

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

# **Financial Reports**

**(Unaudited)**

**Year to Date July 31, 2023**

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

**Submitted by**  
**Tiffany Lynch, Director of Finance**  
**August 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 July 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	83%	82%	\$184,407	83%	Favorable to budget due to vacant positions.
Other Indirect Expenses*	83%	74%	\$413,649	79%	Favorable to budget due to timing of payments and lower than expected expenses .
Total Indirect Expenses	83%	81%	\$598,056	82%	Favorable to budget resulting from a combination of reasons described above. Expected to be favorable to budget for year.

General Fund Revenues	83%	88%	\$1,026,661	87%	Favorable to budget mainly due to high interest income and MCLE fees net of lower than budgeted license fees. Expected to be favorable to budget.
General Fund Indirect Expenses	83%	81%	\$549,528	82%	Favorable to budget as described under indirect expenses above. Expected to be favorable to budget.
General Fund Direct Expenses	83%	56%	\$715,146	55%	Favorable to budget due to timing of program activities and meetings/events. Expected to be favorable to budget.
General Fund Net	83%	325%	\$2,291,334	870%	Favorable to budget for the reasons described above. Expected to be favorable to budget.

CLE Revenue	83%	82%	(\$18,469)	79%	Unfavorable to budget due to less attendees to live seminars and lower sale of deskbook sales. Expected to remain unfavorable to budget.
CLE Direct Expenses	83%	43%	\$150,800	33%	Favorable to budget due to timing of scheduled seminar expense payments and deskbook of cost of good sold. Expected to be remain favorable through year-end.
CLE Indirect Expenses	83%	80%	\$42,091	84%	Favorable to budget as described under indirect expenses above and expected to remain favorable through year-end.
CLE Net	83%	164%	\$174,424	97%	Favorable to budget for the reasons described above. Expected to slightly unfavorable to budget.

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

Washington State Bar Association Financial Summary  
Compared to Fiscal Year 2023 Budget  
For the Period from July 1, 2023 to July 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	-	-	192,992.18	237,082	74,972	121,820	267,964	358,902	(267,964)	(358,902)
Admissions/Bar Exam	1,159,044	1,362,940	727,138.79	892,773	209,972	414,079	937,111	1,306,852	221,933	56,088
Advancement FTE	-	-	289,486.24	354,465	3,004	8,100	292,490	362,565	(292,490)	(362,565)
Bar News	481,861	602,700	270,257.48	332,507	297,367	363,460	567,624	695,967	(85,763)	(93,267)
Board of Governors	-	-	161,854.57	191,700	259,996	371,900	421,851	563,600	(421,851)	(563,600)
Character & Fitness Board	-	-	113,138.49	139,623	1,982	27,000	115,120	166,623	(115,120)	(166,623)
Communications Strategies	4,148	3,500	546,180.42	674,814	45,840	116,015	592,020	790,829	(587,873)	(787,329)
Communications Strategies FTE	-	-	199,579.53	243,400	-	-	199,580	243,400	(199,580)	(243,400)
Discipline	58,278	119,000	4,645,009.73	6,007,729	99,234	206,999	4,744,244	6,214,728	(4,685,966)	(6,095,728)
Diversity	135,000	135,000	163,370.35	240,734	39,311	130,035	202,681	370,769	(67,681)	(235,769)
Finance	727,088	26,000	881,275.67	1,080,720	3,790	6,500	885,066	1,087,220	(157,977)	(1,061,220)
Foundation	-	-	118,326.45	147,147	3,352	5,650	121,678	152,797	(121,678)	(152,797)
Human Resources	-	-	503,303.16	424,625	-	-	503,303	424,625	(503,303)	(424,625)
Law Clerk Program	196,633	188,200	110,375.54	138,099	5,680	8,900	116,055	146,999	80,577	41,201
Legislative	-	-	193,244.30	242,681	16,927	26,783	210,172	269,464	(210,172)	(269,464)
Legal Lunchbox	31,393	23,000	40,036.77	51,117	3,859	1,500	43,896	52,617	(12,503)	(29,617)
Licensing and Membership Records	358,655	452,200	517,326.31	622,311	26,212	23,651	543,538	645,962	(184,883)	(193,762)
Licensing Fees	14,089,678	17,053,467	-	-	-	-	0	-	14,089,678	17,053,467
Limited License Legal Technician	11,782	29,722	67,810.00	85,248	3,909	15,500	71,719	100,748	(59,937)	(71,026)
Limited Practice Officers	170,031	195,088	80,302.34	99,305	13,390	21,042	93,693	120,347	76,339	74,741
Mandatory CLE	1,189,525	1,125,250	616,259.17	714,329	7,193	67,015	623,452	781,344	566,072	343,906
Member Wellness Program	6,000	7,500	175,295.52	234,719	1,699	2,550	176,995	237,269	(170,995)	(229,769)
Member Services & Engagement	12,000	11,800	243,054.84	302,978	8,662	39,500	251,717	342,478	(239,717)	(330,678)
Mini CLE	-	-	91,723.07	114,412	-	-	91,723	114,412	(91,723)	(114,412)
New Member Education	101,398	85,000	76,016.21	95,269	-	1,600	76,016	96,869	25,382	(11,869)
Office of General Counsel	-	963	767,029.39	1,038,134	3,874	19,400	770,904	1,057,534	(770,904)	(1,056,571)
Office of the Executive Director	-	-	460,303.50	568,259	28,113	128,775	488,416	697,034	(488,416)	(697,034)
OGC-Disciplinary Board	-	-	177,087.85	217,139	65,991	103,500	243,079	320,639	(243,079)	(320,639)
Practice of Law Board	-	-	50,815.61	63,355	2,220	12,000	53,036	75,355	(53,036)	(75,355)
Practice Management Assistance	51,336	50,000	106,717.99	133,033	73,616	73,650	180,334	206,683	(128,998)	(156,683)
Professional Responsibility Program	-	-	186,013.14	151,321	2,465	2,250	188,478	153,571	(188,478)	(153,571)
Public Service Programs	130,000	130,000	158,841.96	219,329	166,188	266,928	325,030	486,257	(195,030)	(356,257)
Publication and Design Services	-	-	96,127.44	119,175	4,200	4,612	100,327	123,787	(100,327)	(123,787)
Regulatory Services FTE	-	-	439,144.15	536,908	6,408	23,550	445,552	560,458	(445,552)	(560,458)
Services Administration	356,037	290,543	234,339.30	290,746	911	7,850	235,250	298,596	120,787	(8,053)
Service Center	-	-	572,208.44	703,381	5,800	10,300	578,008	713,681	(578,008)	(713,681)
Volunteer Engagement	-	-	81,167.45	97,639	7,272	17,850	88,440	115,489.27	(88,440)	(115,489)
Technology	-	-	1,599,659.34	1,996,602	-	-	1,599,659	1,996,602	(1,599,659)	(1,996,602)
<b>Subtotal General Fund</b>	<b>19,269,888</b>	<b>21,891,872</b>	<b>15,952,812.69</b>	<b>19,802,808</b>	<b>1,493,407</b>	<b>2,650,264</b>	<b>17,446,220</b>	<b>22,453,072</b>	<b>1,823,668</b>	<b>(561,199)</b>
Expenses using reserve funds									-	-
<b>Total General Fund - Net Result from Operations</b>									<b>1,823,668</b>	<b>(561,199)</b>
<b>Percentage of Budget</b>	<b>88%</b>		<b>0.81</b>		<b>56%</b>		<b>78%</b>			
CLE-Seminars and Products	1,475,602	1,653,725	863,276.93	1,079,536	155,559	307,219	1,018,836	1,386,755	456,766	266,970
CLE - Deskbooks	84,867	241,000	179,586.88	222,410	6,594	68,325	186,181	290,735	(101,314)	(49,735)
Total CLE	1,560,469	1,894,725	1,042,863.81	1,301,946	162,153	375,544	1,205,017	1,677,490	355,453	217,235
<b>Percentage of Budget</b>	<b>82%</b>		<b>0.80</b>		<b>43%</b>		<b>72%</b>			
Total All Sections	591,300	649,695	-	-	554,025	904,646	554,025	904,646	37,275	(254,951)
Client Protection Fund-Restricted	915,303	730,000	145,155.66	181,912	86,127	502,300	231,282	684,212	684,020	45,788
<b>Totals</b>	<b>22,336,960</b>	<b>25,166,292</b>	<b>17,140,832.16</b>	<b>21,286,666</b>	<b>2,295,713</b>	<b>4,432,754</b>	<b>19,436,545</b>	<b>25,719,419</b>	<b>2,900,415</b>	<b>(553,127)</b>
<b>Percentage of Budget</b>	<b>89%</b>		<b>0.81</b>		<b>52%</b>		<b>76%</b>			

Summary of Fund Balances:	Fund Balances Sept. 30, 2022	2023 Budgeted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,063,501	4,109,289	4,747,521.59
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,042,049	1,259,284	1,397,501.46
Section Funds	1,802,650	1,547,699	1,839,924.47
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000.00
Facilities Reserve Fund	1,000,000	1,000,000	2,700,000.00
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	5,713,268	5,152,068	5,836,935.14
<b>Total General Fund Balance</b>	<b>8,713,268</b>	<b>8,152,068</b>	<b>10,536,935.14</b>
<b>Net Change in Total General Fund Balance</b>		<b>(561,199)</b>	<b>1,823,667.61</b>
<b>Total Fund Balance</b>	<b>15,621,468</b>	<b>15,068,341</b>	<b>18,521,882.66</b>
<b>Net Change In Fund Balance</b>		<b>(553,127)</b>	<b>2,900,415.15</b>

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

**Checking & Savings Accounts**

**General Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Account</u></b>	<b><u>Amount</u></b>
Wells Fargo	General	\$ 1,699,913

Total

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.75%	\$ 3,161,901
UBS Financial Money Market	0.25%	\$ 1,107,283
Morgan Stanley Money Market	0.49%	\$ 3,509,314
Merrill Lynch Money Market	1.29%	\$ 778,000
CDs/Treasuries	see list	\$ 10,455,672

