

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

Financial Reports

(Unaudited)

Year to Date October 31, 2022

Prepared by

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Submitted by

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December 23, 2022

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2023 Budget
For the Period from October 1, 2022 to October 31, 2022

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	-	-	19,760	237,082	12,882	121,820	32,641	358,902	(32,641)	(358,902)
Admissions/Bar Exam	262,035	1,362,940	76,178	892,773	4,394	411,079	80,572	1,303,852	181,463	59,088
Advancement FTE	-	-	28,608	354,465	198	8,100	28,806	362,565	(28,806)	(362,565)
Bar News	43,185	602,700	27,584	332,507	34,976	363,460	62,560	695,967	(19,375)	(93,267)
Board of Governors	-	-	15,954	191,700	6,714	371,900	22,668	563,600	(22,668)	(563,600)
Character & Fitness Board	-	-	11,532	139,623	-	27,000	11,532	166,623	(11,532)	(166,623)
Communications Strategies	113	3,500	56,382	674,814	337	116,015	56,719	790,829	(56,606)	(787,329)
Communications Strategies FTE	-	-	20,221	243,400	-	-	20,221	243,400	(20,221)	(243,400)
Discipline	8,881	119,000	471,759	6,007,729	3,145	206,999	474,904	6,214,728	(466,024)	(6,095,728)
Diversity	-	135,000	18,194	373,692	270	121,535	18,464	495,227	(18,464)	(360,227)
Finance	32,931	26,000	78,585	1,080,720	360	13,500	78,945	1,094,220	(46,014)	(1,068,220)
Foundation	-	-	12,170	147,147	24	5,650	12,194	152,797	(12,194)	(152,797)
Human Resources	-	-	48,317	291,667	-	-	48,317	291,667	(48,317)	(291,667)
Law Clerk Program	900	188,200	11,068	138,099	1,110	8,900	12,179	146,999	(11,279)	41,201
Legislative	-	-	15,519	242,681	798	26,783	16,317	269,464	(16,317)	(269,464)
Legal Lunchbox	2,352	23,000	4,089	51,117	-	1,500	4,089	52,617	(1,737)	(29,617)
Licensing and Membership Records	26,670	452,200	51,810	622,311	99	19,651	51,909	641,962	(25,239)	(189,762)
Licensing Fees	1,396,768	17,053,467	-	-	-	-	0	-	1,396,768	17,053,467
Limited License Legal Technician	1,167	29,722	6,787	85,248	866	15,500	7,653	100,748	(6,485)	(71,026)
Limited Practice Officers	23,193	195,088	7,911	99,305	-	21,042	7,911	120,347	15,282	74,741
Mandatory CLE	87,075	1,125,250	65,091	714,329	1,679	67,015	66,770	781,344	20,305	343,906
Member Wellness Program	-	7,500	14,253	234,719	100	2,800	14,353	237,519	(14,353)	(230,019)
Member Services & Engagement	35	11,800	24,735	302,978	1,460	39,500	26,195	342,478	(26,160)	(330,678)
Mini CLE	-	-	9,454	114,412	-	-	9,454	114,412	(9,454)	(114,412)
New Member Education	11,439	85,000	7,850	95,269	-	1,600	7,850	96,869	3,589	(11,869)
Office of General Counsel	-	963	78,540	1,038,134	1,178	19,400	79,718	1,057,534	(79,718)	(1,056,571)
Office of the Executive Director	-	-	33,324	568,259	8,526	128,775	41,850	697,034	(41,850)	(697,034)
OGC-Disciplinary Board	-	-	18,031	217,139	6,750	112,000	24,781	329,139	(24,781)	(329,139)
Practice of Law Board	-	-	5,247	63,355	-	12,000	5,247	75,355	(5,247)	(75,355)
Practice Management Assistance	-	50,000	11,035	133,033	-	73,400	11,035	206,433	(11,035)	(156,433)
Professional Responsibility Program	-	-	18,812	151,321	267	2,250	19,080	153,571	(19,080)	(153,571)
Public Service Programs	-	130,000	18,136	219,329	457	266,928	18,593	486,257	(18,593)	(356,257)
Publication and Design Services	-	-	9,909	119,175	4,100	4,612	14,009	123,787	(14,009)	(123,787)
Regulatory Services FTE	-	-	38,201	536,908	-	23,550	38,201	560,458	(38,201)	(560,458)
Sections Administration	92,166	290,543	24,080	290,746	-	7,850	24,080	298,596	68,086	(8,053)
Service Center	-	-	58,868	703,381	387	10,300	59,255	713,681	(59,255)	(713,681)
Volunteer Engagement	-	-	8,088	97,639	500	17,850	8,588	115,489.27	(8,588)	(115,489)
Technology	-	-	155,306	1,996,602	-	-	155,306	1,996,602	(155,306)	(1,996,602)
Subtotal General Fund	1,988,911	21,891,872	1,581,389	19,802,808	91,578	2,650,264	1,672,966	22,453,072	315,944	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									315,944	(561,199)
Percentage of Budget	9%		8%		3%		7%			
CLE-Seminars and Products	81,236	1,653,725	85,521	1,079,536	6,587	307,219	92,108	1,386,755	(10,872)	266,970
CLE - Deskbooks	-	241,000	18,387	222,410	-	68,325	18,387	290,735	(18,387)	(49,735)
Total CLE	81,236	1,894,725	103,908	1,301,946	6,587	375,544	110,495	1,677,490	(29,260)	217,235
Percentage of Budget	4%		8%		2%		7%			
Total All Sections	140,900	649,695	-	-	106,125	904,646	106,125	904,646	34,775	(254,951)
Client Protection Fund-Restricted	17,607	730,000	14,931	181,912	190	502,300	15,121	684,212	2,486	45,788
Totals	2,228,653	25,166,292	1,700,228	21,286,666	204,480	4,432,754	1,904,708	25,719,419	323,946	(553,127)
Percentage of Budget	9%		8%		5%		7%			

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	4,065,988
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,012,789
Section Funds	1,802,650	1,547,699	1,837,424
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	1,000,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	5,713,268	3,452,068	6,029,212
Total General Fund Balance	8,713,268	6,452,068	9,029,212
Net Change in Total General Fund Balance		(2,261,199)	315,944
Total Fund Balance	15,621,468	13,368,341	15,945,413
Net Change In Fund Balance		(2,253,127)	323,946

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	1,396,768	1,396,768	15,656,699	8%	24,354
TOTAL REVENUE:	17,053,467	1,396,768	1,396,768	15,656,699	8%	(24,354)

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SURVEYS	100	-	-	100	0%	8
ATJ BOARD RETREAT	2,000	1,862	1,862	138	93%	(1,696)
LEADERSHIP TRAINING	2,000	-	-	2,000	0%	167
ATJ BOARD EXPENSE	78,400	11,000	11,000	67,400	14%	(4,467)
STAFF TRAVEL/PARKING	3,000	19	19	2,981	1%	231
STAFF CONFERENCE & TRAINING	1,675	-	-	1,675	0%	140
PUBLIC DEFENSE	4,000	-	-	4,000	0%	333
CONFERENCE/INSTITUTE EXPENSE	23,145	-	-	23,145	0%	1,929
RECEPTION/FORUM EXPENSE	7,500	-	-	7,500	0%	625
TOTAL DIRECT EXPENSES:	121,820	12,882	12,882	108,938	11%	(2,730)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,463	11,463	126,677	8%	49
BENEFITS EXPENSE	48,192	3,568	3,568	44,624	7%	448
OTHER INDIRECT EXPENSE	50,751	4,729	4,729	46,022	9%	(500)
TOTAL INDIRECT EXPENSES:	237,082	19,760	19,760	217,322	8%	(3)
TOTAL ALL EXPENSES:	358,902	32,641	32,641	326,260	9%	(2,733)
NET INCOME (LOSS):	(358,902)	(32,641)	(32,641)	(326,260)	9%	(2,733)

