

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

Financial Reports

(Unaudited)

Year to Date February 28, 2023

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
March 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 February 28, 2023
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	42%	41%	\$123,658	42%	Favorable to budget due to vacant positions and higher capital labor.
Other Indirect Expenses*	42%	40%	\$74,671	42%	Favorable to budget due to timing of payments.
Total Indirect Expenses	42%	41%	\$198,328	42%	Favorable to budget resulting from a combination of reasons described above.

General Fund Revenues	42%	45%	\$830,858	46%	Favorable to budget due to high interest income, product sales, seminar registrations for member services & engagement and new member education, MCLE payments, and law clerk fees due to timing of collection
General Fund Indirect Expenses	42%	41%	\$180,211	42%	Favorable to budget as described under indirect expenses above.
General Fund Direct Expenses	42%	23%	\$491,422	20%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	42%	227%	\$1,502,490	1,503%	Favorable to budget for the reasons described above.

CLE Revenue	42%	45%	\$67,014	59%	Favorable to budget due to higher product sales.
CLE Direct Expenses	42%	14%	\$103,985	7%	Favorable to budget due to timing of scheduled seminar expense payments.
CLE Indirect Expenses	42%	40%	\$15,943	42%	Favorable to budget as described under indirect expenses above
CLE Net	42%	128%	\$186,941	213%	Favorable to budget for the reasons described above.

*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 February 1, 2023 to February 28, 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	-	-	97,436	237,082	31,516	121,820	128,952	358,902	(128,952)	(358,902)
Admissions/Bar Exam	591,170	1,362,940	379,354	892,773	73,663	411,079	453,017	1,303,852	138,153	59,088
Advancement FTE	-	-	144,390	354,465	198	8,100	144,588	362,565	(144,588)	(362,565)
Bar News	224,466	602,700	136,918	332,507	145,795	363,460	282,713	695,967	(58,247)	(93,267)
Board of Governors	-	-	81,489	191,700	83,159	371,900	164,648	563,600	(164,648)	(563,600)
Character & Fitness Board	-	-	57,269	139,623	869	27,000	58,138	166,623	(58,138)	(166,623)
Communications Strategies	113	3,500	277,589	674,814	4,623	116,015	282,212	790,829	(282,099)	(787,329)
Communications Strategies FTE	-	-	100,866	243,400	-	-	100,866	243,400	(100,866)	(243,400)
Discipline	30,780	119,000	2,348,229	6,007,729	45,282	206,999	2,393,511	6,214,728	(2,362,732)	(6,095,728)
Diversity	135,000	135,000	84,674	240,734	22,785	121,535	107,460	362,269	27,540	(227,269)
Finance	247,311	26,000	444,296	1,080,720	1,853	13,500	446,149	1,094,220	(198,838)	(1,068,220)
Foundation	-	-	59,796	147,147	3,049	5,650	62,845	152,797	(62,845)	(152,797)
Human Resources	-	-	244,074	424,625	-	-	244,074	424,625	(244,074)	(424,625)
Law Clerk Program	185,233	188,200	55,913	138,099	2,537	8,900	58,450	146,999	126,783	41,201
Legislative	-	-	95,536	242,681	9,063	26,783	104,600	269,464	(104,600)	(269,464)
Legal Lunchbox	19,208	23,000	20,181	51,117	551	1,500	20,733	52,617	(1,525)	(29,617)
Licensing and Membership Records	166,502	452,200	262,407	622,311	6,558	19,651	268,965	641,962	(102,463)	(189,762)
Licensing Fees	6,988,143	17,053,467	-	-	-	-	0	-	6,988,143	17,053,467
Limited License Legal Technician	5,500	29,722	34,780	85,248	1,131	15,500	35,911	100,748	(30,411)	(71,026)
Limited Practice Officers	86,394	195,088	40,178	99,305	6,368	21,042	46,546	120,347	39,848	74,741
Mandatory CLE	666,025	1,125,250	335,784	714,329	4,811	67,015	340,595	781,344	325,430	343,906
Member Wellness Program	3,000	7,500	81,373	234,719	796	2,800	82,169	237,519	(79,169)	(230,019)
Member Services & Engagement	14,800	11,800	122,722	302,978	2,257	39,500	124,980	342,478	(110,180)	(330,678)
Mini CLE	-	-	46,635	114,412	-	-	46,635	114,412	(46,635)	(114,412)
New Member Education	78,629	85,000	38,654	95,269	-	1,600	38,654	96,869	39,975	(11,869)
Office of General Counsel	-	963	390,448	1,038,134	2,725	19,400	393,173	1,057,534	(393,173)	(1,056,571)
Office of the Executive Director	-	-	224,648	568,259	11,081	128,775	235,729	697,034	(235,729)	(697,034)
OGC-Disciplinary Board	-	-	90,611	217,139	33,391	112,000	124,003	329,139	(124,003)	(329,139)
Practice of Law Board	-	-	25,796	63,355	1,630	12,000	27,426	75,355	(27,426)	(75,355)
Practice Management Assistance	32,806	50,000	54,290	133,033	72,966	73,400	127,256	206,433	(94,451)	(156,433)
Professional Responsibility Program	-	-	93,716	151,321	1,307	2,250	95,023	153,571	(95,023)	(153,571)
Public Service Programs	130,000	130,000	83,668	219,329	31,624	266,928	115,293	486,257	14,707	(356,257)
Publication and Design Services	-	-	49,140	119,175	4,200	4,612	53,340	123,787	(53,340)	(123,787)
Regulatory Services FTE	-	-	211,725	536,908	-	23,550	211,725	560,458	(211,725)	(560,458)
Sections Administration	347,392	290,543	119,229	290,746	470	7,850	119,699	298,596	227,693	(8,053)
Service Center	-	-	291,490	703,381	2,739	10,300	294,229	713,681	(294,229)	(713,681)
Volunteer Engagement	-	-	42,242	97,639	3,857	17,850	46,098	115,489.27	(46,098)	(115,489)
Technology	-	-	803,411	1,996,602	-	-	803,411	1,996,602	(803,411)	(1,996,602)
Subtotal General Fund	9,952,471	21,891,872	8,070,959	19,802,808	612,855	2,650,264	8,683,814	22,453,072	1,268,657	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									1,268,657	(561,199)
Percentage of Budget	45%		0		23%		39%			
CLE-Seminars and Products	812,211	1,653,725	434,737	1,079,536	47,942	307,219	482,679	1,386,755	329,532	266,970
CLE - Deskbooks	44,272	241,000	91,798	222,410	4,550	68,325	96,348	290,735	(52,076)	(49,735)
Total CLE	856,483	1,894,725	526,535	1,301,946	52,492	375,544	579,027	1,677,490	277,456	217,235
Percentage of Budget	45%		0		14%		35%			
Total All Sections	561,503	649,695	-	-	393,537	904,646	393,537	904,646	167,966	(254,951)
Client Protection Fund-Restricted	769,034	730,000	73,622	181,912	36,200	502,300	109,822	684,212	659,212	45,788
Totals	12,139,491	25,166,292	8,671,116	21,286,666	1,095,083	4,432,754	9,766,199	25,719,419	2,373,291	(553,127)
Percentage of Budget	48%		0		25%		38%			

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	4,722,714
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,319,505
Section Funds	1,802,650	1,547,699	1,970,616
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	5,281,924
Total General Fund Balance	8,713,268	8,152,068	9,981,924
Net Change in Total General Fund Balance		(561,199)	1,268,657
Total Fund Balance	15,621,468	15,068,341	17,994,759
Net Change In Fund Balance		(553,127)	2,373,291

**Washington State Bar Association
Analysis of Cash Investments
As of February 28, 2023**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 958,401

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.31%	\$ 14,644,690
UBS Financial Money Market	0.19%	\$ 1,094,833
Morgan Stanley Money Market	0.34%	\$ 3,430,554
Merrill Lynch Money Market	0.36%	\$ 2,024,222
CDs/Treasuries	see list	\$ 5,235,246

