

# Washington State Bar Association

Statement of Activities

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

**58% OF YEAR COMPLETE**

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACCREDITED PROGRAM FEES	550,000	53,200	394,100	155,900	72%	73,267
FORM 1 LATE FEES	220,000	19,800	154,350	65,650	70%	26,017
MEMBER LATE FEES	190,000	31,675	213,350	(23,350)	112%	102,517
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	38,250	-	100%	15,938
ATTENDANCE LATE FEES	98,000	7,250	77,700	20,300	79%	20,533
COMITY CERTIFICATES	29,000	1,550	28,275	725	97%	11,358
<b>TOTAL REVENUE:</b>	<b>1,125,250</b>	<b>113,475</b>	<b>906,025</b>	<b>219,225</b>	<b>81%</b>	<b>249,629</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	59,565	595	5,252	54,313	9%	29,494
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(208)
MCLE BOARD	2,000	-	-	2,000	0%	1,167
STAFF TRAVEL/PARKING	50	-	-	50	0%	29
STAFF CONFERENCE & TRAINING	4,900	-	250	4,650	5%	2,608
<b>TOTAL DIRECT EXPENSES:</b>	<b>67,015</b>	<b>595</b>	<b>6,002</b>	<b>61,013</b>	<b>9%</b>	<b>33,090</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.88 FTE)	437,860	32,587	303,725	134,135	69%	(48,307)
BENEFITS EXPENSE	125,455	9,910	71,105	54,350	57%	2,077
OTHER INDIRECT EXPENSE	151,014	13,714	84,143	66,871	56%	3,948
<b>TOTAL INDIRECT EXPENSES:</b>	<b>714,329</b>	<b>56,212</b>	<b>458,973</b>	<b>255,356</b>	<b>64%</b>	<b>(42,282)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>781,344</b>	<b>56,807</b>	<b>464,976</b>	<b>316,368</b>	<b>60%</b>	<b>(9,192)</b>
<b>NET INCOME (LOSS):</b>	<b>343,906</b>	<b>56,668</b>	<b>441,049</b>	<b>(97,143)</b>	<b>128%</b>	<b>240,437</b>