

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

Financial Reports

(Unaudited)

Year to Date November 30, 2022

Prepared by

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Submitted by

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Washington State Bar Association Financial Summary
Compared to Fiscal Year 2023 Budget
For the Period from November 1, 2022 to November 30, 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	-	-	37,997	237,082	13,181	121,820	51,177	358,902	(51,177)	(358,902)
Admissions/Bar Exam	384,300	1,362,940	146,021	892,773	8,291	411,079	154,312	1,303,852	229,988	59,088
Advancement FTE	-	-	55,867	354,465	198	8,100	56,065	362,565	(56,065)	(362,565)
Bar News	93,499	602,700	53,103	332,507	71,489	363,460	124,592	695,967	(31,093)	(93,267)
Board of Governors	-	-	30,602	191,700	43,208	371,900	73,810	563,600	(73,810)	(563,600)
Character & Fitness Board	-	-	22,405	139,623	-	27,000	22,405	166,623	(22,405)	(166,623)
Communications Strategies	113	3,500	107,896	674,814	2,718	116,015	110,614	790,829	(110,501)	(787,329)
Communications Strategies FTE	-	-	39,501	243,400	-	-	39,501	243,400	(39,501)	(243,400)
Discipline	12,900	119,000	905,975	6,007,729	12,945	206,999	918,920	6,214,728	(906,020)	(6,095,728)
Diversity	-	135,000	33,872	373,692	5,670	121,535	39,542	495,227	(39,542)	(360,227)
Finance	71,471	26,000	151,131	1,080,720	396	13,500	151,527	1,094,220	(80,056)	(1,068,220)
Foundation	-	-	23,389	147,147	24	5,650	23,413	152,797	(23,413)	(152,797)
Human Resources	-	-	92,443	291,667	-	-	92,443	291,667	(92,443)	(291,667)
Law Clerk Program	1,033	188,200	21,228	138,099	1,110	8,900	22,338	146,999	(21,305)	41,201
Legislative	-	-	34,042	242,681	846	26,783	34,888	269,464	(34,888)	(269,464)
Legal Lunchbox	6,076	23,000	7,783	51,117	551	1,500	8,334	52,617	(2,258)	(29,617)
Licensing and Membership Records	59,828	452,200	100,011	622,311	4,808	19,651	104,819	641,962	(44,991)	(189,762)
Licensing Fees	2,748,922	17,053,467	-	-	-	-	0	-	2,748,922	17,053,467
Limited License Legal Technician	2,118	29,722	13,069	85,248	866	15,500	13,934	100,748	(11,816)	(71,026)
Limited Practice Officers	42,042	195,088	15,184	99,305	-	21,042	15,184	120,347	26,858	74,741
Mandatory CLE	180,225	1,125,250	131,150	714,329	2,275	67,015	133,425	781,344	46,800	343,906
Member Wellness Program	-	7,500	28,418	234,719	200	2,800	28,618	237,519	(28,618)	(230,019)
Member Services & Engagement	15,778	11,800	47,115	302,978	1,569	39,500	48,684	342,478	(32,906)	(330,678)
Mini CLE	-	-	18,053	114,412	-	-	18,053	114,412	(18,053)	(114,412)
New Member Education	66,151	85,000	14,977	95,269	-	1,600	14,977	96,869	51,174	(11,869)
Office of General Counsel	-	963	151,272	1,038,134	1,203	19,400	152,475	1,057,534	(152,475)	(1,056,571)
Office of the Executive Director	-	-	78,879	568,259	8,929	128,775	87,808	697,034	(87,808)	(697,034)
OGC-Disciplinary Board	-	-	34,755	217,139	13,250	112,000	48,005	329,139	(48,005)	(329,139)
Practice of Law Board	-	-	10,056	63,355	-	12,000	10,056	75,355	(10,056)	(75,355)
Practice Management Assistance	-	50,000	21,189	133,033	-	73,400	21,189	206,433	(21,189)	(156,433)
Professional Responsibility Program	-	-	36,551	151,321	267	2,250	36,818	153,571	(36,818)	(153,571)
Public Service Programs	-	130,000	34,756	219,329	457	266,928	35,213	486,257	(35,213)	(356,257)
Publication and Design Services	-	-	18,996	119,175	4,100	4,612	23,096	123,787	(23,096)	(123,787)
Regulatory Services FTE	-	-	73,860	536,908	-	23,550	73,860	560,458	(73,860)	(560,458)
Sections Administration	93,155	290,543	45,465	290,746	470	7,850	45,935	298,596	47,220	(8,053)
Service Center	-	-	112,011	703,381	612	10,300	112,623	713,681	(112,623)	(713,681)
Volunteer Engagement	-	-	15,605	97,639	590	17,850	16,195	115,489.27	(16,195)	(115,489)
Technology	-	-	297,460	1,996,602	-	-	297,460	1,996,602	(297,460)	(1,996,602)
Subtotal General Fund	3,777,611	21,891,872	3,062,087	19,802,808	200,222	2,650,264	3,262,309	22,453,072	515,303	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									515,303	(561,199)
Percentage of Budget	17%		15%		8%		15%			
CLE-Seminars and Products	281,594	1,653,725	164,994	1,079,536	15,082	307,219	180,076	1,386,755	101,518	266,970
CLE - Deskbooks	17,316	241,000	35,373	222,410	-	68,325	35,373	290,735	(18,057)	(49,735)
Total CLE	298,910	1,894,725	200,367	1,301,946	15,082	375,544	215,449	1,677,490	83,461	217,235
Percentage of Budget	16%		15%		4%		13%			
Total All Sections	145,665	649,695	-	-	118,787	904,646	118,787	904,646	26,878	(254,951)
Client Protection Fund-Restricted	125,301	730,000	28,705	181,912	470	502,300	29,174	684,212	96,126	45,788
Totals	4,347,488	25,166,292	3,291,158	21,286,666	334,560	4,432,754	3,625,719	25,719,419	721,769	(553,127)
Percentage of Budget	17%		15%		8%		14%			