General Fund Total \$ 27,387,945

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 234,529

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.36%	\$ 4,602,262
Morgan Stanley Money Market	0.32%	\$ 109,071

Client Protection Fund Total \$ 4,945,862

Grand Total Cash & Investments \$ 32,333,808

**Washington State Bar Association
Analysis of Cash Investments
As of February 28, 2023**

General 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>
FFCB	4.75%	12	2/1/2023	2/2/2023	1/18/2024	241,148
FAMCA	4.75%	6	2/1/2023	2/2/2023	8/3/2023	246,738
Fairfield County Bank	4.65%	9	2/1/2023	2/3/2023	11/3/2023	250,000
Townebank	4.65%	12	2/1/2023	2/8/2023	2/8/2024	250,000
Mill Yard Bank	4.65%	12	2/1/2023	2/9/2023	2/9/2024	250,000
DFC	4.75%	11	2/1/2023	2/2/2023	12/14/2023	252,332
FHLBDN	4.75%	12	2/10/2023	2/13/2023	2/2/2024	250,325
FHLB	4.75%	9	2/10/2023	2/13/2023	11/7/2023	250,484
FHDN	4.75%	11	2/10/2023	2/13/2023	1/11/2024	239,533
DFC	4.80%	1	2/9/2023	2/10/2023	3/16/2023	262,665
FHLBD	4.72%	7	2/9/2023	2/10/2023	8/30/2023	247,690
JP Morgan Chase Bank	4.95%	11	2/22/2023	2/28/2023	1/31/2024	250,000
Independent Bank	4.75%	9	2/22/2023	2/24/2023	11/24/2023	250,000
Customers Bank	4.80%	1	2/22/2023	2/24/2023	3/16/2023	250,000
WebBank	5.00%	1	2/22/2023	2/27/2023	3/16/2023	250,000

Total	<u><u>5,235,246</u></u>
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Washington State Bar Association
Statement of Activities
For the Period from February 1, 2023 to February 28, 2023
42% 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	1,641,058	6,988,143	10,065,324	41%	117,468
TOTAL REVENUE:	17,053,467	1,641,058	6,988,143	10,065,324	41%	(117,468)

Washington State Bar Association
Statement of Activities
For the Period from February 1, 2023 to February 28, 2023
42% 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	-	-	100	0%	42
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(1,297)
LEADERSHIP TRAINING	2,000	-	-	2,000	0%	833
ATJ BOARD EXPENSE	78,400	8,244	23,961	54,439	31%	8,706
STAFF TRAVEL/PARKING	3,000	-	50	2,950	2%	1,200
STAFF CONFERENCE & TRAINING	1,675	-	75	1,600	4%	623
PUBLIC DEFENSE	4,000	-	810	3,190	20%	856
CONFERENCE/INSTITUTE EXPENSE	23,145	3,989	3,989	19,156	17%	5,655
RECEPTION/FORUM EXPENSE	7,500	-	500	7,000	7%	2,625
TOTAL DIRECT EXPENSES:	121,820	12,233	31,516	90,304	26%	19,243
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,463	58,063	80,076	42%	(505)
BENEFITS EXPENSE	48,192	4,311	19,079	29,113	40%	1,001
OTHER INDIRECT EXPENSE	50,751	5,551	20,294	30,457	40%	852
TOTAL INDIRECT EXPENSES:	237,082	21,325	97,436	139,646	41%	1,348
TOTAL ALL EXPENSES:	358,902	33,558	128,952	229,950	36%	20,591
NET INCOME (LOSS):	(358,902)	(33,558)	(128,952)	(229,950)	36%	20,591

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2023 to February 28, 2023

42% 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	-	-	27,000	0%	(11,250)
BAR EXAM FEES	1,253,000	135,740	577,405	675,595	46%	55,322
RULE 9/LEGAL INTERN FEES	12,000	150	1,600	10,400	13%	(3,400)
SPECIAL ADMISSIONS	70,940	620	12,165	58,775	17%	(17,393)
TOTAL REVENUE:	1,362,940	136,510	591,170	771,770	43%	23,278
DIRECT EXPENSES:						
POSTAGE	750	-	245	505	33%	68
STAFF TRAVEL/PARKING	23,000	6,891	6,919	16,081	30%	2,664
STAFF MEMBERSHIP DUES	600	-	150	450	25%	100
SUPPLIES	2,750	18	187	2,563	7%	959
FACILITY, PARKING, FOOD	101,000	22,557	22,557	78,443	22%	19,526
EXAMINER FEES	36,000	8,500	11,000	25,000	31%	4,000
UBE EXMINATIONS	123,000	-	-	123,000	0%	51,250
BOARD OF BAR EXAMINERS	18,850	7,535	7,535	11,315	40%	319
BAR EXAM PROCTORS	39,000	-	-	39,000	0%	16,250
DISABILITY ACCOMMODATIONS	27,000	11,387	13,387	13,613	50%	(2,137)
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	833
LAW SCHOOL VISITS	1,700	23	229	1,471	13%	480
DEPRECIATION-SOFTWARE	24,929	2,038	10,188	14,741	41%	199
STAFF CONFERENCE & TRAINING	10,500	-	1,266	9,234	12%	3,109
TOTAL DIRECT EXPENSES:	411,079	58,949	73,663	337,416	18%	97,620
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	42,756	216,837	295,909	42%	(3,193)
BENEFITS EXPENSE	171,146	17,833	79,045	92,101	46%	(7,735)
OTHER INDIRECT EXPENSE	208,882	22,868	83,472	125,410	40%	3,562
TOTAL INDIRECT EXPENSES:	892,773	83,457	379,354	513,419	42%	(7,365)
TOTAL ALL EXPENSES:	1,303,852	142,406	453,017	850,835	35%	90,255
NET INCOME (LOSS):	59,088	(5,896)	138,153	(79,065)	234%	113,533

Washington State Bar Association
Statement of Activities
For the Period from February 1, 2023 to February 28, 2023
42% 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	-	198	7,902	2%	3,177
TOTAL DIRECT EXPENSES:	<u>8,100</u>	<u>-</u>	<u>198</u>	<u>7,902</u>	<u>2%</u>	<u>3,177</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	19,482	96,066	137,711	41%	1,341
BENEFITS EXPENSE	62,511	5,608	25,136	37,375	40%	911
OTHER INDIRECT EXPENSE	<u>58,178</u>	<u>6,361</u>	<u>23,188</u>	<u>34,989</u>	<u>40%</u>	<u>1,052</u>
TOTAL INDIRECT EXPENSES:	<u>354,465</u>	<u>31,451</u>	<u>144,390</u>	<u>210,076</u>	<u>41%</u>	<u>3,304</u>
TOTAL ALL EXPENSES:	<u>362,565</u>	<u>31,451</u>	<u>144,588</u>	<u>217,978</u>	<u>40%</u>	<u>6,481</u>
NET INCOME (LOSS):	<u>(362,565)</u>	<u>(31,451)</u>	<u>(144,588)</u>	<u>(217,978)</u>	<u>40%</u>	<u>6,481</u>