**General Fund Total \$ 20,712,084**

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	\$ 356,804

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.63%	\$ 2,071,205
Morgan Stanley Money Market	0.41%	\$ 111,219
CDs/Treasuries	see list	\$ 2,495,088

**Client Protection Fund Total \$ 5,034,317**

**Grand Total Cash & Investments \$ 25,746,400**

**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>
<i>From WF</i>						
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
FHDN CD	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
Encore Bank CD	5.35%	9	5/30/2023	6/7/2023	3/7/2024	250,000
Customers Bank CD	5.20%	12	3/28/2023	3/30/2023	3/28/2024	250,000
Truist Bank CD	5.25%	12	5/30/2023	6/2/2023	5/31/2024	250,000
US Treasury Bill	5.25%	11	7/11/2023	7/13/2023	6/13/2024	238,368
<b>Total from WF</b>						<b>8,463,672</b>
<i>From ML</i>						
City National bank of florida CD	5.30%	3	6/6/2023	6/12/2023	9/12/2023	246,000
US Treasury Bill	5.34%	3	6/6/2023	6/15/2023	9/14/2023	270,000
US Bank, National Assoc. CD	5.25%	6	6/6/2023	6/12/2023	12/7/2023	243,000
US Treasury Bill	5.43%	6	6/6/2023	6/15/2023	12/14/2023	270,000
Bank of China NY	5.30%	6	7/12/2023	7/20/2023	1/22/2024	243,000
TBK bank CD	5.25%	9	6/6/2023	6/12/2023	3/11/2024	240,000
Banner bank CD	5.25%	12	6/6/2023	6/12/2023	6/11/2024	237,000
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
<b>Total from ML</b>						<b>1,992,000</b>
<b>Total</b>						<b>10,455,672</b>



Washington State Bar Association

Statement of Activities

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

83% 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	1,387,491	14,089,678	2,963,788	83%	(121,544)
TOTAL REVENUE:	17,053,467	1,387,491	14,089,678	2,963,788	83%	(121,544)

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
SURVEYS	100	(200)	131	(31)	131%	(47)
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(464)
LEADERSHIP TRAINING	2,000	-	2,175	(175)	109%	(508)
ATJ BOARD EXPENSE	78,400	5,271	49,770	28,630	63%	15,564
STAFF TRAVEL/PARKING	3,000	-	1,119	1,881	37%	1,381
STAFF CONFERENCE & TRAINING	1,675	-	375	1,300	22%	1,021
PUBLIC DEFENSE	4,000	-	810	3,190	20%	2,523
CONFERENCE/INSTITUTE EXPENSE	23,145	-	15,214	7,931	66%	4,074
RECEPTION/FORUM EXPENSE	7,500	2,500	3,248	4,252	43%	3,002
<b>TOTAL DIRECT EXPENSES:</b>	<b>121,820</b>	<b>7,571</b>	<b>74,972</b>	<b>46,848</b>	<b>62%</b>	<b>26,545</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	138,139	11,699	116,477	21,662	84%	(1,361)
BENEFITS EXPENSE	48,192	3,867	38,973	9,219	81%	1,187
OTHER INDIRECT EXPENSE	50,751	3,094	37,542	13,209	74%	4,750
<b>TOTAL INDIRECT EXPENSES:</b>	<b>237,082</b>	<b>18,660</b>	<b>192,992</b>	<b>44,089</b>	<b>81%</b>	<b>4,576</b>
<b>TOTAL ALL EXPENSES:</b>	<b>358,902</b>	<b>26,231</b>	<b>267,964</b>	<b>90,938</b>	<b>75%</b>	<b>31,121</b>
<b>NET INCOME (LOSS):</b>	<b>(358,902)</b>	<b>(26,231)</b>	<b>(267,964)</b>	<b>(90,938)</b>	<b>75%</b>	<b>31,121</b>



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,000	-	6,715	20,285	25%	(15,785)
BAR EXAM FEES	1,253,000	32,860	1,116,524	136,476	89%	72,357
RULE 9/LEGAL INTERN FEES	12,000	550	11,900	100	99%	1,900
SPECIAL ADMISSIONS	70,940	2,480	23,905	47,035	34%	(35,212)
<b>TOTAL REVENUE:</b>	<b>1,362,940</b>	<b>35,890</b>	<b>1,159,044</b>	<b>203,896</b>	<b>85%</b>	<b>23,261</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	750	76	569	181	76%	56
STAFF TRAVEL/PARKING	23,000	1,131	10,236	12,764	45%	8,931
STAFF MEMBERSHIP DUES	600	-	400	200	67%	100
SUPPLIES	2,750	-	784	1,966	28%	1,508
FACILITY, PARKING, FOOD	101,000	21,570	67,135	33,865	66%	17,032
EXAMINER FEES	36,000	16,000	28,500	7,500	79%	1,500
UBE EXMINATIONS	123,000	-	32,208	90,792	26%	70,292
BOARD OF BAR EXAMINERS **	21,850	-	13,305	8,545	61%	4,903
BAR EXAM PROCTORS	39,000	-	16,132	22,868	41%	16,368
DISABILITY ACCOMMODATIONS	27,000	-	18,438	8,562	68%	4,062
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	1,667
LAW SCHOOL VISITS	1,700	-	249	1,451	15%	1,168
DEPRECIATION-SOFTWARE	24,929	2,036	20,373	4,556	82%	401
STAFF CONFERENCE & TRAINING	10,500	-	1,644	8,856	16%	7,106
<b>TOTAL DIRECT EXPENSES:</b>	<b>414,079</b>	<b>40,814</b>	<b>209,972</b>	<b>204,107</b>	<b>51%</b>	<b>135,094</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	512,745	41,950	411,485	101,260	80%	15,802
BENEFITS EXPENSE	171,146	15,937	161,343	9,803	94%	(18,722)
OTHER INDIRECT EXPENSE	208,882	12,720	154,310	54,572	74%	19,758
<b>TOTAL INDIRECT EXPENSES:</b>	<b>892,773</b>	<b>70,607</b>	<b>727,139</b>	<b>165,634</b>	<b>81%</b>	<b>16,839</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,306,852</b>	<b>111,421</b>	<b>937,111</b>	<b>369,741</b>	<b>72%</b>	<b>151,932</b>
<b>NET INCOME (LOSS):</b>	<b>56,088</b>	<b>(75,531)</b>	<b>221,933</b>	<b>(165,845)</b>	<b>396%</b>	<b>175,193</b>

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

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	<b>FISCAL 2023 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	8,100	-	3,004	5,096	37%	3,746
<b>TOTAL DIRECT EXPENSES:</b>	<u><b>8,100</b></u>	<u><b>-</b></u>	<u><b>3,004</b></u>	<u><b>5,096</b></u>	<u><b>37%</b></u>	<u><b>3,746</b></u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.88 FTE)	233,777	19,944	195,449	38,327	84%	(635)
BENEFITS EXPENSE	62,511	5,000	51,196	11,315	82%	897
OTHER INDIRECT EXPENSE	<u>58,178</u>	<u>3,533</u>	<u>42,841</u>	<u>15,336</u>	<u>74%</u>	<u>5,640</u>
<b>TOTAL INDIRECT EXPENSES:</b>	<u><b>354,465</b></u>	<u><b>28,477</b></u>	<u><b>289,486</b></u>	<u><b>64,979</b></u>	<u><b>82%</b></u>	<u><b>5,902</b></u>
<b>TOTAL ALL EXPENSES:</b>	<u><b>362,565</b></u>	<u><b>28,477</b></u>	<u><b>292,490</b></u>	<u><b>70,076</b></u>	<u><b>81%</b></u>	<u><b>9,648</b></u>
<b>NET INCOME (LOSS):</b>	<u><u><b>(362,565)</b></u></u>	<u><u><b>(28,477)</b></u></u>	<u><u><b>(292,490)</b></u></u>	<u><u><b>(70,076)</b></u></u>	<u><u><b>81%</b></u></u>	<u><u><b>9,648</b></u></u>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
DISPLAY ADVERTISING	400,000	45,000	354,000	46,000	89%	20,667
SUBSCRIPT/SINGLE ISSUES	200	36	72	128	36%	(95)
CLASSIFIED ADVERTISING	2,500	50	6,440	(3,940)	258%	4,356
JOB TARGET ADVERTISING	200,000	21,024	121,349	78,651	61%	(45,317)
<b>TOTAL REVENUE:</b>	<b>602,700</b>	<b>66,110</b>	<b>481,861</b>	<b>120,839</b>	<b>80%</b>	<b>(20,389)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	17,011	103,849	6,151	94%	(12,183)
PRINTING, COPYING & MAILING	250,000	24,656	192,743	57,257	77%	15,590
DIGITAL/ONLINE DEVELOPMENT	1,000	(550)	571	429	57%	262
GRAPHICS/ARTWORK	100	-	-	100	0%	83
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,667
STAFF MEMBERSHIP DUES	135	-	-	135	0%	113
SUBSCRIPTIONS	225	550	203	22	90%	(15)
<b>TOTAL DIRECT EXPENSES:</b>	<b>363,460</b>	<b>41,667</b>	<b>297,367</b>	<b>66,093</b>	<b>82%</b>	<b>5,517</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	209,396	17,509	175,143	34,253	84%	(646)
BENEFITS EXPENSE	54,103	4,253	44,108	9,995	82%	978
OTHER INDIRECT EXPENSE	69,008	4,205	51,006	18,002	74%	6,501
<b>TOTAL INDIRECT EXPENSES:</b>	<b>332,507</b>	<b>25,967</b>	<b>270,257</b>	<b>62,250</b>	<b>81%</b>	<b>6,832</b>
<b>TOTAL ALL EXPENSES:</b>	<b>695,967</b>	<b>67,633</b>	<b>567,624</b>	<b>128,343</b>	<b>82%</b>	<b>12,349</b>
<b>NET INCOME (LOSS):</b>	<b>(93,267)</b>	<b>(1,524)</b>	<b>(85,763)</b>	<b>(7,504)</b>	<b>92%</b>	<b>(8,040)</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	205,000	27,070	132,351	72,649	65%	38,482
BOG COMMITTEES' EXPENSES **	3,000	-	145	2,855	5%	2,355
BOG RETREAT	50,000	25,248	47,122	2,878	94%	(5,455)
BOG CONFERENCE ATTENDANCE	43,000	-	22,248	20,752	52%	13,586
BOG TRAVEL & OUTREACH **	14,000	4,226	21,321	(7,321)	152%	(9,654)
LEADERSHIP TRAINING	20,000	4,529	12,267	7,733	61%	4,399
BOG ELECTIONS	26,900	-	18,400	8,500	68%	4,017
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	8,333
CONSULTING SERVICES	-	-	6,143	(6,143)		(6,143)
<b>TOTAL DIRECT EXPENSES:</b>	<b>371,900</b>	<b>61,074</b>	<b>259,996</b>	<b>111,904</b>	<b>70%</b>	<b>49,921</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	112,271	9,342	100,970	11,300	90%	(7,411)
BENEFITS EXPENSE	36,105	2,842	28,925	7,181	80%	1,163
OTHER INDIRECT EXPENSE	43,324	2,635	31,960	11,364	74%	4,143
<b>TOTAL INDIRECT EXPENSES:</b>	<b>191,700</b>	<b>14,819</b>	<b>161,855</b>	<b>29,845</b>	<b>84%</b>	<b>(2,105)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>563,600</b>	<b>75,892.88</b>	<b>421,851</b>	<b>141,749</b>	<b>75%</b>	<b>47,816</b>
<b>NET INCOME (LOSS):</b>	<b>(563,600)</b>	<b>(75,893)</b>	<b>(421,851)</b>	<b>(141,749)</b>	<b>75%</b>	<b>47,816</b>