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% 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 SOFT REVENUE	27,000	-	-	27,000	0%	(2,250)
BAR EXAM FEES	1,253,000	258,810	258,810	994,190	21%	154,393
RULE 9/LEGAL INTERN FEES	12,000	500	500	11,500	4%	(500)
SPECIAL ADMISSIONS	70,940	2,725	2,725	68,215	4%	(3,187)
TOTAL REVENUE:	1,362,940	262,035	262,035	1,100,905	19%	148,457
DIRECT EXPENSES:						
POSTAGE	750	-	-	750	0%	63
STAFF TRAVEL/PARKING	23,000	-	-	23,000	0%	1,917
STAFF MEMBERSHIP DUES	600	150	150	450	25%	(100)
SUPPLIES	2,750	-	-	2,750	0%	229
FACILITY, PARKING, FOOD	101,000	-	-	101,000	0%	8,417
EXAMINER FEES	36,000	2,000	2,000	34,000	6%	1,000
UBE EXMINATIONS	123,000	-	-	123,000	0%	10,250
BOARD OF BAR EXAMINERS	18,850	-	-	18,850	0%	1,571
BAR EXAM PROCTORS	39,000	-	-	39,000	0%	3,250
DISABILITY ACCOMMODATIONS	27,000	-	-	27,000	0%	2,250
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	167
LAW SCHOOL VISITS	1,700	206	206	1,494	12%	(64)
DEPRECIATION-SOFTWARE	24,929	2,038	2,038	22,891	8%	39
STAFF CONFERENCE & TRAINING	10,500	-	-	10,500	0%	875
TOTAL DIRECT EXPENSES:	411,079	4,394	4,394	406,685	1%	29,863
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	41,901	41,901	470,844	8%	828
BENEFITS EXPENSE	171,146	14,793	14,793	156,353	9%	(531)
OTHER INDIRECT EXPENSE	208,882	19,484	19,484	189,398	9%	(2,077)
TOTAL INDIRECT EXPENSES:	892,773	76,178	76,178	816,595	9%	(1,780)
TOTAL ALL EXPENSES:	1,303,852	80,572	80,572	1,223,281	6%	28,083
NET INCOME (LOSS):	59,088	181,463	181,463	(122,376)	307%	176,539

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	198	198	7,902	2%	477
TOTAL DIRECT EXPENSES:	8,100	198	198	7,902	2%	477
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	18,455	18,455	215,321	8%	1,026
BENEFITS EXPENSE	62,511	4,732	4,732	57,779	8%	477
OTHER INDIRECT EXPENSE	58,178	5,420	5,420	52,757	9%	(572)
TOTAL INDIRECT EXPENSES:	354,465	28,608	28,608	325,857	8%	931
TOTAL ALL EXPENSES:	362,565	28,806	28,806	333,759	8%	1,408
NET INCOME (LOSS):	(362,565)	(28,806)	(28,806)	(333,759)	8%	1,408

Washington State Bar Association
Statement of Activities
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8% 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	42,000	42,000	358,000	11%	8,667
SUBSCRIPT/SINGLE ISSUES	200	-	-	200	0%	(17)
CLASSIFIED ADVERTISING	2,500	1,185	1,185	1,315	47%	977
JOB TARGET ADVERTISING	200,000	-	-	200,000	0%	(16,667)
TOTAL REVENUE:	602,700	43,185	43,185	559,515	7%	(7,040)
DIRECT EXPENSES:						
POSTAGE	110,000	10,916	10,916	99,084	10%	(1,749)
PRINTING, COPYING & MAILING	250,000	24,060	24,060	225,940	10%	(3,227)
DIGITAL/ONLINE DEVELOPMENT	1,000	-	-	1,000	0%	83
GRAPHICS/ARTWORK	100	-	-	100	0%	8
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	167
STAFF MEMBERSHIP DUES	135	-	-	135	0%	11
SUBSCRIPTIONS	225	-	-	225	0%	19
TOTAL DIRECT EXPENSES:	363,460	34,976	34,976	328,484	10%	(4,688)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,106	17,106	192,290	8%	344
BENEFITS EXPENSE	54,103	4,038	4,038	50,065	7%	470
OTHER INDIRECT EXPENSE	69,008	6,440	6,440	62,568	9%	(690)
TOTAL INDIRECT EXPENSES:	332,507	27,584	27,584	304,923	8%	125
TOTAL ALL EXPENSES:	695,967	62,560	62,560	633,407	9%	(4,563)
NET INCOME (LOSS):	(93,267)	(19,375)	(19,375)	(73,892)	21%	(11,603)

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% 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	74	74	204,926	0%	17,009
BOG COMMITTEES' EXPENSES	7,000	-	-	7,000	0%	583
BOG RETREAT	50,000	-	-	50,000	0%	4,167
BOG CONFERENCE ATTENDANCE	43,000	-	-	43,000	0%	3,583
BOG TRAVEL & OUTREACH	10,000	4,251	4,251	5,749	43%	(3,418)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	1,667
BOG ELECTIONS	26,900	-	-	26,900	0%	2,242
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	833
CONSULTING SERVICES	-	2,389	2,389	(2,389)		(2,389)
TOTAL DIRECT EXPENSES:	371,900	6,714	6,714	365,186	2%	24,278
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,279	9,279	102,991	8%	77
BENEFITS EXPENSE	36,105	2,640	2,640	33,466	7%	369
OTHER INDIRECT EXPENSE	43,324	4,035	4,035	39,288	9%	(425)
TOTAL INDIRECT EXPENSES:	191,700	15,954	15,954	175,746	8%	21
TOTAL ALL EXPENSES:	563,600	22,668	22,668	540,932	4%	24,298
NET INCOME (LOSS):	(563,600)	(22,668)	(22,668)	(540,932)	4%	24,298

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	-	12,000	0%	1,000
COURT REPORTERS	15,000	-	-	15,000	0%	1,250
TOTAL DIRECT EXPENSES:	27,000	-	-	27,000	0%	2,250
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,462	7,462	83,089	8%	84
BENEFITS EXPENSE	25,863	1,907	1,907	23,955	7%	248
OTHER INDIRECT EXPENSE	23,209	2,162	2,162	21,047	9%	(228)
TOTAL INDIRECT EXPENSES:	139,623	11,532	11,532	128,091	8%	104
TOTAL ALL EXPENSES:	166,623	11,532	11,532	155,091	7%	2,354
NET INCOME (LOSS):	(166,623)	(11,532)	(11,532)	(155,091)	7%	2,354

Washington State Bar Association
Statement of Activities
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8% 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	1,000	184,000	1%	(14,417)
LAW CLERK APPLICATION FEES	3,200	(100)	(100)	3,300	-3%	(367)
TOTAL REVENUE:	188,200	900	900	187,300	0%	(14,783)
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	21
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	8
LAW CLERK BOARD EXPENSE	8,000	1,110	1,110	6,890	14%	(444)
LAW CLERK OUTREACH	550	-	-	550	0%	46
TOTAL DIRECT EXPENSES:	8,900	1,110	1,110	7,790	12%	(369)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	6,418	6,418	76,024	8%	452
BENEFITS EXPENSE	25,330	1,838	1,838	23,492	7%	273
OTHER INDIRECT EXPENSE	30,327	2,813	2,813	27,514	9%	(285)
TOTAL INDIRECT EXPENSES:	138,099	11,068	11,068	127,030	8%	440
TOTAL ALL EXPENSES:	146,999	12,179	12,179	134,820	8%	71
NET INCOME (LOSS):	41,201	(11,279)	(11,279)	52,480	-27%	(14,712)

