

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

Financial Reports

(Unaudited)

Year to Date June 30, 2023

Prepared by
Maggie Yu, Controller

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

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through June 30, 2023
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	75%	74%	\$136,050	75%	Favorable to budget due to vacant positions.
Other Indirect Expenses*	75%	68%	\$315,571	73%	Favorable to budget due to timing of payments.
Total Indirect Expenses	75%	73%	\$451,621	74%	Favorable to budget resulting from a combination of reasons described above. Expected to be favorable to budget for year.

General Fund Revenues	75%	80%	\$1,141,107	80%	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	75%	73%	\$411,470	74%	Favorable to budget as described under indirect expenses above. Expected to be favorable to budget.
General Fund Direct Expenses	75%	46%	\$759,292	47%	Favorable to budget due to timing of program activities and meetings/events. Expected to be favorable to budget.
General Fund Net	75%	337%	\$2,311,868	866%	Favorable to budget for the reasons described above. Expected to be favorable to budget.

CLE Revenue	75%	70%	(\$94,112)	72%	Unfavorable to budget due to less attendees to live seminars and lower sale of deskbook royalties. Expected to remain unfavorable to budget.
CLE Direct Expenses	75%	34%	\$154,424	30%	Favorable to budget due to timing of scheduled seminar expense payments. Expected to be remain favorable through year-end.
CLE Indirect Expenses	75%	72%	\$34,781	76%	Favorable to budget as described under indirect expenses above and expected to remain favorable through year-end.
CLE Net	75%	119%	\$95,083	87%	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 June 1, 2023 to June 30, 2023

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	174,332	237,082	67,400	121,820	241,733	358,902	(241,733)	(358,902)
Admissions/Bar Exam	1,123,154	1,362,940	656,532	892,773	169,159	414,079	825,690	1,306,852	297,464	56,088
Advancement FTE	-	-	261,009	354,465	3,004	8,100	264,013	362,565	(264,013)	(362,565)
Bar News	415,751	602,700	244,291	332,507	255,700	363,460	499,991	695,967	(84,239)	(93,267)
Board of Governors	-	-	147,036	191,700	198,922	371,900	345,958	563,600	(345,958)	(563,600)
Character & Fitness Board	-	-	102,164	139,623	1,142	27,000	103,306	166,623	(103,306)	(166,623)
Communications Strategies	1,962	3,500	493,752	674,814	29,525	116,015	523,277	790,829	(521,316)	(787,329)
Communications Strategies FTE	-	-	180,183	243,400	-	-	180,183	243,400	(180,183)	(243,400)
Discipline	55,903	119,000	4,213,803	6,007,729	92,351	206,999	4,306,154	6,214,728	(4,250,251)	(6,095,728)
Diversity	135,000	135,000	146,875	240,734	35,995	130,035	182,869	370,769	(47,869)	(235,769)
Finance	636,016	26,000	796,812	1,080,720	3,772	6,500	800,584	1,087,220	(164,569)	(1,061,220)
Foundation	-	-	106,851	147,147	3,134	5,650	109,985	152,797	(109,985)	(152,797)
Human Resources	-	-	458,678	424,625	-	-	458,678	424,625	(458,678)	(424,625)
Law Clerk Program	196,633	188,200	99,735	138,099	5,680	8,900	105,415	146,999	91,218	41,201
Legislative	-	-	174,250	242,681	16,831	26,783	191,081	269,464	(191,081)	(269,464)
Legal Lunchbox	30,609	23,000	36,133	51,117	551	1,500	36,684	52,617	(6,075)	(29,617)
Licensing and Membership Records	333,326	452,200	468,210	622,311	22,212	23,651	490,422	645,962	(157,096)	(193,762)
Licensing Fees	12,702,188	17,053,467	-	-	-	-	0	-	12,702,188	17,053,467
Limited License Legal Technician	10,388	29,722	61,270	85,248	3,909	15,500	65,178	100,748	(54,790)	(71,026)
Limited Practice Officers	156,805	195,088	72,194	99,305	12,942	21,042	85,136	120,347	71,669	74,741
Mandatory CLE	1,111,250	1,125,250	564,459	714,329	7,193	67,015	571,652	781,344	539,597	343,906
Member Wellness Program	6,000	7,500	156,892	234,719	1,589	2,550	158,481	237,269	(152,481)	(229,769)
Member Services & Engagement	11,938	11,800	219,559	302,978	6,769	39,500	226,328	342,478	(214,390)	(330,678)
Mini CLE	-	-	82,854	114,412	-	-	82,854	114,412	(82,854)	(114,412)
New Member Education	97,858	85,000	68,690	95,269	-	1,600	68,690	96,869	29,168	(11,869)
Office of General Counsel	-	963	693,034	1,038,134	4,070	19,400	697,104	1,057,534	(697,104)	(1,056,571)
Office of the Executive Director	-	-	413,883	568,259	27,143	128,775	441,027	697,034	(441,027)	(697,034)
OGC-Disciplinary Board	-	-	160,054	217,139	59,391	103,500	219,445	320,639	(219,445)	(320,639)
Practice of Law Board	-	-	45,891	63,355	2,220	12,000	48,111	75,355	(48,111)	(75,355)
Practice Management Assistance	50,166	50,000	96,516	133,033	73,616	73,650	170,133	206,683	(119,967)	(156,683)
Professional Responsibility Program	-	-	167,788	151,321	2,465	2,250	170,253	153,571	(170,253)	(153,571)
Public Service Programs	130,000	130,000	142,140	219,329	98,105	266,928	240,245	486,257	(110,245)	(356,257)
Publication and Design Services	-	-	87,003	119,175	4,200	4,612	91,203	123,787	(91,203)	(123,787)
Regulatory Services FTE	-	-	396,783	536,908	6,033	23,550	402,816	560,458	(402,816)	(560,458)
Sections Administration	355,066	290,543	211,850	290,746	911	7,850	212,760	298,596	142,306	(8,053)
Service Center	-	-	517,939	703,381	5,199	10,300	523,138	713,681	(523,138)	(713,681)
Volunteer Engagement	-	-	73,482	97,639	7,272	17,850	80,754	115,489.27	(80,754)	(115,489)
Technology	-	-	1,447,710	1,996,602	-	-	1,447,710	1,996,602	(1,447,710)	(1,996,602)
Subtotal General Fund	17,560,011	21,891,872	14,440,636	19,802,808	1,228,406	2,650,264	15,669,042	22,453,072	1,890,969	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									1,890,969	(561,199)
Percentage of Budget	80%		1		46%		70%			
CLE-Seminars and Products	1,242,055	1,653,725	779,212	1,079,536	120,640	307,219	899,853	1,386,755	342,202	266,970
CLE - Deskbooks	84,867	241,000	162,467	222,410	6,594	68,325	169,061	290,735	(84,194)	(49,735)
Total CLE	1,326,922	1,894,725	941,679	1,301,946	127,234	375,544	1,068,914	1,677,490	258,009	217,235
Percentage of Budget	70%		1		34%		64%			
Total All Sections	586,781	649,695	-	9,668	509,307	904,646	509,307	914,314	77,474	(264,619)
Client Protection Fund-Restricted	887,436	730,000	131,064	181,912	85,642	502,300	216,706	684,212	670,730	45,788
Totals	20,361,150	25,166,292	15,513,380	21,296,334	1,950,589	4,432,754	17,463,968	25,729,088	2,897,181	(562,795)
Percentage of Budget	81%		1		44%		68%			

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	4,734,231
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,300,058
Section Funds	1,802,650	1,538,031	1,880,123
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	5,904,236
Total General Fund Balance	8,713,268	8,152,068	10,604,236
Net Change in Total General Fund Balance		(561,199)	1,890,969
Total Fund Balance	15,621,468	15,058,672	18,518,649
Net Change In Fund Balance		(562,795)	2,897,181

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 712,498

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.62%	\$ 5,376,442
UBS Financial Money Market	0.23%	\$ 1,104,558
Morgan Stanley Money Market	0.47%	\$ 3,492,115
Merrill Lynch Money Market	1.71%	\$ 762,994
CDs/Treasuries	see list	\$ 10,713,373

General Fund Total \$ 22,161,981

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 1,350,172

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.65%	\$ 2,058,181
Morgan Stanley Money Market	0.39%	\$ 110,763
CDs/Treasuries	see list	\$ 1,495,088