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	4,159,628
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,125,510
Section Funds	1,802,650	1,547,699	1,829,528
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	5,152,068	6,228,570
Total General Fund Balance	8,713,268	8,152,068	9,228,570
Net Change in Total General Fund Balance		(561,199)	515,303
Total Fund Balance	15,621,468	15,068,341	16,343,237
Net Change In Fund Balance		(553,127)	721,769

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	1,352,154	2,748,922	14,304,545	16%	93,323
TOTAL REVENUE:	17,053,467	1,352,154	2,748,922	14,304,545	16%	(93,323)

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17% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
SURVEYS	100	-	-	100	0%	17
ATJ BOARD RETREAT	2,000	268	2,130	(130)	107%	(1,797)
LEADERSHIP TRAINING	2,000	-	-	2,000	0%	333
ATJ BOARD EXPENSE	78,400	-	11,000	67,400	14%	2,067
STAFF TRAVEL/PARKING	3,000	31	50	2,950	2%	450
STAFF CONFERENCE & TRAINING	1,675	-	-	1,675	0%	279
PUBLIC DEFENSE	4,000	-	-	4,000	0%	667
CONFERENCE/INSTITUTE EXPENSE	23,145	-	-	23,145	0%	3,858
RECEPTION/FORUM EXPENSE	7,500	-	-	7,500	0%	1,250
TOTAL DIRECT EXPENSES:	<u>121,820</u>	<u>299</u>	<u>13,181</u>	<u>108,639</u>	<u>11%</u>	<u>7,123</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	11,463	22,925	115,214	17%	98
BENEFITS EXPENSE	48,192	3,562	7,130	41,062	15%	902
OTHER INDIRECT EXPENSE	<u>50,751</u>	<u>3,213</u>	<u>7,942</u>	<u>42,809</u>	<u>16%</u>	<u>517</u>
TOTAL INDIRECT EXPENSES:	<u>237,082</u>	<u>18,237</u>	<u>37,997</u>	<u>199,085</u>	<u>16%</u>	<u>1,517</u>
TOTAL ALL EXPENSES:	<u>358,902</u>	<u>18,536</u>	<u>51,177</u>	<u>307,724</u>	<u>14%</u>	<u>8,640</u>
NET INCOME (LOSS):	<u><u>(358,902)</u></u>	<u><u>(18,536)</u></u>	<u><u>(51,177)</u></u>	<u><u>(307,724)</u></u>	<u><u>14%</u></u>	<u><u>8,640</u></u>

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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%	(4,500)
BAR EXAM FEES	1,253,000	118,970	377,780	875,220	30%	168,947
RULE 9/LEGAL INTERN FEES	12,000	300	800	11,200	7%	(1,200)
SPECIAL ADMISSIONS	70,940	2,995	5,720	65,220	8%	(6,103)
TOTAL REVENUE:	1,362,940	122,265	384,300	978,640	28%	157,143
DIRECT EXPENSES:						
POSTAGE	750	203	203	547	27%	(78)
STAFF TRAVEL/PARKING	23,000	-	-	23,000	0%	3,833
STAFF MEMBERSHIP DUES	600	-	150	450	25%	(50)
SUPPLIES	2,750	-	-	2,750	0%	458
FACILITY, PARKING, FOOD	101,000	-	-	101,000	0%	16,833
EXAMINER FEES	36,000	500	2,500	33,500	7%	3,500
UBE EXMINATIONS	123,000	-	-	123,000	0%	20,500
BOARD OF BAR EXAMINERS	18,850	-	-	18,850	0%	3,142
BAR EXAM PROCTORS	39,000	-	-	39,000	0%	6,500
DISABILITY ACCOMMODATIONS	27,000	-	-	27,000	0%	4,500
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	333
LAW SCHOOL VISITS	1,700	-	206	1,494	12%	78
DEPRECIATION-SOFTWARE	24,929	2,037	4,075	20,854	16%	80
STAFF CONFERENCE & TRAINING	10,500	1,157	1,157	9,343	11%	593
TOTAL DIRECT EXPENSES:	411,079	3,897	8,291	402,788	2%	60,222
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	41,901	83,802	428,943	16%	1,655
BENEFITS EXPENSE	171,146	14,783	29,576	141,570	17%	(1,052)
OTHER INDIRECT EXPENSE	208,882	13,159	32,643	176,239	16%	2,171
TOTAL INDIRECT EXPENSES:	892,773	69,843	146,021	746,752	16%	2,775
TOTAL ALL EXPENSES:	1,303,852	73,740	154,312	1,149,541	12%	62,997
NET INCOME (LOSS):	59,088	48,525	229,988	(170,901)	389%	220,140

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	7,902	2%	1,152
TOTAL DIRECT EXPENSES:	8,100	-	198	7,902	2%	1,152
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	18,877	37,332	196,444	16%	1,630
BENEFITS EXPENSE	62,511	4,740	9,472	53,039	15%	947
OTHER INDIRECT EXPENSE	58,178	3,642	9,063	49,115	16%	634
TOTAL INDIRECT EXPENSES:	354,465	27,259	55,867	298,599	16%	3,211
TOTAL ALL EXPENSES:	362,565	27,259	56,065	306,501	15%	4,363
NET INCOME (LOSS):	(362,565)	(27,259)	(56,065)	(306,501)	15%	4,363