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

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	273	11,727	2%	9,727
COURT REPORTERS	15,000	840	1,709	13,291	11%	10,791
TOTAL DIRECT EXPENSES:	27,000	840.00	1,981.76	25,018	7%	20,518
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,521	75,159	15,391	83%	300
BENEFITS EXPENSE	25,863	2,027	20,653	5,210	80%	900
OTHER INDIRECT EXPENSE	23,209	1,426	17,326	5,883	75%	2,014
TOTAL INDIRECT EXPENSES:	139,623	10,974	113,138	26,484	81%	3,214
TOTAL ALL EXPENSES:	166,623	11,814	115,120	51,503	69%	23,732
NET INCOME (LOSS):	(166,623)	(11,814)	(115,120)	(51,503)	69%	23,732

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	185,000	-	193,833	(8,833)	105%	39,666
LAW CLERK APPLICATION FEES	3,200	-	2,800	400	88%	133
<b>TOTAL REVENUE:</b>	<b>188,200</b>	<b>-</b>	<b>196,633</b>	<b>(8,433)</b>	<b>104%</b>	<b>39,799</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	208
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	83
LAW CLERK BOARD EXPENSE	8,000	-	5,680	2,320	71%	987
LAW CLERK OUTREACH	550	-	-	550	0%	458
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,900</b>	<b>-</b>	<b>5,680</b>	<b>3,220</b>	<b>64%</b>	<b>1,737</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.98 FTE)	82,442	6,833	67,973	14,468	82%	728
BENEFITS EXPENSE	25,330	1,972	20,127	5,203	79%	981
OTHER INDIRECT EXPENSE	30,327	1,836	22,275	8,052	73%	2,997
<b>TOTAL INDIRECT EXPENSES:</b>	<b>138,099</b>	<b>10,641</b>	<b>110,376</b>	<b>27,723</b>	<b>80%</b>	<b>4,707</b>
<b>TOTAL ALL EXPENSES:</b>	<b>146,999</b>	<b>10,641</b>	<b>116,055</b>	<b>30,943</b>	<b>79%</b>	<b>6,444</b>
<b>NET INCOME (LOSS):</b>	<b>41,201</b>	<b>(10,641)</b>	<b>80,577</b>	<b>(39,376)</b>	<b>196%</b>	<b>46,243</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	850,000	105,005	599,114	250,886	70%	(109,220)
SEMINAR REVENUE-OTHER	20,000	16,545	37,515	(17,515)	188%	20,848
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	111,146
SHIPPING & HANDLING	100	27	135	(35)	135%	52
COURSEBOOK SALES	7,000	185	1,000	6,000	14%	(4,833)
MP3 AND VIDEO SALES	910,000	111,785	837,838	72,162	92%	79,505
<b>TOTAL REVENUE:</b>	<b>1,653,725</b>	<b>233,547</b>	<b>1,475,602</b>	<b>178,123</b>	<b>89%</b>	<b>22,774</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	1,000	45	45	955	5%	788
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	4,167
DEPRECIATION	1,309	280	2,792	(1,483)	213%	(1,701)
ONLINE EXPENSES	53,000	3,644	39,804	13,196	75%	4,362
ACCREDITATION FEES	3,000	(24)	2,604	396	87%	(104)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	16,667
FACILITIES	165,200	29,779	83,677	81,523	51%	53,990
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	3,333
SPEAKERS & PROGRAM DEVELOP	32,000	1,188	18,633	13,367	58%	8,033
HONORARIA	1,200	-	-	1,200	0%	1,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	167
STAFF TRAVEL/PARKING	15,000	-	6,969	8,031	46%	5,531
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	1,975
STAFF MEMBERSHIP DUES	1,700	-	902	798	53%	514
COST OF SALES - COURSEBOOKS	690	7	99	591	14%	476
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	1,042
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	250
<b>TOTAL DIRECT EXPENSES:</b>	<b>307,219</b>	<b>34,919</b>	<b>155,559</b>	<b>151,660</b>	<b>51%</b>	<b>100,457</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (8.13 FTE)	596,422	50,858	497,472	98,950	83%	(454)
BENEFITS EXPENSE	220,069	17,894	180,075	39,994	82%	3,316
OTHER INDIRECT EXPENSE	263,045	15,313	185,730	77,315	71%	33,474
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,079,536</b>	<b>84,065</b>	<b>863,277</b>	<b>216,259</b>	<b>80%</b>	<b>36,336</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,386,755</b>	<b>118,983</b>	<b>1,018,836</b>	<b>367,919</b>	<b>73%</b>	<b>136,793</b>
<b>NET INCOME (LOSS):</b>	<b>266,970</b>	<b>114,564</b>	<b>456,766</b>	<b>(189,796)</b>	<b>171%</b>	<b>234,291</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	140,730	27,484	84%	(552)
BENEFITS EXPENSE	44,241	3,525	35,929	8,311	81%	938
OTHER INDIRECT EXPENSE	30,946	1,889	22,921	8,025	74%	2,868
TOTAL INDIRECT EXPENSES:	<b>243,400</b>	<b>19,397</b>	<b>199,580</b>	<b>43,820</b>	<b>82%</b>	<b>3,254</b>
NET INCOME (LOSS):	<b>(243,400)</b>	<b>(19,397)</b>	<b>(199,580)</b>	<b>(43,820)</b>	<b>82%</b>	<b>3,254</b>



