTAL ALL EXPENSES:	166,623	11,578	81,159	85,464	49%	16,037
NET INCOME (LOSS):	(166,623)	(11,578)	(81,159)	(85,464)	49%	16,037

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	185,000	4,500	192,833	(7,833)	104%	84,916
LAW CLERK APPLICATION FEES	3,200	400	1,300	1,900	41%	(567)
<b>TOTAL REVENUE:</b>	<b>188,200</b>	<b>4,900</b>	<b>194,133</b>	<b>(5,933)</b>	<b>103%</b>	<b>84,349</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	146
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	58
LAW CLERK BOARD EXPENSE	8,000	-	4,162	3,838	52%	505
LAW CLERK OUTREACH	550	-	-	550	0%	321
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,900</b>	<b>-</b>	<b>4,162</b>	<b>4,738</b>	<b>47%</b>	<b>1,030</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.98 FTE)	82,442	6,745	47,624	34,818	58%	467
BENEFITS EXPENSE	25,330	1,953	13,969	11,362	55%	807
OTHER INDIRECT EXPENSE	30,327	2,728	16,773	13,553	55%	917
<b>TOTAL INDIRECT EXPENSES:</b>	<b>138,099</b>	<b>11,426</b>	<b>78,366</b>	<b>59,733</b>	<b>57%</b>	<b>2,191</b>
<b>TOTAL ALL EXPENSES:</b>	<b>146,999</b>	<b>11,426</b>	<b>82,528</b>	<b>64,471</b>	<b>56%</b>	<b>3,221</b>
<b>NET INCOME (LOSS):</b>	<b>41,201</b>	<b>(6,526)</b>	<b>111,605</b>	<b>(70,403)</b>	<b>271%</b>	<b>87,570</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 1, 2023 to April 30, 2023  
**58% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	850,000	75,997	402,542	447,458	47%	(93,291)
SEMINAR REVENUE-OTHER	20,000	-	1,500	18,500	8%	(10,167)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	77,802
SHIPPING & HANDLING	100	18	90	10	90%	32
COURSEBOOK SALES	7,000	(50)	700	6,300	10%	(3,383)
MP3 AND VIDEO SALES	910,000	21,793	668,542	241,458	73%	137,709
<b>TOTAL REVENUE:</b>	<b>1,653,725</b>	<b>97,758</b>	<b>1,073,374</b>	<b>580,351</b>	<b>65%</b>	<b>(25,655)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	583
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	2,917
DEPRECIATION	1,309	279	1,953	(644)	149%	(1,189)
ONLINE EXPENSES	53,000	4,125	27,704	25,296	52%	3,213
ACCREDITATION FEES	3,000	(48)	2,736	264	91%	(986)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	11,667
FACILITIES	165,200	5,679	33,028	132,172	20%	63,339
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	2,333
SPEAKERS & PROGRAM DEVELOP	32,000	39	494	31,506	2%	18,172
HONORARIA	1,200	-	-	1,200	0%	700
CLE SEMINAR COMMITTEE	200	-	-	200	0%	117
STAFF TRAVEL/PARKING	15,000	177	531	14,469	4%	8,219
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	1,383
STAFF MEMBERSHIP DUES	1,700	902	902	798	53%	89
COST OF SALES - COURSEBOOKS	690	8	76	614	11%	327
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	729
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	175
<b>TOTAL DIRECT EXPENSES:</b>	<b>307,219</b>	<b>11,160</b>	<b>67,458</b>	<b>239,761</b>	<b>22%</b>	<b>111,753</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (8.13 FTE)	596,422	50,209	346,920	249,502	58%	993
BENEFITS EXPENSE	220,069	17,407	124,698	95,371	57%	3,676
OTHER INDIRECT EXPENSE	263,045	22,771	139,827	123,218	53%	13,616
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,079,536</b>	<b>90,387</b>	<b>611,445</b>	<b>468,091</b>	<b>57%</b>	<b>18,284</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,386,755</b>	<b>101,548</b>	<b>678,903</b>	<b>707,852</b>	<b>49%</b>	<b>130,037</b>
<b>NET INCOME (LOSS):</b>	<b>266,970</b>	<b>(3,790)</b>	<b>394,472</b>	<b>(127,501)</b>	<b>148%</b>	<b>238,739</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	99,095	69,118	59%	(971)
BENEFITS EXPENSE	44,241	3,532	24,951	19,290	56%	856
OTHER INDIRECT EXPENSE	30,946	2,807	17,259	13,686	56%	792
TOTAL INDIRECT EXPENSES:	<b>243,400</b>	<b>20,321</b>	<b>141,305</b>	<b>102,094</b>	<b>58%</b>	<b>678</b>
NET INCOME (LOSS):	<b>(243,400)</b>	<b>(20,321)</b>	<b>(141,305)</b>	<b>(102,094)</b>	<b>58%</b>	<b>678</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
SPONSORSHIPS	1,000	-	-	1,000	0%	(583)
50 YEAR MEMBER PLAQUE	2,500	-	113	2,387	5%	(1,345)
<b>TOTAL REVENUE:</b>	<b>3,500</b>	<b>-</b>	<b>113</b>	<b>3,387</b>	<b>3%</b>	<b>(1,928)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,395	-	1,386	2,009	41%	594
STAFF MEMBERSHIP DUES	1,120	-	714	406	64%	(61)
SUBSCRIPTIONS	4,000	590	1,424	2,576	36%	909
APEX DINNER	47,000	-	-	47,000	0%	27,417
50 YEAR MEMBER TRIBUTE LUNCH	20,000	-	-	20,000	0%	11,667
BAR OUTREACH	18,000	71	566	17,434	3%	9,934
COMMUNICATIONS OUTREACH	15,000	41	1,245	13,755	8%	7,505
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	2,558
<b>TOTAL DIRECT EXPENSES:</b>	<b>116,015</b>	<b>702</b>	<b>7,152</b>	<b>108,863</b>	<b>6%</b>	<b>60,524</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	387,612	32,104	226,987	160,626	59%	(880)
BENEFITS EXPENSE	126,285	10,042	71,960	54,325	57%	1,707
OTHER INDIRECT EXPENSE	160,917	14,589	89,700	71,217	56%	4,168
<b>TOTAL INDIRECT EXPENSES:</b>	<b>674,814</b>	<b>56,735</b>	<b>388,646</b>	<b>286,168</b>	<b>58%</b>	<b>4,995</b>
<b>TOTAL ALL EXPENSES:</b>	<b>790,829</b>	<b>57,436</b>	<b>395,798</b>	<b>395,031</b>	<b>50%</b>	<b>65,519</b>
<b>NET INCOME (LOSS):</b>	<b>(787,329)</b>	<b>(57,436)</b>	<b>(395,684)</b>	<b>(391,645)</b>	<b>50%</b>	<b>63,591</b>



# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	40,000	634	4,875	35,125	12%	(18,458)
CPF MEMBER ASSESSMENTS	690,000	6,300	695,980	(5,980)	101%	293,480
INTEREST INCOME **	-	17,877	121,821	(121,821)		121,821
<b>TOTAL REVENUE:</b>	<b>730,000</b>	<b>24,811</b>	<b>822,676</b>	<b>(92,676)</b>	<b>113%</b>	<b>396,843</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES - WELLS FARGO	2,100	239	1,398	702	67%	(173)
GIFTS TO INJURED CLIENTS	500,000	28,111	77,963	422,037	16%	213,703
CPF BOARD EXPENSES **	-	123	507	(507)		(507)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
<b>TOTAL DIRECT EXPENSES:</b>	<b>502,300</b>	<b>28,473</b>	<b>79,868</b>	<b>422,432</b>	<b>16%</b>	<b>213,141</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	104,797	8,667	61,415	43,382	59%	(284)
BENEFITS EXPENSE	37,207	2,876	20,560	16,647	55%	1,144
OTHER INDIRECT EXPENSE	39,907	3,440	21,149	18,759	53%	2,131
<b>TOTAL INDIRECT EXPENSES:</b>	<b>181,912</b>	<b>14,982</b>	<b>103,124</b>	<b>78,788</b>	<b>57%</b>	<b>2,991</b>
<b>TOTAL ALL EXPENSES:</b>	<b>684,212</b>	<b>43,455</b>	<b>182,992</b>	<b>501,220</b>	<b>27%</b>	<b>216,132</b>
<b>NET INCOME (LOSS):</b>	<b>45,788</b>	<b>(18,644)</b>	<b>639,685</b>	<b>(593,897)</b>	<b>1397%</b>	<b>612,975</b>

\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

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<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	150,000	-	21,478	128,522	14%	(66,022)
LEXIS/NEXIS ROYALTIES	35,000	-	14,787	20,213	42%	(5,629)
SECTION PUBLICATION SALES	6,000	-	1,445	4,556	24%	(2,056)
FASTCASE ROYALTIES	50,000	-	15,607	34,393	31%	(13,560)
<b>TOTAL REVENUE:</b>	<b>241,000</b>	<b>-</b>	<b>53,316</b>	<b>187,684</b>	<b>22%</b>	<b>(87,267)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	65,000	-	3,956	61,044	6%	33,960
COST OF SALES - SECTION PUBLICATION	1,500	-	594	906	40%	281
SPLITS TO SECTIONS	300	-	207	93	69%	(32)
DESKBOOK ROYALTIES	300	-	92	208	31%	83
STAFF CONFERENCES & TRAINING	1,000	-	-	1,000	0%	583
POSTAGE & DELIVER-DESKBOOKS	-	-	90	(90)		(90)
STAFF MEMBERSHIP DUES	225	226	226	(1)	100%	(94)
SUBSCRIPTIONS	-	-	39	(39)		(39)
<b>TOTAL DIRECT EXPENSES:</b>	<b>68,325</b>	<b>226</b>	<b>5,203</b>	<b>63,122</b>	<b>8%</b>	<b>34,653</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	78,890	53,397	60%	(1,722)
BENEFITS EXPENSE	41,948	3,283	23,449	18,498	56%	1,020
OTHER INDIRECT EXPENSE	48,175	4,191	25,767	22,408	53%	2,335
<b>TOTAL INDIRECT EXPENSES:</b>	<b>222,410</b>	<b>18,445</b>	<b>128,107</b>	<b>94,304</b>	<b>58%</b>	<b>1,633</b>
<b>TOTAL ALL EXPENSES:</b>	<b>290,735</b>	<b>18,670</b>	<b>133,309</b>	<b>157,426</b>	<b>46%</b>	<b>36,286</b>
<b>NET INCOME (LOSS):</b>	<b>(49,735)</b>	<b>(18,670)</b>	<b>(79,993)</b>	<b>30,258</b>	<b>161%</b>	<b>(50,981)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	-	701	299	70%	118
RECOVERY OF DISCIPLINE COSTS	100,000	1,280	25,441	74,559	25%	(32,892)
DISCIPLINE HISTORY SUMMARY	18,000	1,410	11,189	6,811	62%	689
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>2,690</b>	<b>37,331</b>	<b>81,669</b>	<b>31%</b>	<b>(32,085)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	26,737
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(52)
STAFF TRAVEL/PARKING	20,000	-	4,108	15,892	21%	7,559
STAFF MEMBERSHIP DUES	7,610	-	1,695	5,915	22%	2,744
TELEPHONE	2,359	257	2,146	213	91%	(770)
COURT REPORTERS	60,000	4,570	30,923	29,077	52%	4,077
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	875
LITIGATION EXPENSES	25,000	920	6,001	18,999	24%	8,583
DISABILITY EXPENSES	9,000	-	24	8,976	0%	5,226
TRANSLATION SERVICES	1,200	150	150	1,050	13%	550
STAFF CONFERENCE & TRAINING	33,295	1,988	13,020	20,275	39%	6,402
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	583
<b>TOTAL DIRECT EXPENSES:</b>	<b>206,999</b>	<b>7,884</b>	<b>58,236</b>	<b>148,763</b>	<b>28%</b>	<b>62,513</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (37.80 FTE)	3,764,781	278,662	2,022,402	1,742,379	54%	173,720
BENEFITS EXPENSE	1,073,208	86,796	618,367	454,841	58%	7,671
OTHER INDIRECT EXPENSE	1,169,740	105,916	651,235	518,505	56%	31,114
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,007,729</b>	<b>471,374</b>	<b>3,292,003</b>	<b>2,715,726</b>	<b>55%</b>	<b>212,505</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,214,728</b>	<b>479,258</b>	<b>3,350,239</b>	<b>2,864,489</b>	<b>54%</b>	<b>275,019</b>
<b>NET INCOME (LOSS):</b>	<b>(6,095,728)</b>	<b>(476,568)</b>	<b>(3,312,908)</b>	<b>(2,782,820)</b>	<b>54%</b>	<b>242,933</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	-	100%	56,250
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>100%</b>	<b>56,250</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,000	39	774	1,226	39%	392
STAFF MEMBERSHIP DUES	360	-	90	270	25%	120
COMMITTEE FOR DIVERSITY	3,800	-	953	2,847	25%	1,264
DIVERSITY EVENTS & PROJECTS	39,250	(1,500)	3,503	35,747	9%	19,393
SURVEYS	16,500	-	9,500	7,000	58%	125
STAFF CONFERENCE & TRAINING **	5,000	-	600	4,400	12%	2,317
CONSULTING SERVICES	54,625	-	13,575	41,050	25%	18,290
<b>TOTAL DIRECT EXPENSE:</b>	<b>121,535</b>	<b>(1,461)</b>	<b>28,995</b>	<b>92,540</b>	<b>24%</b>	<b>41,901</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.69 FTE)	144,941	11,639	57,664	87,277	40%	26,885
BENEFITS EXPENSE	43,533	3,311	29,600	13,933	68%	(4,206)
OTHER INDIRECT EXPENSE	52,260	4,744	36,164	16,095	69%	(5,679)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>240,734</b>	<b>19,694</b>	<b>123,428</b>	<b>117,305</b>	<b>51%</b>	<b>16,999</b>
<b>TOTAL ALL EXPENSES:</b>	<b>362,269</b>	<b>18,233</b>	<b>152,423</b>	<b>209,845</b>	<b>42%</b>	<b>58,900</b>
<b>NET INCOME (LOSS):</b>	<b>(227,269)</b>	<b>(18,233)</b>	<b>(17,423)</b>	<b>(209,845)</b>	<b>8%</b>	<b>115,150</b>