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	84,000	316,000	21%	17,333
SUBSCRIPT/SINGLE ISSUES	200	-	-	200	0%	(33)
CLASSIFIED ADVERTISING	2,500	1,602	2,787	(287)	111%	2,370
JOB TARGET ADVERTISING	200,000	6,712	6,712	193,288	3%	(26,622)
TOTAL REVENUE:	602,700	50,314	93,499	509,201	16%	(6,951)
DIRECT EXPENSES:						
POSTAGE	110,000	11,924	22,839	87,161	21%	(4,506)
PRINTING, COPYING & MAILING	250,000	24,590	48,650	201,350	19%	(6,983)
DIGITAL/ONLINE DEVELOPMENT	1,000	-	-	1,000	0%	167
GRAPHICS/ARTWORK	100	-	-	100	0%	17
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	333
STAFF MEMBERSHIP DUES	135	-	-	135	0%	23
SUBSCRIPTIONS	225	-	-	225	0%	38
TOTAL DIRECT EXPENSES:	363,460	36,513	71,489	291,971	20%	(10,913)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	17,106	34,212	175,184	16%	687
BENEFITS EXPENSE	54,103	4,063	8,101	46,002	15%	916
OTHER INDIRECT EXPENSE	69,008	4,350	10,790	58,219	16%	712
TOTAL INDIRECT EXPENSES:	332,507	25,518	53,103	279,404	16%	2,315
TOTAL ALL EXPENSES:	695,967	62,032	124,592	571,375	18%	(8,598)
NET INCOME (LOSS):	(93,267)	(11,718)	(31,093)	(62,174)	33%	(15,549)

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	22,076	22,150	182,850	11%	12,017
BOG COMMITTEES' EXPENSES	7,000	-	-	7,000	0%	1,167
BOG RETREAT	50,000	12,947	12,947	37,053	26%	(4,614)
BOG CONFERENCE ATTENDANCE	43,000	-	-	43,000	0%	7,167
BOG TRAVEL & OUTREACH	10,000	642	4,893	5,107	49%	(3,226)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	3,333
BOG ELECTIONS	26,900	-	-	26,900	0%	4,483
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	1,667
CONSULTING SERVICES	-	829	3,218	(3,218)		(3,218)
TOTAL DIRECT EXPENSES:	371,900	36,493	43,208	328,692	12%	18,776
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	9,279	18,559	93,712	17%	153
BENEFITS EXPENSE	36,105	2,643	5,283	30,823	15%	735
OTHER INDIRECT EXPENSE	43,324	2,725	6,761	36,563	16%	460
TOTAL INDIRECT EXPENSES:	191,700	14,648	30,602	161,098	16%	1,348
TOTAL ALL EXPENSES:	563,600	51,141	73,810	489,790	13%	20,124
NET INCOME (LOSS):	(563,600)	(51,141)	(73,810)	(489,790)	13%	20,124

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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%	2,000
COURT REPORTERS	15,000	-	-	15,000	0%	2,500
TOTAL DIRECT EXPENSES:	27,000	-	-	27,000	0%	4,500
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,462	14,924	75,626	16%	167
BENEFITS EXPENSE	25,863	1,907	3,815	22,048	15%	496
OTHER INDIRECT EXPENSE	23,209	1,504	3,666	19,544	16%	203
TOTAL INDIRECT EXPENSES:	139,623	10,873	22,405	117,218	16%	866
TOTAL ALL EXPENSES:	166,623	10,873	22,405	144,218	13%	5,366
NET INCOME (LOSS):	(166,623)	(10,873)	(22,405)	(144,218)	13%	5,366

Washington State Bar Association
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17% 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	(167)	833	184,167	0%	(30,000)
LAW CLERK APPLICATION FEES	3,200	300	200	3,000	6%	(333)
TOTAL REVENUE:	188,200	133	1,033	187,167	1%	(30,333)
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	42
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	17
LAW CLERK BOARD EXPENSE	8,000	-	1,110	6,890	14%	223
LAW CLERK OUTREACH	550	-	-	550	0%	92
TOTAL DIRECT EXPENSES:	8,900	-	1,110	7,790	12%	373
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	6,418	12,835	69,606	16%	905
BENEFITS EXPENSE	25,330	1,842	3,680	21,650	15%	541
OTHER INDIRECT EXPENSE	30,327	1,900	4,712	25,615	16%	342
TOTAL INDIRECT EXPENSES:	138,099	10,159	21,228	116,871	15%	1,789
TOTAL ALL EXPENSES:	146,999	10,159	22,338	124,661	15%	2,162
NET INCOME (LOSS):	41,201	(10,026)	(21,305)	62,506	-52%	(28,172)

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	91,511	115,024	734,976	14%	(26,643)
SEMINAR REVENUE-OTHER	20,000	-	-	20,000	0%	(3,333)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	22,229
SHIPPING & HANDLING	100	27	36	64	36%	19
COURSEBOOK SALES	7,000	305	375	6,625	5%	(792)
MP3 AND VIDEO SALES	910,000	108,516	166,160	743,840	18%	14,493
TOTAL REVENUE:	1,653,725	200,359	281,594	1,372,131	17%	(7,747)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	167
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	833
DEPRECIATION	1,309	279	558	751	43%	(340)
ONLINE EXPENSES	53,000	3,956	6,396	46,604	12%	2,437
ACCREDITATION FEES	3,000	(48)	(84)	3,084	-3%	584
SEMINAR BROCHURES	20,000	-	-	20,000	0%	3,333
FACILITIES	165,200	4,205	8,105	157,095	5%	19,428
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	667
SPEAKERS & PROGRAM DEVELOP	32,000	53	53	31,947	0%	5,280
HONORARIA	1,200	-	-	1,200	0%	200
CLE SEMINAR COMMITTEE	200	-	-	200	0%	33
STAFF TRAVEL/PARKING	15,000	-	-	15,000	0%	2,500
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	395
STAFF MEMBERSHIP DUES	1,700	-	-	1,700	0%	283
COST OF SALES - COURSEBOOKS	690	30	33	657	5%	82
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	208
POSTAGE & DELIVERY-COURSEBOOKS	-	20	20	(20)		(20)
STAFF TRAVEL/PARKING	300	-	-	300	0%	50
TOTAL DIRECT EXPENSES:	307,219	8,495	15,082	292,137	5%	36,121
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	47,262	92,877	503,545	16%	6,527
BENEFITS EXPENSE	220,069	16,399	32,829	187,240	15%	3,849
OTHER INDIRECT EXPENSE	263,045	15,812	39,289	223,756	15%	4,552
TOTAL INDIRECT EXPENSES:	1,079,536	79,473	164,994	914,541	15%	14,928
TOTAL ALL EXPENSES:	1,386,755	87,968	180,076	1,206,679	13%	51,050
NET INCOME (LOSS):	266,970	112,391	101,518	165,452	38%	57,023