Washington State Bar Association
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8% 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	23,513	23,513	826,487	3%	(47,321)
SEMINAR REVENUE-OTHER	20,000	-	-	20,000	0%	(1,667)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	11,115
SHIPPING & HANDLING	100	9	9	91	9%	1
COURSEBOOK SALES	7,000	70	70	6,930	1%	(513)
MP3 AND VIDEO SALES	910,000	57,644	57,644	852,356	6%	(18,189)
TOTAL REVENUE:	1,653,725	81,236	81,236	1,572,489	5%	(37,873)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	83
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	417
DEPRECIATION	1,309	279	279	1,030	21%	(170)
ONLINE EXPENSES	53,000	2,441	2,441	50,559	5%	1,976
ACCREDITATION FEES	3,000	(36)	(36)	3,036	-1%	286
SEMINAR BROCHURES	20,000	-	-	20,000	0%	1,667
FACILITIES	165,200	3,900	3,900	161,300	2%	9,867
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	333
SPEAKERS & PROGRAM DEVELOP	32,000	-	-	32,000	0%	2,667
HONORARIA	1,200	-	-	1,200	0%	100
CLE SEMINAR COMMITTEE	200	-	-	200	0%	17
STAFF TRAVEL/PARKING	15,000	-	-	15,000	0%	1,250
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	198
STAFF MEMBERSHIP DUES	1,700	-	-	1,700	0%	142
COST OF SALES - COURSEBOOKS	690	3	3	687	0%	54
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	104
STAFF TRAVEL/PARKING	300	-	-	300	0%	25
TOTAL DIRECT EXPENSES:	307,219	6,587	6,587	300,632	2%	19,015
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	45,615	45,615	550,807	8%	4,087
BENEFITS EXPENSE	220,069	16,429	16,429	203,640	7%	1,910
OTHER INDIRECT EXPENSE	263,045	23,477	23,477	239,568	9%	(1,556)
TOTAL INDIRECT EXPENSES:	1,079,536	85,521	85,521	994,015	8%	4,440
TOTAL ALL EXPENSES:	1,386,755	92,108	92,108	1,294,647	7%	23,455
NET INCOME (LOSS):	266,970	(10,872)	(10,872)	277,843	-4%	(33,120)

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	168,213	13,983	13,983	154,231	8%	35
BENEFITS EXPENSE	44,241	3,345	3,345	40,896	8%	342
OTHER INDIRECT EXPENSE	30,946	2,894	2,894	28,052	9%	(315)
TOTAL INDIRECT EXPENSES:	243,400	20,221	20,221	223,179	8%	62
NET INCOME (LOSS):	(243,400)	(20,221)	(20,221)	(223,179)	8%	62

Washington State Bar Association

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For the Period from October 1, 2022 to October 31, 2022

8% 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%	(83)
WSBA LOGO MERCHANDISE SALES	2,500	113	113	2,387	5%	(95)
TOTAL REVENUE:	3,500	113	113	3,387	3%	(178)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	198	198	3,197	6%	85
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	93
SUBSCRIPTIONS	4,000	139	139	3,861	3%	194
APEX DINNER	47,000	-	-	47,000	0%	3,917
50 YEAR MEMBER TRIBUTE LUNCH	20,000	-	-	20,000	0%	1,667
BAR OUTREACH	18,000	-	-	18,000	0%	1,500
COMMUNICATIONS OUTREACH	15,000	-	-	15,000	0%	1,250
STAFF CONFERENCE & TRAINING	7,500	-	-	7,500	0%	625
TOTAL DIRECT EXPENSES:	116,015	337	337	115,678	0%	9,331
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	31,891	31,891	355,722	8%	410
BENEFITS EXPENSE	126,285	9,451	9,451	116,834	7%	1,073
OTHER INDIRECT EXPENSE	160,917	15,041	15,041	145,876	9%	(1,631)
TOTAL INDIRECT EXPENSES:	674,814	56,382	56,382	618,432	8%	(148)
TOTAL ALL EXPENSES:	790,829	56,719	56,719	734,110	7%	9,183
NET INCOME (LOSS):	(787,329)	(56,606)	(56,606)	(730,723)	7%	9,005

Washington State Bar Association

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8% 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	811	811	39,189	2%	(2,522)
CPF MEMBER ASSESSMENTS	690,000	5,880	5,880	684,120	1%	(51,620)
INTEREST INCOME	-	10,916	10,916	(10,916)		10,916
TOTAL REVENUE:	730,000	17,607	17,607	712,393	2%	(43,226)
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	190	190	1,910	9%	(15)
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	41,667
STAFF MEMBERSHIP DUES	200	-	-	200	0%	17
TOTAL DIRECT EXPENSES:	502,300	190	190	502,110	0%	41,668
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,667	8,667	96,131	8%	66
BENEFITS EXPENSE	37,207	2,718	2,718	34,489	7%	383
OTHER INDIRECT EXPENSE	39,907	3,546	3,546	36,361	9%	(221)
TOTAL INDIRECT EXPENSES:	181,912	14,931	14,931	166,981	8%	228
TOTAL ALL EXPENSES:	684,212	15,121	15,121	669,091	2%	41,897
NET INCOME (LOSS):	45,788	2,486	2,486	43,302	5%	(1,330)

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	-	-	150,000	0%	(12,500)
LEXIS/NEXIS ROYALTIES	35,000	-	-	35,000	0%	(2,917)
SECTION PUBLICATION SALES	6,000	-	-	6,000	0%	(500)
CASEMAKER ROYALTIES	50,000	-	-	50,000	0%	(4,167)
TOTAL REVENUE:	241,000	-	-	241,000	0%	(20,083)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	-	-	65,000	0%	5,417
COST OF SALES - SECTION PUBLICATION	1,500	-	-	1,500	0%	125
SPLITS TO SECTIONS	300	-	-	300	0%	25
DESKBOOK ROYALTIES	300	-	-	300	0%	25
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	83
STAFF MEMBERSHIP DUES	225	-	-	225	0%	19
TOTAL DIRECT EXPENSES:	68,325	-	-	68,325	0%	5,694
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	10,971	121,316	8%	53
BENEFITS EXPENSE	41,948	3,096	3,096	38,852	7%	400
OTHER INDIRECT EXPENSE	48,175	4,321	4,321	43,855	9%	(306)
TOTAL INDIRECT EXPENSES:	222,410	18,387	18,387	204,023	8%	147
TOTAL ALL EXPENSES:	290,735	18,387	18,387	272,348	6%	5,841
NET INCOME (LOSS):	(49,735)	(18,387)	(18,387)	(31,348)	37%	(14,243)

Washington State Bar Association

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8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	191	191	809	19%	108
RECOVERY OF DISCIPLINE COSTS	100,000	7,039	7,039	92,961	7%	(1,294)
DISCIPLINE HISTORY SUMMARY	18,000	1,650	1,650	16,350	9%	150
TOTAL REVENUE:	119,000	8,881	8,881	110,119	7%	(1,036)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	3,820
PUBLICATIONS PRODUCTION	200	169	169	31	84%	(152)
STAFF TRAVEL/PARKING	20,000	612	612	19,388	3%	1,055
STAFF MEMBERSHIP DUES	7,610	500	500	7,110	7%	134
TELEPHONE	2,359	315	315	2,044	13%	(119)
COURT REPORTERS	60,000	495	495	59,505	1%	4,505
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	125
LITIGATION EXPENSES	25,000	527	527	24,473	2%	1,556
DISABILITY EXPENSES	9,000	-	-	9,000	0%	750
TRANSLATION SERVICES	1,200	-	-	1,200	0%	100
STAFF CONFERENCE & TRAINING	33,295	527	527	32,768	2%	2,247
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	83
TOTAL DIRECT EXPENSES:	206,999	3,145	3,145	203,854	2%	14,104
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	280,733	280,733	3,484,048	7%	32,999
BENEFITS EXPENSE	1,073,208	81,827	81,827	991,381	8%	7,607
OTHER INDIRECT EXPENSE	1,169,740	109,198	109,198	1,060,542	9%	(11,720)
TOTAL INDIRECT EXPENSES:	6,007,729	471,759	471,759	5,535,970	8%	28,885
TOTAL ALL EXPENSES:	6,214,728	474,904	474,904	5,739,824	8%	42,990
NET INCOME (LOSS):	(6,095,728)	(466,024)	(466,024)	(5,629,704)	8%	41,954