**\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
(Previously ADMINISTRATION cost center)						
<b>REVENUE:</b>						
INTEREST INCOME**	26,000	111,808	438,277	(412,277)	1686%	423,110
<b>TOTAL REVENUE:</b>	<b>26,000</b>	<b>111,808</b>	<b>438,277</b>	<b>(412,277)</b>	<b>1686%</b>	<b>423,110</b>
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	10,000	-	-	10,000	0%	5,833
STAFF TRAVEL/PARKING	3,000	54	1,906	1,094	64%	(156)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	292
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
<b>TOTAL DIRECT EXPENSES:</b>	<b>13,500</b>	<b>54</b>	<b>2,591</b>	<b>10,909</b>	<b>19%</b>	<b>5,284</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	661,642	57,589	392,710	268,932	59%	(6,752)
BENEFITS EXPENSE	205,235	16,429	117,266	87,969	57%	2,455
OTHER INDIRECT EXPENSE	213,844	19,452	119,600	94,244	56%	5,143
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,080,720</b>	<b>93,470</b>	<b>629,575</b>	<b>451,145</b>	<b>58%</b>	<b>845</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,094,220</b>	<b>93,524</b>	<b>632,166</b>	<b>462,054</b>	<b>58%</b>	<b>6,129</b>
<b>NET INCOME (LOSS):</b>	<b>(1,068,220)</b>	<b>18,285</b>	<b>(193,889)</b>	<b>(874,331)</b>	<b>18%</b>	<b>429,239</b>

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# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(1,250)
PRINTING & COPYING	450	-	-	450	0%	263
STAFF TRAVEL/PARKING	700	-	-	700	0%	408
SUPPLIES	150	-	24	126	16%	63
BOARD OF TRUSTEES	750	-	25	725	3%	413
POSTAGE	300	-	8	292	3%	167
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	175
<b>TOTAL DIRECT EXPENSES:</b>	<b>5,650</b>	<b>-</b>	<b>3,057</b>	<b>2,593</b>	<b>54%</b>	<b>239</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	96,359	7,872	55,660	40,699	58%	549
BENEFITS EXPENSE	18,295	1,411	10,083	8,212	55%	589
OTHER INDIRECT EXPENSE	32,493	2,926	17,988	14,504	55%	966
<b>TOTAL INDIRECT EXPENSES:</b>	<b>147,147</b>	<b>12,209</b>	<b>83,732</b>	<b>63,416</b>	<b>57%</b>	<b>2,104</b>
<b>TOTAL ALL EXPENSES:</b>	<b>152,797</b>	<b>12,209</b>	<b>86,788</b>	<b>66,009</b>	<b>57%</b>	<b>2,344</b>
<b>NET INCOME (LOSS):</b>	<b>(152,797)</b>	<b>(12,209)</b>	<b>(86,788)</b>	<b>(66,009)</b>	<b>57%</b>	<b>2,344</b>

# Washington State Bar Association

Statement of Activities

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**58% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	700	-	-	700	0%	408
STAFF MEMBERSHIP DUES	800	-	458	342	57%	9
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(1,056)
STAFF TRAINING- GENERAL **	15,000	135	2,066	12,934	14%	6,684
RECRUITING AND ADVERTISING	6,600	282	3,490	3,110	53%	360
PAYROLL PROCESSING	50,000	3,611	29,096	20,904	58%	70
SALARY SURVEYS	1,500	-	-	1,500	0%	875
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,167
TRANSFER TO INDIRECT EXPENSE	(77,100)	(4,028)	(36,458)	(40,642)	47%	(8,517)
<b>TOTAL DIRECT EXPENSES:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	380,554	32,223	223,469	157,084	59%	(1,480)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
BENEFITS EXPENSE	120,251	9,707	63,286	56,965	53%	6,860
OTHER INDIRECT EXPENSE	123,820	11,228	62,044	61,777	50%	10,185
<b>TOTAL INDIRECT EXPENSES:</b>	<u>424,625</u>	<u>53,158</u>	<u>348,800</u>	<u>75,826</u>	<u>82%</u>	<u>(101,102)</u>
<b>TOTAL ALL EXPENSES:</b>	<u>424,625</u>	<u>53,158</u>	<u>348,800</u>	<u>75,826</u>	<u>82%</u>	<u>(101,102)</u>
<b>NET INCOME (LOSS):</b>	<u>(424,625)</u>	<u>(53,158)</u>	<u>(348,800)</u>	<u>(75,826)</u>	<u>82%</u>	<u>(101,102)</u>

*\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,133	-	124	3,009	4%	1,704
STAFF MEMBERSHIP DUES	450	-	-	450	0%	263
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	1,313
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(818)
TELEPHONE	-	48	333	(333)		(333)
CONTRACT LOBBYIST	15,000	2,500	10,000	5,000	67%	(1,250)
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	729
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	175
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	(442)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,783</b>	<b>2,548</b>	<b>14,283</b>	<b>12,500</b>	<b>53%</b>	<b>1,340</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	147,316	12,602	82,864	64,452	56%	3,071
BENEFITS EXPENSE	42,758	3,367	24,061	18,697	56%	881
OTHER INDIRECT EXPENSE	52,607	4,744	29,171	23,437	55%	1,517
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,681</b>	<b>20,713</b>	<b>136,095</b>	<b>106,586</b>	<b>56%</b>	<b>5,469</b>
<b>TOTAL ALL EXPENSES:</b>	<b>269,464</b>	<b>23,262</b>	<b>150,378</b>	<b>119,086</b>	<b>56%</b>	<b>6,809</b>
<b>NET INCOME (LOSS):</b>	<b>(269,464)</b>	<b>(23,262)</b>	<b>(150,378)</b>	<b>(119,086)</b>	<b>56%</b>	<b>6,809</b>



# Washington State Bar Association

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**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	2,400	17,425	9,575	65%	1,675
INVESTIGATION FEES	21,000	1,700	14,400	6,600	69%	2,150
PRO HAC VICE	400,000	35,266	218,466	181,534	55%	(14,867)
MEMBER CONTACT INFORMATION	4,000	200	1,489	2,511	37%	(844)
PHOTO BAR CARD SALES	200	-	144	56	72%	27
<b>TOTAL REVENUE:</b>	<b>452,200</b>	<b>39,566</b>	<b>251,924</b>	<b>200,276</b>	<b>56%</b>	<b>(11,859)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	1,151	-	-	1,151	0%	671
POSTAGE	16,500	-	16,254	246	99%	(6,629)
LICENSING FORMS	2,000	-	2,401	(401)	120%	(1,235)
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,651</b>	<b>-</b>	<b>20,406</b>	<b>(755)</b>	<b>104%</b>	<b>(8,943)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	379,520	33,576	233,204	146,316	61%	(11,818)
BENEFITS EXPENSE	124,269	9,914	70,660	53,609	57%	1,830
OTHER INDIRECT EXPENSE	118,521	10,714	65,877	52,644	56%	3,260
<b>TOTAL INDIRECT EXPENSES:</b>	<b>622,311</b>	<b>54,204</b>	<b>369,742</b>	<b>252,569</b>	<b>59%</b>	<b>(6,727)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>641,962</b>	<b>54,204</b>	<b>390,147</b>	<b>251,814</b>	<b>61%</b>	<b>(15,670)</b>
<b>NET INCOME (LOSS):</b>	<b>(189,762)</b>	<b>(14,638)</b>	<b>(138,223)</b>	<b>(51,538)</b>	<b>73%</b>	<b>(27,529)</b>