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	27,965	140,248	17%	71
BENEFITS EXPENSE	44,241	3,343	6,688	37,553	15%	686
OTHER INDIRECT EXPENSE	30,946	1,955	4,849	26,097	16%	309
TOTAL INDIRECT EXPENSES:	243,400	19,280	39,501	203,899	16%	1,065
NET INCOME (LOSS):	(243,400)	(19,280)	(39,501)	(203,899)	16%	1,065

Washington State Bar Association

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For the Period from November 1, 2022 to November 30, 2022

17% 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%	(167)
WSBA LOGO MERCHANDISE SALES	2,500	-	113	2,387	5%	(303)
TOTAL REVENUE:	3,500	-	113	3,387	3%	(470)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	198	396	2,999	12%	170
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	187
SUBSCRIPTIONS	4,000	139	278	3,722	7%	389
APEX DINNER	47,000	-	-	47,000	0%	7,833
50 YEAR MEMBER TRIBUTE LUNCH	20,000	-	-	20,000	0%	3,333
BAR OUTREACH	18,000	-	-	18,000	0%	3,000
COMMUNICATIONS OUTREACH	15,000	227	227	14,773	2%	2,273
STAFF CONFERENCE & TRAINING	7,500	1,817	1,817	5,683	24%	(567)
TOTAL DIRECT EXPENSES:	116,015	2,381	2,718	113,297	2%	16,618
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	31,891	63,781	323,831	16%	821
BENEFITS EXPENSE	126,285	9,465	18,916	107,369	15%	2,131
OTHER INDIRECT EXPENSE	160,917	10,158	25,199	135,718	16%	1,620
TOTAL INDIRECT EXPENSES:	674,814	51,514	107,896	566,918	16%	4,573
TOTAL ALL EXPENSES:	790,829	53,895	110,614	680,215	14%	21,191
NET INCOME (LOSS):	(787,329)	(53,895)	(110,501)	(676,828)	14%	20,721

Washington State Bar Association

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For the Period from November 1, 2022 to November 30, 2022

17% 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	544	1,355	38,645	3%	(5,312)
CPF MEMBER ASSESSMENTS	690,000	91,080	96,960	593,040	14%	(18,040)
INTEREST INCOME	-	16,070	26,986	(26,986)		26,986
TOTAL REVENUE:	730,000	107,694	125,301	604,699	17%	3,634
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	190	379	1,721	18%	(29)
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	83,333
CPF BOARD EXPENSES	-	90	90	(90)		(90)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	33
TOTAL DIRECT EXPENSES:	502,300	280	470	501,830	0%	83,247
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	8,667	17,334	87,464	17%	133
BENEFITS EXPENSE	37,207	2,712	5,430	31,778	15%	772
OTHER INDIRECT EXPENSE	39,907	2,395	5,941	33,966	15%	710
TOTAL INDIRECT EXPENSES:	181,912	13,774	28,705	153,207	16%	1,614
TOTAL ALL EXPENSES:	684,212	14,053	29,174	655,038	4%	84,861
NET INCOME (LOSS):	45,788	93,640	96,126	(50,339)	210%	88,495

Washington State Bar Association

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17% 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	6,456	6,456	143,544	4%	(18,544)
LEXIS/NEXIS ROYALTIES	35,000	3,803	3,803	31,197	11%	(2,031)
SECTION PUBLICATION SALES	6,000	495	495	5,505	8%	(505)
CASEMAKER ROYALTIES	50,000	6,563	6,563	43,438	13%	(1,771)
TOTAL REVENUE:	241,000	17,316	17,316	223,684	7%	(22,851)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	-	-	65,000	0%	10,833
COST OF SALES - SECTION PUBLICATION	1,500	-	-	1,500	0%	250
SPLITS TO SECTIONS	300	-	-	300	0%	50
DESKBOOK ROYALTIES	300	-	-	300	0%	50
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	167
STAFF MEMBERSHIP DUES	225	-	-	225	0%	38
TOTAL DIRECT EXPENSES:	68,325	-	-	68,325	0%	11,388
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	10,971	21,942	110,346	17%	106
BENEFITS EXPENSE	41,948	3,097	6,193	35,755	15%	799
OTHER INDIRECT EXPENSE	48,175	2,918	7,239	40,937	15%	790
TOTAL INDIRECT EXPENSES:	222,410	16,986	35,373	187,037	16%	1,695
TOTAL ALL EXPENSES:	290,735	16,986	35,373	255,362	12%	13,083
NET INCOME (LOSS):	(49,735)	330	(18,057)	(31,678)	36%	(9,768)

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17% 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	170	361	639	36%	195
RECOVERY OF DISCIPLINE COSTS	100,000	2,380	9,419	90,581	9%	(7,247)
DISCIPLINE HISTORY SUMMARY	18,000	1,469	3,119	14,881	17%	119
TOTAL REVENUE:	119,000	4,019	12,900	106,100	11%	(6,934)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	7,639
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(136)
STAFF TRAVEL/PARKING	20,000	594	1,206	18,794	6%	2,127
STAFF MEMBERSHIP DUES	7,610	250	750	6,860	10%	518
TELEPHONE	2,359	315	630	1,729	27%	(237)
COURT REPORTERS	60,000	6,396	6,891	53,109	11%	3,109
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	250
LITIGATION EXPENSES	25,000	1,260	1,787	23,213	7%	2,380
DISABILITY EXPENSES	9,000	-	-	9,000	0%	1,500
TRANSLATION SERVICES	1,200	-	-	1,200	0%	200
STAFF CONFERENCE & TRAINING	33,295	984	1,512	31,783	5%	4,038
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	167
TOTAL DIRECT EXPENSES:	206,999	9,799	12,945	194,054	6%	21,555
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	278,505	559,238	3,205,543	15%	68,226
BENEFITS EXPENSE	1,073,208	81,961	163,788	909,420	15%	15,080
OTHER INDIRECT EXPENSE	1,169,740	73,751	182,949	986,791	16%	12,007
TOTAL INDIRECT EXPENSES:	6,007,729	434,217	905,975	5,101,754	15%	95,313
TOTAL ALL EXPENSES:	6,214,728	444,016	918,920	5,295,808	15%	116,868
NET INCOME (LOSS):	(6,095,728)	(439,997)	(906,020)	(5,189,707)	15%	109,934