Client Protection Fund Total \$ 5,014,205

Grand Total Cash & Investments \$ 27,176,186

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

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
<u>Wells Fargo CDs</u>					
US Treasury Bill	4.65%	9	1/12/2023	7/13/2023	244,331
FAMCA CD	4.75%	6	2/2/2023	8/3/2023	246,738
State Bank of India NY CD	3.10%	12	8/8/2022	8/8/2023	250,000
FHLBD CD	4.72%	7	2/10/2023	8/30/2023	247,690
Morgan Stanley Bank CD	5.06%	6	3/9/2023	9/18/2023	250,000
Morgan Stanley Private Bank CD	5.06%	6	3/9/2023	9/18/2023	250,000
Valley National Bank CD	5.15%	6	3/17/2023	9/18/2023	250,000
Fifth Third Bank CD	5.10%	6	3/21/2023	9/21/2023	250,000
Barclays Bank CD	5.10%	6	3/22/2023	9/22/2023	250,000
Wells Fargo bank	4.70%	9	12/23/2022	9/25/2023	250,000
Webster Bank CD	5.00%	6	3/29/2023	9/29/2023	250,000
Flagstar Bank CD	5.15%	6	3/30/2023	10/2/2023	250,000
Comerica Bank CD	5.10%	6	3/30/2023	10/2/2023	250,000
American Commercial Bank CD	5.10%	6	4/5/2023	10/5/2023	250,000
SOFI Bank CD	4.55%	9	1/23/2023	10/23/2023	250,000
Fairfield County Bank CD	4.65%	9	2/3/2023	11/3/2023	250,000
FHLB CD	4.75%	9	2/13/2023	11/7/2023	250,484
Independent Bank CD	4.75%	9	2/24/2023	11/24/2023	250,000
FHDN CD	5.25%	6	5/31/2023	11/24/2023	243,793
DFC Note	4.75%	11	2/2/2023	12/14/2023	252,332
NexBank CD	5.25%	9	3/22/2023	12/20/2023	250,000
Citizens Bank CD	5.15%	9	3/22/2023	12/22/2023	250,000
Bank of Hope CD	5.25%	9	3/24/2023	12/26/2023	250,000
Hancock Whitney Bank CD	5.35%	9	3/23/2023	12/26/2023	250,000
CrossFirst Bank CD	5.20%	9	3/24/2023	12/26/2023	250,000
Zions BankCorp CD	5.30%	9	3/31/2023	12/29/2023	250,000
FHDN CD	4.75%	11	2/13/2023	1/11/2024	239,533
FFCB CD	4.75%	12	2/2/2023	1/18/2024	241,148
JP Morgan Chase Bank CD	4.95%	11	2/28/2023	1/31/2024	250,000
FHLBDN CD	4.75%	12	2/13/2023	2/2/2024	250,325
TowneBank CD	4.65%	12	2/8/2023	2/8/2024	250,000
Millyard Bank CD	4.65%	12	2/9/2023	2/9/2024	250,000
Encore Bank CD	5.35%	9	6/7/2023	3/7/2024	250,000
Customers Bank CD	5.20%	12	3/30/2023	3/28/2024	250,000
Truist Bank CD	5.25%	12	6/2/2023	5/31/2024	250,000
Total from WF					8,716,373
<u>Merrill Lynch CDs</u>					
The bank of east asia, limited NY CD	5.10%	1	6/12/2023	7/12/2023	248,000
City National bank of florida CD	5.30%	3	6/12/2023	9/12/2023	246,000
US Treasury Bill	5.34%	3	6/15/2023	9/14/2023	270,000
US Bank, National Assoc. CD	5.25%	6	6/12/2023	12/7/2023	243,000
US Treasury Bill	5.43%	6	6/15/2023	12/14/2023	270,000
TBK bank CD	5.25%	9	6/12/2023	3/11/2024	240,000
Banner bank CD	5.25%	12	6/12/2023	6/11/2024	237,000
Bank hapoalim B.M CD	5.20%	18	6/12/2023	12/9/2024	243,000
Total from ML					1,997,000
Total					10,713,373

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

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Washington Trust CD	4.80%	6	3/8/2023	9/8/2023	250,000
Renasant Bank CD	5.10%	6	3/22/2023	9/22/2023	250,000
Bremer Bank CD	5.10%	6	3/22/2023	9/22/2023	250,000
CapStar Bank CD	4.80%	9	3/3/2023	12/4/2023	250,000
US Treasury Note	4.95%	11	3/2/2023	1/31/2024	245,088
Western Alliance Bank CD	5.00%	12	3/9/2023	3/8/2024	250,000
Total					<u>1,495,088</u>

Washington State Bar Association
Statement of Activities
For the Period from June 1, 2023 to June 30, 2023
75% 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	1,393,238	12,702,188	4,351,279	74%	(87,912)
TOTAL REVENUE:	<u>17,053,467</u>	<u>1,393,238</u>	<u>12,702,188</u>	<u>4,351,279</u>	<u>74%</u>	<u>(87,912)</u>

Washington State Bar Association

Statement of Activities

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

75% 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	(231)	331%	(256)
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(630)
LEADERSHIP TRAINING	2,000	-	2,175	(175)	109%	(675)
ATJ BOARD EXPENSE	78,400	5,874	44,498	33,902	57%	14,302
STAFF TRAVEL/PARKING	3,000	-	1,119	1,881	37%	1,131
STAFF CONFERENCE & TRAINING	1,675	-	375	1,300	22%	881
PUBLIC DEFENSE	4,000	-	810	3,190	20%	2,190
CONFERENCE/INSTITUTE EXPENSE	23,145	(275)	15,214	7,931	66%	2,145
RECEPTION/FORUM EXPENSE	7,500	-	748	6,752	10%	4,877
TOTAL DIRECT EXPENSES:	121,820	5,599	67,400	54,420	55%	23,965
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,444	104,778	33,361	76%	(1,174)
BENEFITS EXPENSE	48,192	4,136	35,106	13,086	73%	1,038
OTHER INDIRECT EXPENSE	50,751	3,200	34,448	16,302	68%	3,615
TOTAL INDIRECT EXPENSES:	237,082	18,780	174,332	62,749	74%	3,479
TOTAL ALL EXPENSES:	358,902	24,379	241,733	117,169	67%	27,443
NET INCOME (LOSS):	(358,902)	(24,379)	(241,733)	(117,169)	67%	27,443

Washington State Bar Association

Statement of Activities

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

75% 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%	(13,535)
BAR EXAM FEES	1,253,000	35,295	1,083,664	169,336	86%	143,914
RULE 9/LEGAL INTERN FEES	12,000	1,350	11,350	650	95%	2,350
SPECIAL ADMISSIONS	70,940	1,240	21,425	49,515	30%	(31,780)
TOTAL REVENUE:	1,362,940	37,885	1,123,154	239,786	82%	100,949
DIRECT EXPENSES:						
POSTAGE	750	-	493	257	66%	70
STAFF TRAVEL/PARKING	23,000	-	9,105	13,895	40%	8,145
STAFF MEMBERSHIP DUES	600	250	400	200	67%	50
SUPPLIES	2,750	-	784	1,966	28%	1,279
FACILITY, PARKING, FOOD	101,000	-	45,564	55,436	45%	30,186
EXAMINER FEES	36,000	-	12,500	23,500	35%	14,500
UBE EXMINATIONS	123,000	-	32,208	90,792	26%	60,042
BOARD OF BAR EXAMINERS **	21,850	731	13,305	8,545	61%	3,082
BAR EXAM PROCTORS	39,000	-	16,132	22,868	41%	13,118
DISABILITY ACCOMMODATIONS	27,000	2,450	18,438	8,562	68%	1,812
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	1,500
LAW SCHOOL VISITS	1,700	20	249	1,451	15%	1,026
DEPRECIATION-SOFTWARE	24,929	2,038	18,337	6,592	74%	360
STAFF CONFERENCE & TRAINING	10,500	(1,039)	1,644	8,856	16%	6,231
TOTAL DIRECT EXPENSES:	414,079	4,450	169,159	244,921	41%	141,401
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	40,662	369,535	143,210	72%	15,023
BENEFITS EXPENSE	171,146	17,117	145,406	25,740	85%	(17,047)
OTHER INDIRECT EXPENSE	208,882	13,183	141,590	67,292	68%	15,072
TOTAL INDIRECT EXPENSES:	892,773	70,962	656,532	236,242	74%	13,048
TOTAL ALL EXPENSES:	1,306,852	75,411	825,690	481,162	63%	154,449
NET INCOME (LOSS):	56,088	(37,526)	297,464	(241,376)	530%	255,398