# Washington State Bar Association

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**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(7,000)
LLLT LICENSE FEES	16,622	1,165	7,712	8,910	46%	(1,984)
LLLT LATE LICENSE FEES	1,100	-	133	967	12%	(509)
INVESTIGATION FEES	-	-	100	(100)		100
<b>TOTAL REVENUE:</b>	<b>29,722</b>	<b>1,165</b>	<b>7,945</b>	<b>21,777</b>	<b>27%</b>	<b>(9,393)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	15,000	-	1,976	13,024	13%	6,774
LLLT EDUCATION	500	-	-	500	0%	292
<b>TOTAL DIRECT EXPENSES:</b>	<b>15,500</b>	<b>-</b>	<b>1,976</b>	<b>13,524</b>	<b>13%</b>	<b>7,066</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,548	3,969	29,552	21,996	57%	518
BENEFITS EXPENSE	17,299	1,312	9,364	7,935	54%	727
OTHER INDIRECT EXPENSE	16,401	1,502	9,237	7,164	56%	330
<b>TOTAL INDIRECT EXPENSES:</b>	<b>85,248</b>	<b>6,784</b>	<b>48,153</b>	<b>37,095</b>	<b>56%</b>	<b>1,575</b>
<b>TOTAL ALL EXPENSES:</b>	<b>100,748</b>	<b>6,784</b>	<b>50,129</b>	<b>50,619</b>	<b>50%</b>	<b>8,641</b>
<b>NET INCOME (LOSS):</b>	<b>(71,026)</b>	<b>(5,619)</b>	<b>(42,184)</b>	<b>50,619</b>	<b>59%</b>	<b>(752)</b>

# Washington State Bar Association

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**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	500	100	300	200	60%	8
MEMBER LATE FEES	-	1,200	4,200	(4,200)		4,200
LPO EXAMINATION FEES	28,300	4,800	25,800	2,500	91%	9,292
LPO LICENSE FEES	164,750	14,283	94,769	69,981	58%	(1,335)
LPO LATE LICENSE FEES	988	330	2,130	(1,142)	216%	1,554
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(321)
<b>TOTAL REVENUE:</b>	<b>195,088</b>	<b>20,713</b>	<b>127,199</b>	<b>67,888</b>	<b>65%</b>	<b>13,398</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	9,000	-	2,168	6,832	24%	3,082
EXAM WRITING	9,000	-	4,200	4,800	47%	1,050
LPO BOARD	1,792	493	2,301	(509)	128%	(1,255)
LPO OUTREACH	1,000	-	-	1,000	0%	583
PRINTING & COPYING	250	-	-	250	0%	146
<b>TOTAL DIRECT EXPENSES:</b>	<b>21,042</b>	<b>493</b>	<b>8,669</b>	<b>12,373</b>	<b>41%</b>	<b>3,606</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.68 FTE)	57,874	4,562	33,193	24,682	57%	567
BENEFITS EXPENSE	20,388	1,549	11,072	9,315	54%	821
OTHER INDIRECT EXPENSE	21,043	1,898	11,668	9,375	55%	607
<b>TOTAL INDIRECT EXPENSES:</b>	<b>99,305</b>	<b>8,008</b>	<b>55,933</b>	<b>43,372</b>	<b>56%</b>	<b>1,995</b>
<b>TOTAL ALL EXPENSES:</b>	<b>120,347</b>	<b>8,501</b>	<b>64,602</b>	<b>55,745</b>	<b>54%</b>	<b>5,601</b>
<b>NET INCOME (LOSS):</b>	<b>74,741</b>	<b>12,212</b>	<b>62,598</b>	<b>12,143</b>	<b>84%</b>	<b>18,999</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACCREDITED PROGRAM FEES	550,000	53,200	394,100	155,900	72%	73,267
FORM 1 LATE FEES	220,000	19,800	154,350	65,650	70%	26,017
MEMBER LATE FEES	190,000	31,675	213,350	(23,350)	112%	102,517
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,250	-	100%	15,938
ATTENDANCE LATE FEES	98,000	7,250	77,700	20,300	79%	20,533
COMITY CERTIFICATES	29,000	1,550	28,275	725	97%	11,358
<b>TOTAL REVENUE:</b>	<b>1,125,250</b>	<b>113,475</b>	<b>906,025</b>	<b>219,225</b>	<b>81%</b>	<b>249,629</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	59,565	595	5,252	54,313	9%	29,494
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(208)
MCLE BOARD	2,000	-	-	2,000	0%	1,167
STAFF TRAVEL/PARKING	50	-	-	50	0%	29
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	2,608
<b>TOTAL DIRECT EXPENSES:</b>	<b>67,015</b>	<b>595</b>	<b>6,002</b>	<b>61,013</b>	<b>9%</b>	<b>33,090</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.88 FTE)	437,860	32,587	303,725	134,135	69%	(48,307)
BENEFITS EXPENSE	125,455	9,910	71,105	54,350	57%	2,077
OTHER INDIRECT EXPENSE	151,014	13,679	84,109	66,905	56%	3,983
<b>TOTAL INDIRECT EXPENSES:</b>	<b>714,329</b>	<b>56,177</b>	<b>458,939</b>	<b>255,390</b>	<b>64%</b>	<b>(42,247)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>781,344</b>	<b>56,772</b>	<b>464,941</b>	<b>316,403</b>	<b>60%</b>	<b>(9,157)</b>
<b>NET INCOME (LOSS):</b>	<b>343,906</b>	<b>56,703</b>	<b>441,084</b>	<b>(97,178)</b>	<b>128%</b>	<b>240,472</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT TEAM</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	2,400	8,400	2,400	78%	2,100
NMP PRODUCT SALES	65,000	1,311	18,872	46,128	29%	(19,045)
DIGITAL VIDEO SALES	14,000	637	20,335	(6,335)	145%	12,168
SPONSORSHIPS	10,000	-	10,000	-	100%	4,167
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	57,554
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(7,000)
<b>TOTAL REVENUE:</b>	<b>119,800</b>	<b>4,348</b>	<b>119,828</b>	<b>(28)</b>	<b>100%</b>	<b>49,945</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	992
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	(18)
SMALL TOWN AND RURAL COMMITTEE**	3,700	-	-	3,700	0%	2,158
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(600)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	583
YLL SECTION PROGRAM	1,500	-	545	955	36%	330
WYLC CLE COMPS	1,000	-	-	1,000	0%	583
WYLC OUTREACH EVENTS	1,500	-	250	1,250	17%	625
SPEAKERS & PROGRAM DEVELOP	1,500	-	551	949	37%	324
WYL COMMITTEE	12,000	-	1,178	10,822	10%	5,822
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	2,042
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	875
RECEPTION/FORUM EXPENSE**	2,300	-	-	2,300	0%	1,342
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	2,917
STAFF MEMBERSHIP DUES	850	-	150	700	18%	346
LENDING LIBRARY	4,000	10	164	3,836	4%	2,169
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	58
<b>TOTAL DIRECT EXPENSES:</b>	<b>42,600</b>	<b>10</b>	<b>4,303</b>	<b>38,297</b>	<b>10%</b>	<b>20,547</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	311,600	25,804	180,662	130,938	58%	1,105
BENEFITS EXPENSE	108,835	8,334	59,886	48,949	55%	3,602
OTHER INDIRECT EXPENSE	143,340	12,968	79,733	63,606	56%	3,882
<b>TOTAL INDIRECT EXPENSES:</b>	<b>563,775</b>	<b>47,106</b>	<b>320,281</b>	<b>243,494</b>	<b>57%</b>	<b>8,588</b>
<b>TOTAL ALL EXPENSES:</b>	<b>606,375</b>	<b>47,116</b>	<b>324,584</b>	<b>281,791</b>	<b>54%</b>	<b>29,135</b>
<b>NET INCOME (LOSS):</b>	<b>(486,575)</b>	<b>(42,768)</b>	<b>(204,756)</b>	<b>(281,819)</b>	<b>42%</b>	<b>79,080</b>

