

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

Financial Reports

(Unaudited)

Year to Date May 31, 2023

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
June 16, 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 May 31, 2023
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	67%	66%	\$136,591	67%	Favorable to budget due to vacant positions.
Other Indirect Expenses*	67%	61%	\$227,185	66%	Favorable to budget due to timing of payments.
Total Indirect Expenses	67%	65%	\$363,776	66%	Favorable to budget resulting from a combination of reasons described above. Expected to be on budget for year.

General Fund Revenues	67%	72%	\$1,215,234	72%	Favorable to budget due to high interest income, product sales, seminar registrations for member services & engagement and new member education, MCLE payments, and timing of bar exam, law clerk fees, and Foundation donation collection. Expected to be favorable to budget.
General Fund Indirect Expenses	67%	65%	\$332,321	66%	Favorable to budget as described under indirect expenses above. Expected to be on budget.
General Fund Direct Expenses	67%	40%	\$696,541	38%	Favorable to budget due to timing of program activities and meetings/events. Expected to be favorable to budget.
General Fund Net	67%	333%	\$2,244,094	2,190%	Favorable to budget for the reasons described above. Expected to be favorable to budget.

CLE Revenue	67%	64%	\$53,488	72%	Unfavorable to budget due to lower sale of deskbook royalties. Expected to be on budget.
CLE Direct Expenses	67%	29%	\$142,456	14%	Favorable to budget due to timing of scheduled seminar expense payments. Expected to be on budget.
CLE Indirect Expenses	67%	65%	\$27,221	67%	Favorable to budget as described under indirect expenses above and expected to be on budget.
CLE Net	67%	120%	\$116,188	190%	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 May 1, 2023 to May 31, 2023

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	155,552	237,082	61,802	121,820	217,354	358,902	(217,354)	(358,902)
Admissions/Bar Exam	1,085,269	1,362,940	585,570	892,773	164,709	414,079	750,279	1,306,852	334,990	56,088
Advancement FTE	-	-	232,668	354,465	2,414	8,100	235,082	362,565	(235,082)	(362,565)
Bar News	355,894	602,700	218,116	332,507	216,467	363,460	434,583	695,967	(78,689)	(93,267)
Board of Governors	-	-	129,990	191,700	159,687	371,900	289,677	563,600	(289,677)	(563,600)
Character & Fitness Board	-	-	91,219	139,623	869	27,000	92,088	166,623	(92,088)	(166,623)
Communications Strategies	342	3,500	440,830	674,814	7,776	116,015	448,606	790,829	(448,264)	(787,329)
Communications Strategies FTE	-	-	160,773	243,400	-	-	160,773	243,400	(160,773)	(243,400)
Discipline	43,886	119,000	3,736,484	6,007,729	70,750	206,999	3,807,234	6,214,728	(3,763,348)	(6,095,728)
Diversity	135,000	135,000	141,597	240,734	28,995	130,035	170,592	370,769	(35,592)	(235,769)
Finance	536,242	26,000	712,928	1,080,720	2,807	6,500	715,735	1,087,220	(179,492)	(1,061,220)
Foundation	-	-	95,250	147,147	3,070	5,650	98,320	152,797	(98,320)	(152,797)
Human Resources	-	-	400,096	424,625	-	-	400,096	424,625	(400,096)	(424,625)
Law Clerk Program	194,433	188,200	89,006	138,099	4,532	8,900	93,538	146,999	100,894	41,201
Legislative	-	-	155,101	242,681	16,831	26,783	171,932	269,464	(171,932)	(269,464)
Legal Lunchbox	21,021	23,000	32,227	51,117	551	1,500	32,778	52,617	(11,757)	(29,617)
Licensing and Membership Records	297,852	452,200	418,855	622,311	22,212	23,651	441,067	645,962	(143,215)	(193,762)
Licensing Fees	11,308,950	17,053,467	-	-	-	-	0	-	11,308,950	17,053,467
Limited License Legal Technician	9,110	29,722	54,692	85,248	3,310	15,500	58,002	100,748	(48,891)	(71,026)
Limited Practice Officers	143,653	195,088	64,033	99,305	8,742	21,042	72,775	120,347	70,879	74,741
Mandatory CLE	1,020,050	1,125,250	510,817	714,329	6,598	67,015	517,415	781,344	502,635	343,906
Member Wellness Program	6,000	7,500	138,419	234,719	1,352	2,550	139,771	237,269	(133,771)	(229,769)
Member Services & Engagement	20,738	11,800	195,816	302,978	6,759	39,500	202,575	342,478	(181,837)	(330,678)
Mini CLE	-	-	73,991	114,412	-	-	73,991	114,412	(73,991)	(114,412)
New Member Education	97,221	85,000	61,343	95,269	-	1,600	61,343	96,869	35,878	(11,869)
Office of General Counsel	-	963	619,366	1,038,134	3,713	19,400	623,078	1,057,534	(623,078)	(1,056,571)
Office of the Executive Director	-	-	367,527	568,259	26,006	128,775	393,533	697,034	(393,533)	(697,034)
OGC-Disciplinary Board	-	-	143,110	217,139	52,891	103,500	196,001	320,639	(196,001)	(320,639)
Practice of Law Board	-	-	40,985	63,355	1,953	12,000	42,938	75,355	(42,938)	(75,355)
Practice Management Assistance	50,166	50,000	86,225	133,033	73,616	73,650	159,841	206,683	(109,675)	(156,683)
Professional Responsibility Program	-	-	149,575	151,321	1,647	2,250	151,222	153,571	(151,222)	(153,571)
Public Service Programs	130,000	130,000	125,287	219,329	98,087	266,928	223,374	486,257	(93,374)	(356,257)
Publication and Design Services	-	-	77,783	119,175	4,200	4,612	81,983	123,787	(81,983)	(123,787)
Regulatory Services FTE	-	-	354,324	536,908	5,283	23,550	359,607	560,458	(359,607)	(560,458)
Sections Administration	353,989	290,543	189,102	290,746	911	7,850	190,012	298,596	163,976	(8,053)
Service Center	-	-	463,136	703,381	4,491	10,300	467,627	713,681	(467,627)	(713,681)
Volunteer Engagement	-	-	65,849	97,639	7,272	17,850	73,122	115,489	(73,122)	(115,489)
Technology	-	-	1,291,909	1,996,602	-	-	1,291,909	1,996,602	(1,291,909)	(1,996,602)
Subtotal General Fund	15,809,815	21,891,872	12,869,551	19,802,808	1,070,302	2,650,264	13,939,854	22,453,072	1,869,961	(561,199)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations									1,869,961	(561,199)
Percentage of Budget	72%		65%		40%		62%			
CLE-Seminars and Products	1,141,888	1,653,725	695,518	1,079,536	101,456	307,219	796,974	1,386,755	344,913	266,970
CLE - Deskbooks	67,774	241,000	145,226	222,410	6,451	68,325	151,677	290,735	(83,902)	(49,735)
Total CLE	1,209,662	1,894,725	840,743	1,301,946	107,907	375,544	948,651	1,677,490	261,011	217,235
Percentage of Budget	64%		65%		29%		57%			
Total All Sections	577,113	649,695	-	3,420	476,772	904,646	476,772	908,066	100,340	(258,371)
Client Protection Fund-Restricted	860,643	730,000	117,041	181,912	85,392	502,300	202,432	684,212	658,211	45,788
Totals	18,457,233	25,166,292	13,827,335	21,290,086	1,740,373	4,432,754	15,567,709	25,722,839	2,889,524	(556,547)
Percentage of Budget	73%		65%		39%		61%			

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	4,721,713
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,303,060
Section Funds	1,802,650	1,544,279	1,902,990
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	5,883,229
Total General Fund Balance	8,713,268	8,152,068	10,583,229
Net Change in Total General Fund Balance		(561,199)	1,869,961
Total Fund Balance	15,621,468	15,064,921	18,510,992
Net Change In Fund Balance		(556,547)	2,889,524