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8% OF YEAR COMPLETE

	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	0%	(11,250)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(11,250)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	-	2,000	0%	167
STAFF MEMBERSHIP DUES	360	90	90	270	25%	(60)
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	317
DIVERSITY EVENTS & PROJECTS	39,250	80	80	39,170	0%	3,191
SURVEYS	16,500	-	-	16,500	0%	1,375
STAFF CONFERENCE & TRAINING	5,000	100	100	4,900	2%	317
CONSULTING SERVICES	54,625	-	-	54,625	0%	4,552
TOTAL DIRECT EXPENSE:	121,535	270	270	121,265	0%	9,858
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	222,707	5,365	5,365	217,342	2%	13,194
BENEFITS EXPENSE	67,741	5,043	5,043	62,698	7%	602
OTHER INDIRECT EXPENSE	83,243	7,785	7,785	75,458	9%	(848)
TOTAL INDIRECT EXPENSES:	373,692	18,194	18,194	355,498	5%	12,947
TOTAL ALL EXPENSES:	495,227	18,464	18,464	476,763	4%	22,805
NET INCOME (LOSS):	(360,227)	(18,464)	(18,464)	(341,763)	5%	11,555

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8% 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	32,931	32,931	(6,931)	127%	30,765
TOTAL REVENUE:	26,000	32,931	32,931	(6,931)	127%	30,765
DIRECT EXPENSES:						
CONSULTING SERVICES	10,000	-	-	10,000	0%	833
STAFF TRAVEL/PARKING	3,000	-	-	3,000	0%	250
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	42
MISCELLANEOUS	-	360	360	(360)		(360)
TOTAL DIRECT EXPENSES:	13,500	360	360	13,140	3%	765
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	43,014	43,014	618,628	7%	12,123
BENEFITS EXPENSE	205,235	15,517	15,517	189,718	8%	1,586
OTHER INDIRECT EXPENSE	213,844	20,054	20,054	193,789	9%	(2,234)
TOTAL INDIRECT EXPENSES:	1,080,720	78,585	78,585	1,002,135	7%	11,475
TOTAL ALL EXPENSES:	1,094,220	78,945	78,945	1,015,275	7%	12,240
NET INCOME (LOSS):	(1,068,220)	(46,014)	(46,014)	(1,022,207)	4%	43,004

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8% 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	0%	250
PRINTING & COPYING	450	-	-	450	0%	38
STAFF TRAVEL/PARKING	700	-	-	700	0%	58
SUPPLIES	150	24	24	126	16%	(12)
BOARD OF TRUSTEES	750	-	-	750	0%	63
POSTAGE	300	-	-	300	0%	25
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	25
TOTAL DIRECT EXPENSES:	5,650	24	24	5,626	0%	447
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	7,846	7,846	88,513	8%	184
BENEFITS EXPENSE	18,295	1,308	1,308	16,987	7%	217
OTHER INDIRECT EXPENSE	32,493	3,016	3,016	29,477	9%	(309)
TOTAL INDIRECT EXPENSES:	147,147	12,170	12,170	134,977	8%	92
TOTAL ALL EXPENSES:	152,797	12,194	12,194	140,603	8%	539
NET INCOME (LOSS):	(152,797)	(12,194)	(12,194)	(140,603)	8%	539

Washington State Bar Association

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8% 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	-	-	700	0%	58
STAFF MEMBERSHIP DUES	800	-	-	800	0%	67
SUBSCRIPTIONS	500	229	229.00	271	46%	(187)
STAFF TRAINING- GENERAL	15,000	-	-	15,000	0%	1,250
RECRUITING AND ADVERTISING	6,600	511	511	6,089	8%	39
PAYROLL PROCESSING	50,000	3,570	3,570	46,430	7%	596
SALARY SURVEYS	1,500	-	-	1,500	0%	125
CONSULTING SERVICES	2,000	-	-	2,000	0%	167
TRANSFER TO INDIRECT EXPENSE	(77,100)	(4,311)	(4,311)	(72,789)	6%	(2,114)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (3.00 FTE)	302,788	32,397	32,397	270,390	11%	(7,165)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
BENEFITS EXPENSE	96,043	7,238	7,238	88,805	8%	765
OTHER INDIRECT EXPENSE	92,837	8,682	8,682	84,154	9%	(946)
TOTAL INDIRECT EXPENSES:	291,667	48,317	48,317	243,349	17%	(24,012)
TOTAL ALL EXPENSES:	291,667	48,317	48,317	243,349	17%	(24,012)
NET INCOME (LOSS):	(291,667)	(48,317)	(48,317)	(243,349)	17%	(24,012)

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8% 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	-	-	3,133	0%	261
STAFF MEMBERSHIP DUES	450	-	-	450	0%	38
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	188
SUBSCRIPTIONS	2,000	-	-	2,000	0%	167
TELEPHONE	-	47	47	(47)		(47)
CONTRACT LOBBYIST	15,000	-	-	15,000	0%	1,250
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	104
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	25
STAFF CONFERENCE & TRAINING	2,400	751	751	1,649	31%	(551)
TOTAL DIRECT EXPENSES:	26,783	798	798	25,985	3%	1,434
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	7,461	7,461	139,855	5%	4,816
BENEFITS EXPENSE	42,758	3,167	3,167	39,591	7%	396
OTHER INDIRECT EXPENSE	52,607	4,891	4,891	47,716	9%	(507)
TOTAL INDIRECT EXPENSES:	242,681	15,519	15,519	227,162	6%	4,705
TOTAL ALL EXPENSES:	269,464	16,317	16,317	253,147	6%	6,138
NET INCOME (LOSS):	(269,464)	(16,317)	(16,317)	(253,147)	6%	6,138

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8% 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	2,325	2,325	24,675	9%	75
INVESTIGATION FEES	21,000	2,000	2,000	19,000	10%	250
PRO HAC VICE	400,000	21,984	21,984	378,016	5%	(11,349)
MEMBER CONTACT INFORMATION	4,000	325	325	3,675	8%	(8)
PHOTO BAR CARD SALES	200	36	36	164	18%	19
TOTAL REVENUE:	452,200	26,670	26,670	425,530	6%	(11,013)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	96
POSTAGE	16,500	99	99	16,401	1%	1,276
LICENSING FORMS	2,000	-	-	2,000	0%	167
TOTAL DIRECT EXPENSES:	19,651	99	99	19,552	1%	1,538
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	31,387	31,387	348,133	8%	240
BENEFITS EXPENSE	124,269	9,377	9,377	114,893	8%	979
OTHER INDIRECT EXPENSE	118,521	11,046	11,046	107,475	9%	(1,169)
TOTAL INDIRECT EXPENSES:	622,311	51,810	51,810	570,501	8%	50
TOTAL ALL EXPENSES:	641,962	51,909	51,909	590,053	8%	1,588
NET INCOME (LOSS):	(189,762)	(25,239)	(25,239)	(164,523)	13%	(9,425)

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8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGAL LUNCHBOX						
REVENUE:						
SPONSORSHIPS	9,000	-	-	9,000	0%	(750)
DIGITAL VIDEO SALES	14,000	2,352	2,352	11,648	17%	1,185
TOTAL REVENUE:	23,000	2,352	2,352	20,648	10%	435
DIRECT EXPENSES:						
SPEAKERS & DEVELOPMENT	1,500	-	-	1,500	0%	125
TOTAL DIRECT EXPENSES:	1,500	-	-	1,500	0%	125
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE)	27,897	2,193	2,193	25,704	8%	132
BENEFITS EXPENSE	10,037	674	674	9,363	7%	163
OTHER INDIRECT EXPENSE	13,183	1,223	1,223	11,960	9%	(124)
TOTAL INDIRECT EXPENSES:	51,117	4,089	4,089	47,027	8%	170
TOTAL ALL EXPENSES:	52,617	4,089	4,089	48,527	8%	295
NET INCOME (LOSS):	(29,617)	(1,737)	(1,737)	(27,879)	6%	731