\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>MEMBER WELLNESS PROGRAM</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	1,875	4,875	2,625	65%	500
<b>TOTAL REVENUE:</b>	<b>7,500</b>	<b>1,875</b>	<b>4,875</b>	<b>2,625</b>	<b>65%</b>	<b>500</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	500	226	226	274	45%	66
MEMBER WELLNESS COUNCIL	800	-	-	800	0%	467
STAFF CONFERENCE & TRAINING	300	-	275	25	92%	(100)
SUBSCRIPTIONS	1,200	110	741	459	62%	(41)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,800</b>	<b>336</b>	<b>1,242</b>	<b>1,558</b>	<b>44%</b>	<b>391</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.48 FTE)	133,673	11,092	63,584	70,089	48%	14,392
BENEFITS EXPENSE	55,402	4,337	30,951	24,451	56%	1,367
OTHER INDIRECT EXPENSE	45,645	4,151	25,524	20,120	56%	1,102
<b>TOTAL INDIRECT EXPENSES:</b>	<b>234,719</b>	<b>19,581</b>	<b>120,059</b>	<b>114,660</b>	<b>51%</b>	<b>16,861</b>
<b>TOTAL ALL EXPENSES:</b>	<b>237,519</b>	<b>19,917</b>	<b>121,301</b>	<b>116,218</b>	<b>51%</b>	<b>17,252</b>
<b>NET INCOME (LOSS):</b>	<b>(230,019)</b>	<b>(18,042)</b>	<b>(116,426)</b>	<b>(113,593)</b>	<b>51%</b>	<b>17,752</b>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	11,667
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	46,667
ED TRAVEL & OUTREACH	5,000	13	1,293	3,707	26%	1,623
BAR LEADERS CONFERENCE	12,000	-	8,497	3,503	71%	(1,497)
STAFF TRAVEL/PARKING	1,500	39	1,029	471	69%	(154)
STAFF CONFERENCE & TRAINING	8,925	2,182	5,673	3,252	64%	(467)
STAFF MEMBERSHIP DUES	1,000	-	335	665	34%	248
SURVEY	350	-	350	-	100%	(146)
<b>TOTAL DIRECT EXPENSES:</b>	<b>128,775</b>	<b>2,234</b>	<b>17,177</b>	<b>111,598</b>	<b>13%</b>	<b>57,942</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.00 FTE)	402,379	34,224	227,057	175,323	56%	7,665
BENEFITS EXPENSE	103,989	8,409	59,349	44,640	57%	1,311
OTHER INDIRECT EXPENSE	61,891	5,614	34,519	27,372	56%	1,584
<b>TOTAL INDIRECT EXPENSES:</b>	<b>568,259</b>	<b>48,247</b>	<b>320,924</b>	<b>247,335</b>	<b>56%</b>	<b>10,561</b>
<b>TOTAL ALL EXPENSES:</b>	<b>697,034</b>	<b>50,481</b>	<b>338,101</b>	<b>358,933</b>	<b>49%</b>	<b>68,502</b>
<b>NET INCOME (LOSS):</b>	<b>(697,034)</b>	<b>(50,481)</b>	<b>(338,101)</b>	<b>358,933</b>	<b>49%</b>	<b>68,502</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
RECORDS REQUEST FEES	963	-	-	963	0%	(562)
<b>TOTAL REVENUE:</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>963</b>	<b>0%</b>	<b>(562)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	500	-	28	472	6%	264
STAFF MEMBERSHIP DUES	1,150	-	1,050	100	91%	(379)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	583
CUSTODIANSHIPS	8,150	86	199	7,951	2%	4,555
WILLS	2,000	-	-	2,000	0%	1,167
LITIGATION EXPENSES	200	-	-	200	0%	117
STAFF CONFERENCE & TRAINING	6,400	-	1,637	4,763	26%	2,096
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,400</b>	<b>86</b>	<b>2,914</b>	<b>16,486</b>	<b>15%</b>	<b>8,403</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.17 FTE)	656,837	46,243	330,742	326,095	50%	52,413
BENEFITS EXPENSE	188,816	15,219	108,295	80,522	57%	1,848
OTHER INDIRECT EXPENSE	192,481	17,396	106,959	85,522	56%	5,322
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,038,134</b>	<b>78,858</b>	<b>545,995</b>	<b>492,139</b>	<b>53%</b>	<b>59,583</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,057,534</b>	<b>78,944</b>	<b>548,909</b>	<b>508,625</b>	<b>52%</b>	<b>67,986</b>
<b>NET INCOME (LOSS):</b>	<b>(1,056,571)</b>	<b>(78,944)</b>	<b>(548,909)</b>	<b>(507,662)</b>	<b>52%</b>	<b>67,424</b>