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 1,209,216

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.50%	\$ 7,343,224
UBS Financial Money Market	0.23%	\$ 1,102,032
Morgan Stanley Money Market	0.48%	\$ 3,475,738
Merrill Lynch Money Market	0.38%	\$ 2,046,976
CDs/Treasuries	see list	\$ 8,466,373

General Fund Total \$ 23,643,559

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 344,859

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.40%	\$ 3,044,836
Morgan Stanley Money Market	0.43%	\$ 110,328
CDs/Treasuries	see list	\$ 1,495,088

Client Protection Fund Total \$ 4,995,110

Grand Total Cash & Investments \$ 28,638,669

As of May 31, 2023

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term</u> <u>Months</u>	<u>Trade</u> <u>Date</u>	<u>Settle</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
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
FHD Note	5.25%	6	5/30/2023	5/31/2023	11/24/2023	243,793
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
Total						8,466,373

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
					Total	1,495,088

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,053,467	1,409,830	11,308,950	5,744,517	66%	(60,028)
TOTAL REVENUE:	17,053,467	1,409,830	11,308,950	5,744,517	66%	(60,028)

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SURVEYS	100	331	331	(231)	331%	(264)
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(797)
LEADERSHIP TRAINING	2,000	2,175	2,175	(175)	109%	(842)
ATJ BOARD EXPENSE	78,400	5,030	38,625	39,775	49%	13,642
STAFF TRAVEL/PARKING	3,000	849	1,119	1,881	37%	881
STAFF CONFERENCE & TRAINING	1,675	300	375	1,300	22%	742
PUBLIC DEFENSE	4,000	-	810	3,190	20%	1,856
CONFERENCE/INSTITUTE EXPENSE	23,145	-	15,489	7,656	67%	(59)
RECEPTION/FORUM EXPENSE	7,500	-	748	6,752	10%	4,252
TOTAL DIRECT EXPENSES:	121,820	8,685	61,802	60,018	51%	19,412
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,699	93,334	44,805	68%	(1,241)
BENEFITS EXPENSE	48,192	3,972	30,970	17,222	64%	1,158
OTHER INDIRECT EXPENSE	50,751	2,955	31,248	19,503	62%	2,586
TOTAL INDIRECT EXPENSES:	237,082	18,626	155,552	81,529	66%	2,502
TOTAL ALL EXPENSES:	358,902	27,311	217,354	141,547	61%	21,913
NET INCOME (LOSS):	(358,902)	(27,311)	(217,354)	(141,547)	61%	21,913

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,000	-	6,715	20,285	25%	(11,285)
BAR EXAM FEES	1,253,000	71,810	1,048,369	204,631	84%	213,036
RULE 9/LEGAL INTERN FEES	12,000	4,800	10,000	2,000	83%	2,000
SPECIAL ADMISSIONS	70,940	1,840	20,185	50,755	28%	(27,108)
TOTAL REVENUE:	1,362,940	78,450	1,085,269	277,671	80%	176,642
DIRECT EXPENSES:						
POSTAGE	750	32	493	257	66%	7
STAFF TRAVEL/PARKING	23,000	1,476	9,105	13,895	40%	6,229
STAFF MEMBERSHIP DUES	600	-	150	450	25%	250
SUPPLIES	2,750	596	784	1,966	28%	1,050
FACILITY, PARKING, FOOD	101,000	-	45,564	55,436	45%	21,769
EXAMINER FEES	36,000	-	12,500	23,500	35%	11,500
UBE EXMINATIONS	123,000	-	32,208	90,792	26%	49,792
BOARD OF BAR EXAMINERS **	21,850	-	12,574	9,276	58%	1,992
BAR EXAM PROCTORS	39,000	-	16,132	22,868	41%	9,868
DISABILITY ACCOMMODATIONS	27,000	-	15,988	11,012	59%	2,012
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	1,333
LAW SCHOOL VISITS	1,700	-	229	1,471	13%	905
DEPRECIATION-SOFTWARE	24,929	2,036	16,299	8,630	65%	320
STAFF CONFERENCE & TRAINING	10,500	1,668	2,683	7,817	26%	4,317
TOTAL DIRECT EXPENSES:	414,079	5,808	164,709	249,370	40%	111,344
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	41,670	328,874	183,871	64%	12,956
BENEFITS EXPENSE	171,146	16,437	128,290	42,856	75%	(14,192)
OTHER INDIRECT EXPENSE	208,882	12,162	128,407	80,476	61%	10,848
TOTAL INDIRECT EXPENSES:	892,773	70,269	585,570	307,203	66%	9,612
TOTAL ALL EXPENSES:	1,306,852	76,077	750,279	556,573	57%	120,956
NET INCOME (LOSS):	56,088	2,373	334,990	(278,902)	597%	297,598

****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 May 1, 2023 to May 31, 2023

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	8,100	-	2,414	5,686	30%	2,986
TOTAL DIRECT EXPENSES:	<u>8,100</u>	<u>-</u>	<u>2,414</u>	<u>5,686</u>	<u>30%</u>	<u>2,986</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	19,681	156,245	77,532	67%	(394)
BENEFITS EXPENSE	62,511	5,216	40,782	21,729	65%	892
OTHER INDIRECT EXPENSE	58,178	3,381	35,641	22,536	61%	3,144
TOTAL INDIRECT EXPENSES:	<u>354,465</u>	<u>28,278</u>	<u>232,668</u>	<u>121,797</u>	<u>66%</u>	<u>3,642</u>
TOTAL ALL EXPENSES:	<u>362,565</u>	<u>28,278</u>	<u>235,082</u>	<u>127,484</u>	<u>65%</u>	<u>6,628</u>
NET INCOME (LOSS):	<u>(362,565)</u>	<u>(28,278)</u>	<u>(235,082)</u>	<u>(127,484)</u>	<u>65%</u>	<u>6,628</u>

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
DISPLAY ADVERTISING	400,000	-	264,000	136,000	66%	(2,667)
SUBSCRIPT/SINGLE ISSUES	200	-	36	164	18%	(97)
CLASSIFIED ADVERTISING	2,500	150	5,779	(3,279)	231%	4,112
JOB TARGET ADVERTISING	200,000	17,991	86,079	113,921	43%	(47,254)
TOTAL REVENUE:	602,700	18,141	355,894	246,806	59%	(45,906)
DIRECT EXPENSES:						
POSTAGE	110,000	-	70,932	39,068	64%	2,401
PRINTING, COPYING & MAILING	250,000	-	144,761	105,239	58%	21,906
DIGITAL/ONLINE DEVELOPMENT	1,000	-	1,121	(121)	112%	(455)
GRAPHICS/ARTWORK	100	-	-	100	0%	67
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,333
STAFF MEMBERSHIP DUES	135	-	-	135	0%	90
SUBSCRIPTIONS	225	-	(347)	572	-154%	497
TOTAL DIRECT EXPENSES:	363,460	-	216,467	146,993	60%	25,840
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,509	140,515	68,881	67%	(918)
BENEFITS EXPENSE	54,103	4,469	35,157	18,946	65%	912
OTHER INDIRECT EXPENSE	69,008	4,020	42,444	26,564	62%	3,562
TOTAL INDIRECT EXPENSES:	332,507	25,999	218,116	114,391	66%	3,555
TOTAL ALL EXPENSES:	695,967	25,999	434,583	261,384	62%	29,395
NET INCOME (LOSS):	(93,267)	(7,858)	(78,689)	(14,578)	84%	(16,511)