****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 June 1, 2023 to June 30, 2023

75% 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:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	8,100	590	3,004	5,096	37%	3,071
TOTAL DIRECT EXPENSES:	8,100	590	3,004	5,096	37%	3,071
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	19,260	175,505	58,272	75%	(172)
BENEFITS EXPENSE	62,511	5,414	46,196	16,315	74%	687
OTHER INDIRECT EXPENSE	58,178	3,667	39,309	18,869	68%	4,325
TOTAL INDIRECT EXPENSES:	354,465	28,341	261,009	93,456	74%	4,840
TOTAL ALL EXPENSES:	362,565	28,931	264,013	98,552	73%	7,911
NET INCOME (LOSS):	(362,565)	(28,931)	(264,013)	(98,552)	73%	7,911

Washington State Bar Association

Statement of Activities

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

75% 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	45,000	309,000	91,000	77%	9,000
SUBSCRIPT/SINGLE ISSUES	200	-	36	164	18%	(114)
CLASSIFIED ADVERTISING	2,500	611	6,390	(3,890)	256%	4,515
JOB TARGET ADVERTISING	200,000	14,246	100,326	99,674	50%	(49,674)
TOTAL REVENUE:	602,700	59,857	415,751	186,949	69%	(36,274)
DIRECT EXPENSES:						
POSTAGE	110,000	15,907	86,839	23,161	79%	(4,339)
PRINTING, COPYING & MAILING	250,000	23,327	168,088	81,912	67%	19,412
DIGITAL/ONLINE DEVELOPMENT	1,000	-	1,121	(121)	112%	(371)
GRAPHICS/ARTWORK	100	-	-	100	0%	75
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,500
STAFF MEMBERSHIP DUES	135	-	-	135	0%	101
SUBSCRIPTIONS	225	-	(347)	572	-154%	516
TOTAL DIRECT EXPENSES:	363,460	39,233	255,700	107,760	70%	16,895
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,119	157,634	51,762	75%	(587)
BENEFITS EXPENSE	54,103	4,698	39,855	14,248	74%	722
OTHER INDIRECT EXPENSE	69,008	4,358	46,802	22,207	68%	4,955
TOTAL INDIRECT EXPENSES:	332,507	26,175	244,291	88,217	73%	5,090
TOTAL ALL EXPENSES:	695,967	65,408	499,991	195,976	72%	21,985
NET INCOME (LOSS):	(93,267)	(5,551)	(84,239)	(9,028)	90%	(14,289)

Washington State Bar Association

Statement of Activities

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

75% 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	29,090	105,281	99,719	51%	48,469
BOG COMMITTEES' EXPENSES **	3,000	-	145	2,855	5%	2,105
BOG RETREAT	50,000	2,332	21,874	28,126	44%	15,626
BOG CONFERENCE ATTENDANCE	43,000	2,162	22,248	20,752	52%	10,002
BOG TRAVEL & OUTREACH **	14,000	894	17,095	(3,095)	122%	(6,595)
LEADERSHIP TRAINING	20,000	56	7,738	12,262	39%	7,262
BOG ELECTIONS	26,900	4,700	18,400	8,500	68%	1,775
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	7,500
CONSULTING SERVICES	-	-	6,143	(6,143)		(6,143)
TOTAL DIRECT EXPENSES:	371,900	39,235	198,922	172,978	53%	80,003
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	11,236	91,628	20,643	82%	(7,425)
BENEFITS EXPENSE	36,105	3,079	26,083	10,023	72%	996
OTHER INDIRECT EXPENSE	43,324	2,730	29,325	13,999	68%	3,168
TOTAL INDIRECT EXPENSES:	191,700	17,045	147,036	44,664	77%	(3,261)
TOTAL ALL EXPENSES:	563,600	56,280.36	345,958	217,642	61%	76,742
NET INCOME (LOSS):	(563,600)	(56,280)	(345,958)	(217,642)	61%	76,742

***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

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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	273	273	11,727	2%	8,727
COURT REPORTERS	15,000	-	869	14,131	6%	10,381
TOTAL DIRECT EXPENSES:	27,000	272.76	1,141.76	25,858	4%	19,108
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,297	67,638	22,913	75%	275
BENEFITS EXPENSE	25,863	2,184	18,625	7,238	72%	772
OTHER INDIRECT EXPENSE	23,209	1,464	15,901	7,308	69%	1,506
TOTAL INDIRECT EXPENSES:	139,623	10,945	102,164	37,459	73%	2,553
TOTAL ALL EXPENSES:	166,623	11,218	103,306	63,317	62%	21,661
NET INCOME (LOSS):	(166,623)	(11,218)	(103,306)	(63,317)	62%	21,661

Washington State Bar Association

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

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	185,000	1,000	193,833	(8,833)	105%	55,083
LAW CLERK APPLICATION FEES	3,200	1,200	2,800	400	88%	400
TOTAL REVENUE:	188,200	2,200	196,633	(8,433)	104%	55,483
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	188
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	75
LAW CLERK BOARD EXPENSE	8,000	1,147	5,680	2,320	71%	320
LAW CLERK OUTREACH	550	-	-	550	0%	413
TOTAL DIRECT EXPENSES:	8,900	1,147	5,680	3,220	64%	995
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	6,683	61,140	21,301	74%	691
BENEFITS EXPENSE	25,330	2,142	18,156	7,175	72%	842
OTHER INDIRECT EXPENSE	30,327	1,903	20,439	9,888	67%	2,306
TOTAL INDIRECT EXPENSES:	138,099	10,729	99,735	38,364	72%	3,839
TOTAL ALL EXPENSES:	146,999	11,876	105,415	41,584	72%	4,834
NET INCOME (LOSS):	41,201	(9,676)	91,218	(50,017)	221%	60,317

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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
REVENUE:						
SEMINAR REGISTRATIONS	850,000	52,303	494,108	355,892	58%	(143,392)
SEMINAR REVENUE-OTHER	20,000	11,730	20,970	(970)	105%	5,970
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	100,031
SHIPPING & HANDLING	100	9	108	(8)	108%	33
COURSEBOOK SALES	7,000	45	815	6,185	12%	(4,435)
MP3 AND VIDEO SALES	910,000	36,081	726,054	183,946	80%	43,554
TOTAL REVENUE:	1,653,725	100,168	1,242,055	411,670	75%	(37,390)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	750
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	3,750
DEPRECIATION	1,309	279	2,512	(1,203)	192%	(1,530)
ONLINE EXPENSES	53,000	4,229	36,161	16,839	68%	3,589
ACCREDITATION FEES	3,000	(84)	2,628	372	88%	(378)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	15,000
FACILITIES	165,200	800	53,898	111,302	33%	70,002
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	3,000
SPEAKERS & PROGRAM DEVELOP	32,000	9,815	17,446	14,554	55%	6,554
HONORARIA	1,200	-	-	1,200	0%	900
CLE SEMINAR COMMITTEE	200	-	-	200	0%	150
STAFF TRAVEL/PARKING	15,000	4,144	6,969	8,031	46%	4,281
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	1,778
STAFF MEMBERSHIP DUES	1,700	-	902	798	53%	373
COST OF SALES - COURSEBOOKS	690	1	92	598	13%	426
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	938
POSTAGE & DELIVERY-COURSEBOOKS	-	-	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	225
TOTAL DIRECT EXPENSES:	307,219	19,184	120,640	186,579	39%	109,774
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	48,668	446,614	149,807	75%	702
BENEFITS EXPENSE	220,069	19,142	162,181	57,888	74%	2,871
OTHER INDIRECT EXPENSE	263,045	15,884	170,417	92,628	65%	26,867
TOTAL INDIRECT EXPENSES:	1,079,536	83,695	779,212	300,323	72%	30,439
TOTAL ALL EXPENSES:	1,386,755	102,879	899,853	486,902	65%	140,213
NET INCOME (LOSS):	266,970	(2,711)	342,202	(75,232)	128%	141,975

Washington State Bar Association
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75% 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	13,670	126,747	41,466	75%	(587)
BENEFITS EXPENSE	44,241	3,782	32,405	11,836	73%	776
OTHER INDIRECT EXPENSE	30,946	1,958	21,031	9,915	68%	2,178
TOTAL INDIRECT EXPENSES:	243,400	19,410	180,183	63,217	74%	2,367
NET INCOME (LOSS):	(243,400)	(19,410)	(180,183)	(63,217)	74%	2,367