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8% 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%	(1,000)
LLLT LICENSE FEES	16,622	1,067	1,067	15,555	6%	(318)
LLLT LATE LICENSE FEES	1,100	-	-	1,100	0%	(92)
INVESTIGATION FEES	-	100	100	(100)		100
TOTAL REVENUE:	29,722	1,167	1,167	28,555	4%	(1,310)
DIRECT EXPENSES:						
LLLT BOARD	15,000	866	866	14,134	6%	384
LLLT EDUCATION	500	-	-	500	0%	42
TOTAL DIRECT EXPENSES:	15,500	866	866	14,634	6%	426
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	3,998	3,998	47,550	8%	298
BENEFITS EXPENSE	17,299	1,240	1,240	16,059	7%	201
OTHER INDIRECT EXPENSE	16,401	1,549	1,549	14,852	9%	(182)
TOTAL INDIRECT EXPENSES:	85,248	6,787	6,787	78,461	8%	317
TOTAL ALL EXPENSES:	100,748	7,653	7,653	93,096	8%	743
NET INCOME (LOSS):	(71,026)	(6,485)	(6,485)	93,096	9%	(567)

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8% 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	-	-	500	0%	(42)
LPO EXAMINATION FEES	28,300	9,300	9,300	19,000	33%	6,942
LPO LICENSE FEES	164,750	13,893	13,893	150,857	8%	164
LPO LATE LICENSE FEES	988	-	-	988	0%	(82)
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(46)
TOTAL REVENUE:	195,088	23,193	23,193	171,895	12%	6,936
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	-	9,000	0%	750
EXAM WRITING	9,000	-	-	9,000	0%	750
LPO BOARD	1,792	-	-	1,792	0%	149
LPO OUTREACH	1,000	-	-	1,000	0%	83
PRINTING & COPYING	250	-	-	250	0%	21
TOTAL DIRECT EXPENSES:	21,042	-	-	21,042	0%	1,754
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	4,492	4,492	53,383	8%	331
BENEFITS EXPENSE	20,388	1,463	1,463	18,925	7%	236
OTHER INDIRECT EXPENSE	21,043	1,957	1,957	19,086	9%	(203)
TOTAL INDIRECT EXPENSES:	99,305	7,911	7,911	91,394	8%	364
TOTAL ALL EXPENSES:	120,347	7,911	7,911	112,436	7%	2,118
NET INCOME (LOSS):	74,741	15,282	15,282	59,458	20%	9,054

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	56,700	56,700	493,300	10%	10,867
FORM 1 LATE FEES	220,000	22,000	22,000	198,000	10%	3,667
MEMBER LATE FEES	190,000	900	900	189,100	0%	(14,933)
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	-	38,250	0%	(3,188)
ATTENDANCE LATE FEES	98,000	7,000	7,000	91,000	7%	(1,167)
COMITY CERTIFICATES	29,000	475	475	28,525	2%	(1,942)
TOTAL REVENUE:	1,125,250	87,075	87,075	1,038,175	8%	(6,696)
DIRECT EXPENSES:						
DEPRECIATION	59,565	1,679	1,679	57,886	3%	3,285
STAFF MEMBERSHIP DUES	500	-	-	500	0%	42
MCLE BOARD	2,000	-	-	2,000	0%	167
STAFF TRAVEL/PARKING	50	-	-	50	0%	4
STAFF CONFERENCE & TRAINING	4,900	-	-	4,900	0%	408
TOTAL DIRECT EXPENSES:	67,015	1,679	1,679	65,336	3%	3,905
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	41,640	41,640	396,220	10%	(5,151)
BENEFITS EXPENSE	125,455	9,348	9,348	116,108	7%	1,107
OTHER INDIRECT EXPENSE	151,014	14,103	14,103	136,911	9%	(1,519)
TOTAL INDIRECT EXPENSES:	714,329	65,091	65,091	649,238	9%	(5,563)
TOTAL ALL EXPENSES:	781,344	66,770	66,770	714,574	9%	(1,658)
NET INCOME (LOSS):	343,906	20,305	20,305	323,601	6%	(8,354)

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET FAVORABLE/(UNFAVORABLE)	YEAR TO DATE VARIANCE
MINI CLE						
INDIRECT EXPENSES:	64,627	5,283	5,283	59,345	8%	5,366
SALARY EXPENSE (0.92 FTE)	21,315	1,522	1,522	19,793	7%	254
BENEFITS EXPENSE	28,470	2,649	2,649	25,820	9%	(277)
OTHER INDIRECT EXPENSE						
TOTAL INDIRECT EXPENSES:	114,412	9,454	9,454	104,958	8%	5,343
NET INCOME (LOSS):	(114,412)	(9,454)	(9,454)	(104,958)	8%	80

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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						
REVENUE:						
ROYALTIES	10,800	35	35	10,765	0%	(865)
SPONSORSHIPS	1,000	-	-	1,000	0%	(83)
TOTAL REVENUE:	11,800	35	35	11,765	0%	(949)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	142
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	21
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	250
PRINTING & COPYING	1,200	1,300	1,300	(100)	108%	(1,200)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	83
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	125
WYLC CLE COMPS	1,000	-	-	1,000	0%	83
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	125
WYL COMMITTEE	12,000	-	-	12,000	0%	1,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	292
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	250
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	417
STAFF MEMBERSHIP DUES	850	150	150	700	18%	(79)
LENDING LIBRARY	4,000	10	10	3,990	0%	323
TOTAL DIRECT EXPENSES:	39,500	1,460	1,460	38,040	4%	1,832
INDIRECT EXPENSES:						
SALARY EXPENSE (2.51 FTE)	165,522	13,066	13,066	152,455	8%	727
BENEFITS EXPENSE	59,907	4,413	4,413	55,494	7%	579
OTHER INDIRECT EXPENSE	77,549	7,255	7,255	70,294	9%	(793)
TOTAL INDIRECT EXPENSES:	302,978	24,735	24,735	278,243	8%	513
TOTAL ALL EXPENSES:	342,478	26,195	26,195	316,283	8%	2,345
NET INCOME (LOSS):	(330,678)	(26,160)	(26,160)	(304,518)	8%	1,396

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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 (COMBINED)						
REVENUE:						
ROYALTIES	10,800	35	35	10,765	0%	(865)
NMP PRODUCT SALES	65,000	553	553	64,447	1%	(4,864)
DIGITAL VIDEO SALES	14,000	2,352	2,352	11,648	17%	1,185
SPONSORSHIPS	10,000	-	-	10,000	0%	(833)
SEMINAR REGISTRATIONS	8,000	10,886	10,886	(2,886)	136%	10,219
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(1,000)
TOTAL REVENUE:	119,800	13,826	13,826	105,974	12%	3,842
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	142
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	21
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	250
PRINTING & COPYING	1,200	1,300	1,300	(100)	108%	(1,200)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	83
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	125
WYLC CLE COMPS	1,000	-	-	1,000	0%	83
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	125
SPEAKERS & PROGRAM DEVELOP	1,500	-	-	1,500	0%	125
WYL COMMITTEE	12,000	-	-	12,000	0%	1,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	292
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	125
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	250
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	417
STAFF MEMBERSHIP DUES	850	150	150	700	18%	(79)
LENDING LIBRARY	4,000	10	10	3,990	0%	323
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	8
TOTAL DIRECT EXPENSES:	42,600	1,460	1,460	41,140	3%	2,090
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	24,921	24,921	286,679	8%	1,045
BENEFITS EXPENSE	108,835	7,838	7,838	100,997	7%	1,232
OTHER INDIRECT EXPENSE	143,340	13,370	13,370	129,970	9%	(1,425)
TOTAL INDIRECT EXPENSES:	563,775	46,129	46,129	517,646	8%	852
TOTAL ALL EXPENSES:	606,375	47,589	47,589	558,786	8%	2,942
NET INCOME (LOSS):	(486,575)	(33,763)	(33,763)	(452,812)	7%	6,785