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS	205,000	5,794	76,191	128,809	37%	60,476
BOG COMMITTEES' EXPENSES **	3,000	-	145	2,855	5%	1,855
BOG RETREAT	50,000	-	19,542	30,458	39%	13,792
BOG CONFERENCE ATTENDANCE	43,000	1,858	20,086	22,914	47%	8,581
BOG TRAVEL & OUTREACH **	14,000	(200)	16,200	(2,200)	116%	(6,867)
LEADERSHIP TRAINING	20,000	3,000	7,681	12,319	38%	5,652
BOG ELECTIONS	26,900	8,800	13,700	13,200	51%	4,233
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	6,667
CONSULTING SERVICES	-	-	6,143	(6,143)		(6,143)
TOTAL DIRECT EXPENSES:	<u>371,900</u>	<u>19,251</u>	<u>159,687</u>	<u>212,213</u>	<u>43%</u>	<u>88,246</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,279	80,392	31,879	72%	(5,545)
BENEFITS EXPENSE	36,105	2,939	23,004	13,102	64%	1,067
OTHER INDIRECT EXPENSE	43,324	2,519	26,595	16,729	61%	2,288
TOTAL INDIRECT EXPENSES:	<u>191,700</u>	<u>14,738</u>	<u>129,990</u>	<u>61,710</u>	<u>68%</u>	<u>(2,190)</u>
TOTAL ALL EXPENSES:	<u>563,600</u>	<u>33,988.99</u>	<u>289,677</u>	<u>273,923</u>	<u>51%</u>	<u>86,056</u>
NET INCOME (LOSS):	<u>(563,600)</u>	<u>(33,989)</u>	<u>(289,677)</u>	<u>(273,923)</u>	<u>51%</u>	<u>86,056</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.*

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	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%	8,000
COURT REPORTERS	15,000	-	869	14,131	6%	9,131
TOTAL DIRECT EXPENSES:	27,000	-	869.00	26,131	3%	17,131
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,462	60,341	30,210	67%	26
BENEFITS EXPENSE	25,863	2,106	16,441	9,421	64%	801
OTHER INDIRECT EXPENSE	23,209	1,356	14,437	8,772	62%	1,036
TOTAL INDIRECT EXPENSES:	139,623	10,924	91,219	48,404	65%	1,863
TOTAL ALL EXPENSES:	166,623	10,924	92,088	74,535	55%	18,994
NET INCOME (LOSS):	(166,623)	(10,924)	(92,088)	(74,535)	55%	18,994

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	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	-	192,833	(7,833)	104%	69,499
LAW CLERK APPLICATION FEES	3,200	300	1,600	1,600	50%	(533)
TOTAL REVENUE:	188,200	300	194,433	(6,233)	103%	68,966
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	167
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	67
LAW CLERK BOARD EXPENSE	8,000	370	4,532	3,468	57%	801
LAW CLERK OUTREACH	550	-	-	550	0%	367
TOTAL DIRECT EXPENSES:	8,900	370	4,532	4,368	51%	1,401
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	6,833	54,457	27,985	66%	504
BENEFITS EXPENSE	25,330	2,045	16,013	9,317	63%	874
OTHER INDIRECT EXPENSE	30,327	1,756	18,536	11,791	61%	1,682
TOTAL INDIRECT EXPENSES:	138,099	10,633	89,006	49,092	64%	3,060
TOTAL ALL EXPENSES:	146,999	11,003	93,538	53,460	64%	4,461
NET INCOME (LOSS):	41,201	(10,703)	100,894	(59,693)	245%	73,427

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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	39,263	441,806	408,194	52%	(124,861)
SEMINAR REVENUE-OTHER	20,000	7,740	9,240	10,760	46%	(4,093)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	88,917
SHIPPING & HANDLING	100	9	99	1	99%	32
COURSEBOOK SALES	7,000	70	770	6,230	11%	(3,897)
MP3 AND VIDEO SALES	910,000	21,431	689,973	220,027	76%	83,306
TOTAL REVENUE:	1,653,725	68,513	1,141,888	511,837	69%	(40,038)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	667
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	3,333
DEPRECIATION	1,309	280	2,233	(924)	171%	(1,360)
ONLINE EXPENSES	53,000	4,229	31,932	21,068	60%	3,401
ACCREDITATION FEES	3,000	(24)	2,712	288	90%	(712)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	13,333
FACILITIES	165,200	20,070	53,098	112,102	32%	57,036
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	2,667
SPEAKERS & PROGRAM DEVELOP	32,000	7,136	7,630	24,370	24%	13,703
HONORARIA	1,200	-	-	1,200	0%	800
CLE SEMINAR COMMITTEE	200	-	-	200	0%	133
STAFF TRAVEL/PARKING	15,000	2,293	2,825	12,175	19%	7,175
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	1,580
STAFF MEMBERSHIP DUES	1,700	-	902	798	53%	231
COST OF SALES - COURSEBOOKS	690	15	91	599	13%	369
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	833
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	200
TOTAL DIRECT EXPENSES:	307,219	33,998	101,456	205,763	33%	103,356
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	51,026	397,946	198,476	67%	(331)
BENEFITS EXPENSE	220,069	18,340	143,038	77,031	65%	3,674
OTHER INDIRECT EXPENSE	263,045	14,649	154,533	108,512	59%	20,830
TOTAL INDIRECT EXPENSES:	1,079,536	84,015	695,518	384,018	64%	24,173
TOTAL ALL EXPENSES:	1,386,755	118,014	796,974	589,780	57%	127,529
NET INCOME (LOSS):	266,970	(49,501)	344,913	(77,943)	129%	166,933

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	113,078	55,136	67%	(935)
BENEFITS EXPENSE	44,241	3,672	28,623	15,618	65%	871
OTHER INDIRECT EXPENSE	30,946	1,807	19,073	11,873	62%	1,558
TOTAL INDIRECT EXPENSES:	243,400	19,461	160,773	82,626	66%	1,493
NET INCOME (LOSS):	(243,400)	(19,461)	(160,773)	(82,626)	66%	1,493

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	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%	(667)
50 YEAR MEMBER PLAQUE	2,500	229	342	2,158	14%	(1,325)
TOTAL REVENUE:	3,500	229	342	3,158	10%	(1,991)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	198	1,584	1,811	47%	679
STAFF MEMBERSHIP DUES	1,120	-	714	406	64%	33
SUBSCRIPTIONS	4,000	299	1,723	2,277	43%	944
APEX DINNER	47,000	-	-	47,000	0%	31,333
50 YEAR MEMBER TRIBUTE LUNCH	20,000	128	128	19,872	1%	13,206
BAR OUTREACH	18,000	-	566	17,434	3%	11,434
COMMUNICATIONS OUTREACH	15,000	-	1,245	13,755	8%	8,755
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	3,183
TOTAL DIRECT EXPENSES:	116,015	625	7,776	108,239	7%	69,567
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	32,222	259,209	128,403	67%	(801)
BENEFITS EXPENSE	126,285	10,536	82,495	43,790	65%	1,695
OTHER INDIRECT EXPENSE	160,917	9,389	99,126	61,791	62%	8,152
TOTAL INDIRECT EXPENSES:	674,814	52,147	440,830	233,984	65%	9,046
TOTAL ALL EXPENSES:	790,829	52,772	448,606	342,223	57%	78,613
NET INCOME (LOSS):	(787,329)	(52,543)	(448,264)	(339,064)	57%	76,622

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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	944	5,819	34,181	15%	(20,847)
CPF MEMBER ASSESSMENTS	690,000	4,850	700,830	(10,830)	102%	240,830
INTEREST INCOME **	-	32,173	153,994	(153,994)		153,994
TOTAL REVENUE:	730,000	37,967	860,643	(130,643)	118%	373,977
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	250	1,647	453	78%	(247)
GIFTS TO INJURED CLIENTS	500,000	5,000	82,963	417,037	17%	250,370
CPF BOARD EXPENSES **	-	274	781	(781)		(781)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	133
TOTAL DIRECT EXPENSES:	502,300	5,524	85,392	416,908	17%	249,475
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,667	70,082	34,715	67%	(217)
BENEFITS EXPENSE	37,207	3,027	23,587	13,620	63%	1,218
OTHER INDIRECT EXPENSE	39,907	2,214	23,371	16,536	59%	3,234
TOTAL INDIRECT EXPENSES:	181,912	13,908	117,041	64,872	64%	4,234
TOTAL ALL EXPENSES:	684,212	19,432	202,432	481,780	30%	253,709
NET INCOME (LOSS):	45,788	18,535	658,211	(612,423)	1438%	627,686