Washington State Bar Association
Statement of Activities
For the Period from February 1, 2023 to February 28, 2023
42% 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:						
ROYALTIES	-	(24)	-	-		-
DISPLAY ADVERTISING	400,000	45,000	174,000	226,000	44%	7,333
SUBSCRIPT/SINGLE ISSUES	200	-	-	200	0%	(83)
CLASSIFIED ADVERTISING	2,500	973	5,127	(2,627)	205%	4,085
JOB TARGET ADVERTISING	200,000	16,355	45,339	154,661	23%	(37,994)
TOTAL REVENUE:	602,700	62,304	224,466	378,234	37%	(26,659)
DIRECT EXPENSES:						
POSTAGE	110,000	12,065	46,869	63,131	43%	(1,035)
PRINTING, COPYING & MAILING	250,000	24,902	98,152	151,848	39%	6,015
DIGITAL/ONLINE DEVELOPMENT	1,000	571	571	429	57%	(154)
GRAPHICS/ARTWORK	100	-	-	100	0%	42
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	833
STAFF MEMBERSHIP DUES	135	-	-	135	0%	56
SUBSCRIPTIONS	225	-	203	22	90%	(109)
TOTAL DIRECT EXPENSES:	363,460	37,538	145,795	217,665	40%	5,647
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,485	87,641	121,755	42%	(392)
BENEFITS EXPENSE	54,103	4,932	21,686	32,417	40%	857
OTHER INDIRECT EXPENSE	69,008	7,559	27,591	41,417	40%	1,162
TOTAL INDIRECT EXPENSES:	332,507	29,976	136,918	195,589	41%	1,627
TOTAL ALL EXPENSES:	695,967	67,514	282,713	413,255	41%	7,274
NET INCOME (LOSS):	(93,267)	(5,210)	(58,247)	(35,020)	62%	(19,386)

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2023 to February 28, 2023

42% 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:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS	205,000	1,790	38,913	166,087	19%	46,504
BOG COMMITTEES' EXPENSES	3,000	84	88	2,912	3%	1,162
BOG RETREAT	50,000	-	19,542	30,458	39%	1,292
BOG CONFERENCE ATTENDANCE	43,000	4,144	4,144	38,856	10%	13,773
BOG TRAVEL & OUTREACH	14,000	5,143	11,766	2,234	84%	(5,933)
LEADERSHIP TRAINING	20,000	-	4,367	15,633	22%	3,966
BOG ELECTIONS	26,900	-	-	26,900	0%	11,208
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	4,167
CONSULTING SERVICES	-	-	4,339	(4,339)		(4,339)
TOTAL DIRECT EXPENSES:	371,900	11,161	83,159	288,741	22%	71,799
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,279	50,022	62,249	45%	(3,243)
BENEFITS EXPENSE	36,105	3,228	14,179	21,927	39%	865
OTHER INDIRECT EXPENSE	43,324	4,736	17,288	26,036	40%	763
TOTAL INDIRECT EXPENSES:	191,700	17,244	81,489	110,211	43%	(1,614)
TOTAL ALL EXPENSES:	563,600	28,404	164,648	398,952	29%	70,185
NET INCOME (LOSS):	(563,600)	(28,404)	(164,648)	(398,952)	29%	70,185

Washington State Bar Association
Statement of Activities
For the Period from February 1, 2023 to February 28, 2023
42% 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	-	-	12,000	0%	5,000
COURT REPORTERS	15,000	-	869	14,131	6%	5,381
TOTAL DIRECT EXPENSES:	27,000	-	869.00	26,131	3%	10,381
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,462	37,797	52,754	42%	(68)
BENEFITS EXPENSE	25,863	2,262	10,132	15,731	39%	644
OTHER INDIRECT EXPENSE	23,209	2,540	9,340	13,869	40%	330
TOTAL INDIRECT EXPENSES:	139,623	12,264	57,269	82,354	41%	907
TOTAL ALL EXPENSES:	166,623	12,264	58,138	108,485	35%	11,288
NET INCOME (LOSS):	(166,623)	(12,264)	(58,138)	(108,485)	35%	11,288

Washington State Bar Association

Statement of Activities

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42% 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	36,667	184,333	667	100%	107,250
LAW CLERK APPLICATION FEES	3,200	200	900	2,300	28%	(433)
TOTAL REVENUE:	188,200	36,867	185,233	2,967	98%	106,816
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	104
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	42
LAW CLERK BOARD EXPENSE	8,000	936	2,537	5,463	32%	796
LAW CLERK OUTREACH	550	-	-	550	0%	229
TOTAL DIRECT EXPENSES:	8,900	936	2,537	6,363	29%	1,171
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	6,885	33,993	48,449	41%	358
BENEFITS EXPENSE	25,330	2,246	9,871	15,459	39%	683
OTHER INDIRECT EXPENSE	30,327	3,301	12,049	18,277	40%	587
TOTAL INDIRECT EXPENSES:	138,099	12,432	55,913	82,186	40%	1,628
TOTAL ALL EXPENSES:	146,999	13,367	58,450	88,549	40%	2,799
NET INCOME (LOSS):	41,201	23,499	126,783	(85,581)	308%	109,616

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	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	38,026	252,173	597,827	30%	(101,993)
SEMINAR REVENUE-OTHER	20,000	-	1,500	18,500	8%	(6,833)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	55,573
SHIPPING & HANDLING	100	-	54	46	54%	12
COURSEBOOK SALES	7,000	-	490	6,510	7%	(2,427)
MP3 AND VIDEO SALES	910,000	27,972	557,993	352,007	61%	178,827
TOTAL REVENUE:	1,653,725	65,998	812,211	841,514	49%	(53,254)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	417
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	2,083
DEPRECIATION	1,309	279	1,395	(86)	107%	(850)
ONLINE EXPENSES	53,000	4,050	19,463	33,537	37%	2,620
ACCREDITATION FEES	3,000	-	2,844	156	95%	(1,594)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	8,333
FACILITIES	165,200	2,000	21,185	144,015	13%	47,648
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	1,667
SPEAKERS & PROGRAM DEVELOP	32,000	-	2,877	29,123	9%	10,456
HONORARIA	1,200	-	-	1,200	0%	500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	83
STAFF TRAVEL/PARKING	15,000	-	104	14,896	1%	6,146
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	988
STAFF MEMBERSHIP DUES	1,700	-	-	1,700	0%	708
COST OF SALES - COURSEBOOKS	690	-	40	650	6%	247
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	521
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	125
TOTAL DIRECT EXPENSES:	307,219	6,329	47,942	259,277	16%	80,066
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	51,508	246,118	350,304	41%	2,391
BENEFITS EXPENSE	220,069	20,017	88,119	131,950	40%	3,577
OTHER INDIRECT EXPENSE	263,045	27,552	100,501	162,545	38%	9,102
TOTAL INDIRECT EXPENSES:	1,079,536	99,077	434,737	644,798	40%	15,069
TOTAL ALL EXPENSES:	1,386,755	105,406	482,679	904,075	35%	95,135
NET INCOME (LOSS):	266,970	(39,408)	329,532	(62,561)	123%	218,294

Washington State Bar Association
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42% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	70,833	97,381	42%	(744)
BENEFITS EXPENSE	44,241	3,883	17,635	26,605	40%	798
OTHER INDIRECT EXPENSE	30,946	3,397	12,399	18,547	40%	495
TOTAL INDIRECT EXPENSES:	243,400	21,262	100,866	142,533	41%	550
NET INCOME (LOSS):	(243,400)	(21,262)	(100,866)	(142,533)	41%	550

Washington State Bar Association

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42% 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%	(417)
50 YEAR MEMBER PLAQUE	2,500	-	113	2,387	5%	(928)
TOTAL REVENUE:	3,500	-	113	3,387	3%	(1,345)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	594	990	2,405	29%	425
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	467
SUBSCRIPTIONS	4,000	139	695	3,305	17%	972
APEX DINNER	47,000	-	-	47,000	0%	19,583
50 YEAR MEMBER TRIBUTE LUNCH	20,000	-	-	20,000	0%	8,333
BAR OUTREACH	18,000	-	-	18,000	0%	7,500
COMMUNICATIONS OUTREACH	15,000	-	1,121	13,879	7%	5,129
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	1,308
TOTAL DIRECT EXPENSES:	116,015	733	4,623	111,392	4%	43,717
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	32,602	162,301	225,311	42%	(796)
BENEFITS EXPENSE	126,285	11,611	50,850	75,435	40%	1,768
OTHER INDIRECT EXPENSE	160,917	17,653	64,438	96,479	40%	2,611
TOTAL INDIRECT EXPENSES:	674,814	61,866	277,589	397,225	41%	3,584
TOTAL ALL EXPENSES:	790,829	62,599	282,212	508,617	36%	47,300
NET INCOME (LOSS):	(787,329)	(62,599)	(282,099)	(505,230)	36%	45,955