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
SPONSORSHIPS	1,000	-	-	1,000	0%	(833)
50 YEAR MEMBER TRIBUTE LUNCH	-	1,615	1,615	(1,615)		1,615
50 YEAR MEMBER PLAQUE	2,500	571	2,533	(33)	101%	449
<b>TOTAL REVENUE:</b>	<b>3,500</b>	<b>2,186</b>	<b>4,148</b>	<b>(648)</b>	<b>119%</b>	<b>1,231</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,395	198	1,980	1,415	58%	849
STAFF MEMBERSHIP DUES	1,120	-	1,297	(177)	116%	(364)
SUBSCRIPTIONS	4,000	139	2,030	1,970	51%	1,304
APEX DINNER	47,000	1,438	18,938	28,062	40%	20,229
50 YEAR MEMBER TRIBUTE LUNCH	20,000	14,540	17,968	2,032	90%	(1,301)
BAR OUTREACH	18,000	-	566	17,434	3%	14,434
COMMUNICATIONS OUTREACH	15,000	-	1,245	13,755	8%	11,255
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	4,433
<b>TOTAL DIRECT EXPENSES:</b>	<b>116,015</b>	<b>16,315</b>	<b>45,840</b>	<b>70,175</b>	<b>40%</b>	<b>50,839</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	387,612	32,418	323,319	64,293	83%	(309)
BENEFITS EXPENSE	126,285	10,190	103,739	22,546	82%	1,498
OTHER INDIRECT EXPENSE	160,917	9,819	119,122	41,794	74%	14,975
<b>TOTAL INDIRECT EXPENSES:</b>	<b>674,814</b>	<b>52,428</b>	<b>546,180</b>	<b>128,633</b>	<b>81%</b>	<b>16,164</b>
<b>TOTAL ALL EXPENSES:</b>	<b>790,829</b>	<b>68,743</b>	<b>592,020</b>	<b>198,809</b>	<b>75%</b>	<b>67,004</b>
<b>NET INCOME (LOSS):</b>	<b>(787,329)</b>	<b>(66,557)</b>	<b>(587,873)</b>	<b>(199,456)</b>	<b>75%</b>	<b>68,235</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	40,000	407	7,202	32,798	18%	(26,131)
CPF MEMBER ASSESSMENTS	690,000	2,680	706,610	(16,610)	102%	131,610
INTEREST INCOME **	-	24,780	201,490	(201,490)		201,490
<b>TOTAL REVENUE:</b>	<b>730,000</b>	<b>27,866.95</b>	<b>915,303</b>	<b>(185,303)</b>	<b>125%</b>	<b>306,969</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES - WELLS FARGO	2,100	285	2,183	(83)	104%	(433)
GIFTS TO INJURED CLIENTS	500,000	-	82,963	417,037	17%	333,703
CPF BOARD EXPENSES **	-	-	781	(781)		(781)
STAFF MEMBERSHIP DUES	200	200	200	-	100%	(33)
<b>TOTAL DIRECT EXPENSES:</b>	<b>502,300</b>	<b>484.97</b>	<b>86,127</b>	<b>416,173</b>	<b>17%</b>	<b>332,457</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	104,797	8,824.80	87,382	17,416	83%	(51)
BENEFITS EXPENSE	37,207	2,951.83	29,688	7,519	80%	1,318
OTHER INDIRECT EXPENSE	39,907	2,315.12	28,086	11,822	70%	5,171
<b>TOTAL INDIRECT EXPENSES:</b>	<b>181,912</b>	<b>14,091.75</b>	<b>145,155.6600</b>	<b>36,756</b>	<b>80%</b>	<b>6,438</b>
<b>TOTAL ALL EXPENSES:</b>	<b>684,212</b>	<b>14,576.72</b>	<b>231,282</b>	<b>452,930</b>	<b>34%</b>	<b>338,894</b>
<b>NET INCOME (LOSS):</b>	<b>45,788</b>	<b>13,290.23</b>	<b>684,020</b>	<b>(638,232)</b>	<b>1494%</b>	<b>645,864</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	150,000	-	31,198	118,802	21%	(93,802)
LEXIS/NEXIS ROYALTIES	35,000	-	27,650	7,350	79%	(1,516)
SECTION PUBLICATION SALES	6,000	-	1,850	4,151	31%	(3,151)
FASTCASE ROYALTIES	50,000	-	24,169	25,831	48%	(17,497)
<b>TOTAL REVENUE:</b>	<b>241,000</b>	<b>-</b>	<b>84,867</b>	<b>156,133</b>	<b>35%</b>	<b>(115,966)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	65,000	-	4,966	60,034	8%	49,201
COST OF SALES - SECTION PUBLICATION	1,500	-	832	668	55%	418
SPLITS TO SECTIONS	300	-	320	(20)	107%	(70)
DESKBOOK ROYALTIES	300	-	92	208	31%	158
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	833
POSTAGE & DELIVER-DESKBOOKS	-	-	90	(90)		(90)
STAFF MEMBERSHIP DUES	225	-	256	(31)	114%	(68)
SUBSCRIPTIONS	-	-	39	(39)		(39)
<b>TOTAL DIRECT EXPENSES:</b>	<b>68,325</b>	<b>-</b>	<b>6,594</b>	<b>61,731</b>	<b>10%</b>	<b>50,343</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	111,558	20,729	84%	(1,319)
BENEFITS EXPENSE	41,948	3,328	33,809	8,139	81%	1,147
OTHER INDIRECT EXPENSE	48,175	2,821	34,219	13,956	71%	5,927
<b>TOTAL INDIRECT EXPENSES:</b>	<b>222,410</b>	<b>17,120</b>	<b>179,587</b>	<b>42,823</b>	<b>81%</b>	<b>5,755</b>
<b>TOTAL ALL EXPENSES:</b>	<b>290,735</b>	<b>17,120</b>	<b>186,181</b>	<b>104,554</b>	<b>64%</b>	<b>56,099</b>
<b>NET INCOME (LOSS):</b>	<b>(49,735)</b>	<b>(17,120)</b>	<b>(101,314)</b>	<b>51,578</b>	<b>204%</b>	<b>(59,867)</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	21	722	278	72%	(111)
RECOVERY OF DISCIPLINE COSTS	100,000	1,334	42,437	57,563	42%	(40,897)
DISCIPLINE HISTORY SUMMARY	18,000	1,020	15,119	2,881	84%	119
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>2,375</b>	<b>58,278</b>	<b>60,722</b>	<b>49%</b>	<b>(40,889)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	38,196
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(2)
STAFF TRAVEL/PARKING	20,000	414	6,083	13,917	30%	10,583
STAFF MEMBERSHIP DUES	7,610	-	1,920	5,690	25%	4,422
TELEPHONE	2,359	559	2,984	(625)	127%	(1,019)
COURT REPORTERS	60,000	3,674	48,022	11,978	80%	1,978
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	1,250
LITIGATION EXPENSES	25,000	2,201	20,845	4,156	83%	(11)
DISABILITY EXPENSES	9,000	-	198	8,802	2%	7,302
TRANSLATION SERVICES	1,200	-	150	1,050	13%	850
STAFF CONFERENCE & TRAINING	33,295	35	18,862	14,433	57%	8,884
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	833
<b>TOTAL DIRECT EXPENSES:</b>	<b>206,999</b>	<b>6,883</b>	<b>99,234</b>	<b>107,765</b>	<b>48%</b>	<b>73,265</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (37.80 FTE)	3,764,781	272,752	2,889,526	875,254	77%	247,791
BENEFITS EXPENSE	1,073,208	87,164	890,637	182,571	83%	3,703
OTHER INDIRECT EXPENSE	1,169,740	71,291	864,847	304,893	74%	109,937
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,007,729</b>	<b>431,207</b>	<b>4,645,010</b>	<b>1,362,719</b>	<b>77%</b>	<b>361,431</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,214,728</b>	<b>438,090</b>	<b>4,744,244</b>	<b>1,470,484</b>	<b>76%</b>	<b>434,696</b>
<b>NET INCOME (LOSS):</b>	<b>(6,095,728)</b>	<b>(435,715)</b>	<b>(4,685,966)</b>	<b>(1,409,762)</b>	<b>77%</b>	<b>393,807</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	-	100%	22,500
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>100%</b>	<b>22,500</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,000	24	798	1,202	40%	868
STAFF MEMBERSHIP DUES	360	-	90	270	25%	210
COMMITTEE FOR DIVERSITY	3,800	-	953	2,847	25%	2,214
DIVERSITY EVENTS & PROJECTS **	19,250	2,192	5,695	13,555	30%	10,347
SURVEYS **	45,000	100	16,600	28,400	37%	20,900
STAFF CONFERENCE & TRAINING **	5,000	1,000	1,600	3,400	32%	2,567
CONSULTING SERVICES	54,625	-	13,575	41,050	25%	31,946
<b>TOTAL DIRECT EXPENSE:</b>	<b>130,035</b>	<b>3,316</b>	<b>39,311</b>	<b>90,724</b>	<b>30%</b>	<b>69,052</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.69 FTE)	144,941	9,970	90,496	54,445	62%	30,288
BENEFITS EXPENSE	43,533	3,333	34,136	9,397	78%	2,142
OTHER INDIRECT EXPENSE	52,260	3,193	38,739	13,521	74%	4,811
<b>TOTAL INDIRECT EXPENSES:</b>	<b>240,734</b>	<b>16,496</b>	<b>163,370</b>	<b>77,363</b>	<b>68%</b>	<b>37,241</b>
<b>TOTAL ALL EXPENSES:</b>	<b>370,769</b>	<b>19,812</b>	<b>202,681</b>	<b>168,088</b>	<b>55%</b>	<b>106,293</b>
<b>NET INCOME (LOSS):</b>	<b>(235,769)</b>	<b>(19,812)</b>	<b>(67,681)</b>	<b>(168,088)</b>	<b>29%</b>	<b>128,793</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
(Previously ADMINISTRATION cost center)						
<b>REVENUE:</b>						
INTEREST INCOME **	26,000	91,073	727,088	(701,088)	2796%	705,422
<b>TOTAL REVENUE:</b>	<b>26,000</b>	<b>91,073</b>	<b>727,088</b>	<b>(701,088)</b>	<b>2796%</b>	<b>705,422</b>
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES **	3,000	-	875	2,125	29%	1,625
STAFF TRAVEL/PARKING	3,000	18	2,230	770	74%	270
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	417
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
<b>TOTAL DIRECT EXPENSES:</b>	<b>6,500</b>	<b>18</b>	<b>3,790</b>	<b>2,710</b>	<b>58%</b>	<b>1,627</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	661,642	54,629	553,252	108,390	84%	(1,884)
BENEFITS EXPENSE	205,235	16,742	169,194	36,040	82%	1,835
OTHER INDIRECT EXPENSE	213,844	13,093	158,830	55,014	74%	19,373
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,080,720</b>	<b>84,463</b>	<b>881,276</b>	<b>199,445</b>	<b>82%</b>	<b>19,325</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,087,220</b>	<b>84,481</b>	<b>885,066</b>	<b>202,155</b>	<b>81%</b>	<b>20,951</b>
<b>NET INCOME (LOSS):</b>	<b>(1,061,220)</b>	<b>6,591</b>	<b>(157,977)</b>	<b>(903,243)</b>	<b>15%</b>	<b>726,373</b>