# Washington State Bar Association

## Statement of Activities

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**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	58
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	2,333
CHIEF HEARING OFFICER	30,000	2,500	17,500	12,500	58%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	9,317
HEARING OFFICER TRAINING	400	-	-	400	0%	233
OUTSIDE COUNSEL	60,000	4,000	28,000	32,000	47%	7,000
<b>TOTAL DIRECT EXPENSES:</b>	<b>112,000</b>	<b>6,500</b>	<b>46,391</b>	<b>65,609</b>	<b>41%</b>	<b>18,942</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	133,790	11,030	79,766	54,024	60%	(1,722)
BENEFITS EXPENSE	40,026	3,145	22,432	17,594	56%	917
OTHER INDIRECT EXPENSE	43,324	3,914	24,066	19,258	56%	1,206
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,139</b>	<b>18,089</b>	<b>126,263</b>	<b>90,876</b>	<b>58%</b>	<b>402</b>
<b>TOTAL ALL EXPENSES:</b>	<b>329,139</b>	<b>24,589</b>	<b>172,654</b>	<b>156,485</b>	<b>52%</b>	<b>19,344</b>
<b>NET INCOME (LOSS):</b>	<b>(329,139)</b>	<b>(24,589)</b>	<b>(172,654)</b>	<b>(156,485)</b>	<b>52%</b>	<b>19,344</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>DIRECT EXPENSES:</b>						
PRACTICE OF LAW BOARD	12,000	-	1,953	10,047	16%	5,047
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,000</b>	<b>-</b>	<b>1,953</b>	<b>10,047</b>	<b>16%</b>	<b>5,047</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.45 FTE)	35,965	2,966	21,005	14,960	58%	(25)
BENEFITS EXPENSE	13,465	991	7,104	6,361	53%	750
OTHER INDIRECT EXPENSE	13,925	1,305	8,022	5,904	58%	101
<b>TOTAL INDIRECT EXPENSES:</b>	<b>63,355</b>	<b>5,262</b>	<b>36,131</b>	<b>27,224</b>	<b>57%</b>	<b>826</b>
<b>TOTAL ALL EXPENSES:</b>	<b>75,355</b>	<b>5,262</b>	<b>38,084</b>	<b>37,271</b>	<b>51%</b>	<b>5,873</b>
<b>NET INCOME (LOSS):</b>	<b>(75,355)</b>	<b>(5,262)</b>	<b>(38,084)</b>	<b>(37,271)</b>	<b>51%</b>	<b>5,873</b>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE MANAGEMENT ASSISTANCE</b>						
<b>REVENUE:</b>						
ROYALTIES	50,000	20	32,825	17,175	66%	3,659
<b>TOTAL REVENUE:</b>	<b>50,000</b>	<b>20</b>	<b>32,825</b>	<b>17,175</b>	<b>66%</b>	<b>3,659</b>
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	150	-	-	150	0%	88
FASTCASE	73,000	-	72,966	34	100%	(30,383)
STAFF CONFERENCE & TRAINING	250	500	500	(250)	200%	(354)
<b>TOTAL DIRECT EXPENSES:</b>	<b>73,400</b>	<b>500</b>	<b>73,466</b>	<b>(66)</b>	<b>100%</b>	<b>(30,650)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	46,726	33,409	58%	20
BENEFITS EXPENSE	23,499	1,818	13,006	10,493	55%	702
OTHER INDIRECT EXPENSE	29,398	2,649	16,287	13,111	55%	862
<b>TOTAL INDIRECT EXPENSES:</b>	<b>133,033</b>	<b>11,062</b>	<b>76,019</b>	<b>57,014</b>	<b>57%</b>	<b>1,584</b>
<b>TOTAL ALL EXPENSES:</b>	<b>206,433</b>	<b>11,562</b>	<b>149,485</b>	<b>56,948</b>	<b>72%</b>	<b>(29,066)</b>
<b>NET INCOME (LOSS):</b>	<b>(156,433)</b>	<b>(11,542)</b>	<b>(116,660)</b>	<b>(39,773)</b>	<b>75%</b>	<b>(25,407)</b>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PROFESSIONAL RESPONSIBILITY PROGRAM</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	354	396	47%	84
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(208)
CPE COMMITTEE	1,000	340	794	206	79%	(210)
TOTAL DIRECT EXPENSES:	<u>2,250</u>	<u>340</u>	<u>1,647</u>	<u>603</u>	<u>73%</u>	<u>(335)</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,294	80,041	11,626	87%	(26,569)
BENEFITS EXPENSE	37,219	4,555	32,376	4,843	87%	(10,665)
OTHER INDIRECT EXPENSE	22,435	3,084	18,961	3,474	85%	(5,874)
TOTAL INDIRECT EXPENSES:	<u>151,321</u>	<u>18,933</u>	<u>131,378</u>	<u>19,943</u>	<u>87%</u>	<u>(43,108)</u>
TOTAL ALL EXPENSES:	<u>153,571</u>	<u>19,274</u>	<u>133,026</u>	<u>20,546</u>	<u>87%</u>	<u>(43,442)</u>
NET INCOME (LOSS):	<u>(153,571)</u>	<u>(19,274)</u>	<u>(133,026)</u>	<u>(20,546)</u>	<u>87%</u>	<u>(43,442)</u>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	54,167
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>100%</b>	<b>54,167</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	66,070	97,237	163,591	37%	54,913
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	875
SURVEYS	100	-	-	100	0%	58
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	20	20	1,480	1%	855
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	583
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	710
<b>TOTAL DIRECT EXPENSES:</b>	<b>266,928</b>	<b>66,090</b>	<b>97,714</b>	<b>169,214</b>	<b>37%</b>	<b>57,994</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,588	5,218	58,139	70,448	45%	16,870
BENEFITS EXPENSE	40,609	3,171	22,700	17,909	56%	989
OTHER INDIRECT EXPENSE	50,132	4,547	27,955	22,176	56%	1,288
<b>TOTAL INDIRECT EXPENSES:</b>	<b>219,329</b>	<b>12,935</b>	<b>108,795</b>	<b>110,534</b>	<b>50%</b>	<b>19,147</b>
<b>TOTAL ALL EXPENSES:</b>	<b>486,257</b>	<b>79,024</b>	<b>206,508</b>	<b>279,749</b>	<b>42%</b>	<b>77,141</b>
<b>NET INCOME (LOSS):</b>	<b>(356,257)</b>	<b>(79,024)</b>	<b>(76,508)</b>	<b>(279,749)</b>	<b>21%</b>	<b>131,308</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	204
SUBSCRIPTIONS	162	-	100	62	62%	(5)
IMAGE LIBRARY	4,100	-	4,100	-	100%	(1,708)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	(1,510)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,982	42,738	29,404	59%	(655)
BENEFITS EXPENSE	19,491	1,479	10,599	8,892	54%	771
OTHER INDIRECT EXPENSE	27,542	2,491	15,315	12,227	56%	751
TOTAL INDIRECT EXPENSES:	119,175	9,953	68,652	50,523	58%	867
TOTAL ALL EXPENSES:	123,787	9,953	72,852	50,935	59%	(643)
NET INCOME (LOSS):	(123,787)	(9,953)	(72,852)	(50,935)	59%	(643)

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	23,550	-	-	23,550	0%	13,738
STAFF TRAVEL/PARKING	-	-	74	(74)		(74)
<b>TOTAL DIRECT EXPENSES:</b>	<b>23,550</b>	<b>-</b>	<b>74</b>	<b>23,476</b>	<b>0%</b>	<b>13,664</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.70 FTE)	349,467	28,535	206,266	143,201	59%	(2,410)
BENEFITS EXPENSE	103,888	8,343	59,185	44,703	57%	1,417
OTHER INDIRECT EXPENSE	83,553	7,551	46,430	37,123	56%	2,309
<b>TOTAL INDIRECT EXPENSES:</b>	<b>536,908</b>	<b>44,430</b>	<b>311,881</b>	<b>225,027</b>	<b>58%</b>	<b>1,316</b>
<b>TOTAL ALL EXPENSES:</b>	<b>560,458</b>	<b>44,430</b>	<b>311,955</b>	<b>248,503</b>	<b>56%</b>	<b>14,979</b>
<b>NET INCOME (LOSS):</b>	<b>(560,458)</b>	<b>(44,430)</b>	<b>(311,955)</b>	<b>(248,503)</b>	<b>56%</b>	<b>14,979</b>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>SERVICE CENTER</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	-	-	1,188	(1,188)		(1,188)
TRANSLATION SERVICES	8,200	348	2,650	5,550	32%	2,133
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	1,225
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,300</b>	<b>348</b>	<b>3,838</b>	<b>6,462</b>	<b>37%</b>	<b>2,170</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.71 FTE)	383,690	32,182	229,356	154,334	60%	(5,536)
BENEFITS EXPENSE	142,992	11,314	81,194	61,798	57%	2,218
OTHER INDIRECT EXPENSE	176,699	16,012	98,451	78,248	56%	4,623
<b>TOTAL INDIRECT EXPENSES:</b>	<b>703,381</b>	<b>59,508</b>	<b>409,001</b>	<b>294,380</b>	<b>58%</b>	<b>1,305</b>
<b>TOTAL ALL EXPENSES:</b>	<b>713,681</b>	<b>59,856</b>	<b>412,839</b>	<b>300,842</b>	<b>58%</b>	<b>3,475</b>
<b>NET INCOME (LOSS):</b>	<b>(713,681)</b>	<b>(59,856)</b>	<b>(412,839)</b>	<b>(300,842)</b>	<b>58%</b>	<b>3,475</b>



# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	290,543	1,959	352,646	(62,103)	121%	183,163
<b>TOTAL REVENUE:</b>	<b>290,543</b>	<b>1,959</b>	<b>352,646</b>	<b>(62,103)</b>	<b>121%</b>	<b>183,163</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	750	-	14	736	2%	424
SUBSCRIPTIONS	350	-	-	350	0%	204
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	127
DUES STATEMENTS	5,000	-	-	5,000	0%	2,917
STAFF CONFERENCE & TRAINING	500	65	65	435	13%	227
STAFF MEMBERSHIP DUES	250	45	45	205	18%	101
<b>TOTAL DIRECT EXPENSES:</b>	<b>7,850</b>	<b>110</b>	<b>580</b>	<b>7,270</b>	<b>7%</b>	<b>3,999</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	149,581	12,345	87,935	61,646	59%	(679)
BENEFITS EXPENSE	61,326	4,776	34,376	26,950	56%	1,398
OTHER INDIRECT EXPENSE	79,839	7,235	44,485	35,354	56%	2,088
<b>TOTAL INDIRECT EXPENSES:</b>	<b>290,746</b>	<b>24,356</b>	<b>166,796</b>	<b>123,951</b>	<b>57%</b>	<b>2,806</b>
<b>TOTAL ALL EXPENSES:</b>	<b>298,596</b>	<b>24,466</b>	<b>167,375</b>	<b>131,221</b>	<b>56%</b>	<b>6,806</b>
<b>NET INCOME (LOSS):</b>	<b>(8,053)</b>	<b>(22,507)</b>	<b>185,271</b>	<b>(193,324)</b>	<b>-2301%</b>	<b>189,969</b>

# Washington State Bar Association

## Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	440,225	3,260	561,914	(121,689)	128%	305,116
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(86,024)
INTEREST INCOME	13,120	-	-	13,120	0%	(7,653)
PUBLICATIONS REVENUE	2,000	-	1,029	971	51%	(138)
OTHER	46,880	1,670	10,750	36,130	23%	(16,597)
<b>TOTAL REVENUE:</b>	<b>649,695</b>	<b>4,930</b>	<b>573,693</b>	<b>76,002</b>	<b>88%</b>	<b>194,704</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	33,632	92,205	540,298	15%	276,755
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	1,959	352,646	(80,504)	130%	(193,897)
<b>TOTAL DIRECT EXPENSES:</b>	<b>904,646</b>	<b>35,591</b>	<b>444,852</b>	<b>459,794</b>	<b>49%</b>	<b>82,858</b>
<b>NET INCOME (LOSS):</b>	<b>(254,951)</b>	<b>(30,661)</b>	<b>128,841</b>	<b>(383,792)</b>	<b>-51%</b>	<b>277,562</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	110,000	11,375	88,648	21,352	81%	(24,482)
STAFF TRAVEL/PARKING	2,000	18	182	1,818	9%	985
STAFF MEMBERSHIP DUES	450	-	-	450	0%	263
TELEPHONE	95,000	6,434	46,324	48,676	49%	9,093
COMPUTER HARDWARE	65,000	5,518	39,111	25,889	60%	(1,194)
COMPUTER SOFTWARE **	316,525	10,577	128,050	188,475	40%	56,590
HARDWARE SERVICE & WARRANTIES	60,000	-	38,377	21,623	64%	(3,377)
SOFTWARE MAINTENANCE & LICENSING	380,000	139,920	295,458	84,542	78%	(73,791)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	1,167
THIRD PARTY SERVICES	40,000	8,129	22,504	17,496	56%	829
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	5,833
TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(181,971)	(658,653)	(422,322)	61%	28,085
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE)	1,434,416	111,210	827,214	607,202	58%	9,529
BENEFITS EXPENSE	439,894	35,497	252,446	187,448	57%	4,159
CAPITAL LABOR & OVERHEAD	(280,000)	(33,434)	(204,234)	(75,766)	73%	(40,901)
OTHER INDIRECT EXPENSE	402,292	36,412	223,885	178,407	56%	10,785
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,996,602</b>	<b>149,685</b>	<b>1,099,311</b>	<b>897,291</b>	<b>55%</b>	<b>(16,428)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,996,602</b>	<b>149,685</b>	<b>1,099,311</b>	<b>897,291</b>	<b>55%</b>	<b>(16,428)</b>
<b>NET INCOME (LOSS):</b>	<b>(1,996,602)</b>	<b>(149,685)</b>	<b>(1,099,311)</b>	<b>(897,291)</b>	<b>55%</b>	<b>65,374</b>