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	40,000	728	3,448	36,552	9%	(13,219)
CPF MEMBER ASSESSMENTS	690,000	43,680	680,000	10,000	99%	392,500
INTEREST INCOME	-	19,702	85,587	(85,587)		85,587
TOTAL REVENUE:	730,000	64,110	769,034	(39,034)	105%	464,868
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	193	964	1,136	46%	(89)
GIFTS TO INJURED CLIENTS	500,000	20,229	34,852	465,148	7%	173,481
CPF BOARD EXPENSES	-	128	383	(383)		(383)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	83
TOTAL DIRECT EXPENSES:	502,300	20,550	36,200	466,100	7%	173,092
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,667	43,899	60,898	42%	(234)
BENEFITS EXPENSE	37,207	3,281	14,530	22,677	39%	973
OTHER INDIRECT EXPENSE	39,907	4,162	15,193	24,715	38%	1,436
TOTAL INDIRECT EXPENSES:	181,912	16,110	73,622	108,290	40%	2,175
TOTAL ALL EXPENSES:	684,212	36,660	109,822	574,390	16%	175,267
NET INCOME (LOSS):	45,788	27,450	659,212	(613,425)	1440%	640,134

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	150,000	15,022	21,478	128,522	14%	(41,022)
LEXIS/NEXIS ROYALTIES	35,000	10,985	14,787	20,213	42%	204
SECTION PUBLICATION SALES	6,000	950	1,445	4,556	24%	(1,056)
FASTCASE ROYALTIES	50,000	-	6,563	43,438	13%	(14,271)
TOTAL REVENUE:	241,000	26,956	44,272	196,728	18%	(56,145)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	3,956	3,956	61,044	6%	23,127
COST OF SALES - SECTION PUBLICATION	1,500	594	594	906	40%	31
SPLITS TO SECTIONS	300	-	-	300	0%	125
DESKBOOK ROYALTIES	300	-	-	300	0%	125
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	417
STAFF MEMBERSHIP DUES	225	-	-	225	0%	94
TOTAL DIRECT EXPENSES:	68,325	4,550	4,550	63,775	7%	23,919
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	12,115	56,716	75,571	43%	(1,597)
BENEFITS EXPENSE	41,948	3,750	16,571	25,377	40%	907
OTHER INDIRECT EXPENSE	48,175	5,071	18,511	29,665	38%	1,563
TOTAL INDIRECT EXPENSES:	222,410	20,936	91,798	130,613	41%	873
TOTAL ALL EXPENSES:	290,735	25,486	96,348	194,388	33%	24,792
NET INCOME (LOSS):	(49,735)	1,470	(52,076)	2,340	105%	(31,352)

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	128	531	469	53%	115
RECOVERY OF DISCIPLINE COSTS	100,000	5,730	22,209	77,791	22%	(19,457)
DISCIPLINE HISTORY SUMMARY	18,000	1,530	8,039	9,961	45%	539
TOTAL REVENUE:	119,000	7,388	30,780	88,220	26%	(18,804)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	19,098
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(86)
STAFF TRAVEL/PARKING	20,000	1,679	3,182	16,818	16%	5,152
STAFF MEMBERSHIP DUES	7,610	300	1,695	5,915	22%	1,476
TELEPHONE	2,359	315	1,574	785	67%	(591)
COURT REPORTERS	60,000	2,030	24,469	35,531	41%	531
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	625
LITIGATION EXPENSES	25,000	715	4,520	20,480	18%	5,897
DISABILITY EXPENSES	9,000	24	24	8,976	0%	3,726
TRANSLATION SERVICES	1,200	-	-	1,200	0%	500
STAFF CONFERENCE & TRAINING	33,295	8,198	9,649	23,646	29%	4,224
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	417
TOTAL DIRECT EXPENSES:	206,999	13,261	45,282	161,717	22%	40,968
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	284,088	1,443,398	2,321,382	38%	125,260
BENEFITS EXPENSE	1,073,208	98,465	437,004	636,204	41%	10,166
OTHER INDIRECT EXPENSE	1,169,740	128,166	467,827	701,913	40%	19,564
TOTAL INDIRECT EXPENSES:	6,007,729	510,719	2,348,229	3,659,500	39%	154,991
TOTAL ALL EXPENSES:	6,214,728	523,980	2,393,511	3,821,217	39%	195,959
NET INCOME (LOSS):	(6,095,728)	(516,593)	(2,362,732)	(3,732,996)	39%	177,155

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	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%	78,750
TOTAL REVENUE:	135,000	-	135,000	-	100%	78,750
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	514	514	1,486	26%	319
STAFF MEMBERSHIP DUES	360	-	90	270	25%	60
COMMITTEE FOR DIVERSITY	3,800	453	953	2,847	25%	631
DIVERSITY EVENTS & PROJECTS	39,250	1,298	2,253	36,997	6%	14,101
SURVEYS	16,500	9,500	9,500	7,000	58%	(2,625)
STAFF CONFERENCE & TRAINING	5,000	-	100	4,900	2%	1,983
CONSULTING SERVICES	54,625	-	9,375	45,250	17%	13,385
TOTAL DIRECT EXPENSE:	121,535	11,765	22,785	98,750	19%	27,854
INDIRECT EXPENSES:						
SALARY EXPENSE (1.69 FTE)	144,941	11,391	34,072	110,869	24%	26,320
BENEFITS EXPENSE	43,533	3,815	22,653	20,879	52%	(4,515)
OTHER INDIRECT EXPENSE	52,260	5,741	27,949	24,311	53%	(6,174)
TOTAL INDIRECT EXPENSES:	240,734	20,947	84,674	156,059	35%	15,631
TOTAL ALL EXPENSES:	362,269	32,712	107,460	254,809	30%	43,486
NET INCOME (LOSS):	(227,269)	(32,712)	27,540	(254,809)	-12%	122,236

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	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	80,668	247,311	(221,311)	951%	236,478
TOTAL REVENUE:	26,000	80,668	247,311	(221,311)	951%	236,478
DIRECT EXPENSES:						
CONSULTING SERVICES	10,000	-	-	10,000	0%	4,167
STAFF TRAVEL/PARKING	3,000	970	1,168	1,832	39%	82
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	208
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
TOTAL DIRECT EXPENSES:	13,500	970	1,853	11,647	14%	3,772
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	63,135	275,509	386,134	42%	176
BENEFITS EXPENSE	205,235	18,681	82,871	122,364	40%	2,643
OTHER INDIRECT EXPENSE	213,844	23,538	85,917	127,927	40%	3,185
TOTAL INDIRECT EXPENSES:	1,080,720	105,354	444,296	636,424	41%	6,004
TOTAL ALL EXPENSES:	1,094,220	106,324	446,149	648,071	41%	9,776
NET INCOME (LOSS):	(1,068,220)	(25,656)	(198,838)	(869,382)	19%	246,254

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	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%	(1,750)
PRINTING & COPYING	450	-	-	450	0%	188
STAFF TRAVEL/PARKING	700	-	-	700	0%	292
SUPPLIES	150	-	24	126	16%	38
BOARD OF TRUSTEES	750	-	25	725	3%	288
POSTAGE	300	-	-	300	0%	125
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	125
TOTAL DIRECT EXPENSES:	5,650	-	3,049	2,601	54%	(695)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	7,846	39,748	56,611	41%	401
BENEFITS EXPENSE	18,295	1,657	7,125	11,170	39%	498
OTHER INDIRECT EXPENSE	32,493	3,540	12,922	19,570	40%	616
TOTAL INDIRECT EXPENSES:	147,147	13,044	59,796	87,352	41%	1,516
TOTAL ALL EXPENSES:	152,797	13,044	62,845	89,953	41%	821
NET INCOME (LOSS):	(152,797)	(13,044)	(62,845)	(89,953)	41%	821