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

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(500)
PRINTING & COPYING	450	-	-	450	0%	375
STAFF TRAVEL/PARKING	700	218	218	482	31%	366
SUPPLIES	150	-	24	126	16%	101
BOARD OF TRUSTEES	750	-	103	647	14%	522
POSTAGE	300	-	8	292	3%	242
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	250
<b>TOTAL DIRECT EXPENSES:</b>	<b>5,650</b>	<b>218</b>	<b>3,352</b>	<b>2,298</b>	<b>59%</b>	<b>1,356</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	96,359	8,188	80,047	16,312	83%	252
BENEFITS EXPENSE	18,295	1,319	14,390	3,905	79%	856
OTHER INDIRECT EXPENSE	32,493	1,969	23,889	8,604	74%	3,188
<b>TOTAL INDIRECT EXPENSES:</b>	<b>147,147</b>	<b>11,475</b>	<b>118,326</b>	<b>28,821</b>	<b>80%</b>	<b>4,296</b>
<b>TOTAL ALL EXPENSES:</b>	<b>152,797</b>	<b>11,693</b>	<b>121,678</b>	<b>31,119</b>	<b>80%</b>	<b>5,653</b>
<b>NET INCOME (LOSS):</b>	<b>(152,797)</b>	<b>(11,693)</b>	<b>(121,678)</b>	<b>(31,119)</b>	<b>80%</b>	<b>5,653</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	700	-	43	657	6%	541
STAFF MEMBERSHIP DUES	800	-	458	342	57%	209
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(931)
STAFF TRAINING- GENERAL **	15,000	-	2,066	12,934	14%	10,434
RECRUITING AND ADVERTISING	6,600	2,777	6,748	(148)	102%	(1,248)
PAYROLL PROCESSING	50,000	3,641	39,821	10,179	80%	1,846
SALARY SURVEYS	1,500	-	-	1,500	0%	1,250
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,667
TRANSFER TO INDIRECT EXPENSE	(77,100)	(6,418)	(50,484)	(26,616)	65%	(13,766)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	380,554	27,218	311,842	68,711	82%	5,286
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
BENEFITS EXPENSE	120,251	9,850	99,778	20,473	83%	431
OTHER INDIRECT EXPENSE	123,820	7,558	91,682	32,138	74%	11,501
<b>TOTAL INDIRECT EXPENSES:</b>	<b>424,625</b>	<b>44,625</b>	<b>503,303</b>	<b>(78,678)</b>	<b>119%</b>	<b>(149,449)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>424,625</b>	<b>44,625</b>	<b>503,303</b>	<b>(78,678)</b>	<b>119%</b>	<b>(149,449)</b>
<b>NET INCOME (LOSS):</b>	<b>(424,625)</b>	<b>(44,625)</b>	<b>(503,303)</b>	<b>78,678</b>	<b>119%</b>	<b>(149,449)</b>

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



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,133	-	124	3,009	4%	2,487
STAFF MEMBERSHIP DUES	450	-	-	450	0%	375
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	1,875
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(318)
TELEPHONE	-	96	477	(477)		(477)
CONTRACT LOBBYIST	15,000	-	12,500	2,500	83%	-
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	1,042
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	250
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	158
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,783</b>	<b>96</b>	<b>16,927</b>	<b>9,856</b>	<b>63%</b>	<b>5,392</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	147,316	12,424	119,864	27,452	81%	2,899
BENEFITS EXPENSE	42,758	3,377	34,641	8,116	81%	990
OTHER INDIRECT EXPENSE	52,607	3,193	38,739	13,868	74%	5,101
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,681</b>	<b>18,994</b>	<b>193,244</b>	<b>49,437</b>	<b>80%</b>	<b>8,990</b>
<b>TOTAL ALL EXPENSES:</b>	<b>269,464</b>	<b>19,091</b>	<b>210,172</b>	<b>59,292</b>	<b>78%</b>	<b>14,381</b>
<b>NET INCOME (LOSS):</b>	<b>(269,464)</b>	<b>(19,091)</b>	<b>(210,172)</b>	<b>(59,292)</b>	<b>78%</b>	<b>14,381</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	1,875	23,375	3,625	87%	875
INVESTIGATION FEES	21,000	1,000	21,100	(100)	100%	3,600
PRO HAC VICE	400,000	22,442	310,524	89,476	78%	(22,809)
MEMBER CONTACT INFORMATION	4,000	-	3,464	536	87%	131
PHOTO BAR CARD SALES	200	12	192	8	96%	25
<b>TOTAL REVENUE:</b>	<b>452,200</b>	<b>25,329</b>	<b>358,655</b>	<b>93,545</b>	<b>79%</b>	<b>(18,178)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	1,151	-	-	1,151	0%	959
POSTAGE	16,500	-	18,061	(1,561)	109%	(4,311)
LICENSING FORMS	2,000	-	2,401	(401)	120%	(735)
CONSULTING SERVICES **	4,000	4,000	4,000	-	100%	(667)
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
<b>TOTAL DIRECT EXPENSES:</b>	<b>23,651</b>	<b>4,000</b>	<b>26,212</b>	<b>(2,561)</b>	<b>111%</b>	<b>(6,503)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	379,520	31,782	327,853	51,667	86%	(11,586)
BENEFITS EXPENSE	124,269	10,123	101,988	22,281	82%	1,570
OTHER INDIRECT EXPENSE	118,521	7,212	87,485	31,036	74%	11,282
<b>TOTAL INDIRECT EXPENSES:</b>	<b>622,311</b>	<b>49,117</b>	<b>517,326</b>	<b>104,984</b>	<b>83%</b>	<b>1,266</b>
<b>TOTAL ALL EXPENSES:</b>	<b>645,962</b>	<b>53,117</b>	<b>543,538</b>	<b>102,423</b>	<b>84%</b>	<b>(5,237)</b>
<b>NET INCOME (LOSS):</b>	<b>(193,762)</b>	<b>(27,788)</b>	<b>(184,883)</b>	<b>(8,878)</b>	<b>95%</b>	<b>(23,415)</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(10,000)
LLLT LICENSE FEES	16,622	1,394	11,549	5,073	69%	(2,303)
LLLT LATE LICENSE FEES	1,100	-	133	967	12%	(784)
INVESTIGATION FEES	-	-	100	(100)		100
<b>TOTAL REVENUE:</b>	<b>29,722</b>	<b>1,394</b>	<b>11,782</b>	<b>17,940</b>	<b>40%</b>	<b>(12,986)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	15,000	-	3,909	11,091	26%	8,591
LLLT EDUCATION	500	-	-	500	0%	417
<b>TOTAL DIRECT EXPENSES:</b>	<b>15,500</b>	<b>-</b>	<b>3,909</b>	<b>11,591</b>	<b>25%</b>	<b>9,008</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,548	4,189	42,028	9,520	82%	929
BENEFITS EXPENSE	17,299	1,340	13,515	3,784	78%	901
OTHER INDIRECT EXPENSE	16,401	1,011	12,267	4,134	75%	1,400
<b>TOTAL INDIRECT EXPENSES:</b>	<b>85,248</b>	<b>6,540</b>	<b>67,810</b>	<b>17,438</b>	<b>80%</b>	<b>3,230</b>
<b>TOTAL ALL EXPENSES:</b>	<b>100,748</b>	<b>6,540</b>	<b>71,719</b>	<b>29,030</b>	<b>71%</b>	<b>12,238</b>
<b>NET INCOME (LOSS):</b>	<b>(71,026)</b>	<b>(5,146)</b>	<b>(59,937)</b>	<b>29,030</b>	<b>84%</b>	<b>(748)</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	500	100	600	(100)	120%	183
MEMBER LATE FEES	-	-	4,350	(4,350)		4,350
LPO EXAMINATION FEES	28,300	-	28,300	-	100%	4,717
LPO LICENSE FEES	164,750	13,126	134,561	30,189	82%	(2,730)
LPO LATE LICENSE FEES	988	-	2,220	(1,232)	225%	1,397
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(458)
<b>TOTAL REVENUE:</b>	<b>195,088</b>	<b>13,226</b>	<b>170,031</b>	<b>25,057</b>	<b>87%</b>	<b>7,458</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	9,000	367	2,535	6,465	28%	4,965
EXAM WRITING	9,000	-	8,400	600	93%	(900)
LPO BOARD	1,792	-	2,301	(509)	128%	(807)
LPO OUTREACH	1,000	-	-	1,000	0%	833
PRINTING & COPYING	250	82	82	168	33%	127
SUPPLIES	-	-	73	(73)		(73)
<b>TOTAL DIRECT EXPENSES:</b>	<b>21,042</b>	<b>448</b>	<b>13,390</b>	<b>7,652</b>	<b>64%</b>	<b>4,145</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.68 FTE)	57,874	5,244	48,823	9,052	84%	(594)
BENEFITS EXPENSE	20,388	1,586	15,984	4,404	78%	1,006
OTHER INDIRECT EXPENSE	21,043	1,277	15,496	5,547	74%	2,040
<b>TOTAL INDIRECT EXPENSES:</b>	<b>99,305</b>	<b>8,108</b>	<b>80,302</b>	<b>19,003</b>	<b>81%</b>	<b>2,452</b>
<b>TOTAL ALL EXPENSES:</b>	<b>120,347</b>	<b>8,556</b>	<b>93,693</b>	<b>26,655</b>	<b>78%</b>	<b>6,597</b>
<b>NET INCOME (LOSS):</b>	<b>74,741</b>	<b>4,670</b>	<b>76,339</b>	<b>(1,598)</b>	<b>102%</b>	<b>14,055</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACCREDITED PROGRAM FEES	550,000	48,700	561,200	(11,200)	102%	102,867
FORM 1 LATE FEES	220,000	19,450	217,350	2,650	99%	34,017
MEMBER LATE FEES	190,000	600	232,250	(42,250)	122%	73,917
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,750	(500)	101%	6,875
ATTENDANCE LATE FEES	98,000	9,250	110,150	(12,150)	112%	28,483
COMITY CERTIFICATES	29,000	275	29,825	(825)	103%	5,658
<b>TOTAL REVENUE:</b>	<b>1,125,250</b>	<b>78,275</b>	<b>1,189,525</b>	<b>(64,275)</b>	<b>106%</b>	<b>251,816</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION **	59,565	-	6,443	53,122	11%	43,194
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(83)
MCLE BOARD	2,000	-	-	2,000	0%	1,667
STAFF TRAVEL/PARKING	50	-	-	50	0%	42
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	3,833
<b>TOTAL DIRECT EXPENSES:</b>	<b>67,015</b>	<b>-</b>	<b>7,193</b>	<b>59,822</b>	<b>11%</b>	<b>48,653</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.88 FTE) **	437,860	32,387	401,868	35,992	92%	(36,985)
BENEFITS EXPENSE	125,455	10,206	102,694	22,761	82%	1,852
OTHER INDIRECT EXPENSE	151,014	9,207	111,697	39,317	74%	14,148
<b>TOTAL INDIRECT EXPENSES:</b>	<b>714,329</b>	<b>51,800</b>	<b>616,259</b>	<b>98,070</b>	<b>86%</b>	<b>(20,985)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>781,344</b>	<b>51,800</b>	<b>623,452</b>	<b>157,892</b>	<b>80%</b>	<b>27,668</b>
<b>NET INCOME (LOSS):</b>	<b>343,906</b>	<b>26,475</b>	<b>566,072</b>	<b>(222,166)</b>	<b>165%</b>	<b>279,484</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT TEAM</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	62	12,000	(1,200)	111%	3,000
NMP PRODUCT SALES	65,000	3,639	23,348	41,652	36%	(30,818)
DIGITAL VIDEO SALES	14,000	784	22,393	(8,393)	160%	10,726
SPONSORSHIPS	10,000	-	9,000	1,000	90%	667
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	55,554
TRIAL ADVOCACY PROGRAM	12,000	(99)	15,829	(3,829)	132%	5,829
<b>TOTAL REVENUE:</b>	<b>119,800</b>	<b>4,386</b>	<b>144,791</b>	<b>(24,991)</b>	<b>121%</b>	<b>44,958</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,700	375	564	1,136	33%	853
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	44
SMALL TOWN AND RURAL COMMITTEE	3,700	-	2,659	1,041	72%	425
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(300)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	833
YLL SECTION PROGRAM	1,500	-	545	955	36%	705
WYLC CLE COMPS	1,000	-	-	1,000	0%	833
WYLC OUTREACH EVENTS	1,500	-	250	1,250	17%	1,000
SPEAKERS & PROGRAM DEVELOP	1,500	(551)	-	1,500	0%	1,250
WYL COMMITTEE	12,000	1,428	2,606	9,394	22%	7,394
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	2,917
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	1,250
RECEPTION/FORUM EXPENSE	2,300	-	-	2,300	0%	1,917
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	4,167
STAFF MEMBERSHIP DUES	850	-	300	550	35%	408
LENDING LIBRARY	4,000	90	274	3,726	7%	3,059
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	83
<b>TOTAL DIRECT EXPENSES:</b>	<b>42,600</b>	<b>1,342</b>	<b>8,662</b>	<b>33,938</b>	<b>20%</b>	<b>26,838</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	311,600	26,360	258,564	53,036	83%	1,103
BENEFITS EXPENSE	108,835	8,506	86,380	22,455	79%	4,316
OTHER INDIRECT EXPENSE	143,340	8,728	105,887	37,453	74%	13,563
<b>TOTAL INDIRECT EXPENSES:</b>	<b>563,775</b>	<b>43,594</b>	<b>450,831</b>	<b>112,944</b>	<b>80%</b>	<b>18,982</b>
<b>TOTAL ALL EXPENSES:</b>	<b>606,375</b>	<b>44,936</b>	<b>459,493</b>	<b>146,882</b>	<b>76%</b>	<b>45,820</b>
<b>NET INCOME (LOSS):</b>	<b>(486,575)</b>	<b>(40,550)</b>	<b>(314,701)</b>	<b>(171,873)</b>	<b>65%</b>	<b>90,778</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER WELLNESS PROGRAM</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	-	6,000	1,500	80%	(250)
<b>TOTAL REVENUE:</b>	<b>7,500</b>	<b>-</b>	<b>6,000</b>	<b>1,500</b>	<b>80%</b>	<b>(250)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	500	-	226	274	45%	191
MEMBER WELLNESS COUNCIL **	550	-	-	550	0%	458
STAFF CONFERENCE & TRAINING	300	-	401	(101)	134%	(151)
SUBSCRIPTIONS	1,200	110	1,072	128	89%	(72)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,550</b>	<b>110</b>	<b>1,699</b>	<b>851</b>	<b>67%</b>	<b>426</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.48 FTE)	133,673	11,092	96,614	37,059	72%	14,780
BENEFITS EXPENSE	55,402	4,517	44,785	10,617	81%	1,383
OTHER INDIRECT EXPENSE	45,645	2,794	33,896	11,748	74%	4,141
<b>TOTAL INDIRECT EXPENSES:</b>	<b>234,719</b>	<b>18,404</b>	<b>175,296</b>	<b>59,423</b>	<b>75%</b>	<b>20,303</b>
<b>TOTAL ALL EXPENSES:</b>	<b>237,269</b>	<b>18,514</b>	<b>176,995</b>	<b>60,274</b>	<b>75%</b>	<b>20,729</b>
<b>NET INCOME (LOSS):</b>	<b>(229,769)</b>	<b>(18,514)</b>	<b>(170,995)</b>	<b>(58,774)</b>	<b>74%</b>	<b>20,479</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	20,000	168	6,328	13,672	32%	10,339
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	66,667
ED TRAVEL & OUTREACH	5,000	228	1,587	3,413	32%	2,580
BAR LEADERS CONFERENCE	12,000	-	8,497	3,503	71%	1,503
STAFF TRAVEL/PARKING	1,500	198	1,620	(120)	108%	(370)
STAFF CONFERENCE & TRAINING	8,925	375	8,026	899	90%	(588)
STAFF MEMBERSHIP DUES	1,000	-	1,375	(375)	138%	(542)
SURVEY	350	-	681	(331)	195%	(389)
<b>TOTAL DIRECT EXPENSES:</b>	<b>128,775</b>	<b>969</b>	<b>28,113</b>	<b>100,662</b>	<b>22%</b>	<b>79,200</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.00 FTE)	402,379	34,224	328,971	73,409	82%	6,345
BENEFITS EXPENSE	103,989	8,418	85,492	18,497	82%	1,166
OTHER INDIRECT EXPENSE	61,891	3,779	45,841	16,050	74%	5,735
<b>TOTAL INDIRECT EXPENSES:</b>	<b>568,259</b>	<b>46,420</b>	<b>460,304</b>	<b>107,955</b>	<b>81%</b>	<b>13,246</b>
<b>TOTAL ALL EXPENSES:</b>	<b>697,034</b>	<b>47,389</b>	<b>488,416</b>	<b>208,618</b>	<b>70%</b>	<b>92,446</b>
<b>NET INCOME (LOSS):</b>	<b>(697,034)</b>	<b>(47,389)</b>	<b>(488,416)</b>	<b>208,618</b>	<b>70%</b>	<b>92,446</b>