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	150,000	9,721	31,198	118,802	21%	(68,802)
LEXIS/NEXIS ROYALTIES	35,000	4,333	19,120	15,880	55%	(4,214)
SECTION PUBLICATION SALES	6,000	405	1,850	4,151	31%	(2,151)
FASTCASE ROYALTIES	50,000	-	15,607	34,393	31%	(17,727)
TOTAL REVENUE:	241,000	14,458	67,774	173,226	28%	(92,892)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	1,010	4,966	60,034	8%	38,367
COST OF SALES - SECTION PUBLICATION	1,500	239	832	668	55%	168
SPLITS TO SECTIONS	300	-	207	93	69%	(7)
DESKBOOK ROYALTIES	300	-	92	208	31%	108
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	667
POSTAGE & DELIVER-DESKBOOKS	-	-	90	(90)		(90)
STAFF MEMBERSHIP DUES	225	-	226	(1)	100%	(76)
SUBSCRIPTIONS	-	-	39	(39)		(39)
TOTAL DIRECT EXPENSES:	68,325	1,248	6,451	61,874	9%	39,099
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	89,861	42,426	68%	(1,669)
BENEFITS EXPENSE	41,948	3,440	26,890	15,058	64%	1,075
OTHER INDIRECT EXPENSE	48,175	2,697	28,475	19,700	59%	3,642
TOTAL INDIRECT EXPENSES:	222,410	17,108	145,226	77,185	65%	3,048
TOTAL ALL EXPENSES:	290,735	18,356	151,677	139,059	52%	42,147
NET INCOME (LOSS):	(49,735)	(3,898)	(83,902)	34,167	169%	(50,745)

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	-	701	299	70%	34
RECOVERY OF DISCIPLINE COSTS	100,000	4,844	30,286	69,714	30%	(36,381)
DISCIPLINE HISTORY SUMMARY	18,000	1,710	12,899	5,101	72%	899
TOTAL REVENUE:	119,000	6,554	43,886	75,114	37%	(35,448)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	30,557
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(36)
STAFF TRAVEL/PARKING	20,000	573	4,681	15,319	23%	8,653
STAFF MEMBERSHIP DUES	7,610	225	1,920	5,690	25%	3,153
TELEPHONE	2,359	279	2,426	(67)	103%	(853)
COURT REPORTERS	60,000	6,108	37,031	22,969	62%	2,969
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	1,000
LITIGATION EXPENSES	25,000	4,360	10,360	14,640	41%	6,306
DISABILITY EXPENSES	9,000	-	24	8,976	0%	5,976
TRANSLATION SERVICES	1,200	-	150	1,050	13%	650
STAFF CONFERENCE & TRAINING	33,295	969	13,989	19,306	42%	8,208
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	667
TOTAL DIRECT EXPENSES:	206,999	12,514	70,750	136,249	34%	67,250
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	285,432	2,307,833	1,456,947	61%	202,020
BENEFITS EXPENSE	1,073,208	90,616	708,983	364,225	66%	6,489
OTHER INDIRECT EXPENSE	1,169,740	68,165	719,668	450,072	62%	60,159
TOTAL INDIRECT EXPENSES:	6,007,729	444,213	3,736,484	2,271,245	62%	268,668
TOTAL ALL EXPENSES:	6,214,728	456,727	3,807,234	2,407,494	61%	335,918
NET INCOME (LOSS):	(6,095,728)	(450,172)	(3,763,348)	(2,332,380)	62%	300,470

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DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	45,000
TOTAL REVENUE:	135,000	-	135,000	-	100%	45,000
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	774	1,226	39%	559
STAFF MEMBERSHIP DUES	360	-	90	270	25%	150
COMMITTEE FOR DIVERSITY	3,800	-	953	2,847	25%	1,581
DIVERSITY EVENTS & PROJECTS **	19,250	-	3,503	15,747	18%	9,330
SURVEYS **	45,000	-	9,500	35,500	21%	20,500
STAFF CONFERENCE & TRAINING **	5,000	-	600	4,400	12%	2,733
CONSULTING SERVICES	54,625	-	13,575	41,050	25%	22,842
TOTAL DIRECT EXPENSE:	130,035	-	28,995	101,040	22%	57,695
INDIRECT EXPENSES:						
SALARY EXPENSE (1.69 FTE)	144,941	11,639	69,303	75,638	48%	27,325
BENEFITS EXPENSE	43,533	3,465	33,065	10,468	76%	(4,043)
OTHER INDIRECT EXPENSE	52,260	3,053	39,229	13,030	75%	(4,390)
TOTAL INDIRECT EXPENSES:	240,734	18,157	141,597	99,137	59%	18,892
TOTAL ALL EXPENSES:	370,769	18,157	170,592	200,177	46%	76,587
NET INCOME (LOSS):	(235,769)	(18,157)	(35,592)	(200,177)	15%	121,587

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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	97,966	536,242	(510,242)	2062%	518,909
TOTAL REVENUE:	26,000	97,966	536,242	(510,242)	2062%	518,909
DIRECT EXPENSES:						
CONSULTING SERVICES **	3,000	-	-	3,000	0%	2,000
STAFF TRAVEL/PARKING	3,000	216	2,122	878	71%	(122)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	333
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
TOTAL DIRECT EXPENSES:	6,500	216	2,807	3,693	43%	1,526
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	53,541	446,251	215,391	67%	(5,156)
BENEFITS EXPENSE	205,235	17,244	134,509	70,725	66%	2,314
OTHER INDIRECT EXPENSE	213,844	12,519	132,167	81,676	62%	10,395
TOTAL INDIRECT EXPENSES:	1,080,720	83,303	712,928	367,793	66%	7,553
TOTAL ALL EXPENSES:	1,087,220	83,519	715,735	371,486	66%	9,079
NET INCOME (LOSS):	(1,061,220)	14,446	(179,492)	(881,728)	17%	527,988

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FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(1,000)
PRINTING & COPYING	450	-	-	450	0%	300
STAFF TRAVEL/PARKING	700	-	-	700	0%	467
SUPPLIES	150	-	24	126	16%	76
BOARD OF TRUSTEES	750	14	39	711	5%	461
POSTAGE	300	-	8	292	3%	192
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	200
TOTAL DIRECT EXPENSES:	5,650	14	3,070	2,580	54%	696
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	8,188	63,848	32,511	66%	391
BENEFITS EXPENSE	18,295	1,440	11,523	6,772	63%	674
OTHER INDIRECT EXPENSE	32,493	1,883	19,879	12,614	61%	1,783
TOTAL INDIRECT EXPENSES:	147,147	11,511	95,250	51,898	65%	2,848
TOTAL ALL EXPENSES:	152,797	11,525	98,320	54,477	64%	3,545
NET INCOME (LOSS):	(152,797)	(11,525)	(98,320)	(54,477)	64%	3,545