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17% 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%	(22,500)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(22,500)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	-	2,000	0%	333
STAFF MEMBERSHIP DUES	360	-	90	270	25%	(30)
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	633
DIVERSITY EVENTS & PROJECTS	39,250	-	80	39,170	0%	6,462
SURVEYS	16,500	-	-	16,500	0%	2,750
STAFF CONFERENCE & TRAINING	5,000	-	100	4,900	2%	733
CONSULTING SERVICES	54,625	5,400	5,400	49,225	10%	3,704
TOTAL DIRECT EXPENSE:	121,535	5,400	5,670	115,865	5%	14,586
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	222,707	5,365	10,730	211,977	5%	26,388
BENEFITS EXPENSE	67,741	5,055	10,098	57,643	15%	1,192
OTHER INDIRECT EXPENSE	83,243	5,258	13,043	70,200	16%	830
TOTAL INDIRECT EXPENSES:	373,692	15,678	33,872	339,820	9%	28,410
TOTAL ALL EXPENSES:	495,227	21,078	39,542	455,685	8%	42,996
NET INCOME (LOSS):	(360,227)	(21,078)	(39,542)	(320,685)	11%	20,496

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	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
(Previously ADMINISTRATION cost center)						
REVENUE:						
INTEREST INCOME	26,000	38,539	71,471	(45,471)	275%	67,137
TOTAL REVENUE:	26,000	38,539	71,471	(45,471)	275%	67,137
DIRECT EXPENSES:						
CONSULTING SERVICES	10,000	-	-	10,000	0%	1,667
STAFF TRAVEL/PARKING	3,000	36	36	2,964	1%	464
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	83
MISCELLANEOUS	-	-	360	(360)		(360)
TOTAL DIRECT EXPENSES:	13,500	36	396	13,104	3%	1,854
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	43,504	86,518	575,125	13%	23,756
BENEFITS EXPENSE	205,235	15,498	31,014	174,220	15%	3,191
OTHER INDIRECT EXPENSE	213,844	13,544	33,599	180,245	16%	2,042
TOTAL INDIRECT EXPENSES:	1,080,720	72,546	151,131	929,590	14%	28,989
TOTAL ALL EXPENSES:	1,094,220	72,582	151,527	942,694	14%	30,843
NET INCOME (LOSS):	(1,068,220)	(34,042)	(80,056)	(988,164)	7%	97,981

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17% 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%	500
PRINTING & COPYING	450	-	-	450	0%	75
STAFF TRAVEL/PARKING	700	-	-	700	0%	117
SUPPLIES	150	-	24	126	16%	1
BOARD OF TRUSTEES	750	-	-	750	0%	125
POSTAGE	300	-	-	300	0%	50
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	50
TOTAL DIRECT EXPENSES:	5,650	-	24	5,626	0%	918
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	7,846	15,692	80,667	16%	368
BENEFITS EXPENSE	18,295	1,335	2,643	15,652	14%	406
OTHER INDIRECT EXPENSE	32,493	2,037	5,053	27,439	16%	362
TOTAL INDIRECT EXPENSES:	147,147	11,218	23,389	123,759	16%	1,136
TOTAL ALL EXPENSES:	152,797	11,218	23,413	129,385	15%	2,054
NET INCOME (LOSS):	(152,797)	(11,218)	(23,413)	(129,385)	15%	2,054

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	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%	117
STAFF MEMBERSHIP DUES	800	-	-	800	0%	133
SUBSCRIPTIONS	500	-	229	271	46%	(146)
STAFF TRAINING- GENERAL	15,000	-	-	15,000	0%	2,500
RECRUITING AND ADVERTISING	6,600	282	794	5,806	12%	306
PAYROLL PROCESSING	50,000	3,618	7,188	42,812	14%	1,145
SALARY SURVEYS	1,500	-	-	1,500	0%	250
CONSULTING SERVICES	2,000	-	-	2,000	0%	333
TRANSFER TO INDIRECT EXPENSE	(77,100)	(3,901)	(8,211)	(68,889)	11%	(4,639)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (3.00 FTE)	302,788	31,033	63,430	239,357	21%	(12,966)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
BENEFITS EXPENSE	96,043	7,229	14,467	81,576	15%	1,540
OTHER INDIRECT EXPENSE	92,837	5,864	14,546	78,291	16%	927
TOTAL INDIRECT EXPENSES:	291,667	44,126	92,443	199,224	32%	(43,832)
TOTAL ALL EXPENSES:	291,667	44,126	92,443	199,224	32%	(43,832)
NET INCOME (LOSS):	(291,667)	(44,126)	(92,443)	(199,224)	32%	(43,832)

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17% 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%	522
STAFF MEMBERSHIP DUES	450	-	-	450	0%	75
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	375
SUBSCRIPTIONS	2,000	-	-	2,000	0%	333
TELEPHONE	-	47	95	(95)		(95)
CONTRACT LOBBYIST	15,000	-	-	15,000	0%	2,500
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	208
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	50
STAFF CONFERENCE & TRAINING	2,400	-	751	1,649	31%	(351)
TOTAL DIRECT EXPENSES:	26,783	47	846	25,937	3%	3,618
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	12,043	19,503	127,813	13%	5,049
BENEFITS EXPENSE	42,758	3,177	6,344	36,414	15%	782
OTHER INDIRECT EXPENSE	52,607	3,303	8,195	44,413	16%	573
TOTAL INDIRECT EXPENSES:	242,681	18,523	34,042	208,639	14%	6,405
TOTAL ALL EXPENSES:	269,464	18,571	34,888	234,576	13%	10,023
NET INCOME (LOSS):	(269,464)	(18,571)	(34,888)	(234,576)	13%	10,023