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
RECORDS REQUEST FEES	963	-	-	963	0%	(803)
<b>TOTAL REVENUE:</b>	<b>963</b>	<b>-</b>	<b>-</b>	<b>963</b>	<b>0%</b>	<b>(803)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	500	-	28	472	6%	389
STAFF MEMBERSHIP DUES	1,150	(300)	950	200	83%	8
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	833
CUSTODIANSHIPS	8,150	-	199	7,951	2%	6,593
WILLS	2,000	-	-	2,000	0%	1,667
LITIGATION EXPENSES	200	-	-	200	0%	167
DISABILITY ACCOMMODATIONS **	-	104	320	(320)		(320)
STAFF CONFERENCE & TRAINING	6,400	-	2,377	4,023	37%	2,956
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,400</b>	<b>(196)</b>	<b>3,874</b>	<b>15,526</b>	<b>20%</b>	<b>12,292</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.17 FTE)	656,837	46,993	468,983	187,854	71%	78,381
BENEFITS EXPENSE	188,816	15,293	156,003	32,813	83%	1,344
OTHER INDIRECT EXPENSE	192,481	11,709	142,043	50,438	74%	18,358
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,038,134</b>	<b>73,995</b>	<b>767,029</b>	<b>271,105</b>	<b>74%</b>	<b>98,082</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,057,534</b>	<b>73,800</b>	<b>770,904</b>	<b>286,630</b>	<b>73%</b>	<b>110,375</b>
<b>NET INCOME (LOSS):</b>	<b>(1,056,571)</b>	<b>(73,800)</b>	<b>(770,904)</b>	<b>(285,667)</b>	<b>73%</b>	<b>109,572</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	100	100	-	100%	(17)
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	3,333
CHIEF HEARING OFFICER	30,000	2,500	25,000	5,000	83%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	13,692
HEARING OFFICER TRAINING	400	-	-	400	0%	333
OUTSIDE COUNSEL **	51,500	4,000	40,000	11,500	78%	2,917
<b>TOTAL DIRECT EXPENSES:</b>	<b>103,500</b>	<b>6,600</b>	<b>65,991</b>	<b>37,509</b>	<b>64%</b>	<b>20,259</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	133,790	11,230	112,809	20,981	84%	(1,317)
BENEFITS EXPENSE	40,026	3,169	32,320	7,706	81%	1,035
OTHER INDIRECT EXPENSE	43,324	2,634	31,960	11,364	74%	4,144
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,139</b>	<b>17,034</b>	<b>177,088</b>	<b>40,051</b>	<b>82%</b>	<b>3,862</b>
<b>TOTAL ALL EXPENSES:</b>	<b>320,639</b>	<b>23,634</b>	<b>243,079</b>	<b>77,560</b>	<b>76%</b>	<b>24,120</b>
<b>NET INCOME (LOSS):</b>	<b>(320,639)</b>	<b>(23,634)</b>	<b>(243,079)</b>	<b>(77,560)</b>	<b>76%</b>	<b>24,120</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	-	2,220	9,780	19%	7,780
TOTAL DIRECT EXPENSES:	12,000	-	2,220	9,780	19%	7,780
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	3,026	29,901	6,064	83%	69
BENEFITS EXPENSE	13,465	1,021	10,261	3,203	76%	959
OTHER INDIRECT EXPENSE	13,925	878	10,653	3,272	77%	951
TOTAL INDIRECT EXPENSES:	63,355	4,925	50,816	12,539	80%	1,980
TOTAL ALL EXPENSES:	75,355	4,925	53,036	22,319	70%	9,760
NET INCOME (LOSS):	(75,355)	(4,925)	(53,036)	(22,319)	70%	9,760