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	700	-	-	700	0%	292
STAFF MEMBERSHIP DUES	800	-	458	342	57%	(125)
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(1,139)
STAFF TRAINING- GENERAL	15,000	90	1,886	13,114	13%	4,364
RECRUITING AND ADVERTISING	6,600	1,124	3,208	3,392	49%	(458)
PAYROLL PROCESSING	50,000	5,017	21,504	28,496	43%	(670)
SALARY SURVEYS	1,500	-	-	1,500	0%	625
CONSULTING SERVICES	2,000	-	-	2,000	0%	833
TRANSFER TO INDIRECT EXPENSE	(77,100)	(6,231)	(28,403)	(48,697)	37%	(3,722)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	380,554	31,320	158,484	222,069	42%	80
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
BENEFITS EXPENSE	120,251	11,000	42,989	77,263	36%	7,116
OTHER INDIRECT EXPENSE	123,820	13,587	42,601	81,219	34%	8,991
TOTAL INDIRECT EXPENSES:	424,625	55,907	244,074	180,551	57%	(67,147)
TOTAL ALL EXPENSES:	424,625	55,907	244,074	180,551	57%	(67,147)
NET INCOME (LOSS):	(424,625)	(55,907)	(244,074)	(180,551)	57%	(67,147)

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,133	-	-	3,133	0%	1,305
STAFF MEMBERSHIP DUES	450	-	-	450	0%	188
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	938
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(1,151)
TELEPHONE	-	48	237	(237)		(237)
CONTRACT LOBBYIST	15,000	2,500	5,000	10,000	33%	1,250
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	521
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	125
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	(842)
TOTAL DIRECT EXPENSES:	26,783	2,548	9,063	17,720	34%	2,096
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	12,424	57,578	89,738	39%	3,804
BENEFITS EXPENSE	42,758	3,867	17,003	25,754	40%	813
OTHER INDIRECT EXPENSE	52,607	5,741	20,955	31,652	40%	964
TOTAL INDIRECT EXPENSES:	242,681	22,032	95,536	147,145	39%	5,581
TOTAL ALL EXPENSES:	269,464	24,580	104,600	164,864	39%	7,677
NET INCOME (LOSS):	(269,464)	(24,580)	(104,600)	(164,864)	39%	7,677

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2023 to February 28, 2023

42% 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	2,475	12,275	14,725	45%	1,025
INVESTIGATION FEES	21,000	900	10,600	10,400	50%	1,850
PRO HAC VICE	400,000	38,014	142,438	257,562	36%	(24,229)
MEMBER CONTACT INFORMATION	4,000	95	1,045	2,955	26%	(622)
PHOTO BAR CARD SALES	200	12	144	56	72%	61
TOTAL REVENUE:	452,200	41,496	166,502	285,698	37%	(21,915)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	480
POSTAGE	16,500	-	2,407	14,093	15%	4,468
LICENSING FORMS	2,000	-	2,401	(401)	120%	(1,568)
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
TOTAL DIRECT EXPENSES:	19,651	-	6,558	13,093	33%	1,630
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	34,197	165,147	214,374	44%	(7,013)
BENEFITS EXPENSE	124,269	11,202	49,936	74,333	40%	1,843
OTHER INDIRECT EXPENSE	118,521	12,965	47,324	71,197	40%	2,060
TOTAL INDIRECT EXPENSES:	622,311	58,364	262,407	359,904	42%	(3,111)
TOTAL ALL EXPENSES:	641,962	58,364	268,965	372,997	42%	(1,481)
NET INCOME (LOSS):	(189,762)	(16,868)	(102,463)	(87,299)	54%	(23,396)

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2023 to February 28, 2023

42% 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%	(5,000)
LLLT LICENSE FEES	16,622	1,241	5,267	11,355	32%	(1,659)
LLLT LATE LICENSE FEES	1,100	133	133	967	12%	(325)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	1,374	5,500	24,222	19%	(6,884)
DIRECT EXPENSES:						
LLLT BOARD	15,000	-	1,131	13,869	8%	5,119
LLLT EDUCATION	500	-	-	500	0%	208
TOTAL DIRECT EXPENSES:	15,500	-	1,131	14,369	7%	5,327
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	4,250	21,527	30,021	42%	(48)
BENEFITS EXPENSE	17,299	1,489	6,618	10,681	38%	590
OTHER INDIRECT EXPENSE	16,401	1,818	6,636	9,765	40%	198
TOTAL INDIRECT EXPENSES:	85,248	7,557	34,780	50,468	41%	740
TOTAL ALL EXPENSES:	100,748	7,557	35,911	64,837	36%	6,067
NET INCOME (LOSS):	(71,026)	(6,183)	(30,411)	64,837	43%	(817)

Washington State Bar Association

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42% 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	-	100	400	20%	(108)
MEMBER LATE FEES	-	450	1,650	(1,650)		1,650
LPO EXAMINATION FEES	28,300	2,200	16,100	12,200	57%	4,308
LPO LICENSE FEES	164,750	13,689	67,194	97,556	41%	(1,452)
LPO LATE LICENSE FEES	988	1,350	1,350	(362)	137%	938
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(229)
TOTAL REVENUE:	195,088	17,689	86,394	108,694	44%	5,107
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	2,168	2,168	6,832	24%	1,582
EXAM WRITING	9,000	4,200	4,200	4,800	47%	(450)
LPO BOARD	1,792	-	-	1,792	0%	747
LPO OUTREACH	1,000	-	-	1,000	0%	417
PRINTING & COPYING	250	-	-	250	0%	104
TOTAL DIRECT EXPENSES:	21,042	6,368	6,368	14,674	30%	2,400
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	4,772	23,971	33,904	41%	144
BENEFITS EXPENSE	20,388	1,769	7,825	12,563	38%	670
OTHER INDIRECT EXPENSE	21,043	2,296	8,382	12,661	40%	386
TOTAL INDIRECT EXPENSES:	99,305	8,838	40,178	59,128	40%	1,200
TOTAL ALL EXPENSES:	120,347	15,206	46,546	73,802	39%	3,599
NET INCOME (LOSS):	74,741	2,483	39,848	34,892	53%	8,706

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2023 to February 28, 2023

42% 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	60,100	278,200	271,800	51%	49,033
FORM 1 LATE FEES	220,000	22,600	111,250	108,750	51%	19,583
MEMBER LATE FEES	190,000	79,775	153,725	36,275	81%	74,558
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,250	-	100%	22,313
ATTENDANCE LATE FEES	98,000	6,200	59,150	38,850	60%	18,317
COMITY CERTIFICATES	29,000	1,375	25,450	3,550	88%	13,366
TOTAL REVENUE:	1,125,250	170,050	666,025	459,225	59%	197,170
DIRECT EXPENSES:						
DEPRECIATION	59,565	595	4,061	55,504	7%	20,758
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(292)
MCLE BOARD	2,000	-	-	2,000	0%	833
STAFF TRAVEL/PARKING	50	-	-	50	0%	21
STAFF CONFERENCE & TRAINING	4,900	250	250	4,650	5%	1,792
TOTAL DIRECT EXPENSES:	67,015	845	4,811	62,204	7%	23,112
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	45,470	225,116	212,744	51%	(42,674)
BENEFITS EXPENSE	125,455	11,458	50,247	75,209	40%	2,026
OTHER INDIRECT EXPENSE	151,014	16,553	60,421	90,593	40%	2,501
TOTAL INDIRECT EXPENSES:	714,329	73,481	335,784	378,545	47%	(38,147)
TOTAL ALL EXPENSES:	781,344	74,326	340,595	440,749	44%	(15,035)
NET INCOME (LOSS):	343,906	95,724	325,430	18,476	95%	182,136