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	-	-	7,500	0%	(625)
TOTAL REVENUE:	7,500	-	-	7,500	0%	(625)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	-	500	0%	42
MEMBER WELLNESS COUNCIL	800	-	-	800	0%	67
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	25
SUBSCRIPTIONS	1,200	100	100	1,100	8%	-
TOTAL DIRECT EXPENSES:	2,800	100	100	2,700	4%	133
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	5,858	5,858	127,815	4%	5,282
BENEFITS EXPENSE	55,402	4,116	4,116	51,286	7%	501
OTHER INDIRECT EXPENSE	45,645	4,280	4,280	41,365	9%	(476)
TOTAL INDIRECT EXPENSES:	234,719	14,253	14,253	220,466	6%	5,307
TOTAL ALL EXPENSES:	237,519	14,353	14,353	223,166	6%	5,440
NET INCOME (LOSS):	(230,019)	(14,353)	(14,353)	(215,666)	6%	4,815

Washington State Bar Association

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For the Period from October 1, 2022 to October 31, 2022

8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
NEW MEMBER EDUCATION						
REVENUE:						
NMP PRODUCT SALES	65,000	553	553	64,447	1%	(4,864)
SEMINAR REGISTRATIONS	8,000	10,886	10,886	(2,886)	136%	10,219
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(1,000)
TOTAL REVENUE:	85,000	11,439	11,439	73,561	13%	4,356
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	125
SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	8
TOTAL DIRECT EXPENSES:	1,600	-	-	1,600	0%	133
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	53,555	4,380	4,380	49,175	8%	83
BENEFITS EXPENSE	17,577	1,229	1,229	16,348	7%	236
OTHER INDIRECT EXPENSE	24,137	2,242	2,242	21,896	9%	(230)
TOTAL INDIRECT EXPENSES:	95,269	7,850	7,850	87,418	8%	89
TOTAL ALL EXPENSES:	96,869	7,850	7,850	89,018	8%	222
NET INCOME (LOSS):	(11,869)	3,589	3,589	(15,457)	-30%	4,578

Washington State Bar Association
Statement of Activities
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8% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	1,667
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	6,667
ED TRAVEL & OUTREACH	5,000	291	291	4,709	6%	126
BAR LEADERS CONFERENCE	12,000	7,801	7,801	4,199	65%	(6,801)
STAFF TRAVEL/PARKING	1,500	99	99	1,401	7%	26
STAFF CONFERENCE & TRAINING	8,925	-	-	8,925	0%	744
STAFF MEMBERSHIP DUES	1,000	335	335	665	34%	(252)
SURVEY	350	-	-	350	0%	29
TOTAL DIRECT EXPENSES:	128,775	8,526	8,526	120,249	7%	2,205
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	19,553	19,553	382,826	5%	13,978
BENEFITS EXPENSE	103,989	7,982	7,982	96,007	8%	684
OTHER INDIRECT EXPENSE	61,891	5,788	5,788	56,103	9%	(630)
TOTAL INDIRECT EXPENSES:	568,259	33,324	33,324	534,935	6%	14,031
TOTAL ALL EXPENSES:	697,034	41,850	41,850	655,184	6%	16,236
NET INCOME (LOSS):	(697,034)	(41,850)	(41,850)	655,184	6%	16,236

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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%	(80)
TOTAL REVENUE:	963	-	-	963	0%	(80)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	-	500	0%	42
STAFF MEMBERSHIP DUES	1,150	1,175	1,175	(25)	102%	(1,079)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	83
CUSTODIANSHIPS	8,150	-	-	8,150	0%	679
WILLS	2,000	-	-	2,000	0%	167
LITIGATION EXPENSES	200	-	-	200	0%	17
STAFF CONFERENCE & TRAINING	6,400	-	-	6,400	0%	533
MISCELLANEOUS	-	3	3	(3)		(3)
TOTAL DIRECT EXPENSES:	19,400	1,178	1,178	18,222	6%	439
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	46,243	46,243	610,593	7%	8,493
BENEFITS EXPENSE	188,816	14,362	14,362	174,454	8%	1,373
OTHER INDIRECT EXPENSE	192,481	17,935	17,935	174,546	9%	(1,895)
TOTAL INDIRECT EXPENSES:	1,038,134	78,540	78,540	959,594	8%	7,971
TOTAL ALL EXPENSES:	1,057,534	79,718	79,718	977,816	8%	8,410
NET INCOME (LOSS):	(1,056,571)	(79,718)	(79,718)	(976,853)	8%	8,329

Washington State Bar Association

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8% 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 - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	250	250	(150)	250%	(242)
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	333
CHIEF HEARING OFFICER	30,000	2,500	2,500	27,500	8%	-
HEARING OFFICER EXPENSES	17,500	-	-	17,500	0%	1,458
HEARING OFFICER TRAINING	400	-	-	400	0%	33
OUTSIDE COUNSEL	60,000	4,000	4,000	56,000	7%	1,000
TOTAL DIRECT EXPENSES:	112,000	6,750	6,750	105,250	6%	2,583
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	11,030	11,030	122,760	8%	119
BENEFITS EXPENSE	40,026	2,966	2,966	37,060	7%	370
OTHER INDIRECT EXPENSE	43,324	4,035	4,035	39,288	9%	(425)
TOTAL INDIRECT EXPENSES:	217,139	18,031	18,031	199,109	8%	64
TOTAL ALL EXPENSES:	329,139	24,781	24,781	304,359	8%	2,648
NET INCOME (LOSS):	(329,139)	(24,781)	(24,781)	(304,359)	8%	2,648

Washington State Bar Association

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8% 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	-	-	12,000	0%	1,000
TOTAL DIRECT EXPENSES:	12,000	-	-	12,000	0%	1,000
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	2,966	2,966	32,999	8%	31
BENEFITS EXPENSE	13,465	936	936	12,529	7%	186
OTHER INDIRECT EXPENSE	13,925	1,345	1,345	12,580	10%	(185)
TOTAL INDIRECT EXPENSES:	63,355	5,247	5,247	58,108	8%	32
TOTAL ALL EXPENSES:	75,355	5,247	5,247	70,108	7%	1,032
NET INCOME (LOSS):	(75,355)	(5,247)	(5,247)	(70,108)	7%	1,032

Washington State Bar Association
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8% 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	-	-	50,000	0%	(4,167)
TOTAL REVENUE:	50,000	-	-	50,000	0%	(4,167)
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	-	150	0%	13
CASEMAKER/FASTCASE	73,000	-	-	73,000	0%	6,083
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	21
TOTAL DIRECT EXPENSES:	73,400	-	-	73,400	0%	6,117
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	6,594	73,541	8%	84
BENEFITS EXPENSE	23,499	1,709	1,709	21,790	7%	249
OTHER INDIRECT EXPENSE	29,398	2,731	2,731	26,667	9%	(281)
TOTAL INDIRECT EXPENSES:	133,033	11,035	11,035	121,998	8%	51
TOTAL ALL EXPENSES:	206,433	11,035	11,035	195,398	5%	6,168
NET INCOME (LOSS):	(156,433)	(11,035)	(11,035)	(145,398)	7%	2,001

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8% 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	-	-	750	0%	63
STAFF MEMBERSHIP DUES	500	-	-	500	0%	42
CPE COMMITTEE	1,000	267	267	733	27%	(184)
TOTAL DIRECT EXPENSES:	2,250	267	267	1,983	12%	(80)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,294	11,294	80,373	12%	(3,655)
BENEFITS EXPENSE	37,219	4,339	4,339	32,880	12%	(1,237)
OTHER INDIRECT EXPENSE	22,435	3,179	3,179	19,256	14%	(1,310)
TOTAL INDIRECT EXPENSES:	151,321	18,812	18,812	132,509	12%	(6,202)
TOTAL ALL EXPENSES:	153,571	19,080	19,080	134,492	12%	(6,282)
NET INCOME (LOSS):	(153,571)	(19,080)	(19,080)	(134,492)	12%	(6,282)

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8% 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	0%	(10,833)
TOTAL REVENUE:	130,000	-	-	130,000	0%	(10,833)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	-	260,828	0%	21,736
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	125
SURVEYS	100	-	-	100	0%	8
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	-	1,500	0%	125
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	83
PRO BONO CERTIFICATES	2,000	457	457	1,543	23%	(290)
TOTAL DIRECT EXPENSES:	266,928	457	457	266,471	0%	21,787
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	10,465	10,465	118,123	8%	251
BENEFITS EXPENSE	40,609	2,984	2,984	37,626	7%	401
OTHER INDIRECT EXPENSE	50,132	4,688	4,688	45,444	9%	(510)
TOTAL INDIRECT EXPENSES:	219,329	18,136	18,136	201,193	8%	141
TOTAL ALL EXPENSES:	486,257	18,593	18,593	467,664	4%	21,929
NET INCOME (LOSS):	(356,257)	(18,593)	(18,593)	(337,664)	5%	11,095