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE MANAGEMENT ASSISTANCE</b>						
<b>REVENUE:</b>						
ROYALTIES	50,000	1,171	51,336	(1,336)	103%	9,670
<b>TOTAL REVENUE:</b>	<b>50,000</b>	<b>1,171</b>	<b>51,336</b>	<b>(1,336)</b>	<b>103%</b>	<b>9,670</b>
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	150	-	150	-	100%	(25)
FASTCASE	73,000	-	72,966	34	100%	(12,133)
STAFF CONFERENCE & TRAINING **	500	-	500	-	100%	(83)
<b>TOTAL DIRECT EXPENSES:</b>	<b>73,650</b>	<b>-</b>	<b>73,616</b>	<b>34</b>	<b>100%</b>	<b>(12,241)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	66,364	13,772	83%	416
BENEFITS EXPENSE	23,499	1,824	18,725	4,775	80%	858
OTHER INDIRECT EXPENSE	29,398	1,783	21,629	7,769	74%	2,869
<b>TOTAL INDIRECT EXPENSES:</b>	<b>133,033</b>	<b>10,202</b>	<b>106,718</b>	<b>26,315</b>	<b>80%</b>	<b>4,143</b>
<b>TOTAL ALL EXPENSES:</b>	<b>206,683</b>	<b>10,202</b>	<b>180,334</b>	<b>26,349</b>	<b>87%</b>	<b>(8,098)</b>
<b>NET INCOME (LOSS):</b>	<b>(156,683)</b>	<b>(9,031)</b>	<b>(128,998)</b>	<b>(27,685)</b>	<b>82%</b>	<b>1,572</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PROFESSIONAL RESPONSIBILITY PROGRAM</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	1,075	(325)	143%	(450)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(83)
CPE COMMITTEE	1,000	-	890	110	89%	(57)
TOTAL DIRECT EXPENSES:	2,250	-	2,465	(215)	110%	(590)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,385	113,945	(22,278)	124%	(37,556)
BENEFITS EXPENSE	37,219	4,764	46,888	(9,669)	126%	(15,872)
OTHER INDIRECT EXPENSE	22,435	2,076	25,180	(2,745)	112%	(6,484)
TOTAL INDIRECT EXPENSES:	151,321	18,225	186,013	(34,692)	123%	(59,912)
TOTAL ALL EXPENSES:	153,571	18,225	188,478	(34,907)	123%	(60,502)
NET INCOME (LOSS):	(153,571)	(18,225)	(188,478)	34,907	123%	(60,502)

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	21,667
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>100%</b>	<b>21,667</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	67,574	164,811	96,017	63%	52,546
STAFF TRAVEL/PARKING	1,500	-	19	1,481	1%	1,231
SURVEYS	100	100	100	-	100%	(17)
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	393	1,107	26%	857
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	833
PRO BONO CERTIFICATES	2,000	409	866	1,134	43%	801
<b>TOTAL DIRECT EXPENSES:</b>	<b>266,928</b>	<b>68,082</b>	<b>166,188</b>	<b>100,740</b>	<b>62%</b>	<b>56,252</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,588	10,433	89,002	39,586	69%	18,155
BENEFITS EXPENSE	40,609	3,208	32,716	7,894	81%	1,126
OTHER INDIRECT EXPENSE	50,132	3,060	37,125	13,007	74%	4,652
<b>TOTAL INDIRECT EXPENSES:</b>	<b>219,329</b>	<b>16,702</b>	<b>158,842</b>	<b>60,487</b>	<b>72%</b>	<b>23,932</b>
<b>TOTAL ALL EXPENSES:</b>	<b>486,257</b>	<b>84,784</b>	<b>325,030</b>	<b>161,227</b>	<b>67%</b>	<b>80,184</b>
<b>NET INCOME (LOSS):</b>	<b>(356,257)</b>	<b>(84,784)</b>	<b>(195,030)</b>	<b>(161,227)</b>	<b>55%</b>	<b>101,851</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	292
SUBSCRIPTIONS	162	-	100	62	62%	35
IMAGE LIBRARY	4,100	-	4,100	-	100%	(683)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	(357)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,982	60,555	11,587	84%	(436)
BENEFITS EXPENSE	19,491	1,466	15,234	4,257	78%	1,008
OTHER INDIRECT EXPENSE	27,542	1,677	20,338	7,204	74%	2,613
TOTAL INDIRECT EXPENSES:	119,175	9,125	96,127	23,048	81%	3,185
TOTAL ALL EXPENSES:	123,787	9,125	100,327	23,460	81%	2,828
NET INCOME (LOSS):	(123,787)	(9,125)	(100,327)	(23,460)	81%	2,828

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	23,550	375	6,240	17,310	26%	13,385
STAFF TRAVEL/PARKING	-	-	168	(168)		(168)
TOTAL DIRECT EXPENSES:	23,550	375	6,408	17,142	27%	13,217
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	28,843	292,140	57,327	84%	(918)
BENEFITS EXPENSE	103,888	8,435	85,345	18,543	82%	1,229
OTHER INDIRECT EXPENSE	83,553	5,083	61,659	21,893	74%	7,968
TOTAL INDIRECT EXPENSES:	536,908	42,362	439,144	97,764	82%	8,279
TOTAL ALL EXPENSES:	560,458	42,737	445,552	114,906	79%	21,496
NET INCOME (LOSS):	(560,458)	(42,737)	(445,552)	(114,906)	79%	21,496



# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SERVICE CENTER</b>						
REVENUE:						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	-	198	1,980	(1,980)		(1,980)
TRANSLATION SERVICES	8,200	403	3,820	4,380	47%	3,014
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	1,750
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,300</b>	<b>601</b>	<b>5,800</b>	<b>4,500</b>	<b>56%</b>	<b>2,784</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.71 FTE)	383,690	31,866	324,234	59,456	85%	(4,493)
BENEFITS EXPENSE	142,992	11,626	117,230	25,762	82%	1,930
OTHER INDIRECT EXPENSE	176,699	10,777	130,744	45,955	74%	16,505
<b>TOTAL INDIRECT EXPENSES:</b>	<b>703,381</b>	<b>54,270</b>	<b>572,208</b>	<b>131,172</b>	<b>81%</b>	<b>13,942</b>
<b>TOTAL ALL EXPENSES:</b>	<b>713,681</b>	<b>54,870</b>	<b>578,008</b>	<b>135,673</b>	<b>81%</b>	<b>16,726</b>
<b>NET INCOME (LOSS):</b>	<b>(713,681)</b>	<b>(54,870)</b>	<b>(578,008)</b>	<b>(135,673)</b>	<b>81%</b>	<b>16,726</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	290,543	971	356,037	(65,494)	123%	113,918
<b>TOTAL REVENUE:</b>	<b>290,543</b>	<b>971</b>	<b>356,037</b>	<b>(65,494)</b>	<b>123%</b>	<b>113,918</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	750	-	14	736	2%	611
SUBSCRIPTIONS	350	-	331	19	95%	(39)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	377
DUES STATEMENTS	5,000	-	-	5,000	0%	4,167
STAFF CONFERENCE & TRAINING	500	-	65	435	13%	352
STAFF MEMBERSHIP DUES	250	-	45	205	18%	163
<b>TOTAL DIRECT EXPENSES:</b>	<b>7,850</b>	<b>-</b>	<b>911</b>	<b>6,939</b>	<b>12%</b>	<b>5,631</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	149,581	12,677	125,594	23,987	84%	(943)
BENEFITS EXPENSE	61,326	4,943	49,669	11,658	81%	1,437
OTHER INDIRECT EXPENSE	79,839	4,870	59,077	20,763	74%	7,456
<b>TOTAL INDIRECT EXPENSES:</b>	<b>290,746</b>	<b>22,490</b>	<b>234,339</b>	<b>56,407</b>	<b>81%</b>	<b>7,949</b>
<b>TOTAL ALL EXPENSES:</b>	<b>298,596</b>	<b>22,490</b>	<b>235,250</b>	<b>63,346</b>	<b>79%</b>	<b>13,580</b>
<b>NET INCOME (LOSS):</b>	<b>(8,053)</b>	<b>(21,518)</b>	<b>120,787</b>	<b>(128,840)</b>	<b>-1500%</b>	<b>127,498</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	440,225	1,645	567,619	(127,394)	129%	200,765
SEMINAR PROFIT SHARE	147,470	1,135	1,135	146,335	1%	(121,757)
INTEREST INCOME	13,120	-	-	13,120	0%	(10,933)
PUBLICATIONS REVENUE	2,000	-	1,142	858	57%	(525)
OTHER	46,880	1,740	21,405	25,475	46%	(17,662)
<b>TOTAL REVENUE:</b>	<b>649,695</b>	<b>4,520</b>	<b>591,300</b>	<b>58,395</b>	<b>91%</b>	<b>49,888</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	43,747	197,988	434,515	31%	329,098
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	971	356,037	(83,894)	131%	(129,252)
<b>TOTAL DIRECT EXPENSES:</b>	<b>904,646</b>	<b>44,719</b>	<b>554,025</b>	<b>350,620</b>	<b>61%</b>	<b>199,846</b>
<b>NET INCOME (LOSS):</b>	<b>(254,951)</b>	<b>(40,199)</b>	<b>37,275</b>	<b>(292,226)</b>	<b>-15%</b>	<b>249,734</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	110,000	(1,651)	92,563	17,437	84%	(896)
STAFF TRAVEL/PARKING	2,000	162	512	1,488	26%	1,155
STAFF MEMBERSHIP DUES	450	-	-	450	0%	375
TELEPHONE	95,000	10,937	70,835	24,165	75%	8,332
COMPUTER HARDWARE	65,000	470	60,005	4,995	92%	(5,838)
COMPUTER SOFTWARE **	316,525	9,607	177,982	138,543	56%	85,789
HARDWARE SERVICE & WARRANTIES	60,000	-	44,432	15,568	74%	5,568
SOFTWARE MAINTENANCE & LICENSING	380,000	-	299,331	80,669	79%	17,336
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	1,667
THIRD PARTY SERVICES	40,000	3,265	31,492	8,508	79%	1,842
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	8,333
TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(22,789)	(777,150)	(303,825)	72%	(123,662)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		0
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE)	1,434,416	107,255	1,162,855	271,561	81%	32,492
BENEFITS EXPENSE	439,894	35,988	364,091	75,803	83%	2,488
CAPITAL LABOR & OVERHEAD	(280,000)	(15,803)	(224,608)	(55,392)	80%	8,726
OTHER INDIRECT EXPENSE	402,292	24,509	297,321	104,970	74%	37,922
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,996,602</b>	<b>151,949</b>	<b>1,599,659</b>	<b>396,943</b>	<b>80%</b>	<b>81,627</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,996,602</b>	<b>151,949</b>	<b>1,599,659</b>	<b>396,943</b>	<b>80%</b>	<b>81,627</b>
<b>NET INCOME (LOSS):</b>	<b>(1,996,602)</b>	<b>(151,949)</b>	<b>(1,599,659)</b>	<b>(396,943)</b>	<b>80%</b>	<b>64,176</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
REVENUE:						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	350	-	498	(148)	142%	(206)
STAFF CONFERENCE & TRAINING	2,500	-	2,450	50	98%	(367)
ABA DELEGATES	15,000	-	4,324	10,676	29%	8,176
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,850</b>	<b>-</b>	<b>7,272</b>	<b>10,578</b>	<b>41%</b>	<b>7,603</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	5,017	51,895	7,520	87%	(2,382)
BENEFITS EXPENSE	19,657	1,524	15,392	4,266	78%	990
OTHER INDIRECT EXPENSE	18,567	1,144	13,881	4,686	75%	1,591
<b>TOTAL INDIRECT EXPENSES:</b>	<b>97,639</b>	<b>7,685</b>	<b>81,167</b>	<b>16,472</b>	<b>83%</b>	<b>199</b>
<b>TOTAL ALL EXPENSES:</b>	<b>115,489</b>	<b>7,685</b>	<b>88,440</b>	<b>27,050</b>	<b>77%</b>	<b>199</b>
<b>NET INCOME (LOSS):</b>	<b>(115,489)</b>	<b>(7,685)</b>	<b>(88,440)</b>	<b>(27,050)</b>	<b>77%</b>	<b>7,801</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from July 1, 2023 to July 31, 2023  
**83% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	13,113,765	1,028,904	10,535,667	2,578,098	80%	392,471
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
TEMPORARY SALARIES	200,627	14,711	215,477	(14,850)	107%	(48,288)
CAPITAL LABOR & OVERHEAD	(280,000)	(15,803)	(224,608)	(55,392)	80%	8,726
EMPLOYEE ASSISTANCE PLAN	4,800	-	4,000	800	83%	-
EMPLOYEE SERVICE AWARDS	2,038	175	1,845	193	91%	(146)
FICA (EMPLOYER PORTION)	806,675	77,885	769,220	37,455	95%	(96,991)
L&I INSURANCE	62,000	-	44,190	17,811	71%	7,477
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	18,000	2,266	20,784	(2,784)	115%	(5,784)
MEDICAL (EMPLOYER PORTION)	1,701,951	150,292	1,385,803	316,148	81%	32,489
RETIREMENT (EMPLOYER PORTION)	1,356,286	96,878	1,064,737	291,549	79%	65,501
TRANSPORTATION ALLOWANCE	65,045	219	32,697	32,348	50%	21,507
UNEMPLOYMENT INSURANCE	65,206	5,815	62,776	2,430	96%	(8,438)
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>16,916,394</b>	<b>1,361,342</b>	<b>13,912,588</b>	<b>3,003,806</b>	<b>82%</b>	<b>201,858</b>
WORKPLACE BENEFITS	45,980	3,486	22,645	23,335	49%	15,672
HUMAN RESOURCES POOLED EXP	77,100	6,418	50,484	26,616	65%	13,766
MEETING SUPPORT EXPENSES	10,000	512	5,077	4,923	51%	3,257
RENT	2,131,247	161,826	1,763,881	367,366	83%	12,159
MOVE / DOWNSIZE EXPENSES **	31,859	15,435	20,188	11,671	63%	6,361
PERSONAL PROP TAXES-WSBA	6,650	442	4,512	2,138	68%	1,030
FURNITURE, MAINT, LH IMP	25,300	2,821	9,126	16,174	36%	11,957
OFFICE SUPPLIES & EQUIPMENT	18,000	1,738	15,872	2,128	88%	(872)
FURN & OFFICE EQUIP DEPRECIATION **	64,498	4,813	49,929	14,569	77%	3,819
COMPUTER HARDWARE DEPRECIATION	45,354	3,383	34,633	10,721	76%	3,162
COMPUTER SOFTWARE DEPRECIATION **	92,726	3,916	43,639	49,087	47%	33,633
INSURANCE	272,643	22,025	220,252	52,391	81%	6,950
WORK HOME FURNITURE & EQUIP	14,000	371	3,651	10,349	26%	8,016
PROFESSIONAL FEES-AUDIT	50,000	-	30,365	19,635	61%	11,302
PROFESSIONAL FEES-LEGAL **	200,000	3,379	50,486	149,514	25%	116,181
ONLINE LEGAL RESEARCH **	50,000	4,234	32,032	17,968	64%	9,635
TELEPHONE & INTERNET	33,600	2,440	18,517	15,083	55%	9,483
POSTAGE - GENERAL	24,000	512	10,092	13,908	42%	9,908
RECORDS STORAGE	30,000	2,772	20,817	9,183	69%	4,183
BANK FEES	51,000	2,625	40,732	10,268	80%	1,768
PRODUCTION MAINTENANCE & SUPPLIES	15,340	174	4,165	11,175	27%	8,618
COMPUTER POOLED EXPENSES	1,080,975	22,789	777,150	303,825	72%	123,662
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,370,272</b>	<b>266,111</b>	<b>3,228,244</b>	<b>1,142,028</b>	<b>74%</b>	<b>413,649</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>21,286,666</b>	<b>1,627,452</b>	<b>17,140,832</b>	<b>4,145,834</b>	<b>81%</b>	<b>598,056</b>

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

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(26,231)	(267,964)	(90,938)
ADMISSIONS/BAR EXAM	56,088	(75,531)	221,933	(165,845)
ADVANCEMENT FTE	(362,565)	(28,477)	(292,490)	(70,076)
BAR NEWS	(93,267)	(1,524)	(85,763)	(7,504)
BOARD OF GOVERNORS	(563,600)	(75,893)	(421,851)	(141,749)
CLE - PRODUCTS	686,086	94,648	668,598	17,488
CLE - SEMINARS	(419,115)	19,915	(211,832)	(207,283)
CLIENT PROTECTION FUND	45,788	13,290	684,020	(638,232)
CHARACTER & FITNESS BOARD	(166,623)	(11,814)	(115,120)	(51,503)
COMMUNICATIONS	(787,329)	(66,557)	(587,873)	(199,456)
COMMUNICATIONS FTE	(243,400)	(19,397)	(199,580)	(43,820)
DESKBOOKS	(49,735)	(17,120)	(101,314)	51,578
DISCIPLINE	(6,095,728)	(435,715)	(4,685,966)	(1,409,762)
DIVERSITY	(235,769)	(19,812)	(67,681)	(168,088)
FINANCE	(1,061,220)	6,591	(157,977)	(903,243)
FOUNDATION	(152,797)	(11,693)	(121,678)	(31,119)
HUMAN RESOURCES	(424,625)	(44,625)	(503,303)	78,678
LAW CLERK PROGRAM	41,201	(10,641)	80,577	(39,376)
LEGISLATIVE	(269,464)	(19,091)	(210,172)	(59,292)
LEGAL LUNCHBOX	(29,617)	(6,427)	(12,503)	(17,114)
LICENSE FEES	17,053,467	1,387,491	14,089,678	2,963,788
LICENSING AND MEMBERSHIP	(193,762)	(27,788)	(184,883)	(8,878)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(5,146)	(59,937)	(11,090)
LIMITED PRACTICE OFFICERS	74,741	4,670	76,339	(1,598)
MANDATORY CLE ADMINISTRATION	343,906	26,475	566,072	(222,166)
MEMBER WELLNESS PROGRAM	(229,769)	(18,514)	(170,995)	(58,774)
MINI CLE	(114,412)	(8,869)	(91,723)	(22,689)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(25,327)	(239,717)	(90,961)
NEW MEMBER EDUCATION	(11,869)	(3,786)	25,382	(37,251)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(73,800)	(770,904)	(285,667)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(47,389)	(488,416)	(208,618)
OGC-DISCIPLINARY BOARD	(320,639)	(23,634)	(243,079)	(77,560)
PRACTICE OF LAW BOARD	(75,355)	(4,925)	(53,036)	(22,319)
PRACTICE MANAGEMENT ASSISTANCE	(156,683)	(9,031)	(128,998)	(27,685)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(18,225)	(188,478)	34,907
PUBLIC SERVICE PROGRAMS	(356,257)	(84,784)	(195,030)	(161,227)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,125)	(100,327)	(23,460)
REGULATORY SERVICES FTE	(560,458)	(42,737)	(445,552)	(114,906)
SECTIONS ADMINISTRATION	(8,053)	(21,518)	120,787	(128,840)
SECTIONS OPERATIONS	(254,951)	(40,199)	37,275	(292,226)
SERVICE CENTER	(713,681)	(54,870)	(578,008)	(135,673)
TECHNOLOGY	(1,996,602)	(151,949)	(1,599,659)	(396,943)
VOLUNTEER EDUCATION	(115,489)	(7,685)	(88,440)	(27,050)
INDIRECT EXPENSES	21,286,666	1,627,452	17,140,832	4,145,834
<b>TOTAL OF ALL</b>	<b>(20,733,539)</b>	<b>(1,630,686)</b>	<b>(20,041,247)</b>	<b>(692,291)</b>
<b>NET INCOME (LOSS)</b>	<b>(553,127)</b>	<b>3,234</b>	<b>2,900,415</b>	<b>(3,453,542)</b>