Washington State Bar Association
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42% 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	-	4,800	6,000	44%	300
NMP PRODUCT SALES	65,000	2,449	16,408	48,592	25%	(10,675)
DIGITAL VIDEO SALES	14,000	784	19,208	(5,208)	137%	13,375
SPONSORSHIPS	10,000	-	10,000	-	100%	5,833
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	58,888
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(5,000)
TOTAL REVENUE:	119,800	3,233	112,637	7,163	94%	62,720
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	708
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	(60)
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	1,250
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(800)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	417
YLL SECTION PROGRAM	1,500	465	545	955	36%	80
WYLC CLE COMPS	1,000	-	-	1,000	0%	417
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	625
SPEAKERS & PROGRAM DEVELOP	1,500	-	551	949	37%	74
WYL COMMITTEE	12,000	-	-	12,000	0%	5,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	1,458
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	625
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	1,250
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	2,083
STAFF MEMBERSHIP DUES	850	-	150	700	18%	204
LENDING LIBRARY	4,000	38	99	3,901	2%	1,568
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	42
TOTAL DIRECT EXPENSES:	42,600	503	2,809	39,791	7%	14,941
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	26,507	128,598	183,002	41%	1,236
BENEFITS EXPENSE	108,835	9,721	42,317	66,518	39%	3,031
OTHER INDIRECT EXPENSE	143,340	15,692	57,278	86,062	40%	2,447
TOTAL INDIRECT EXPENSES:	563,775	51,920	228,192	335,583	40%	6,714
TOTAL ALL EXPENSES:	606,375	52,422	231,001	375,374	38%	21,655
NET INCOME (LOSS):	(486,575)	(49,189)	(118,364)	(368,211)	24%	84,376

Washington State Bar Association

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42% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	7,500	-	3,000	4,500	40%	(125)
TOTAL REVENUE:	7,500	-	3,000	4,500	40%	(125)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	-	500	0%	208
MEMBER WELLNESS COUNCIL	800	-	-	800	0%	333
STAFF CONFERENCE & TRAINING	300	-	275	25	92%	(150)
SUBSCRIPTIONS	1,200	110	521	680	43%	(21)
TOTAL DIRECT EXPENSES:	2,800	110	796	2,004	28%	371
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	10,392	41,165	92,508	31%	14,532
BENEFITS EXPENSE	55,402	4,892	21,873	33,529	39%	1,211
OTHER INDIRECT EXPENSE	45,645	5,023	18,336	27,309	40%	683
TOTAL INDIRECT EXPENSES:	234,719	20,307	81,373	153,346	35%	16,426
TOTAL ALL EXPENSES:	237,519	20,417	82,169	155,350	35%	16,797
NET INCOME (LOSS):	(230,019)	(20,417)	(79,169)	(150,850)	34%	16,672

Washington State Bar Association
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42% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	8,333
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	33,333
ED TRAVEL & OUTREACH	5,000	175	1,097	3,903	22%	986
BAR LEADERS CONFERENCE	12,000	363	8,477	3,523	71%	(3,477)
STAFF TRAVEL/PARKING	1,500	89	470	1,030	31%	155
STAFF CONFERENCE & TRAINING	8,925	352	352	8,573	4%	3,367
STAFF MEMBERSHIP DUES	1,000	-	335	665	34%	82
SURVEY	350	-	350	-	100%	(204)
TOTAL DIRECT EXPENSES:	128,775	978	11,081	117,694	9%	42,576
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	34,224	157,889	244,491	39%	9,769
BENEFITS EXPENSE	103,989	9,175	41,963	62,026	40%	1,366
OTHER INDIRECT EXPENSE	61,891	6,793	24,797	37,094	40%	991
TOTAL INDIRECT EXPENSES:	568,259	50,192	224,648	343,611	40%	12,126
TOTAL ALL EXPENSES:	697,034	51,170	235,729	461,305	34%	54,702
NET INCOME (LOSS):	(697,034)	(51,170)	(235,729)	461,305	34%	54,702

Washington State Bar Association

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42% 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%	(401)
TOTAL REVENUE:	963	-	-	963	0%	(401)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	28	472	6%	180
STAFF MEMBERSHIP DUES	1,150	-	1,050	100	91%	(571)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	417
CUSTODIANSHIPS	8,150	-	10	8,140	0%	3,386
WILLS	2,000	-	-	2,000	0%	833
LITIGATION EXPENSES	200	-	-	200	0%	83
STAFF CONFERENCE & TRAINING	6,400	1,637	1,637	4,763	26%	1,030
TOTAL DIRECT EXPENSES:	19,400	1,637	2,725	16,675	14%	5,358
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	46,243	237,078	419,759	36%	36,605
BENEFITS EXPENSE	188,816	17,178	76,534	112,282	41%	2,139
OTHER INDIRECT EXPENSE	192,481	21,050	76,836	115,645	40%	3,364
TOTAL INDIRECT EXPENSES:	1,038,134	84,472	390,448	647,686	38%	42,108
TOTAL ALL EXPENSES:	1,057,534	86,109	393,173	664,361	37%	47,466
NET INCOME (LOSS):	(1,056,571)	(86,109)	(393,173)	(663,398)	37%	47,065

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	42
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	1,667
CHIEF HEARING OFFICER	30,000	2,500	12,500	17,500	42%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	6,400
HEARING OFFICER TRAINING	400	-	-	400	0%	167
OUTSIDE COUNSEL	60,000	4,000	20,000	40,000	33%	5,000
TOTAL DIRECT EXPENSES:	112,000	6,500	33,391	78,609	30%	13,275
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	12,625	57,471	76,319	43%	(1,725)
BENEFITS EXPENSE	40,026	3,578	15,853	24,173	40%	825
OTHER INDIRECT EXPENSE	43,324	4,736	17,288	26,036	40%	763
TOTAL INDIRECT EXPENSES:	217,139	20,939	90,611	126,528	42%	(137)
TOTAL ALL EXPENSES:	329,139	27,439	124,003	205,137	38%	13,139
NET INCOME (LOSS):	(329,139)	(27,439)	(124,003)	(205,137)	38%	13,139

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	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	721	1,630	10,370	14%	3,370
TOTAL DIRECT EXPENSES:	12,000	721	1,630	10,370	14%	3,370
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	2,966	15,013	20,952	42%	(28)
BENEFITS EXPENSE	13,465	1,141	5,020	8,444	37%	590
OTHER INDIRECT EXPENSE	13,925	1,579	5,763	8,163	41%	40
TOTAL INDIRECT EXPENSES:	63,355	5,686	25,796	37,559	41%	602
TOTAL ALL EXPENSES:	75,355	6,407	27,426	47,929	36%	3,972
NET INCOME (LOSS):	(75,355)	(6,407)	(27,426)	(47,929)	36%	3,972

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	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	16,259	32,806	17,195	66%	11,972
TOTAL REVENUE:	50,000	16,259	32,806	17,195	66%	11,972
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	-	150	0%	63
FASTCASE	73,000	-	72,966	34	100%	(42,550)
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	104
TOTAL DIRECT EXPENSES:	73,400	-	72,966	434	99%	(42,383)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	33,399	46,736	42%	(9)
BENEFITS EXPENSE	23,499	2,095	9,191	14,309	39%	600
OTHER INDIRECT EXPENSE	29,398	3,205	11,700	17,698	40%	549
TOTAL INDIRECT EXPENSES:	133,033	11,895	54,290	78,743	41%	1,140
TOTAL ALL EXPENSES:	206,433	11,895	127,256	79,177	62%	(41,243)
NET INCOME (LOSS):	(156,433)	4,364	(94,451)	(61,982)	60%	(29,271)