Washington State Bar Association

Statement of Activities

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	700	43	43	657	6%	424
STAFF MEMBERSHIP DUES	800	-	458	342	57%	75
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(1,014)
STAFF TRAINING- GENERAL **	15,000	-	2,066	12,934	14%	7,934
RECRUITING AND ADVERTISING	6,600	113	3,603	2,997	55%	797
PAYROLL PROCESSING	50,000	3,494	32,590	17,410	65%	743
SALARY SURVEYS	1,500	-	-	1,500	0%	1,000
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,333
TRANSFER TO INDIRECT EXPENSE	(77,100)	(3,649)	(40,108)	(36,992)	52%	(11,292)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	380,554	33,873	257,342	123,211	68%	(3,640)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
BENEFITS EXPENSE	120,251	10,169	73,455	46,796	61%	6,712
OTHER INDIRECT EXPENSE	123,820	7,226	69,298	54,522	56%	13,248
TOTAL INDIRECT EXPENSES:	<u>424,625</u>	<u>51,268</u>	<u>400,096</u>	<u>24,529</u>	<u>94%</u>	<u>(117,012)</u>
TOTAL ALL EXPENSES:	<u>424,625</u>	<u>51,268</u>	<u>400,096</u>	<u>24,529</u>	<u>94%</u>	<u>(117,012)</u>
NET INCOME (LOSS):	<u>(424,625)</u>	<u>(51,268)</u>	<u>(400,096)</u>	<u>(24,529)</u>	<u>94%</u>	<u>(117,012)</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

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,133	-	124	3,009	4%	1,965
STAFF MEMBERSHIP DUES	450	-	-	450	0%	300
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	1,500
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(651)
TELEPHONE	-	48	381	(381)		(381)
CONTRACT LOBBYIST	15,000	2,500	12,500	2,500	83%	(2,500)
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	833
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	200
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	(242)
TOTAL DIRECT EXPENSES:	26,783	2,548	16,831	9,952	63%	1,024
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	12,424	95,288	52,028	65%	2,923
BENEFITS EXPENSE	42,758	3,516	27,577	15,181	64%	928
OTHER INDIRECT EXPENSE	52,607	3,053	32,236	20,371	61%	2,836
TOTAL INDIRECT EXPENSES:	242,681	18,994	155,101	87,580	64%	6,686
TOTAL ALL EXPENSES:	269,464	21,542	171,932	97,532	64%	7,710
NET INCOME (LOSS):	(269,464)	(21,542)	(171,932)	(97,532)	64%	7,710

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,000	19,425	7,575	72%	1,425
INVESTIGATION FEES	21,000	3,600	18,000	3,000	86%	4,000
PRO HAC VICE	400,000	40,304	258,770	141,230	65%	(7,897)
MEMBER CONTACT INFORMATION	4,000	-	1,489	2,511	37%	(1,178)
PHOTO BAR CARD SALES	200	24	168	32	84%	35
TOTAL REVENUE:	452,200	45,928	297,852	154,348	66%	(3,615)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	767
POSTAGE	16,500	1,806	18,061	(1,561)	109%	(7,061)
LICENSING FORMS	2,000	-	2,401	(401)	120%	(1,068)
CONSULTING SERVICES **	4,000	-	-	4,000	0%	2,667
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
TOTAL DIRECT EXPENSES:	23,651	1,806	22,212	1,439	94%	(6,445)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	31,782	264,987	114,534	70%	(11,973)
BENEFITS EXPENSE	124,269	10,409	81,069	43,200	65%	1,777
OTHER INDIRECT EXPENSE	118,521	6,895	72,800	45,722	61%	6,215
TOTAL INDIRECT EXPENSES:	622,311	49,087	418,855	203,456	67%	(3,981)
TOTAL ALL EXPENSES:	645,962	50,893	441,067	204,894	68%	(10,426)
NET INCOME (LOSS):	(193,762)	(4,965)	(143,215)	(50,546)	74%	(14,041)

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Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(8,000)
LLLT LICENSE FEES	16,622	1,165	8,877	7,745	53%	(2,204)
LLLT LATE LICENSE FEES	1,100	-	133	967	12%	(600)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	1,165	9,110	20,612	31%	(10,704)
DIRECT EXPENSES:						
LLLT BOARD	15,000	1,334	3,310	11,690	22%	6,690
LLLT EDUCATION	500	-	-	500	0%	333
TOTAL DIRECT EXPENSES:	15,500	1,334	3,310	12,190	21%	7,023
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	4,189	33,741	17,807	65%	625
BENEFITS EXPENSE	17,299	1,378	10,743	6,557	62%	790
OTHER INDIRECT EXPENSE	16,401	967	10,208	6,193	62%	726
TOTAL INDIRECT EXPENSES:	85,248	6,534	54,692	30,557	64%	2,141
TOTAL ALL EXPENSES:	100,748	7,869	58,002	42,747	58%	9,164
NET INCOME (LOSS):	(71,026)	(6,703)	(48,891)	42,747	69%	(1,540)

Washington State Bar Association

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

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	500	100	400	100	80%	67
MEMBER LATE FEES	-	150	4,350	(4,350)		4,350
LPO EXAMINATION FEES	28,300	2,800	28,600	(300)	101%	9,733
LPO LICENSE FEES	164,750	13,314	108,083	56,667	66%	(1,750)
LPO LATE LICENSE FEES	988	90	2,220	(1,232)	225%	1,561
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(367)
TOTAL REVENUE:	195,088	16,454	143,653	51,435	74%	13,595
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	2,168	6,832	24%	3,832
EXAM WRITING	9,000	-	4,200	4,800	47%	1,800
LPO BOARD	1,792	-	2,301	(509)	128%	(1,106)
LPO OUTREACH	1,000	-	-	1,000	0%	667
PRINTING & COPYING	250	-	-	250	0%	167
SUPPLIES	-	73	73	(73)		(73)
TOTAL DIRECT EXPENSES:	21,042	73	8,742	12,300	42%	5,286
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	5,244	38,437	19,437	66%	146
BENEFITS EXPENSE	20,388	1,629	12,701	7,686	62%	891
OTHER INDIRECT EXPENSE	21,043	1,221	12,894	8,149	61%	1,134
TOTAL INDIRECT EXPENSES:	99,305	8,095	64,033	35,272	64%	2,171
TOTAL ALL EXPENSES:	120,347	8,168	72,775	47,573	60%	7,457
NET INCOME (LOSS):	74,741	8,286	70,879	3,862	95%	21,052

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACCREDITED PROGRAM FEES	550,000	64,000	458,100	91,900	83%	91,433
FORM 1 LATE FEES	220,000	21,550	175,900	44,100	80%	29,233
MEMBER LATE FEES	190,000	17,250	230,600	(40,600)	121%	103,933
ANNUAL ACCREDITED SPONSOR FEES	38,250	500	38,750	(500)	101%	13,250
ATTENDANCE LATE FEES	98,000	9,950	87,650	10,350	89%	22,317
COMITY CERTIFICATES	29,000	775	29,050	(50)	100%	9,716
TOTAL REVENUE:	1,125,250	114,025	1,020,050	105,200	91%	269,883
DIRECT EXPENSES:						
DEPRECIATION	59,565	596	5,848	53,717	10%	33,862
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(167)
MCLE BOARD	2,000	-	-	2,000	0%	1,333
STAFF TRAVEL/PARKING	50	-	-	50	0%	33
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	3,017
TOTAL DIRECT EXPENSES:	67,015	596	6,598	60,417	10%	38,079
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	32,587	336,312	101,548	77%	(44,406)
BENEFITS EXPENSE	125,455	10,452	81,557	43,898	65%	2,079
OTHER INDIRECT EXPENSE	151,014	8,804	92,947	58,067	62%	7,729
TOTAL INDIRECT EXPENSES:	714,329	51,843	510,817	203,512	72%	(34,597)
TOTAL ALL EXPENSES:	781,344	52,439	517,415	263,929	66%	3,481
NET INCOME (LOSS):	343,906	61,586	502,635	(158,729)	146%	273,364