Washington State Bar Association

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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
SPONSORSHIPS	1,000	-	-	1,000	0%	(750)
50 YEAR MEMBER PLAQUE	2,500	1,620	1,962	538	78%	87
TOTAL REVENUE:	3,500	1,620	1,962	1,538	56%	(663)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	198	1,782	1,613	52%	764
STAFF MEMBERSHIP DUES	1,120	583	1,297	(177)	116%	(457)
SUBSCRIPTIONS	4,000	168	1,891	2,109	47%	1,109
APEX DINNER	47,000	17,500	17,500	29,500	37%	17,750
50 YEAR MEMBER TRIBUTE LUNCH	20,000	3,300	3,428	16,572	17%	11,572
BAR OUTREACH	18,000	-	566	17,434	3%	12,934
COMMUNICATIONS OUTREACH	15,000	-	1,245	13,755	8%	10,005
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	3,808
TOTAL DIRECT EXPENSES:	116,015	21,749	29,525	86,490	25%	57,486
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	31,691	290,901	96,712	75%	(191)
BENEFITS EXPENSE	126,285	11,054	93,549	32,736	74%	1,165
OTHER INDIRECT EXPENSE	160,917	10,177	109,303	51,614	68%	11,385
TOTAL INDIRECT EXPENSES:	674,814	52,923	493,752	181,061	73%	12,358
TOTAL ALL EXPENSES:	790,829	74,671	523,277	267,551	66%	69,844
NET INCOME (LOSS):	(787,329)	(73,052)	(521,316)	(266,013)	66%	69,181

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75% OF YEAR COMPLETE

	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	976	6,795	33,205	17%	(23,205)
CPF MEMBER ASSESSMENTS	690,000	3,100	703,930	(13,930)	102%	186,430
INTEREST INCOME **	-	22,716	176,710	(176,710)		176,710
TOTAL REVENUE:	730,000	26,792	887,436	(157,436)	122%	339,936
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	250	1,898	202	90%	(323)
GIFTS TO INJURED CLIENTS	500,000	-	82,963	417,037	17%	292,037
CPF BOARD EXPENSES **	-	-	781	(781)		(781)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	150
TOTAL DIRECT EXPENSES:	502,300	250	85,642	416,658	17%	291,083
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,475	78,557	26,240	75%	41
BENEFITS EXPENSE	37,207	3,149	26,736	10,471	72%	1,169
OTHER INDIRECT EXPENSE	39,907	2,399	25,771	14,137	65%	4,160
TOTAL INDIRECT EXPENSES:	181,912	14,023	131,064	50,848	72%	5,370
TOTAL ALL EXPENSES:	684,212	14,274	216,706	467,506	32%	296,453
NET INCOME (LOSS):	45,788	12,519	670,730	(624,942)	1465%	636,389

**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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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	150,000	-	31,198	118,802	21%	(81,302)
LEXIS/NEXIS ROYALTIES	35,000	8,531	27,650	7,350	79%	1,400
SECTION PUBLICATION SALES	6,000	-	1,850	4,151	31%	(2,651)
FASTCASE ROYALTIES	50,000	8,562	24,169	25,831	48%	(13,331)
TOTAL REVENUE:	241,000	17,093	84,867	156,133	35%	(95,883)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	-	4,966	60,034	8%	43,784
COST OF SALES - SECTION PUBLICATION	1,500	-	832	668	55%	293
SPLITS TO SECTIONS	300	113	320	(20)	107%	(95)
DESKBOOK ROYALTIES	300	-	92	208	31%	133
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	750
POSTAGE & DELIVER-DESKBOOKS	-	-	90	(90)		(90)
STAFF MEMBERSHIP DUES	225	30	256	(31)	114%	(87)
SUBSCRIPTIONS	-	-	39	(39)		(39)
TOTAL DIRECT EXPENSES:	68,325	143	6,594	61,731	10%	44,650
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	10,727	100,588	31,700	76%	(1,372)
BENEFITS EXPENSE	41,948	3,591	30,481	11,467	73%	980
OTHER INDIRECT EXPENSE	48,175	2,924	31,399	16,777	65%	4,733
TOTAL INDIRECT EXPENSES:	222,410	17,241	162,467	59,943	73%	4,341
TOTAL ALL EXPENSES:	290,735	17,384	169,061	121,674	58%	48,990
NET INCOME (LOSS):	(49,735)	(291)	(84,194)	34,458	169%	(46,892)

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	-	701	299	70%	(49)
RECOVERY OF DISCIPLINE COSTS	100,000	10,817	41,103	58,897	41%	(33,897)
DISCIPLINE HISTORY SUMMARY	18,000	1,200	14,099	3,901	78%	599
TOTAL REVENUE:	119,000	12,017	55,903	63,097	47%	(33,347)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	34,376
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(19)
STAFF TRAVEL/PARKING	20,000	989	5,670	14,330	28%	9,330
STAFF MEMBERSHIP DUES	7,610	-	1,920	5,690	25%	3,788
TELEPHONE	2,359	-	2,426	(67)	103%	(656)
COURT REPORTERS	60,000	7,317	44,348	15,652	74%	652
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	1,125
LITIGATION EXPENSES	25,000	8,283	18,643	6,357	75%	107
DISABILITY EXPENSES	9,000	174	198	8,802	2%	6,552
TRANSLATION SERVICES	1,200	-	150	1,050	13%	750
STAFF CONFERENCE & TRAINING	33,295	4,838	18,827	14,468	57%	6,144
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	750
TOTAL DIRECT EXPENSES:	206,999	21,602	92,351	114,648	45%	62,898
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	308,941	2,616,774	1,148,007	70%	206,811
BENEFITS EXPENSE	1,073,208	94,490	803,473	269,735	75%	1,433
OTHER INDIRECT EXPENSE	1,169,740	73,888	793,556	376,184	68%	83,749
TOTAL INDIRECT EXPENSES:	6,007,729	477,318	4,213,803	1,793,926	70%	291,994
TOTAL ALL EXPENSES:	6,214,728	498,920	4,306,154	1,908,574	69%	354,892
NET INCOME (LOSS):	(6,095,728)	(486,903)	(4,250,251)	(1,845,477)	70%	321,545

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	33,750
TOTAL REVENUE:	135,000	-	135,000	-	100%	33,750
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	774	1,226	39%	726
STAFF MEMBERSHIP DUES	360	-	90	270	25%	180
COMMITTEE FOR DIVERSITY	3,800	-	953	2,847	25%	1,897
DIVERSITY EVENTS & PROJECTS **	19,250	-	3,503	15,747	18%	10,935
SURVEYS **	45,000	7,000	16,500	28,500	37%	17,250
STAFF CONFERENCE & TRAINING **	5,000	-	600	4,400	12%	3,150
CONSULTING SERVICES	54,625	-	13,575	41,050	25%	27,394
TOTAL DIRECT EXPENSE:	130,035	7,000	35,995	94,040	28%	61,532
INDIRECT EXPENSES:						
SALARY EXPENSE (1.69 FTE)	144,941	11,223	80,526	64,415	56%	28,180
BENEFITS EXPENSE	43,533	(2,262)	30,803	12,730	71%	1,847
OTHER INDIRECT EXPENSE	52,260	(3,684)	35,546	16,714	68%	3,649
TOTAL INDIRECT EXPENSES:	240,734	5,278	146,875	93,859	61%	33,676
TOTAL ALL EXPENSES:	370,769	12,278	182,869	187,899	49%	95,207
NET INCOME (LOSS):	(235,769)	(12,278)	(47,869)	(187,899)	20%	128,957

**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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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
(Previously ADMINISTRATION cost center)						
REVENUE:						
INTEREST INCOME **	26,000	99,773	636,016	(610,016)	2446%	616,516
TOTAL REVENUE:	26,000	99,773	636,016	(610,016)	2446%	616,516
DIRECT EXPENSES:						
CONSULTING SERVICES **	3,000	875	875	2,125	29%	1,375
STAFF TRAVEL/PARKING	3,000	90	2,212	788	74%	38
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	375
STAFF MEMBERSHIP DUES	-	-	685	(685)		(685)
TOTAL DIRECT EXPENSES:	6,500	965	3,772	2,728	58%	1,103
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	52,372	498,623	163,019	75%	(2,392)
BENEFITS EXPENSE	205,235	17,943	152,452	52,782	74%	1,474
OTHER INDIRECT EXPENSE	213,844	13,570	145,737	68,107	68%	14,646
TOTAL INDIRECT EXPENSES:	1,080,720	83,885	796,812	283,908	74%	13,728
TOTAL ALL EXPENSES:	1,087,220	84,850	800,584	286,636	74%	14,831
NET INCOME (LOSS):	(1,061,220)	14,923	(164,569)	(896,652)	16%	631,346