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	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	4,650	22,350	17%	150
INVESTIGATION FEES	21,000	1,800	3,800	17,200	18%	300
PRO HAC VICE	400,000	28,396	50,380	349,620	13%	(16,287)
MEMBER CONTACT INFORMATION	4,000	625	950	3,050	24%	283
PHOTO BAR CARD SALES	200	12	48	152	24%	15
TOTAL REVENUE:	452,200	33,158	59,828	392,372	13%	(15,539)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	192
POSTAGE	16,500	2,308	2,407	14,093	15%	343
LICENSING FORMS	2,000	2,401	2,401	(401)	120%	(2,068)
TOTAL DIRECT EXPENSES:	19,651	4,709	4,808	14,843	24%	(1,533)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	31,387	62,774	316,747	17%	480
BENEFITS EXPENSE	124,269	9,354	18,731	105,538	15%	1,981
OTHER INDIRECT EXPENSE	118,521	7,460	18,507	100,015	16%	1,247
TOTAL INDIRECT EXPENSES:	622,311	48,202	100,011	522,299	16%	3,707
TOTAL ALL EXPENSES:	641,962	52,911	104,819	537,142	16%	2,174
NET INCOME (LOSS):	(189,762)	(19,753)	(44,991)	(144,770)	24%	(13,364)

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LEGAL LUNCHBOX						
REVENUE:						
SPONSORSHIPS	9,000	-	-	9,000	0%	(1,500)
DIGITAL VIDEO SALES	14,000	3,724	6,076	7,924	43%	3,743
TOTAL REVENUE:	23,000	3,724	6,076	16,924	26%	2,243
DIRECT EXPENSES:						
SPEAKERS & DEVELOPMENT	1,500	551	551	949	37%	(301)
TOTAL DIRECT EXPENSES:	1,500	551	551	949	37%	(301)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE)	27,897	2,193	4,386	23,511	16%	264
BENEFITS EXPENSE	10,037	675	1,349	8,688	13%	324
OTHER INDIRECT EXPENSE	13,183	826	2,049	11,134	16%	148
TOTAL INDIRECT EXPENSES:	51,117	3,694	7,783	43,334	15%	736
TOTAL ALL EXPENSES:	52,617	4,245	8,334	44,282	16%	435
NET INCOME (LOSS):	(29,617)	(521)	(2,258)	(27,358)	8%	2,678

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LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(2,000)
LLLT LICENSE FEES	16,622	951	2,018	14,604	12%	(752)
LLLT LATE LICENSE FEES	1,100	-	-	1,100	0%	(183)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	951	2,118	27,604	7%	(2,835)
DIRECT EXPENSES:						
LLLT BOARD	15,000	-	866	14,134	6%	1,634
LLLT EDUCATION	500	-	-	500	0%	83
TOTAL DIRECT EXPENSES:	15,500	-	866	14,634	6%	1,718
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	3,998	7,995	43,553	16%	596
BENEFITS EXPENSE	17,299	1,238	2,478	14,821	14%	405
OTHER INDIRECT EXPENSE	16,401	1,046	2,595	13,806	16%	139
TOTAL INDIRECT EXPENSES:	85,248	6,282	13,069	72,180	15%	1,139
TOTAL ALL EXPENSES:	100,748	6,282	13,934	86,814	14%	2,857
NET INCOME (LOSS):	(71,026)	(5,331)	(11,816)	86,814	17%	22

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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%	(83)
LPO EXAMINATION FEES	28,300	5,200	14,500	13,800	51%	9,783
LPO LICENSE FEES	164,750	13,649	27,542	137,208	17%	84
LPO LATE LICENSE FEES	988	-	-	988	0%	(165)
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(92)
TOTAL REVENUE:	195,088	18,849	42,042	153,046	22%	9,527
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	-	9,000	0%	1,500
EXAM WRITING	9,000	-	-	9,000	0%	1,500
LPO BOARD	1,792	-	-	1,792	0%	299
LPO OUTREACH	1,000	-	-	1,000	0%	167
PRINTING & COPYING	250	-	-	250	0%	42
TOTAL DIRECT EXPENSES:	21,042	-	-	21,042	0%	3,507
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	4,492	8,983	48,891	16%	662
BENEFITS EXPENSE	20,388	1,460	2,923	17,465	14%	475
OTHER INDIRECT EXPENSE	21,043	1,321	3,278	17,765	16%	229
TOTAL INDIRECT EXPENSES:	99,305	7,273	15,184	84,121	15%	1,367
TOTAL ALL EXPENSES:	120,347	7,273	15,184	105,163	13%	4,874
NET INCOME (LOSS):	74,741	11,576	26,858	47,883	36%	14,401

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	51,800	108,500	441,500	20%	16,833
FORM 1 LATE FEES	220,000	22,400	44,400	175,600	20%	7,733
MEMBER LATE FEES	190,000	300	1,200	188,800	1%	(30,467)
ANNUAL ACCREDITED SPONSOR FEES	38,250	-	-	38,250	0%	(6,375)
ATTENDANCE LATE FEES	98,000	11,950	18,950	79,050	19%	2,617
COMITY CERTIFICATES	29,000	6,700	7,175	21,825	25%	2,342
TOTAL REVENUE:	1,125,250	93,150	180,225	945,025	16%	(7,317)
DIRECT EXPENSES:						
DEPRECIATION	59,565	596	2,275	57,290	4%	7,652
STAFF MEMBERSHIP DUES	500	-	-	500	0%	83
MCLE BOARD	2,000	-	-	2,000	0%	333
STAFF TRAVEL/PARKING	50	-	-	50	0%	8
STAFF CONFERENCE & TRAINING	4,900	-	-	4,900	0%	817
TOTAL DIRECT EXPENSES:	67,015	596	2,275	64,740	3%	8,894
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	47,202	88,842	349,018	20%	(15,865)
BENEFITS EXPENSE	125,455	9,333	18,680	106,775	15%	2,229
OTHER INDIRECT EXPENSE	151,014	9,525	23,628	127,386	16%	1,541
TOTAL INDIRECT EXPENSES:	714,329	66,060	131,150	583,179	18%	(12,095)
TOTAL ALL EXPENSES:	781,344	66,656	133,425	647,919	17%	(3,201)
NET INCOME (LOSS):	343,906	26,494	46,800	297,106	14%	(10,518)