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT TEAM						
REVENUE:						
ROYALTIES	10,800	2,338	10,738	62	99%	3,538
NMP PRODUCT SALES	65,000	-	18,872	46,128	29%	(24,461)
DIGITAL VIDEO SALES	14,000	686	21,021	(7,021)	150%	11,688
SPONSORSHIPS	10,000	-	10,000	-	100%	3,333
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	56,888
TRIAL ADVOCACY PROGRAM	12,000	16,128	16,128	(4,128)	134%	8,128
TOTAL REVENUE:	119,800	19,152	138,980	(19,180)	116%	59,113
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	189	189	1,512	11%	945
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	3
SMALL TOWN AND RURAL COMMITTEE	3,700	2,659	2,659	1,041	72%	(192)
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(500)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	667
YLL SECTION PROGRAM	1,500	-	545	955	36%	455
WYLC CLE COMPS	1,000	-	-	1,000	0%	667
WYLC OUTREACH EVENTS	1,500	-	250	1,250	17%	750
SPEAKERS & PROGRAM DEVELOP	1,500	-	551	949	37%	449
WYL COMMITTEE	12,000	-	1,178	10,822	10%	6,822
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	2,333
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	1,000
RECEPTION/FORUM EXPENSE	2,300	-	-	2,300	0%	1,533
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	3,333
STAFF MEMBERSHIP DUES	850	150	300	550	35%	267
LENDING LIBRARY	4,000	10	174	3,826	4%	2,492
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	67
TOTAL DIRECT EXPENSES:	42,600	3,007	7,310	35,290	17%	21,090
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	25,951	206,613	104,988	66%	1,121
BENEFITS EXPENSE	108,835	8,767	68,652	40,183	63%	3,904
OTHER INDIRECT EXPENSE	143,340	8,346	88,112	55,228	61%	7,448
TOTAL INDIRECT EXPENSES:	563,775	43,063	363,377	200,398	64%	12,473
TOTAL ALL EXPENSES:	606,375	46,070	370,687	235,688	61%	33,563
NET INCOME (LOSS):	(486,575)	(26,918)	(231,707)	(254,868)	48%	92,676

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	7,500	1,125	6,000	1,500	80%	1,000
TOTAL REVENUE:	7,500	1,125	6,000	1,500	80%	1,000
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	226	274	45%	107
MEMBER WELLNESS COUNCIL **	550	-	-	550	0%	367
STAFF CONFERENCE & TRAINING	300	-	275	25	92%	(75)
SUBSCRIPTIONS	1,200	110	851	349	71%	(51)
TOTAL DIRECT EXPENSES:	2,550	110	1,352	1,198	53%	348
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	11,092	74,676	58,996	56%	14,439
BENEFITS EXPENSE	55,402	4,585	35,536	19,866	64%	1,398
OTHER INDIRECT EXPENSE	45,645	2,672	28,206	17,438	62%	2,223
TOTAL INDIRECT EXPENSES:	234,719	18,349	138,419	96,300	59%	18,061
TOTAL ALL EXPENSES:	237,269	18,460	139,771	97,498	59%	18,408
NET INCOME (LOSS):	(229,769)	(17,335)	(133,771)	(95,998)	58%	19,408

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	6,060	6,060	13,940	30%	7,274
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	53,333
ED TRAVEL & OUTREACH	5,000	65	1,358	3,642	27%	1,975
BAR LEADERS CONFERENCE	12,000	-	8,497	3,503	71%	(497)
STAFF TRAVEL/PARKING	1,500	195	1,224	276	82%	(224)
STAFF CONFERENCE & TRAINING	8,925	1,978	7,651	1,274	86%	(1,701)
STAFF MEMBERSHIP DUES	1,000	200	535	465	54%	132
SURVEY	350	331	681	(331)	195%	(447)
TOTAL DIRECT EXPENSES:	128,775	8,828	26,006	102,769	20%	59,844
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	34,224	261,280	141,099	65%	6,972
BENEFITS EXPENSE	103,989	8,752	68,101	35,888	65%	1,225
OTHER INDIRECT EXPENSE	61,891	3,613	38,146	23,745	62%	3,115
TOTAL INDIRECT EXPENSES:	568,259	46,589	367,527	200,732	65%	11,312
TOTAL ALL EXPENSES:	697,034	55,418	393,533	303,501	56%	71,157
NET INCOME (LOSS):	(697,034)	(55,418)	(393,533)	303,501	56%	71,157

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	963	-	-	963	0%	(642)
TOTAL REVENUE:	963	-	-	963	0%	(642)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	28	472	6%	305
STAFF MEMBERSHIP DUES	1,150	-	1,050	100	91%	(283)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	667
CUSTODIANSHIPS	8,150	-	199	7,951	2%	5,234
WILLS	2,000	-	-	2,000	0%	1,333
LITIGATION EXPENSES	200	-	-	200	0%	133
DISABILITY ACCOMMODATIONS **	-	59	59	(59)		(59)
STAFF CONFERENCE & TRAINING	6,400	740	2,377	4,023	37%	1,890
TOTAL DIRECT EXPENSES:	19,400	799	3,713	15,688	19%	9,221
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	46,243	376,985	279,852	57%	60,906
BENEFITS EXPENSE	188,816	15,888	124,182	64,634	66%	1,695
OTHER INDIRECT EXPENSE	192,481	11,195	118,199	74,282	61%	10,122
TOTAL INDIRECT EXPENSES:	1,038,134	73,326	619,366	418,768	60%	72,724
TOTAL ALL EXPENSES:	1,057,534	74,125	623,078	434,456	59%	81,945
NET INCOME (LOSS):	(1,056,571)	(74,125)	(623,078)	(433,493)	59%	81,303

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	67
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	2,667
CHIEF HEARING OFFICER	30,000	2,500	20,000	10,000	67%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	10,775
HEARING OFFICER TRAINING	400	-	-	400	0%	267
OUTSIDE COUNSEL **	51,500	4,000	32,000	19,500	62%	2,333
TOTAL DIRECT EXPENSES:	103,500	6,500	52,891	50,609	51%	16,109
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	11,030	90,796	42,994	68%	(1,602)
BENEFITS EXPENSE	40,026	3,288	25,720	14,306	64%	964
OTHER INDIRECT EXPENSE	43,324	2,519	26,595	16,729	61%	2,288
TOTAL INDIRECT EXPENSES:	217,139	16,837	143,110	74,029	66%	1,649
TOTAL ALL EXPENSES:	320,639	23,337	196,001	124,638	61%	17,758
NET INCOME (LOSS):	(320,639)	(23,337)	(196,001)	(124,638)	61%	17,758

****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 May 1, 2023 to May 31, 2023

66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	-	1,953	10,047	16%	6,047
TOTAL DIRECT EXPENSES:	12,000	-	1,953	10,047	16%	6,047
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	2,966	23,971	11,994	67%	5
BENEFITS EXPENSE	13,465	1,045	8,149	5,315	61%	827
OTHER INDIRECT EXPENSE	13,925	840	8,865	5,061	64%	419
TOTAL INDIRECT EXPENSES:	63,355	4,851	40,985	22,370	65%	1,251
TOTAL ALL EXPENSES:	75,355	4,851	42,938	32,417	57%	7,299
NET INCOME (LOSS):	(75,355)	(4,851)	(42,938)	(32,417)	57%	7,299

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	50,000	17,340	50,166	(166)	100%	16,832
TOTAL REVENUE:	50,000	17,340	50,166	(166)	100%	16,832
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	150	150	-	100%	(50)
FASTCASE	73,000	-	72,966	34	100%	(24,300)
STAFF CONFERENCE & TRAINING **	500	-	500	-	100%	(167)
TOTAL DIRECT EXPENSES:	73,650	150	73,616	34	100%	(24,516)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	53,320	26,815	67%	103
BENEFITS EXPENSE	23,499	1,900	14,906	8,594	63%	761
OTHER INDIRECT EXPENSE	29,398	1,705	17,998	11,400	61%	1,600
TOTAL INDIRECT EXPENSES:	133,033	10,199	86,225	46,809	65%	2,464
TOTAL ALL EXPENSES:	206,683	10,349	159,841	46,842	77%	(22,052)
NET INCOME (LOSS):	(156,683)	6,991	(109,675)	(47,008)	70%	(5,220)