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For the Period from October 1, 2022 to October 31, 2022

8% 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%	29
SUBSCRIPTIONS	162	-	-	162	0%	14
IMAGE LIBRARY	4,100	4,100	4,100	-	100%	(3,758)
TOTAL DIRECT EXPENSES:	4,612	4,100	4,100	512	89%	(3,716)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,956	5,956	66,186	8%	55
BENEFITS EXPENSE	19,491	1,385	1,385	18,106	7%	239
OTHER INDIRECT EXPENSE	27,542	2,568	2,568	24,974	9%	(273)
TOTAL INDIRECT EXPENSES:	119,175	9,909	9,909	109,266	8%	22
TOTAL ALL EXPENSES:	123,787	14,009	14,009	109,778	11%	(3,694)
NET INCOME (LOSS):	(123,787)	(14,009)	(14,009)	(109,778)	11%	(3,694)

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	-	-	23,550	0%	1,963
TOTAL DIRECT EXPENSES:	23,550	-	-	23,550	0%	1,963
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	22,516	22,516	326,951	6%	6,606
BENEFITS EXPENSE	103,888	7,900	7,900	95,988	8%	757
OTHER INDIRECT EXPENSE	83,553	7,785	7,785	75,768	9%	(823)
TOTAL INDIRECT EXPENSES:	536,908	38,201	38,201	498,706	7%	6,541
TOTAL ALL EXPENSES:	560,458	38,201	38,201	522,256	7%	8,503
NET INCOME (LOSS):	(560,458)	(38,201)	(38,201)	(522,256)	7%	8,503

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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:						
TRANSLATION SERVICES	8,200	387	387	7,813	5%	296
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	175
TOTAL DIRECT EXPENSES:	10,300	387	387	9,913	4%	471
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,695	31,695	351,995	8%	280
BENEFITS EXPENSE	142,992	10,665	10,665	132,327	7%	1,251
OTHER INDIRECT EXPENSE	176,699	16,508	16,508	160,191	9%	(1,783)
TOTAL INDIRECT EXPENSES:	703,381	58,868	58,868	644,513	8%	(253)
TOTAL ALL EXPENSES:	713,681	59,255	59,255	654,426	8%	219
NET INCOME (LOSS):	(713,681)	(59,255)	(59,255)	(654,426)	8%	219

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% 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	92,166	92,166	198,377	32%	67,954
TOTAL REVENUE:	290,543	92,166	92,166	198,377	32%	67,954
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	-	750	0%	63
SUBSCRIPTIONS	350	-	-	350	0%	29
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0%	83
DUES STATEMENTS	5,000	-	-	5,000	0%	417
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	42
STAFF MEMBERSHIP DUES	250	-	-	250	0%	21
TOTAL DIRECT EXPENSES:	7,850	-	-	7,850	0%	654
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	12,121	12,121	137,460	8%	344
BENEFITS EXPENSE	61,326	4,500	4,500	56,826	7%	611
OTHER INDIRECT EXPENSE	79,839	7,459	7,459	72,380	9%	(806)
TOTAL INDIRECT EXPENSES:	290,746	24,080	24,080	266,666	8%	149
TOTAL ALL EXPENSES:	298,596	24,080	24,080	274,516	8%	803
NET INCOME (LOSS):	(8,053)	68,086	68,086	(76,140)	-845%	68,757

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	140,335	140,335	299,890	32%	103,650
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(12,289)
INTEREST INCOME	13,120	-	-	13,120	0%	(1,093)
PUBLICATIONS REVENUE	2,000	-	-	2,000	0%	(167)
OTHER	46,880	565	565	46,315	1%	(3,342)
TOTAL REVENUE:	649,695	140,900	140,900	508,795	22%	86,759
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	13,959	13,959	618,544	2%	38,750
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	92,166	92,166	179,976	34%	(69,488)
TOTAL DIRECT EXPENSES:	904,646	106,125	106,125	798,520	12%	(30,738)
NET INCOME (LOSS):	(254,951)	34,775	34,775	(289,726)	-14%	56,021

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% 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	5,508	5,508	104,492	5%	3,659
STAFF TRAVEL/PARKING	2,000	-	-	2,000	0%	167
STAFF MEMBERSHIP DUES	450	-	-	450	0%	38
TELEPHONE	95,000	6,000	6,000	89,000	6%	1,916
COMPUTER HARDWARE	65,000	12,973	12,973	52,027	20%	(7,557)
COMPUTER SOFTWARE	310,000	34,611	34,611	275,389	11%	(8,778)
HARDWARE SERVICE & WARRANTIES	60,000	30,660	30,660	29,340	51%	(25,660)
SOFTWARE MAINTENANCE & LICENSING	380,000	99,411	99,411	280,589	26%	(67,745)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	167
THIRD PARTY SERVICES	40,000	871	871	39,129	2%	2,462
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	833
TRANSFER TO INDIRECT EXPENSES	(1,074,450)	(190,035)	(190,035)	(884,415)	18%	100,498
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	120,621	120,621	1,313,795	8%	(1,086)
BENEFITS EXPENSE	439,894	33,571	33,571	406,323	8%	3,086
CAPITAL LABOR & OVERHEAD	(280,000)	(36,428)	(36,428)	(243,572)	13%	(13,094)
OTHER INDIRECT EXPENSE	402,292	37,541	37,541	364,751	9%	(4,017)
TOTAL INDIRECT EXPENSES:	1,996,602	155,306	155,306	1,841,297	8%	(15,111)
TOTAL ALL EXPENSES:	1,996,602	155,306	155,306	1,841,297	8%	(15,111)
NET INCOME (LOSS):	(1,996,602)	(155,306)	(155,306)	(1,841,297)	8%	11,078

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% 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	50	50	300	14%	(21)
STAFF CONFERENCE & TRAINING	2,500	450	450	2,050	18%	(242)
ABA DELEGATES	15,000	-	-	15,000	0%	1,250
TOTAL DIRECT EXPENSES:	17,850	500	500	17,350	3%	988
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	4,922	4,922	54,493	8%	29
BENEFITS EXPENSE	19,657	1,413	1,413	18,244	7%	225
OTHER INDIRECT EXPENSE	18,567	1,753	1,753	16,815	9%	(205)
TOTAL INDIRECT EXPENSES:	97,639	8,088	8,088	89,551	8%	48
TOTAL ALL EXPENSES:	115,489	8,588	8,588	106,901	7%	48
NET INCOME (LOSS):	(115,489)	(8,588)	(8,588)	(106,901)	7%	1,036