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	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	-	354	396	47%	(41)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(292)
CPE COMMITTEE	1,000	186	453	547	45%	(37)
TOTAL DIRECT EXPENSES:	2,250	186	1,307	943	58%	(369)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,294	57,213	34,454	62%	(19,018)
BENEFITS EXPENSE	37,219	5,047	22,882	14,337	61%	(7,374)
OTHER INDIRECT EXPENSE	22,435	3,732	13,621	8,814	61%	(4,273)
TOTAL INDIRECT EXPENSES:	151,321	20,073	93,716	57,606	62%	(30,665)
TOTAL ALL EXPENSES:	153,571	20,258	95,023	58,549	62%	(31,035)
NET INCOME (LOSS):	(153,571)	(20,258)	(95,023)	(58,549)	62%	(31,035)

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42% 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%	75,833
TOTAL REVENUE:	130,000	-	130,000	-	100%	75,833
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	31,168	229,661	12%	77,511
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	625
SURVEYS	100	-	-	100	0%	42
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	-	1,500	0%	625
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	417
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	377
TOTAL DIRECT EXPENSES:	266,928	-	31,624	235,304	12%	79,596
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	4,989	47,545	81,042	37%	6,033
BENEFITS EXPENSE	40,609	3,658	16,041	24,569	40%	880
OTHER INDIRECT EXPENSE	50,132	5,502	20,082	30,050	40%	806
TOTAL INDIRECT EXPENSES:	219,329	14,148	83,668	135,660	38%	7,719
TOTAL ALL EXPENSES:	486,257	14,148	115,293	370,964	24%	87,314
NET INCOME (LOSS):	(356,257)	(14,148)	14,707	(370,964)	-4%	163,148

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42% 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%	146
SUBSCRIPTIONS	162	-	100	62	62%	(32)
IMAGE LIBRARY	4,100	-	4,100	-	100%	(2,392)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	(2,278)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,982	30,650	41,493	42%	(590)
BENEFITS EXPENSE	19,491	1,724	7,489	12,001	38%	632
OTHER INDIRECT EXPENSE	27,542	3,014	11,002	16,540	40%	474
TOTAL INDIRECT EXPENSES:	119,175	10,720	49,140	70,035	41%	516
TOTAL ALL EXPENSES:	123,787	10,720	53,340	70,447	43%	(1,762)
NET INCOME (LOSS):	(123,787)	(10,720)	(53,340)	(70,447)	43%	(1,762)

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	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	-	-	23,550	0%	9,813
TOTAL DIRECT EXPENSES:	23,550	-	-	23,550	0%	9,813
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	28,956	136,542	212,925	39%	9,069
BENEFITS EXPENSE	103,888	9,283	41,829	62,059	40%	1,458
OTHER INDIRECT EXPENSE	83,553	9,138	33,354	50,199	40%	1,460
TOTAL INDIRECT EXPENSES:	536,908	47,377	211,725	325,183	39%	11,987
TOTAL ALL EXPENSES:	560,458	47,377	211,725	348,733	38%	21,799
NET INCOME (LOSS):	(560,458)	(47,377)	(211,725)	(348,733)	38%	21,799

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	-	792	792	(792)		(792)
TRANSLATION SERVICES	8,200	561	1,947	6,253	24%	1,469
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	875
TOTAL DIRECT EXPENSES:	10,300	1,353	2,739	7,561	27%	1,552
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,866	163,391	220,299	43%	(3,520)
BENEFITS EXPENSE	142,992	13,102	57,375	85,617	40%	2,205
OTHER INDIRECT EXPENSE	176,699	19,376	70,724	105,975	40%	2,900
TOTAL INDIRECT EXPENSES:	703,381	64,344	291,490	411,891	41%	1,585
TOTAL ALL EXPENSES:	713,681	65,697	294,229	419,451	41%	3,137
NET INCOME (LOSS):	(713,681)	(65,697)	(294,229)	(419,451)	41%	3,137

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	290,543	14,280	347,392	(56,849)	120%	226,332
TOTAL REVENUE:	290,543	14,280	347,392	(56,849)	120%	226,332
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	14	736	2%	299
SUBSCRIPTIONS	350	-	-	350	0%	146
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	(39)
DUES STATEMENTS	5,000	-	-	5,000	0%	2,083
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	208
STAFF MEMBERSHIP DUES	250	-	-	250	0%	104
TOTAL DIRECT EXPENSES:	7,850	-	470	7,380	6%	2,801
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	13,153	62,982	86,599	42%	(657)
BENEFITS EXPENSE	61,326	5,581	24,290	37,036	40%	1,262
OTHER INDIRECT EXPENSE	79,839	8,755	31,957	47,883	40%	1,310
TOTAL INDIRECT EXPENSES:	290,746	27,488	119,229	171,517	41%	1,915
TOTAL ALL EXPENSES:	298,596	27,488	119,699	178,898	40%	4,716
NET INCOME (LOSS):	(8,053)	(13,209)	227,693	(235,746)	-2827%	231,049

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	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	23,188	553,456	(113,231)	126%	370,029
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(61,446)
INTEREST INCOME	13,120	-	-	13,120	0%	(5,467)
PUBLICATIONS REVENUE	2,000	822	822	1,178	41%	(11)
OTHER	46,880	-	7,225	39,655	15%	(12,308)
TOTAL REVENUE:	649,695	24,010	561,503	88,192	86%	290,797
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	1,147	46,145	586,358	7%	217,398
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	14,280	347,392	(75,249)	128%	(233,999)
TOTAL DIRECT EXPENSES:	904,646	15,427	393,537	511,109	44%	(16,601)
NET INCOME (LOSS):	(254,951)	8,583	167,966	(422,917)	-66%	274,196

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	110,000	17,163	55,660	54,341	51%	(9,826)
STAFF TRAVEL/PARKING	2,000	-	104	1,896	5%	729
STAFF MEMBERSHIP DUES	450	-	-	450	0%	188
TELEPHONE	95,000	6,885	33,163	61,837	35%	6,420
COMPUTER HARDWARE	65,000	509	33,443	31,557	51%	(6,360)
COMPUTER SOFTWARE	310,000	51,892	106,091	203,909	34%	23,075
HARDWARE SERVICE & WARRANTIES	60,000	-	38,377	21,623	64%	(13,377)
SOFTWARE MAINTENANCE & LICENSING	380,000	123	140,837	239,163	37%	17,497
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	833
THIRD PARTY SERVICES	40,000	3,208	10,285	29,715	26%	6,382
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	4,167
TRANSFER TO INDIRECT EXPENSES	(1,074,450)	(79,780)	(417,960)	(656,490)	39%	(29,728)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	110,566	603,103	831,314	42%	(5,429)
BENEFITS EXPENSE	439,894	39,862	178,410	261,484	41%	4,879
CAPITAL LABOR & OVERHEAD	(280,000)	(20,961)	(138,934)	(141,066)	50%	(22,268)
OTHER INDIRECT EXPENSE	402,292	44,062	160,832	241,459	40%	6,789
TOTAL INDIRECT EXPENSES:	1,996,602	173,528	803,411	1,193,191	40%	(16,028)
TOTAL ALL EXPENSES:	1,996,602	173,528	803,411	1,193,191	40%	(16,028)
NET INCOME (LOSS):	(1,996,602)	(173,528)	(803,411)	(1,193,191)	40%	28,507