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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(750)
PRINTING & COPYING	450	-	-	450	0%	338
STAFF TRAVEL/PARKING	700	-	-	700	0%	525
SUPPLIES	150	-	24	126	16%	88
BOARD OF TRUSTEES	750	64	103	647	14%	460
POSTAGE	300	-	8	292	3%	217
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	225
TOTAL DIRECT EXPENSES:	5,650	64	3,134	2,516	55%	1,103
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	8,012	71,860	24,500	75%	410
BENEFITS EXPENSE	18,295	1,549	13,072	5,224	71%	650
OTHER INDIRECT EXPENSE	32,493	2,041	21,920	10,573	67%	2,450
TOTAL INDIRECT EXPENSES:	147,147	11,601	106,851	40,296	73%	3,510
TOTAL ALL EXPENSES:	152,797	11,665	109,985	42,812	72%	4,613
NET INCOME (LOSS):	(152,797)	(11,665)	(109,985)	(42,812)	72%	4,613

Washington State Bar Association

Statement of Activities

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

75% 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:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	700	-	43	657	6%	482
STAFF MEMBERSHIP DUES	800	-	458	342	57%	142
SUBSCRIPTIONS	500	-	1,348	(848)	270%	(973)
STAFF TRAINING- GENERAL **	15,000	-	2,066	12,934	14%	9,184
RECRUITING AND ADVERTISING	6,600	368	3,971	2,629	60%	979
PAYROLL PROCESSING	50,000	3,590	36,180	13,820	72%	1,320
SALARY SURVEYS	1,500	-	-	1,500	0%	1,125
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,500
TRANSFER TO INDIRECT EXPENSE	(77,100)	(3,958)	(44,066)	(33,034)	57%	(13,759)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	380,554	27,283	284,625	95,929	75%	790
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
BENEFITS EXPENSE	120,251	16,473	89,928	30,323	75%	260
OTHER INDIRECT EXPENSE	123,820	14,826	84,125	39,696	68%	8,741
TOTAL INDIRECT EXPENSES:	424,625	58,582	458,678	(34,053)	108%	(140,209)
TOTAL ALL EXPENSES:	424,625	58,582	458,678	(34,053)	108%	(140,209)
NET INCOME (LOSS):	(424,625)	(58,582)	(458,678)	34,053	108%	(140,209)

****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 June 1, 2023 to June 30, 2023

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,133	-	124	3,009	4%	2,226
STAFF MEMBERSHIP DUES	450	-	-	450	0%	338
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	1,688
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(485)
TELEPHONE	-	-	381	(381)		(381)
CONTRACT LOBBYIST	15,000	-	12,500	2,500	83%	(1,250)
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	938
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	225
STAFF CONFERENCE & TRAINING	2,400	-	1,842	558	77%	(42)
TOTAL DIRECT EXPENSES:	26,783	-	16,831	9,952	63%	3,256
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	12,152	107,440	39,876	73%	3,047
BENEFITS EXPENSE	42,758	3,688	31,265	11,493	73%	804
OTHER INDIRECT EXPENSE	52,607	3,310	35,546	17,062	68%	3,910
TOTAL INDIRECT EXPENSES:	242,681	19,149	174,250	68,431	72%	7,761
TOTAL ALL EXPENSES:	269,464	19,149	191,081	78,383	71%	11,017
NET INCOME (LOSS):	(269,464)	(19,149)	(191,081)	(78,383)	71%	11,017

Washington State Bar Association

Statement of Activities

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

75% 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	2,075	21,500	5,500	80%	1,250
INVESTIGATION FEES	21,000	2,100	20,100	900	96%	4,350
PRO HAC VICE	400,000	29,312	288,082	111,918	72%	(11,918)
MEMBER CONTACT INFORMATION	4,000	1,975	3,464	536	87%	464
PHOTO BAR CARD SALES	200	12	180	20	90%	30
TOTAL REVENUE:	452,200	35,474	333,326	118,874	74%	(5,824)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	863
POSTAGE	16,500	-	18,061	(1,561)	109%	(5,686)
LICENSING FORMS	2,000	-	2,401	(401)	120%	(901)
CONSULTING SERVICES **	4,000	-	-	4,000	0%	3,000
SUPPLIES - BAR CARDS	-	-	1,750	(1,750)		(1,750)
TOTAL DIRECT EXPENSES:	23,651	-	22,212	1,439	94%	(4,474)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	31,084	296,071	83,449	78%	(11,431)
BENEFITS EXPENSE	124,269	10,796	91,865	32,404	74%	1,337
OTHER INDIRECT EXPENSE	118,521	7,474	80,274	38,247	68%	8,617
TOTAL INDIRECT EXPENSES:	622,311	49,354	468,210	154,101	75%	(1,477)
TOTAL ALL EXPENSES:	645,962	49,354	490,422	155,540	76%	(5,950)
NET INCOME (LOSS):	(193,762)	(13,880)	(157,096)	(36,666)	81%	(11,774)

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Washington State Bar Association

Statement of Activities

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

75% 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%	(9,000)
LLLT LICENSE FEES	16,622	1,278	10,155	6,467	61%	(2,311)
LLLT LATE LICENSE FEES	1,100	-	133	967	12%	(692)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	1,278	10,388	19,334	35%	(11,903)
DIRECT EXPENSES:						
LLLT BOARD	15,000	598	3,909	11,091	26%	7,341
LLLT EDUCATION	500	-	-	500	0%	375
TOTAL DIRECT EXPENSES:	15,500	598	3,909	11,591	25%	7,716
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	4,098	37,838	13,710	73%	823
BENEFITS EXPENSE	17,299	1,432	12,175	5,124	70%	799
OTHER INDIRECT EXPENSE	16,401	1,048	11,256	5,145	69%	1,045
TOTAL INDIRECT EXPENSES:	85,248	6,578	61,270	23,979	72%	2,667
TOTAL ALL EXPENSES:	100,748	7,176	65,178	35,570	65%	10,383
NET INCOME (LOSS):	(71,026)	(5,899)	(54,790)	35,570	77%	(1,520)

Washington State Bar Association

Statement of Activities

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

75% 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	500	-	100%	125
MEMBER LATE FEES	-	-	4,350	(4,350)		4,350
LPO EXAMINATION FEES	28,300	(300)	28,300	-	100%	7,075
LPO LICENSE FEES	164,750	13,352	121,435	43,315	74%	(2,127)
LPO LATE LICENSE FEES	988	-	2,220	(1,232)	225%	1,479
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(413)
TOTAL REVENUE:	195,088	13,152	156,805	38,283	80%	10,489
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	2,168	6,832	24%	4,582
EXAM WRITING	9,000	4,200	8,400	600	93%	(1,650)
LPO BOARD	1,792	-	2,301	(509)	128%	(957)
LPO OUTREACH	1,000	-	-	1,000	0%	750
PRINTING & COPYING	250	-	-	250	0%	188
SUPPLIES	-	-	73	(73)		(73)
TOTAL DIRECT EXPENSES:	21,042	4,200	12,942	8,100	62%	2,840
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	5,141	43,578	14,296	75%	(172)
BENEFITS EXPENSE	20,388	1,697	14,398	5,990	71%	893
OTHER INDIRECT EXPENSE	21,043	1,324	14,218	6,825	68%	1,564
TOTAL INDIRECT EXPENSES:	99,305	8,162	72,194	27,111	73%	2,285
TOTAL ALL EXPENSES:	120,347	12,362	85,136	35,211	71%	5,124
NET INCOME (LOSS):	74,741	790	71,669	3,071	96%	15,614

Washington State Bar Association

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

75% 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	54,400	512,500	37,500	93%	100,000
FORM 1 LATE FEES	220,000	22,000	197,900	22,100	90%	32,900
MEMBER LATE FEES	190,000	1,050	231,650	(41,650)	122%	89,150
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,750	(500)	101%	10,063
ATTENDANCE LATE FEES	98,000	13,250	100,900	(2,900)	103%	27,400
COMITY CERTIFICATES	29,000	500	29,550	(550)	102%	7,800
TOTAL REVENUE:	1,125,250	91,200	1,111,250	14,000	99%	267,312
DIRECT EXPENSES:						
DEPRECIATION	59,565	595	6,443	53,122	11%	38,231
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(125)
MCLE BOARD	2,000	-	-	2,000	0%	1,500
STAFF TRAVEL/PARKING	50	-	-	50	0%	38
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	3,425
TOTAL DIRECT EXPENSES:	67,015	595	7,193	59,822	11%	43,068
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	33,169	369,481	68,379	84%	(41,086)
BENEFITS EXPENSE	125,455	10,931	92,488	32,967	74%	1,603
OTHER INDIRECT EXPENSE	151,014	9,543	102,490	48,524	68%	10,771
TOTAL INDIRECT EXPENSES:	714,329	53,643	564,459	149,870	79%	(28,712)
TOTAL ALL EXPENSES:	781,344	54,238	571,652	209,692	73%	14,356
NET INCOME (LOSS):	343,906	36,962	539,597	(195,691)	157%	281,668