Washington State Bar Association

Statement of Activities

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17% 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	10,566	54,062	16%	10,751
SALARY EXPENSE (0.92 FTE)	21,315	1,526	3,048	18,266	14%	504
BENEFITS EXPENSE	28,470	1,789	4,439	24,031	16%	306
OTHER INDIRECT EXPENSE						
TOTAL INDIRECT EXPENSES:	114,412	8,598	18,053	96,359	16%	11,562
NET INCOME (LOSS):	(114,412)	(8,598)	(18,053)	(96,359)	16%	1,016

Washington State Bar Association
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For the Period from November 1, 2022 to November 30, 2022
17% 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	15,743	15,778	(4,978)	146%	13,978
SPONSORSHIPS	1,000	-	-	1,000	0%	(167)
TOTAL REVENUE:	11,800	15,743	15,778	(3,978)	134%	13,811
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	283
STAFF CONFERENCE & TRAINING	250	99	99	151	40%	(57)
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	500
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(1,100)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	167
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	250
WYLC CLE COMPS	1,000	-	-	1,000	0%	167
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	250
WYL COMMITTEE	12,000	-	-	12,000	0%	2,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	583
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	500
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	833
STAFF MEMBERSHIP DUES	850	-	150	700	18%	(8)
LENDING LIBRARY	4,000	10	20	3,980	1%	647
TOTAL DIRECT EXPENSES:	39,500	109	1,569	37,931	4%	5,014
INDIRECT EXPENSES:						
SALARY EXPENSE (2.51 FTE)	165,522	13,066	26,132	139,389	16%	1,454
BENEFITS EXPENSE	59,907	4,414	8,827	51,079	15%	1,157
OTHER INDIRECT EXPENSE	77,549	4,900	12,156	65,394	16%	769
TOTAL INDIRECT EXPENSES:	302,978	22,381	47,115	255,862	16%	3,381
TOTAL ALL EXPENSES:	342,478	22,490	48,684	293,794	14%	8,395
NET INCOME (LOSS):	(330,678)	(6,746)	(32,906)	(297,772)	10%	22,207

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	15,743	15,778	(4,978)	146%	13,978
NMP PRODUCT SALES	65,000	3,377	3,930	61,070	6%	(6,903)
DIGITAL VIDEO SALES	14,000	3,724	6,076	7,924	43%	3,743
SPONSORSHIPS	10,000	-	-	10,000	0%	(1,667)
SEMINAR REGISTRATIONS	8,000	51,335	62,221	(54,221)	778%	60,888
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(2,000)
TOTAL REVENUE:	119,800	74,179	88,005	31,795	73%	68,038
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	283
STAFF CONFERENCE & TRAINING	250	99	99	151	40%	(57)
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	500
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(1,100)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	167
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	250
WYLC CLE COMPS	1,000	-	-	1,000	0%	167
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	250
SPEAKERS & PROGRAM DEVELOP	1,500	551	551	949	37%	(301)
WYL COMMITTEE	12,000	-	-	12,000	0%	2,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	583
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	250
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	500
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	833
STAFF MEMBERSHIP DUES	850	-	150	700	18%	(8)
LENDING LIBRARY	4,000	10	20	3,980	1%	647
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	17
TOTAL DIRECT EXPENSES:	42,600	660	2,120	40,480	5%	4,980
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	24,921	49,843	261,758	16%	2,091
BENEFITS EXPENSE	108,835	7,848	15,686	93,149	14%	2,453
OTHER INDIRECT EXPENSE	143,340	9,030	22,399	120,940	16%	1,491
TOTAL INDIRECT EXPENSES:	563,775	41,799	87,928	475,847	16%	6,034
TOTAL ALL EXPENSES:	606,375	42,460	90,048	516,327	15%	11,014
NET INCOME (LOSS):	(486,575)	31,720	(2,043)	(484,532)	0%	79,053

Washington State Bar Association

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17% 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%	(1,250)
TOTAL REVENUE:	7,500	-	-	7,500	0%	(1,250)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	-	500	0%	83
MEMBER WELLNESS COUNCIL	800	-	-	800	0%	133
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	50
SUBSCRIPTIONS	1,200	100	200	1,000	17%	-
TOTAL DIRECT EXPENSES:	2,800	100	200	2,600	7%	267
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	7,187	13,044	120,628	10%	9,234
BENEFITS EXPENSE	55,402	4,087	8,203	47,199	15%	1,031
OTHER INDIRECT EXPENSE	45,645	2,891	7,170	38,474	16%	437
TOTAL INDIRECT EXPENSES:	234,719	14,165	28,418	206,301	12%	10,702
TOTAL ALL EXPENSES:	237,519	14,265	28,618	208,901	12%	10,969
NET INCOME (LOSS):	(230,019)	(14,265)	(28,618)	(201,401)	12%	9,719