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PROFESSIONAL RESPONSIBILITY PROGRAM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	354	396	47%	146
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(167)
CPE COMMITTEE	1,000	-	794	206	79%	(127)
TOTAL DIRECT EXPENSES:	2,250	-	1,647	603	73%	(147)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,385	91,427	240	100%	(30,315)
BENEFITS EXPENSE	37,219	4,818	37,195	25	100%	(12,382)
OTHER INDIRECT EXPENSE	22,435	1,985	20,953	1,482	93%	(5,996)
TOTAL INDIRECT EXPENSES:	151,321	18,188	149,575	1,747	99%	(48,694)
TOTAL ALL EXPENSES:	153,571	18,188	151,222	2,350	98%	(48,841)
NET INCOME (LOSS):	(153,571)	(18,188)	(151,222)	(2,350)	98%	(48,841)

Washington State Bar Association

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	43,333
TOTAL REVENUE:	130,000	-	130,000	-	100%	43,333
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	97,237	163,591	37%	76,648
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	1,000
SURVEYS	100	-	-	100	0%	67
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	373	393	1,107	26%	607
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	667
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	877
TOTAL DIRECT EXPENSES:	266,928	373	98,087	168,841	37%	79,865
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	10,233	68,372	60,216	53%	17,353
BENEFITS EXPENSE	40,609	3,322	26,023	14,587	64%	1,050
OTHER INDIRECT EXPENSE	50,132	2,926	30,893	19,239	62%	2,528
TOTAL INDIRECT EXPENSES:	219,329	16,481	125,287	94,042	57%	20,932
TOTAL ALL EXPENSES:	486,257	16,854	223,374	262,883	46%	100,797
NET INCOME (LOSS):	(356,257)	(16,854)	(93,374)	(262,883)	26%	144,131

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	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%	233
SUBSCRIPTIONS	162	-	100	62	62%	8
IMAGE LIBRARY	4,100	-	4,100	-	100%	(1,367)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	(1,125)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,982	48,721	23,422	68%	(626)
BENEFITS EXPENSE	19,491	1,540	12,139	7,352	62%	855
OTHER INDIRECT EXPENSE	27,542	1,603	16,924	10,618	61%	1,437
TOTAL INDIRECT EXPENSES:	119,175	9,125	77,783	41,392	65%	1,667
TOTAL ALL EXPENSES:	123,787	9,125	81,983	41,804	66%	541
NET INCOME (LOSS):	(123,787)	(9,125)	(81,983)	(41,804)	66%	541

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	23,550	5,115	5,115	18,435	22%	10,585
STAFF TRAVEL/PARKING	-	94	168	(168)		(168)
TOTAL DIRECT EXPENSES:	23,550	5,209	5,283	18,267	22%	10,417
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	28,843	235,110	114,357	67%	(2,132)
BENEFITS EXPENSE	103,888	8,721	67,905	35,983	65%	1,353
OTHER INDIRECT EXPENSE	83,553	4,860	51,309	32,244	61%	4,393
TOTAL INDIRECT EXPENSES:	536,908	42,424	354,324	182,584	66%	3,615
TOTAL ALL EXPENSES:	560,458	47,633	359,607	200,851	64%	14,032
NET INCOME (LOSS):	(560,458)	(47,633)	(359,607)	(200,851)	64%	14,032

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66.67% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	-	198	1,386	(1,386)		(1,386)
TRANSLATION SERVICES	8,200	454	3,105	5,095	38%	2,362
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	1,400
TOTAL DIRECT EXPENSES:	10,300	652	4,491	5,809	44%	2,376
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,866	261,222	122,469	68%	(5,428)
BENEFITS EXPENSE	142,992	11,924	93,118	49,873	65%	2,209
OTHER INDIRECT EXPENSE	176,699	10,305	108,796	67,902	62%	9,003
TOTAL INDIRECT EXPENSES:	703,381	54,095	463,136	240,244	66%	5,784
TOTAL ALL EXPENSES:	713,681	54,747	467,627	246,054	66%	8,160
NET INCOME (LOSS):	(713,681)	(54,747)	(467,627)	(246,054)	66%	8,160

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	290,543	1,342	353,989	(63,446)	122%	160,293
TOTAL REVENUE:	290,543	1,342	353,989	(63,446)	122%	160,293
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	14	736	2%	486
SUBSCRIPTIONS	350	331	331	19	95%	(97)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	211
DUES STATEMENTS	5,000	-	-	5,000	0%	3,333
STAFF CONFERENCE & TRAINING	500	-	65	435	13%	268
STAFF MEMBERSHIP DUES	250	-	45	205	18%	122
TOTAL DIRECT EXPENSES:	7,850	331	911	6,939	12%	4,323
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	12,582	100,517	49,064	67%	(796)
BENEFITS EXPENSE	61,326	5,050	39,425	21,901	64%	1,459
OTHER INDIRECT EXPENSE	79,839	4,656	49,160	30,680	62%	4,066
TOTAL INDIRECT EXPENSES:	290,746	22,288	189,102	101,644	65%	4,729
TOTAL ALL EXPENSES:	298,596	22,619	190,012	108,584	64%	9,052
NET INCOME (LOSS):	(8,053)	(21,276)	163,976	(172,029)	-2036%	169,345

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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	2,230	564,144	(123,919)	128%	270,660
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(98,313)
INTEREST INCOME	13,120	-	-	13,120	0%	(8,747)
PUBLICATIONS REVENUE	2,000	-	1,029	971	51%	(305)
OTHER	46,880	1,190	11,940	34,940	25%	(19,313)
TOTAL REVENUE:	649,695	3,420	577,113	72,582	89%	143,983
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	30,578	122,783	509,720	19%	298,885
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	1,342	353,989	(81,846)	130%	(172,560)
TOTAL DIRECT EXPENSES:	904,646	31,920	476,772	427,874	53%	126,325
NET INCOME (LOSS):	(254,951)	(28,500)	100,340	(355,291)	-39%	270,308

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	110,000	63	88,711	21,289	81%	(15,378)
STAFF TRAVEL/PARKING	2,000	48	230	1,770	12%	1,103
STAFF MEMBERSHIP DUES	450	-	-	450	0%	300
TELEPHONE	95,000	7,252	53,575	41,425	56%	9,758
COMPUTER HARDWARE	65,000	10,440	49,551	15,449	76%	(6,218)
COMPUTER SOFTWARE **	316,525	11,507	139,556	176,969	44%	71,460
HARDWARE SERVICE & WARRANTIES	60,000	6,055	44,432	15,568	74%	(4,432)
SOFTWARE MAINTENANCE & LICENSING	380,000	411	295,869	84,131	78%	(42,535)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	1,333
THIRD PARTY SERVICES	40,000	2,864	25,368	14,632	63%	1,298
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	6,667
TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(38,639)	(697,293)	(383,682)	65%	(23,357)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	113,237	940,451	493,965	66%	15,826
BENEFITS EXPENSE	439,894	37,160	289,606	150,288	66%	3,657
CAPITAL LABOR & OVERHEAD	(280,000)	18,676	(185,558)	(94,442)	66%	1,108
OTHER INDIRECT EXPENSE	402,292	23,434	247,411	154,880	62%	20,783
TOTAL INDIRECT EXPENSES:	1,996,602	192,507	1,291,909	704,693	65%	41,375
TOTAL ALL EXPENSES:	1,996,602	192,507	1,291,909	704,693	65%	41,375
NET INCOME (LOSS):	(1,996,602)	(192,507)	(1,291,909)	(704,693)	65%	39,159