Washington State Bar Association

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

75% 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	1,200	11,938	(1,138)	111%	3,838
NMP PRODUCT SALES	65,000	837	19,709	45,291	30%	(29,041)
DIGITAL VIDEO SALES	14,000	588	21,609	(7,609)	154%	11,109
SPONSORSHIPS	10,000	(1,000)	9,000	1,000	90%	1,500
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	56,221
TRIAL ADVOCACY PROGRAM	12,000	(200)	15,928	(3,928)	133%	6,928
TOTAL REVENUE:	119,800	1,425	140,405	(20,605)	117%	50,555
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	189	1,512	11%	1,087
STAFF CONFERENCE & TRAINING	250	-	164	86	66%	23
SMALL TOWN AND RURAL COMMITTEE	3,700	-	2,659	1,041	72%	116
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(400)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	750
YLL SECTION PROGRAM	1,500	-	545	955	36%	580
WYLC CLE COMPS	1,000	-	-	1,000	0%	750
WYLC OUTREACH EVENTS	1,500	-	250	1,250	17%	875
SPEAKERS & PROGRAM DEVELOP	1,500	-	551	949	37%	574
WYL COMMITTEE	12,000	-	1,178	10,822	10%	7,822
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	2,625
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	1,125
RECEPTION/FORUM EXPENSE	2,300	-	-	2,300	0%	1,725
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	3,750
STAFF MEMBERSHIP DUES	850	-	300	550	35%	338
LENDING LIBRARY	4,000	10	184	3,816	5%	2,816
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	75
TOTAL DIRECT EXPENSES:	42,600	10	7,320	35,280	17%	24,630
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	25,592	232,205	79,396	75%	1,496
BENEFITS EXPENSE	108,835	9,222	77,874	30,961	72%	3,752
OTHER INDIRECT EXPENSE	143,340	9,046	97,158	46,182	68%	10,347
TOTAL INDIRECT EXPENSES:	563,775	43,860	407,237	156,538	72%	15,594
TOTAL ALL EXPENSES:	606,375	43,870	414,557	191,818	68%	40,224
NET INCOME (LOSS):	(486,575)	(42,445)	(274,152)	(212,423)	56%	90,779

Washington State Bar Association

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

75% 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	-	6,000	1,500	80%	375
TOTAL REVENUE:	7,500	-	6,000	1,500	80%	375
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	226	274	45%	149
MEMBER WELLNESS COUNCIL **	550	-	-	550	0%	413
STAFF CONFERENCE & TRAINING	300	126	401	(101)	134%	(176)
SUBSCRIPTIONS	1,200	110	962	239	80%	(62)
TOTAL DIRECT EXPENSES:	2,550	236	1,589	961	62%	324
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	10,845	85,522	48,151	64%	14,733
BENEFITS EXPENSE	55,402	4,732	40,268	15,134	73%	1,283
OTHER INDIRECT EXPENSE	45,645	2,896	31,102	14,542	68%	3,131
TOTAL INDIRECT EXPENSES:	234,719	18,473	156,892	77,827	67%	19,147
TOTAL ALL EXPENSES:	237,269	18,710	158,481	78,788	67%	19,471
NET INCOME (LOSS):	(229,769)	(18,710)	(152,481)	(77,288)	66%	19,846

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Washington State Bar Association

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75% 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	100	6,160	13,840	31%	8,840
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	60,000
ED TRAVEL & OUTREACH	5,000	-	1,358	3,642	27%	2,392
BAR LEADERS CONFERENCE	12,000	-	8,497	3,503	71%	503
STAFF TRAVEL/PARKING	1,500	198	1,422	78	95%	(297)
STAFF CONFERENCE & TRAINING	8,925	-	7,651	1,274	86%	(957)
STAFF MEMBERSHIP DUES	1,000	840	1,375	(375)	138%	(625)
SURVEY	350	-	681	(331)	195%	(418)
TOTAL DIRECT EXPENSES:	128,775	1,138	27,143	101,632	21%	69,438
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	33,466	294,747	107,632	73%	7,038
BENEFITS EXPENSE	103,989	8,973	77,074	26,915	74%	917
OTHER INDIRECT EXPENSE	61,891	3,916	42,062	19,829	68%	4,356
TOTAL INDIRECT EXPENSES:	568,259	46,356	413,883	154,376	73%	12,311
TOTAL ALL EXPENSES:	697,034	47,494	441,027	256,007	63%	81,749
NET INCOME (LOSS):	(697,034)	(47,494)	(441,027)	256,007	63%	81,749

Washington State Bar Association

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75% 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%	(722)
TOTAL REVENUE:	963	-	-	963	0%	(722)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	28	472	6%	347
STAFF MEMBERSHIP DUES	1,150	200	1,250	(100)	109%	(388)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	750
CUSTODIANSHIPS	8,150	-	199	7,951	2%	5,914
WILLS	2,000	-	-	2,000	0%	1,500
LITIGATION EXPENSES	200	-	-	200	0%	150
DISABILITY ACCOMMODATIONS **	-	158	216	(216)		(216)
STAFF CONFERENCE & TRAINING	6,400	-	2,377	4,023	37%	2,423
TOTAL DIRECT EXPENSES:	19,400	358	4,070	15,330	21%	10,480
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	45,005	421,990	234,847	64%	70,637
BENEFITS EXPENSE	188,816	16,528	140,710	48,106	75%	902
OTHER INDIRECT EXPENSE	192,481	12,135	130,334	62,147	68%	14,027
TOTAL INDIRECT EXPENSES:	1,038,134	73,668	693,034	345,100	67%	85,567
TOTAL ALL EXPENSES:	1,057,534	74,026	697,104	360,430	66%	96,047
NET INCOME (LOSS):	(1,056,571)	(74,026)	(697,104)	(359,467)	66%	95,324

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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%	75
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	3,000
CHIEF HEARING OFFICER	30,000	2,500	22,500	7,500	75%	-
HEARING OFFICER EXPENSES	17,500	-	891	16,609	5%	12,234
HEARING OFFICER TRAINING	400	-	-	400	0%	300
OUTSIDE COUNSEL **	51,500	4,000	36,000	15,500	70%	2,625
TOTAL DIRECT EXPENSES:	103,500	6,500	59,391	44,109	57%	18,234
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	10,783	101,578	32,211	76%	(1,236)
BENEFITS EXPENSE	40,026	3,430	29,150	10,876	73%	869
OTHER INDIRECT EXPENSE	43,324	2,730	29,325	13,999	68%	3,168
TOTAL INDIRECT EXPENSES:	217,139	16,944	160,054	57,085	74%	2,801
TOTAL ALL EXPENSES:	320,639	23,444	219,445	101,194	68%	21,034
NET INCOME (LOSS):	(320,639)	(23,444)	(219,445)	(101,194)	68%	21,034

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75% 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	267	2,220	9,780	19%	6,780
TOTAL DIRECT EXPENSES:	12,000	267	2,220	9,780	19%	6,780
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	2,905	26,876	9,089	75%	98
BENEFITS EXPENSE	13,465	1,091	9,240	4,224	69%	858
OTHER INDIRECT EXPENSE	13,925	910	9,775	4,150	70%	669
TOTAL INDIRECT EXPENSES:	63,355	4,906	45,891	17,464	72%	1,625
TOTAL ALL EXPENSES:	75,355	5,173	48,111	27,244	64%	8,405
NET INCOME (LOSS):	(75,355)	(5,173)	(48,111)	(27,244)	64%	8,405