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	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	-	140	210	40%	6
STAFF CONFERENCE & TRAINING	2,500	-	450	2,050	18%	592
ABA DELEGATES	15,000	884	3,267	11,733	22%	2,983
TOTAL DIRECT EXPENSES:	17,850	884	3,857	13,993	22%	3,581
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	4,922	27,195	32,220	46%	(2,439)
BENEFITS EXPENSE	19,657	1,695	7,538	12,119	38%	652
OTHER INDIRECT EXPENSE	18,567	2,057	7,509	11,058	40%	227
TOTAL INDIRECT EXPENSES:	97,639	8,675	42,242	55,398	43%	(1,559)
TOTAL ALL EXPENSES:	115,489	9,558	46,098	69,391	40%	(1,559)
NET INCOME (LOSS):	(115,489)	(9,558)	(46,098)	(69,391)	40%	2,022

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	13,113,765	1,053,214	5,281,050	7,832,715	40%	183,019
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
TEMPORARY SALARIES	200,627	30,645	123,017	77,610	61%	(39,422)
CAPITAL LABOR & OVERHEAD	(280,000)	(20,961)	(138,934)	(141,066)	50%	(22,268)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	2,800	2,000	58%	(800)
EMPLOYEE SERVICE AWARDS	2,038	150	1,050	988	52%	(201)
FICA (EMPLOYER PORTION)	806,675	79,994	370,683	435,992	46%	(34,568)
L&I INSURANCE	62,000	-	13,790	48,210	22%	12,043
WA STATE FAMILY MEDICAL LEAVE (EMPI)	18,000	2,309	9,224	8,776	51%	(1,724)
MEDICAL (EMPLOYER PORTION)	1,701,951	144,440	669,183	1,032,768	39%	39,964
RETIREMENT (EMPLOYER PORTION)	1,356,286	108,891	535,016	821,270	39%	30,103
TRANSPORTATION ALLOWANCE	65,045	27,892	31,325	33,720	48%	(4,223)
UNEMPLOYMENT INSURANCE	65,206	9,219	26,637	38,569	41%	533
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,436,993	6,924,840	9,991,553	41%	79,122
WORKPLACE BENEFITS	45,980	1,215	11,679	34,301	25%	7,479
HUMAN RESOURCES POOLED EXP	77,100	6,231	28,403	48,697	37%	3,722
MEETING SUPPORT EXPENSES	10,000	1,064	1,968	8,032	20%	2,199
RENT	2,131,247	338,659	971,396	1,159,851	46%	(83,376)
PERSONAL PROP TAXES-WSBA	6,650	412	2,302	4,348	35%	469
FURNITURE, MAINT, LH IMP	25,300	2,205	3,078	22,222	12%	7,464
OFFICE SUPPLIES & EQUIPMENT	18,000	1,610	7,956	10,044	44%	(456)
FURN & OFFICE EQUIP DEPRECIATION	96,357	4,956	25,860	70,497	27%	14,288
COMPUTER HARDWARE DEPRECIATION	45,354	3,117	16,571	28,783	37%	2,326
COMPUTER SOFTWARE DEPRECIATION	99,251	2,805	24,059	75,192	24%	17,296
INSURANCE	272,643	22,025	110,126	162,517	40%	3,475
WORK HOME FURNITURE & EQUIP	14,000	-	1,863	12,137	13%	3,970
PROFESSIONAL FEES-AUDIT	50,000	3,815	30,365	19,635	61%	(9,532)
PROFESSIONAL FEES-LEGAL	200,000	22	19,803	180,197	10%	63,531
ONLINE LEGAL RESEARCH	50,000	523	20,189	29,811	40%	645
TELEPHONE & INTERNET	33,600	3,190	6,211	27,389	18%	7,789
POSTAGE - GENERAL	24,000	1,752	5,609	18,391	23%	4,391
RECORDS STORAGE	30,000	778	10,484	19,516	35%	2,016
BANK FEES	51,000	4,250	26,591	24,409	52%	(5,341)
PRODUCTION MAINTENANCE & SUPPLIES	15,340	-	3,804	11,536	25%	2,587
COMPUTER POOLED EXPENSES	1,074,450	79,780	417,960	656,490	39%	29,728
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	478,410	1,746,276	2,623,996	40%	74,671
TOTAL INDIRECT EXPENSES:	21,286,666	1,915,403	8,671,116	12,615,550	41%	198,328

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SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(33,558)	(128,952)	(229,950)
ADMISSIONS/BAR EXAM	59,088	(5,896)	138,153	(79,065)
ADVANCEMENT FTE	(362,565)	(31,451)	(144,588)	(217,978)
BAR NEWS	(93,267)	(5,210)	(58,247)	(35,020)
BOARD OF GOVERNORS	(563,600)	(28,404)	(164,648)	(398,952)
CLE - PRODUCTS	686,086	7,962	477,667	208,418
CLE - SEMINARS	(419,115)	(47,370)	(148,136)	(270,979)
CLIENT PROTECTION FUND	45,788	27,450	659,212	(613,425)
CHARACTER & FITNESS BOARD	(166,623)	(12,264)	(58,138)	(108,485)
COMMUNICATIONS	(787,329)	(62,599)	(282,099)	(505,230)
COMMUNICATIONS FTE	(243,400)	(21,262)	(100,866)	(142,533)
DESKBOOKS	(49,735)	1,470	(52,076)	2,340
DISCIPLINE	(6,095,728)	(516,593)	(2,362,732)	(3,732,996)
DIVERSITY	(227,269)	(32,712)	27,540	(254,809)
FINANCE	(1,068,220)	(25,656)	(198,838)	(869,382)
FOUNDATION	(152,797)	(13,044)	(62,845)	(89,953)
HUMAN RESOURCES	(424,625)	(55,907)	(244,074)	(180,551)
LAW CLERK PROGRAM	41,201	23,499	126,783	(85,581)
LEGISLATIVE	(269,464)	(24,580)	(104,600)	(164,864)
LEGAL LUNCHBOX	(29,617)	(3,776)	(1,525)	(28,092)
LICENSE FEES	17,053,467	1,641,058	6,988,143	10,065,324
LICENSING AND MEMBERSHIP	(189,762)	(16,868)	(102,463)	(87,299)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(6,183)	(30,411)	(40,615)
LIMITED PRACTICE OFFICERS	74,741	2,483	39,848	34,892
MANDATORY CLE ADMINISTRATION	343,906	95,724	325,430	18,476
MEMBER WELLNESS PROGRAM	(230,019)	(20,417)	(79,169)	(150,850)
MINI CLE	(114,412)	(10,298)	(46,635)	(67,777)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(29,007)	(110,180)	(220,498)
NEW MEMBER EDUCATION	(11,869)	(6,108)	39,975	(51,844)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(86,109)	(393,173)	(663,398)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(51,170)	(235,729)	(461,305)
OGC-DISCIPLINARY BOARD	(329,139)	(27,439)	(124,003)	(205,137)
PRACTICE OF LAW BOARD	(75,355)	(6,407)	(27,426)	(47,929)
PRACTICE MANAGEMENT ASSISTANCE	(156,433)	4,364	(94,451)	(61,982)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(20,258)	(95,023)	(58,549)
PUBLIC SERVICE PROGRAMS	(356,257)	(14,148)	14,707	(370,964)
PUBLICATION & DESIGN SERVICES	(123,787)	(10,720)	(53,340)	(70,447)
REGULATORY SERVICES FTE	(560,458)	(47,377)	(211,725)	(348,733)
SECTIONS ADMINISTRATION	(8,053)	(13,209)	227,693	(235,746)
SECTIONS OPERATIONS	(254,951)	8,583	167,966	(422,917)
SERVICE CENTER	(713,681)	(65,697)	(294,229)	(419,451)
TECHNOLOGY	(1,996,602)	(173,528)	(803,411)	(1,193,191)
VOLUNTEER EDUCATION	(115,489)	(9,558)	(46,098)	(69,391)
INDIRECT EXPENSES	21,286,666	1,915,403	8,671,116	12,615,550
TOTAL OF ALL	(20,733,539)	(2,193,214)	(11,044,408)	(9,689,131)
NET INCOME (LOSS)	(553,127)	277,810	2,373,291	(2,926,418)