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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	-	498	(148)	142%	(264)
STAFF CONFERENCE & TRAINING	2,500	2,000	2,450	50	98%	(783)
ABA DELEGATES	15,000	-	4,324	10,676	29%	5,676
TOTAL DIRECT EXPENSES:	17,850	2,000	7,272	10,578	41%	4,628
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	4,922	42,062	17,353	71%	(2,452)
BENEFITS EXPENSE	19,657	1,570	12,236	7,421	62%	869
OTHER INDIRECT EXPENSE	18,567	1,094	11,551	7,016	62%	827
TOTAL INDIRECT EXPENSES:	97,639	7,586	65,849	31,790	67%	(757)
TOTAL ALL EXPENSES:	115,489	9,586	73,122	42,368	63%	(757)
NET INCOME (LOSS):	(115,489)	(9,586)	(73,122)	(42,368)	63%	3,871

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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	1,057,367	8,459,912	4,653,853	65%	282,598
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
TEMPORARY SALARIES	200,627	9,685	173,285	27,342	86%	(39,534)
CAPITAL LABOR & OVERHEAD	(280,000)	18,676	(185,558)	(94,442)	66%	1,108
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	4,000	800	83%	(800)
EMPLOYEE SERVICE AWARDS	2,038	60	1,370	668	67%	(11)
FICA (EMPLOYER PORTION)	806,675	79,617	610,208	196,467	76%	(72,425)
L&I INSURANCE	62,000	-	28,804	33,196	46%	12,529
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	18,000	2,315	16,160	1,840	90%	(4,160)
MEDICAL (EMPLOYER PORTION)	1,701,951	144,532	1,091,375	610,576	64%	43,259
RETIREMENT (EMPLOYER PORTION)	1,356,286	108,694	859,100	497,186	63%	45,091
TRANSPORTATION ALLOWANCE	65,045	446	32,443	32,602	50%	10,920
UNEMPLOYMENT INSURANCE	65,206	7,983	49,907	15,299	77%	(6,437)
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,430,576	11,141,005	5,775,389	66%	138,807
WORKPLACE BENEFITS	45,980	2,371	18,161	27,819	39%	12,492
HUMAN RESOURCES POOLED EXP	77,100	3,649	40,108	36,992	52%	11,292
MEETING SUPPORT EXPENSES	10,000	277	3,951	6,049	40%	2,715
RENT	2,131,247	155,891	1,437,087	694,160	67%	(16,255)
MOVE / DOWNSIZE EXPENSES **	31,859	4,753	4,753	27,106	15%	16,486
PERSONAL PROP TAXES-WSBA	6,650	442	3,628	3,022	55%	805
FURNITURE, MAINT, LH IMP	25,300	507	6,090	19,210	24%	10,777
OFFICE SUPPLIES & EQUIPMENT	18,000	1,632	12,330	5,670	69%	(330)
FURN & OFFICE EQUIP DEPRECIATION **	64,498	3,143	40,301	24,197	62%	2,697
COMPUTER HARDWARE DEPRECIATION	45,354	3,577	27,300	18,054	60%	2,936
COMPUTER SOFTWARE DEPRECIATION **	92,726	3,916	35,807	56,919	39%	26,011
INSURANCE	272,643	22,025	176,202	96,441	65%	5,560
WORK HOME FURNITURE & EQUIP	14,000	700	2,587	11,413	18%	6,746
PROFESSIONAL FEES-AUDIT	50,000	-	30,365	19,635	61%	2,968
PROFESSIONAL FEES-LEGAL **	200,000	1,538	47,099	152,901	24%	86,234
ONLINE LEGAL RESEARCH **	50,000	1,636	25,807	24,193	52%	7,527
TELEPHONE & INTERNET	33,600	2,460	13,625	19,975	41%	8,775
POSTAGE - GENERAL	24,000	2,399	8,919	15,081	37%	7,081
RECORDS STORAGE	30,000	2,138	15,608	14,392	52%	4,392
BANK FEES	51,000	2,750	35,317	15,683	69%	(1,317)
PRODUCTION MAINTENANCE & SUPPLIES	15,340	(3)	3,993	11,347	26%	6,234
COMPUTER POOLED EXPENSES	1,080,975	38,639	697,293	383,682	65%	23,357
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	254,443	2,686,330	1,683,942	61%	227,184
TOTAL INDIRECT EXPENSES:	21,286,666	1,685,019	13,827,335	7,459,331	65%	363,775

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SUMMARY PAGE				
ACCESS TO JUSTICE	(358,902)	(27,311)	(217,354)	(141,547)
ADMISSIONS/BAR EXAM	56,088	2,373	334,990	(278,902)
ADVANCEMENT FTE	(362,565)	(28,278)	(235,082)	(127,484)
BAR NEWS	(93,267)	(7,858)	(78,689)	(14,578)
BOARD OF GOVERNORS	(563,600)	(33,989)	(289,677)	(273,923)
CLE - PRODUCTS	686,086	3,853	555,614	130,472
CLE - SEMINARS	(419,115)	(53,354)	(210,701)	(208,415)
CLIENT PROTECTION FUND	45,788	18,535	658,211	(612,423)
CHARACTER & FITNESS BOARD	(166,623)	(10,924)	(92,088)	(74,535)
COMMUNICATIONS	(787,329)	(52,543)	(448,264)	(339,064)
COMMUNICATIONS FTE	(243,400)	(19,461)	(160,773)	(82,626)
DESKBOOKS	(49,735)	(3,898)	(83,902)	34,167
DISCIPLINE	(6,095,728)	(450,172)	(3,763,348)	(2,332,380)
DIVERSITY	(235,769)	(18,157)	(35,592)	(200,177)
FINANCE	(1,061,220)	14,446	(179,492)	(881,728)
FOUNDATION	(152,797)	(11,525)	(98,320)	(54,477)
HUMAN RESOURCES	(424,625)	(51,268)	(400,096)	(24,529)
LAW CLERK PROGRAM	41,201	(10,703)	100,894	(59,693)
LEGISLATIVE	(269,464)	(21,542)	(171,932)	(97,532)
LEGAL LUNCHBOX	(29,617)	(3,162)	(11,757)	(17,860)
LICENSE FEES	17,053,467	1,409,830	11,308,950	5,744,517
LICENSING AND MEMBERSHIP	(193,762)	(4,965)	(143,215)	(50,546)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(6,703)	(48,891)	(22,135)
LIMITED PRACTICE OFFICERS	74,741	8,286	70,879	3,862
MANDATORY CLE ADMINISTRATION	343,906	61,586	502,635	(158,729)
MEMBER WELLNESS PROGRAM	(229,769)	(17,335)	(133,771)	(95,998)
MINI CLE	(114,412)	(8,750)	(73,991)	(40,421)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(23,886)	(181,837)	(148,840)
NEW MEMBER EDUCATION	(11,869)	8,879	35,878	(47,747)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(74,125)	(623,078)	(433,493)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(55,418)	(393,533)	(303,501)
OGC-DISCIPLINARY BOARD	(320,639)	(23,337)	(196,001)	(124,638)
PRACTICE OF LAW BOARD	(75,355)	(4,851)	(42,938)	(32,417)
PRACTICE MANAGEMENT ASSISTANCE	(156,683)	6,991	(109,675)	(47,008)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(18,188)	(151,222)	(2,350)
PUBLIC SERVICE PROGRAMS	(356,257)	(16,854)	(93,374)	(262,883)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,125)	(81,983)	(41,804)
REGULATORY SERVICES FTE	(560,458)	(47,633)	(359,607)	(200,851)
SECTIONS ADMINISTRATION	(8,053)	(21,276)	163,976	(172,029)
SECTIONS OPERATIONS	(254,951)	(28,500)	100,340	(355,291)
SERVICE CENTER	(713,681)	(54,747)	(467,627)	(246,054)
TECHNOLOGY	(1,996,602)	(192,507)	(1,291,909)	(704,693)
VOLUNTEER EDUCATION	(115,489)	(9,586)	(73,122)	(42,368)
INDIRECT EXPENSES	21,286,666	1,685,019	13,827,335	7,459,331
TOTAL OF ALL	(20,733,539)	(1,797,868)	(16,716,859)	(4,016,679)
NET INCOME (LOSS)	(553,127)	112,849	2,889,524	(3,442,651)