Washington State Bar Association

Statement of Activities

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

75% 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	-	50,166	(166)	100%	12,666
TOTAL REVENUE:	50,000	-	50,166	(166)	100%	12,666
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	150	-	100%	(38)
FASTCASE	73,000	-	72,966	34	100%	(18,216)
STAFF CONFERENCE & TRAINING **	500	-	500	-	100%	(125)
TOTAL DIRECT EXPENSES:	73,650	-	73,616	34	100%	(18,379)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,449	59,769	20,366	75%	332
BENEFITS EXPENSE	23,499	1,995	16,901	6,599	72%	724
OTHER INDIRECT EXPENSE	29,398	1,848	19,846	9,552	68%	2,202
TOTAL INDIRECT EXPENSES:	133,033	10,292	96,516	36,517	73%	3,258
TOTAL ALL EXPENSES:	206,683	10,292	170,133	36,550	82%	(15,120)
NET INCOME (LOSS):	(156,683)	(10,292)	(119,967)	(36,716)	77%	(2,455)

**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 June 1, 2023 to June 30, 2023

75% 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	721	1,075	(325)	143%	(512)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(125)
CPE COMMITTEE	1,000	97	890	110	89%	(140)
TOTAL DIRECT EXPENSES:	2,250	818	2,465	(215)	110%	(778)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,133	102,559	(10,893)	112%	(33,809)
BENEFITS EXPENSE	37,219	4,929	42,124	(4,905)	113%	(14,209)
OTHER INDIRECT EXPENSE	22,435	2,151	23,105	(669)	103%	(6,278)
TOTAL INDIRECT EXPENSES:	151,321	18,213	167,788	(16,466)	111%	(54,297)
TOTAL ALL EXPENSES:	153,571	19,031	170,253	(16,682)	111%	(55,075)
NET INCOME (LOSS):	(153,571)	(19,031)	(170,253)	16,682	111%	(55,075)

Washington State Bar Association

Statement of Activities

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

75% 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%	32,500
TOTAL REVENUE:	130,000	-	130,000	-	100%	32,500
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	97,237	163,591	37%	98,384
STAFF TRAVEL/PARKING	1,500	19	19	1,481	1%	1,106
SURVEYS	100	-	-	100	0%	75
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	393	1,107	26%	732
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	750
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	1,043
TOTAL DIRECT EXPENSES:	266,928	19	98,105	168,823	37%	102,091
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	10,196	78,568	50,020	61%	17,873
BENEFITS EXPENSE	40,609	3,485	29,507	11,102	73%	950
OTHER INDIRECT EXPENSE	50,132	3,172	34,065	16,067	68%	3,534
TOTAL INDIRECT EXPENSES:	219,329	16,853	142,140	77,189	65%	22,357
TOTAL ALL EXPENSES:	486,257	16,872	240,245	246,012	49%	124,447
NET INCOME (LOSS):	(356,257)	(16,872)	(110,245)	(246,012)	31%	156,947

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	350	-	-	350	0%	263
SUBSCRIPTIONS	162	-	100	62	62%	22
IMAGE LIBRARY	4,100	-	4,100	-	100%	(1,025)
TOTAL DIRECT EXPENSES:	4,612	-	4,200	412	91%	(741)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,852	54,573	17,570	76%	(466)
BENEFITS EXPENSE	19,491	1,630	13,768	5,723	71%	850
OTHER INDIRECT EXPENSE	27,542	1,738	18,661	8,880	68%	1,995
TOTAL INDIRECT EXPENSES:	119,175	9,219	87,003	32,172	73%	2,379
TOTAL ALL EXPENSES:	123,787	9,219	91,203	32,584	74%	1,638
NET INCOME (LOSS):	(123,787)	(9,219)	(91,203)	(32,584)	74%	1,638

Washington State Bar Association

Statement of Activities

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

75% 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	750	5,865	17,685	25%	11,797
STAFF TRAVEL/PARKING	-	-	168	(168)		(168)
TOTAL DIRECT EXPENSES:	23,550	750	6,033	17,517	26%	11,629
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	28,187	263,297	86,170	75%	(1,197)
BENEFITS EXPENSE	103,888	9,004	76,909	26,979	74%	1,007
OTHER INDIRECT EXPENSE	83,553	5,268	56,577	26,976	68%	6,088
TOTAL INDIRECT EXPENSES:	536,908	42,459	396,783	140,125	74%	5,898
TOTAL ALL EXPENSES:	560,458	43,209	402,816	157,642	72%	17,528
NET INCOME (LOSS):	(560,458)	(43,209)	(402,816)	(157,642)	72%	17,528

Washington State Bar Association

Statement of Activities

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

75% 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	-	396	1,782	(1,782)		(1,782)
TRANSLATION SERVICES	8,200	312	3,417	4,783	42%	2,733
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	1,575
TOTAL DIRECT EXPENSES:	10,300	708	5,199	5,101	50%	2,526
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,147	292,368	91,322	76%	(4,601)
BENEFITS EXPENSE	142,992	12,486	105,604	37,388	74%	1,640
OTHER INDIRECT EXPENSE	176,699	11,170	119,966	56,732	68%	12,558
TOTAL INDIRECT EXPENSES:	703,381	54,803	517,939	185,442	74%	9,597
TOTAL ALL EXPENSES:	713,681	55,511	523,138	190,543	73%	12,123
NET INCOME (LOSS):	(713,681)	(55,511)	(523,138)	(190,543)	73%	12,123

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	290,543	1,077	355,066	(64,523)	122%	137,159
TOTAL REVENUE:	290,543	1,077	355,066	(64,523)	122%	137,159
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	14	736	2%	549
SUBSCRIPTIONS	350	-	331	19	95%	(68)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	294
DUES STATEMENTS	5,000	-	-	5,000	0%	3,750
STAFF CONFERENCE & TRAINING	500	-	65	435	13%	310
STAFF MEMBERSHIP DUES	250	-	45	205	18%	143
TOTAL DIRECT EXPENSES:	7,850	-	911	6,939	12%	4,977
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	12,401	112,917	36,663	75%	(732)
BENEFITS EXPENSE	61,326	5,300	44,725	16,601	73%	1,269
OTHER INDIRECT EXPENSE	79,839	5,047	54,207	25,632	68%	5,673
TOTAL INDIRECT EXPENSES:	290,746	22,748	211,850	78,897	73%	6,210
TOTAL ALL EXPENSES:	298,596	22,748	212,760	85,836	71%	11,187
NET INCOME (LOSS):	(8,053)	(21,670)	142,306	(150,359)	-1767%	148,346

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	440,225	1,830	565,974	(125,749)	129%	235,805
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(110,603)
INTEREST INCOME	13,120	-	-	13,120	0%	(9,840)
PUBLICATIONS REVENUE	2,000	113	1,142	858	57%	(358)
OTHER	46,880	7,725	19,665	27,215	42%	(15,495)
TOTAL REVENUE:	649,695	9,668	586,781	62,914	90%	99,509
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	31,457	154,241	478,262	24%	320,136
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	1,077	355,066	(82,923)	130%	(150,959)
TOTAL DIRECT EXPENSES:	904,646	32,535	509,307	395,339	56%	169,178
NET INCOME (LOSS):	(254,951)	(22,867)	77,474	(332,425)	-30%	268,687

Washington State Bar Association

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

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	110,000	5,503	94,214	15,786	86%	(11,714)
STAFF TRAVEL/PARKING	2,000	120	350	1,650	18%	1,150
STAFF MEMBERSHIP DUES	450	-	-	450	0%	338
TELEPHONE	95,000	6,323	59,898	35,102	63%	11,352
COMPUTER HARDWARE	65,000	9,984	59,535	5,465	92%	(10,785)
COMPUTER SOFTWARE **	316,525	28,818	168,375	148,150	53%	69,019
HARDWARE SERVICE & WARRANTIES	60,000	-	44,432	15,568	74%	568
SOFTWARE MAINTENANCE & LICENSING	380,000	3,462	299,331	80,669	79%	(14,331)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	1,500
THIRD PARTY SERVICES	40,000	2,859	28,227	11,773	71%	1,773
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	7,500
TRANSFER TO INDIRECT EXPENSES	(1,080,975)	(57,069)	(754,362)	(326,613)	70%	(56,370)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	115,149	1,055,600	378,817	74%	20,213
BENEFITS EXPENSE	439,894	38,498	328,103	111,791	75%	1,817
CAPITAL LABOR & OVERHEAD	(280,000)	(23,247)	(208,805)	(71,195)	75%	1,195
OTHER INDIRECT EXPENSE	402,292	25,401	272,813	129,479	68%	28,906
TOTAL INDIRECT EXPENSES:	1,996,602	155,801	1,447,710	548,892	73%	52,131
TOTAL ALL EXPENSES:	1,996,602	155,801	1,447,710	548,892	73%	52,131
NET INCOME (LOSS):	(1,996,602)	(155,801)	(1,447,710)	(548,892)	73%	49,741