Washington State Bar Association
Statement of Activities
For the Period from October 1, 2022 to October 31, 2022
8% 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	1,000,005	1,000,005	12,113,760	8%	92,809
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
TEMPORARY SALARIES	200,627	18,294	18,294	182,333	9%	(1,575)
CAPITAL LABOR & OVERHEAD	(280,000)	(36,428)	(36,428)	(243,572)	13%	(13,094)
EMPLOYEE ASSISTANCE PLAN	4,800	400	400	4,400	8%	-
EMPLOYEE SERVICE AWARDS	2,038	120	120	1,918	6%	50
FICA (EMPLOYER PORTION)	806,675	73,196	73,196	733,479	9%	(5,973)
L&I INSURANCE	62,000	-	-	62,000	0%	5,167
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	18,000	1,537	1,537	16,463	9%	(37)
MEDICAL (EMPLOYER PORTION)	1,701,951	128,558	128,558	1,573,393	8%	13,271
RETIREMENT (EMPLOYER PORTION)	1,356,286	103,378	103,378	1,252,908	8%	9,646
TRANSPORTATION ALLOWANCE	65,045	350	350	64,695	1%	5,070
UNEMPLOYMENT INSURANCE	65,206	3,209	3,209	61,997	5%	2,225
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,292,619	1,292,619	15,623,775	8%	90,892
WORKPLACE BENEFITS	45,980	8,919	8,919	37,061	19%	(5,087)
HUMAN RESOURCES POOLED EXP	77,100	4,311	4,311	72,789	6%	2,114
MEETING SUPPORT EXPENSES	10,000	411	411	9,589	4%	423
RENT	2,131,247	155,165	155,165	1,976,082	7%	22,439
PERSONAL PROP TAXES-WSBA	6,650	472	472	6,178	7%	82
FURNITURE, MAINT, LH IMP	25,300	-	-	25,300	0%	2,108
OFFICE SUPPLIES & EQUIPMENT	18,000	1,531	1,531	16,469	9%	(31)
FURN & OFFICE EQUIP DEPRECIATION	96,357	5,228	5,228	91,129	5%	2,802
COMPUTER HARDWARE DEPRECIATION	45,354	3,936	3,936	41,418	9%	(157)
COMPUTER SOFTWARE DEPRECIATION	99,251	7,773	7,773	91,478	8%	498
INSURANCE	272,643	22,025	22,025	250,618	8%	695
WORK HOME FURNITURE & EQUIP	14,000	-	-	14,000	0%	1,167
PROFESSIONAL FEES-AUDIT	50,000	-	-	50,000	0%	4,167
PROFESSIONAL FEES-LEGAL	250,000	9	9	249,991	0%	20,825
ONLINE LEGAL RESEARCH		1,789	1,789	(1,789)		(1,789)
TELEPHONE & INTERNET	33,600	80	80	33,520	0%	2,720
POSTAGE - GENERAL	24,000	1,136	1,136	22,864	5%	864
RECORDS STORAGE	30,000	1,875	1,875	28,125	6%	625
BANK FEES	51,000	2,779	2,779	48,221	5%	1,471
PRODUCTION MAINTENANCE & SUPPLIES	15,340	136	136	15,204	1%	1,143
COMPUTER POOLED EXPENSES	1,074,450	190,035	190,035	884,415	18%	(100,498)
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	407,609	407,609	3,962,663	9%	(43,420)
TOTAL INDIRECT EXPENSES:	21,286,666	1,700,228	1,700,228	19,586,438	8%	73,661

Washington State Bar Association

Statement of Activities

For the Period from October 1, 2022 to October 31, 2022

8% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(32,641)	(32,641)	(326,260)
ADMISSIONS/BAR EXAM	59,088	181,463	181,463	(122,376)
ADVANCEMENT FTE	(362,565)	(28,806)	(28,806)	(333,759)
BAR NEWS	(93,267)	(19,375)	(19,375)	(73,892)
BOARD OF GOVERNORS	(563,600)	(22,668)	(22,668)	(540,932)
CLE - PRODUCTS	686,086	44,151	44,151	641,935
CLE - SEMINARS	(419,115)	(55,023)	(55,023)	(364,092)
CLIENT PROTECTION FUND	45,788	2,486	2,486	43,302
CHARACTER & FITNESS BOARD	(166,623)	(11,532)	(11,532)	(155,091)
COMMUNICATIONS	(787,329)	(56,606)	(56,606)	(730,723)
COMMUNICATIONS FTE	(243,400)	(20,221)	(20,221)	(223,179)
DESKBOOKS	(49,735)	(18,387)	(18,387)	(31,348)
DISCIPLINE	(6,095,728)	(466,024)	(466,024)	(5,629,704)
DIVERSITY	(360,227)	(18,464)	(18,464)	(341,763)
FINANCE	(1,068,220)	(46,014)	(46,014)	(1,022,207)
FOUNDATION	(152,797)	(12,194)	(12,194)	(140,603)
HUMAN RESOURCES	(291,667)	(48,317)	(48,317)	(243,349)
LAW CLERK PROGRAM	41,201	(11,279)	(11,279)	52,480
LEGISLATIVE	(269,464)	(16,317)	(16,317)	(253,147)
LEGAL LUNCHBOX	(29,617)	(1,737)	(1,737)	(27,879)
LICENSE FEES	17,053,467	1,396,768	1,396,768	15,656,699
LICENSING AND MEMBERSHIP	(189,762)	(25,239)	(25,239)	(164,523)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(6,485)	(6,485)	(64,541)
LIMITED PRACTICE OFFICERS	74,741	15,282	15,282	59,458
MANDATORY CLE ADMINISTRATION	343,906	20,305	20,305	323,601
MEMBER WELLNESS PROGRAM	(230,019)	(14,353)	(14,353)	(215,666)
MINI CLE	(114,412)	(9,454)	(9,454)	(104,958)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(26,160)	(26,160)	(304,518)
NEW MEMBER EDUCATION	(11,869)	3,589	3,589	(15,457)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(79,718)	(79,718)	(976,853)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(41,850)	(41,850)	(655,184)
OGC-DISCIPLINARY BOARD	(329,139)	(24,781)	(24,781)	(304,359)
PRACTICE OF LAW BOARD	(75,355)	(5,247)	(5,247)	(70,108)
PRACTICE MANAGEMENT ASSISTANCE	(156,433)	(11,035)	(11,035)	(145,398)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(19,080)	(19,080)	(134,492)
PUBLIC SERVICE PROGRAMS	(356,257)	(18,593)	(18,593)	(337,664)
PUBLICATION & DESIGN SERVICES	(123,787)	(14,009)	(14,009)	(109,778)
REGULATORY SERVICES FTE	(560,458)	(38,201)	(38,201)	(522,256)
SECTIONS ADMINISTRATION	(8,053)	68,086	68,086	(76,140)
SECTIONS OPERATIONS	(254,951)	34,775	34,775	(289,726)
SERVICE CENTER	(713,681)	(59,255)	(59,255)	(654,426)
TECHNOLOGY	(1,996,602)	(155,306)	(155,306)	(1,841,297)
VOLUNTEER EDUCATION	(115,489)	(8,588)	(8,588)	(106,901)
INDIRECT EXPENSES	21,286,666	1,700,228	1,700,228	19,586,438
TOTAL OF ALL	(20,733,539)	(2,024,174)	(2,024,174)	(18,709,365)
NET INCOME (LOSS)	(553,127)	323,946	323,946	(877,073)

**Washington State Bar Association
Analysis of Cash Investments
As of October 31, 2022**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 935,577

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.27%	\$ 5,472,919
UBS Financial Money Market	0.14%	\$ 1,086,556
Morgan Stanley Money Market	0.25%	\$ 3,385,812
Merrill Lynch Money Market	0.18%	\$ 1,997,170
CDs/Treasuries	see list	\$ 1,992,752

General Fund Total \$ 14,870,786

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 384,325

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.19%	\$ 4,441,818
Morgan Stanley Money Market	0.22%	\$ 107,717

Client Protection Fund Total \$ 4,933,860

Grand Total Cash & Investments \$ 19,804,646

Washington State Bar Association
Analysis of Cash Investments
As of October 31, 2022

Investments as of 10/31/22

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
US Treasury Bill	2.30%	3m	7/28/2022	7/29/2022	11/3/2022	248,481
Customers Bank Phoenixville PA CD	2.80%	3m	9/7/2022	9/15/2022	12/15/2022	250,000
US Treasury Bill	2.90%	4m	9/7/2022	9/13/2022	1/10/2023	247,653
Silvergate Bank CD	2.90%	4m	9/7/2022	9/14/2022	1/17/2023	250,000
US Treasury Bill	2.75%	6m	7/28/2022	7/28/2022	2/3/2023	246,618
Bank Baroda NY CD	3.00%	5m	9/7/2022	9/16/2022	2/16/2023	250,000
Beal Bank USA CD	2.80%	9m	7/28/2022	8/10/2022	5/10/2023	250,000
State Bank of India NY CD	3.10%	1y	7/28/2022	8/8/2022	8/8/2023	250,000

Total	<u>1,992,752</u>
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