*\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	350	358	498	(148)	142%	(294)
STAFF CONFERENCE & TRAINING	2,500	-	450	2,050	18%	1,008
ABA DELEGATES	15,000	997	4,324	10,676	29%	4,426
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,850</b>	<b>1,354</b>	<b>5,272</b>	<b>12,578</b>	<b>30%</b>	<b>5,140</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.60 FTE)	59,415	4,922	37,140	22,275	63%	(2,481)
BENEFITS EXPENSE	19,657	1,496	10,667	8,991	54%	800
OTHER INDIRECT EXPENSE	18,567	1,700	10,453	8,115	56%	378
<b>TOTAL INDIRECT EXPENSES:</b>	<b>97,639</b>	<b>8,118</b>	<b>58,259</b>	<b>39,380</b>	<b>60%</b>	<b>(1,303)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>115,489</b>	<b>9,472</b>	<b>63,531</b>	<b>51,958</b>	<b>55%</b>	<b>(1,303)</b>
<b>NET INCOME (LOSS):</b>	<b>(115,489)</b>	<b>(9,472)</b>	<b>(63,531)</b>	<b>(51,958)</b>	<b>55%</b>	<b>3,837</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 1, 2023 to April 30, 2023  
**58% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>INDIRECT EXPENSES:</b>						
SALARIES	13,113,765	1,032,256	7,402,544	5,711,221	56%	247,152
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
TEMPORARY SALARIES	200,627	15,620	163,600	37,027	82%	(46,568)
CAPITAL LABOR & OVERHEAD	(280,000)	(33,434)	(204,234)	(75,766)	73%	(40,901)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,800	2,000	58%	-
EMPLOYEE SERVICE AWARDS	2,038	-	1,310	728	64%	(121)
FICA (EMPLOYER PORTION)	806,675	78,179	530,591	276,085	66%	(60,030)
L&I INSURANCE	62,000	-	28,804	33,196	46%	7,363
WA STATE FAMILY MEDICAL LEAVE (EMPLOYI	18,000	2,273	13,845	4,155	77%	(3,345)
MEDICAL (EMPLOYER PORTION)	1,701,951	132,882	946,842	755,109	56%	45,962
RETIREMENT (EMPLOYER PORTION)	1,356,286	107,514	750,406	605,880	55%	40,761
TRANSPORTATION ALLOWANCE	65,045	252	31,997	33,048	49%	5,946
UNEMPLOYMENT INSURANCE	65,206	8,169	41,924	23,282	64%	(3,887)
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>16,916,394</b>	<b>1,343,713</b>	<b>9,710,429</b>	<b>7,205,965</b>	<b>57%</b>	<b>75,666</b>
WORKPLACE BENEFITS	45,980	1,840	15,790	30,190	34%	11,032
HUMAN RESOURCES POOLED EXP	77,100	4,028	36,458	40,642	47%	8,517
MEETING SUPPORT EXPENSES	10,000	449	3,674	6,326	37%	2,159
RENT	2,131,247	160,579	1,281,196	850,051	60%	(37,969)
PERSONAL PROP TAXES-WSBA	6,650	442	3,186	3,464	48%	693
FURNITURE, MAINT, LH IMP	25,300	-	5,583	19,717	22%	9,176
OFFICE SUPPLIES & EQUIPMENT	18,000	1,220	10,698	7,302	59%	(198)
FURN & OFFICE EQUIP DEPRECIATION	96,357	6,485	37,158	59,199	39%	19,050
COMPUTER HARDWARE DEPRECIATION	45,354	3,575	23,723	21,631	52%	2,733
COMPUTER SOFTWARE DEPRECIATION **	92,726	3,916	31,891	60,835	34%	22,200
INSURANCE	272,643	22,025	154,177	118,466	57%	4,865
WORK HOME FURNITURE & EQUIP	14,000	24	1,887	12,113	13%	6,279
PROFESSIONAL FEES-AUDIT	50,000	-	30,365	19,635	61%	(1,198)
PROFESSIONAL FEES-LEGAL **	200,000	32	45,561	154,439	23%	71,106
ONLINE LEGAL RESEARCH **	50,000	2,173	24,171	25,829	48%	4,996
TELEPHONE & INTERNET	33,600	2,424	11,165	22,435	33%	8,435
POSTAGE - GENERAL	24,000	150	6,520	17,480	27%	7,480
RECORDS STORAGE	30,000	1,893	13,469	16,531	45%	4,031
BANK FEES	51,000	2,829	32,567	18,433	64%	(2,817)
PRODUCTION MAINTENANCE & SUPPLIES	15,340	300	3,995	11,345	26%	4,953
COMPUTER POOLED EXPENSES	1,080,975	181,971	658,653	422,322	61%	(28,085)
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,370,272</b>	<b>396,356</b>	<b>2,431,887</b>	<b>1,938,385</b>	<b>56%</b>	<b>117,438</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>21,286,666</b>	<b>1,740,069</b>	<b>12,142,316</b>	<b>9,144,350</b>	<b>57%</b>	<b>274,906</b>

**\*\*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 April 1, 2023 to April 30, 2023

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
<b>SUMMARY PAGE</b>				
ACCESS TO JUSTICE	(358,902)	(26,914)	(190,043.32)	(168,858)
ADMISSIONS/BAR EXAM	59,088	56,072	332,616.96	(273,529)
ADVANCEMENT FTE	(362,565)	(32,180)	(206,803.59)	(155,762)
BAR NEWS	(93,267)	(10,903)	(70,830.88)	(22,436)
BOARD OF GOVERNORS	(563,600)	(38,101)	(255,688.39)	(307,911)
CLE - PRODUCTS	686,086	3,064	551,760.44	134,325
CLE - SEMINARS	(419,115)	(6,911)	(157,346.45)	(261,769)
CLIENT PROTECTION FUND	45,788	(18,653)	639,675.88	(593,888)
CHARACTER & FITNESS BOARD	(166,623)	(11,583)	(81,164.62)	(85,458)
COMMUNICATIONS	(787,329)	(57,473)	(395,721.18)	(391,608)
COMMUNICATIONS FTE	(243,400)	(20,328)	(141,312.31)	(102,087)
DESKBOOKS	(49,735)	(18,681)	(80,003.78)	30,268
DISCIPLINE	(6,095,728)	(476,836)	(3,313,175.99)	(2,782,552)
DIVERSITY	(227,269)	(18,245)	(17,435.09)	(209,833)
FINANCE	(1,068,220)	18,235	(193,938.59)	(874,282)
FOUNDATION	(152,797)	(12,216)	(86,795.53)	(66,002)
HUMAN RESOURCES	(424,625)	(53,187)	(348,828.04)	(75,797)
LAW CLERK PROGRAM	41,201	(6,533)	111,597.65	(70,396)
LEGISLATIVE	(269,464)	(23,274)	(150,390.16)	(119,074)
LEGAL LUNCHBOX	(29,617)	(3,569)	(8,595.42)	(21,021)
LICENSE FEES	17,053,467	1,437,818	9,899,119.61	7,154,347
LICENSING AND MEMBERSHIP	(189,762)	(14,665)	(138,250.48)	(51,511)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(5,623)	(42,188.10)	(28,838)
LIMITED PRACTICE OFFICERS	74,741	12,207	62,592.72	12,148
MANDATORY CLE ADMINISTRATION	343,906	56,668	441,049.03	(97,143)
MEMBER WELLNESS PROGRAM	(230,019)	(18,052)	(116,436.49)	(113,582)
MINI CLE	(114,412)	(9,523)	(65,241.20)	(49,171)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(23,104)	(157,950.96)	(172,727)
NEW MEMBER EDUCATION	(11,869)	(6,604)	26,999.10	(38,868)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(78,988)	(548,953.25)	(507,618)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(50,495)	(338,115.09)	(358,919)
OGC-DISCIPLINARY BOARD	(329,139)	(24,599)	(172,664.09)	(156,475)
PRACTICE OF LAW BOARD	(75,355)	(5,266)	(38,086.83)	(37,268)
PRACTICE MANAGEMENT ASSISTANCE	(156,433)	(11,548)	(116,666.55)	(39,767)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(19,281)	(133,033.45)	(20,538)
PUBLIC SERVICE PROGRAMS	(356,257)	(79,036)	(76,519.92)	(279,737)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,959)	(72,858.11)	(50,929)
REGULATORY SERVICES FTE	(560,458)	(44,449)	(311,973.70)	(248,484)
SECTIONS ADMINISTRATION	(8,053)	(22,525)	185,252.64	(193,306)
SECTIONS OPERATIONS	(254,951)	(30,661)	128,840.94	(383,792)
SERVICE CENTER	(713,681)	(59,896)	(412,879.62)	(300,801)
TECHNOLOGY	(1,996,602)	(149,777)	(1,099,402.84)	(897,199)
VOLUNTEER EDUCATION	(115,489)	(9,476)	(63,535.75)	(51,954)
INDIRECT EXPENSES	21,286,666	1,740,069	12,142,316.07	9,144,350
<b>TOTAL OF ALL</b>	<b>(20,733,539)</b>	<b>(1,815,017)</b>	<b>(14,918,991.27)</b>	<b>(5,814,547)</b>
<b>NET INCOME (LOSS)</b>	<b>(553,127)</b>	<b>74,949</b>	<b>2,776,675.20</b>	<b>(3,329,802)</b>