****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 June 1, 2023 to June 30, 2023

75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	350	-	498	(148)	142%	(235)
STAFF CONFERENCE & TRAINING	2,500	-	2,450	50	98%	(575)
ABA DELEGATES	15,000	-	4,324	10,676	29%	6,926
TOTAL DIRECT EXPENSES:	17,850	-	7,272	10,578	41%	6,115
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	4,816	46,878	12,537	79%	(2,317)
BENEFITS EXPENSE	19,657	1,631	13,867	5,790	71%	876
OTHER INDIRECT EXPENSE	18,567	1,186	12,737	5,830	69%	1,188
TOTAL INDIRECT EXPENSES:	97,639	7,633	73,482	24,157	75%	(253)
TOTAL ALL EXPENSES:	115,489	7,633	80,754	34,735	70%	(253)
NET INCOME (LOSS):	(115,489)	(7,633)	(80,754)	(34,735)	70%	5,863

Washington State Bar Association
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For the Period from June 1, 2023 to June 30, 2023
75% OF YEAR COMPLETE

	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	1,046,851	9,506,763	3,607,002	72%	328,561
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
TEMPORARY SALARIES	200,627	27,481	200,766	(139)	100%	(50,296)
CAPITAL LABOR & OVERHEAD	(280,000)	(23,247)	(208,805)	(71,195)	75%	1,195
EMPLOYEE ASSISTANCE PLAN	4,800	-	4,000	800	83%	(400)
EMPLOYEE SERVICE AWARDS	2,038	300	1,670	368	82%	(141)
FICA (EMPLOYER PORTION)	806,675	81,127	691,335	115,340	86%	(86,328)
L&I INSURANCE	62,000	15,385	44,190	17,811	71%	2,311
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	18,000	2,359	18,518	(518)	103%	(5,018)
MEDICAL (EMPLOYER PORTION)	1,701,951	144,137	1,235,512	466,439	73%	40,952
RETIREMENT (EMPLOYER PORTION)	1,356,286	108,759	967,859	388,427	71%	49,356
TRANSPORTATION ALLOWANCE	65,045	35	32,478	32,567	50%	16,306
UNEMPLOYMENT INSURANCE	65,206	7,054	56,961	8,245	87%	(8,057)
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,410,241	12,551,246	4,365,147	74%	138,439
WORKPLACE BENEFITS	45,980	997	19,158	26,822	42%	15,327
HUMAN RESOURCES POOLED EXP	77,100	3,958	44,066	33,034	57%	13,759
MEETING SUPPORT EXPENSES	10,000	614	4,565	5,435	46%	2,935
RENT	2,131,247	164,968	1,602,055	529,192	75%	(3,619)
MOVE / DOWNSIZE EXPENSES **	31,859	-	4,753	27,106	15%	19,141
PERSONAL PROP TAXES-WSBA	6,650	442	4,070	2,580	61%	917
FURNITURE, MAINT, LH IMP	25,300	215	6,304	18,996	25%	12,671
OFFICE SUPPLIES & EQUIPMENT	18,000	1,804	14,134	3,866	79%	(634)
FURN & OFFICE EQUIP DEPRECIATION **	64,498	4,815	45,116	19,382	70%	3,257
COMPUTER HARDWARE DEPRECIATION	45,354	3,950	31,250	14,104	69%	2,765
COMPUTER SOFTWARE DEPRECIATION **	92,726	3,916	39,723	53,003	43%	29,822
INSURANCE	272,643	22,025	198,227	74,416	73%	6,255
WORK HOME FURNITURE & EQUIP	14,000	692	3,280	10,720	23%	7,220
PROFESSIONAL FEES-AUDIT	50,000	-	30,365	19,635	61%	7,135
PROFESSIONAL FEES-LEGAL **	200,000	8	47,107	152,893	24%	102,893
ONLINE LEGAL RESEARCH **	50,000	1,991	27,797	22,203	56%	9,703
TELEPHONE & INTERNET	33,600	2,452	16,077	17,523	48%	9,123
POSTAGE - GENERAL	24,000	661	9,580	14,420	40%	8,420
RECORDS STORAGE	30,000	2,438	18,045	11,955	60%	4,455
BANK FEES	51,000	2,790	38,107	12,893	75%	143
PRODUCTION MAINTENANCE & SUPPLIES	15,340	(1)	3,991	11,349	26%	7,514
COMPUTER POOLED EXPENSES	1,080,975	57,069	754,362	326,613	70%	56,370
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	275,803	2,962,133	1,408,139	68%	315,571
TOTAL INDIRECT EXPENSES:	21,286,666	1,686,045	15,513,380	5,773,286	73%	451,620

****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

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75% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
ACCESS TO JUSTICE	(358,902)	(24,379)	(241,733)	(117,169)
ADMISSIONS/BAR EXAM	56,088	(37,526)	297,464	(241,376)
ADVANCEMENT FTE	(362,565)	(28,931)	(264,013)	(98,552)
BAR NEWS	(93,267)	(5,551)	(84,239)	(9,028)
BOARD OF GOVERNORS	(563,600)	(56,280)	(345,958)	(217,642)
CLE - PRODUCTS	686,086	18,336	573,950	112,136
CLE - SEMINARS	(419,115)	(21,047)	(231,747)	(187,368)
CLIENT PROTECTION FUND	45,788	12,519	670,730	(624,942)
CHARACTER & FITNESS BOARD	(166,623)	(11,218)	(103,306)	(63,317)
COMMUNICATIONS	(787,329)	(73,052)	(521,316)	(266,013)
COMMUNICATIONS FTE	(243,400)	(19,410)	(180,183)	(63,217)
DESKBOOKS	(49,735)	(291)	(84,194)	34,458
DISCIPLINE	(6,095,728)	(486,903)	(4,250,251)	(1,845,477)
DIVERSITY	(235,769)	(12,278)	(47,869)	(187,899)
FINANCE	(1,061,220)	14,923	(164,569)	(896,652)
FOUNDATION	(152,797)	(11,665)	(109,985)	(42,812)
HUMAN RESOURCES	(424,625)	(58,582)	(458,678)	34,053
LAW CLERK PROGRAM	41,201	(9,676)	91,218	(50,017)
LEGISLATIVE	(269,464)	(19,149)	(191,081)	(78,383)
LEGAL LUNCHBOX	(29,617)	5,682	(6,075)	(23,541)
LICENSE FEES	17,053,467	1,393,238	12,702,188	4,351,279
LICENSING AND MEMBERSHIP	(193,762)	(13,880)	(157,096)	(36,666)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(5,899)	(54,790)	(16,236)
LIMITED PRACTICE OFFICERS	74,741	790	71,669	3,071
MANDATORY CLE ADMINISTRATION	343,906	36,962	539,597	(195,691)
MEMBER WELLNESS PROGRAM	(229,769)	(18,710)	(152,481)	(77,288)
MINI CLE	(114,412)	(8,863)	(82,854)	(31,558)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(32,553)	(214,390)	(116,288)
NEW MEMBER EDUCATION	(11,869)	(6,711)	29,168	(41,036)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(74,026)	(697,104)	(359,467)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(47,494)	(441,027)	(256,007)
OGC-DISCIPLINARY BOARD	(320,639)	(23,444)	(219,445)	(101,194)
PRACTICE OF LAW BOARD	(75,355)	(5,173)	(48,111)	(27,244)
PRACTICE MANAGEMENT ASSISTANCE	(156,683)	(10,292)	(119,967)	(36,716)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(19,031)	(170,253)	16,682
PUBLIC SERVICE PROGRAMS	(356,257)	(16,872)	(110,245)	(246,012)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,219)	(91,203)	(32,584)
REGULATORY SERVICES FTE	(560,458)	(43,209)	(402,816)	(157,642)
SECTIONS ADMINISTRATION	(8,053)	(21,670)	142,306	(150,359)
SECTIONS OPERATIONS	(254,951)	(22,867)	77,474	(332,425)
SERVICE CENTER	(713,681)	(55,511)	(523,138)	(190,543)
TECHNOLOGY	(1,996,602)	(155,801)	(1,447,710)	(548,892)
VOLUNTEER EDUCATION	(115,489)	(7,633)	(80,754)	(34,735)
INDIRECT EXPENSES	21,286,666	1,686,045	15,513,380	5,773,286
TOTAL OF ALL	(20,733,539)	(1,693,702)	(18,410,561)	(2,322,978)
NET INCOME (LOSS)	(553,127)	7,657	2,897,181	(3,450,308)