Washington State Bar Association

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17% 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	3,377	3,930	61,070	6%	(6,903)
SEMINAR REGISTRATIONS	8,000	51,335	62,221	(54,221)	778%	60,888
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(2,000)
TOTAL REVENUE:	85,000	54,712	66,151	18,849	78%	51,984
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	250
SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	17
TOTAL DIRECT EXPENSES:	1,600	-	-	1,600	0%	267
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	53,555	4,380	8,759	44,795	16%	167
BENEFITS EXPENSE	17,577	1,233	2,462	15,115	14%	467
OTHER INDIRECT EXPENSE	24,137	1,514	3,756	20,382	16%	267
TOTAL INDIRECT EXPENSES:	95,269	7,127	14,977	80,292	16%	901
TOTAL ALL EXPENSES:	96,869	7,127	14,977	81,892	15%	1,168
NET INCOME (LOSS):	(11,869)	47,585	51,174	(63,043)	-431%	53,152

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17% 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%	3,333
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	13,333
ED TRAVEL & OUTREACH	5,000	-	291	4,709	6%	542
BAR LEADERS CONFERENCE	12,000	313	8,114	3,886	68%	(6,114)
STAFF TRAVEL/PARKING	1,500	90	189	1,311	13%	61
STAFF CONFERENCE & TRAINING	8,925	-	-	8,925	0%	1,488
STAFF MEMBERSHIP DUES	1,000	-	335	665	34%	(168)
SURVEY	350	-	-	350	0%	58
TOTAL DIRECT EXPENSES:	128,775	403	8,929	119,846	7%	12,533
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	33,676	53,230	349,150	13%	13,834
BENEFITS EXPENSE	103,989	7,970	15,952	88,037	15%	1,379
OTHER INDIRECT EXPENSE	61,891	3,909	9,697	52,194	16%	618
TOTAL INDIRECT EXPENSES:	568,259	45,555	78,879	489,380	14%	15,831
TOTAL ALL EXPENSES:	697,034	45,958	87,808	609,226	13%	28,364
NET INCOME (LOSS):	(697,034)	(45,958)	(87,808)	609,226	13%	28,364

Washington State Bar Association

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For the Period from November 1, 2022 to November 30, 2022

17% 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%	(161)
TOTAL REVENUE:	963	-	-	963	0%	(161)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	28	28	472	6%	55
STAFF MEMBERSHIP DUES	1,150	-	1,175	(25)	102%	(983)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	167
CUSTODIANSHIPS	8,150	-	-	8,150	0%	1,358
WILLS	2,000	-	-	2,000	0%	333
LITIGATION EXPENSES	200	-	-	200	0%	33
STAFF CONFERENCE & TRAINING	6,400	-	-	6,400	0%	1,067
MISCELLANEOUS	-	(3)	-	-		-
TOTAL DIRECT EXPENSES:	19,400	25	1,203	18,197	6%	2,030
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	46,243	92,487	564,350	14%	16,986
BENEFITS EXPENSE	188,816	14,376	28,738	160,079	15%	2,732
OTHER INDIRECT EXPENSE	192,481	12,113	30,048	162,433	16%	2,032
TOTAL INDIRECT EXPENSES:	1,038,134	72,732	151,272	886,862	15%	21,750
TOTAL ALL EXPENSES:	1,057,534	72,757	152,475	905,059	14%	23,781
NET INCOME (LOSS):	(1,056,571)	(72,757)	(152,475)	(904,096)	14%	23,620

Washington State Bar Association

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17% 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	(150)	250%	(233)
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	667
CHIEF HEARING OFFICER	30,000	2,500	5,000	25,000	17%	-
HEARING OFFICER EXPENSES	17,500	-	-	17,500	0%	2,917
HEARING OFFICER TRAINING	400	-	-	400	0%	67
OUTSIDE COUNSEL	60,000	4,000	8,000	52,000	13%	2,000
TOTAL DIRECT EXPENSES:	112,000	6,500	13,250	98,750	12%	5,417
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	11,030	22,060	111,730	16%	238
BENEFITS EXPENSE	40,026	2,969	5,935	34,091	15%	736
OTHER INDIRECT EXPENSE	43,324	2,725	6,761	36,563	16%	460
TOTAL INDIRECT EXPENSES:	217,139	16,725	34,755	182,384	16%	1,435
TOTAL ALL EXPENSES:	329,139	23,225	48,005	281,134	15%	6,851
NET INCOME (LOSS):	(329,139)	(23,225)	(48,005)	(281,134)	15%	6,851

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17% 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%	2,000
TOTAL DIRECT EXPENSES:	12,000	-	-	12,000	0%	2,000
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	2,966	5,933	30,032	16%	61
BENEFITS EXPENSE	13,465	934	1,869	11,595	14%	375
OTHER INDIRECT EXPENSE	13,925	908	2,254	11,672	16%	67
TOTAL INDIRECT EXPENSES:	63,355	4,808	10,056	53,299	16%	504
TOTAL ALL EXPENSES:	75,355	4,808	10,056	65,299	13%	2,504
NET INCOME (LOSS):	(75,355)	(4,808)	(10,056)	(65,299)	13%	2,504

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PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	50,000	-	-	50,000	0%	(8,333)
TOTAL REVENUE:	50,000	-	-	50,000	0%	(8,333)
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	-	150	0%	25
FASTCASE	73,000	-	-	73,000	0%	12,167
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	42
TOTAL DIRECT EXPENSES:	73,400	-	-	73,400	0%	12,233
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	6,594	13,189	66,947	16%	167
BENEFITS EXPENSE	23,499	1,716	3,425	20,075	15%	492
OTHER INDIRECT EXPENSE	29,398	1,844	4,575	24,823	16%	324
TOTAL INDIRECT EXPENSES:	133,033	10,154	21,189	111,844	16%	983
TOTAL ALL EXPENSES:	206,433	10,154	21,189	185,244	10%	13,217
NET INCOME (LOSS):	(156,433)	(10,154)	(21,189)	(135,244)	14%	4,883

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17% 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%	125
STAFF MEMBERSHIP DUES	500	-	-	500	0%	83
CPE COMMITTEE	1,000	-	267	733	27%	(101)
TOTAL DIRECT EXPENSES:	2,250	-	267	1,983	12%	108
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	11,294	22,588	69,079	25%	(7,311)
BENEFITS EXPENSE	37,219	4,297	8,636	28,583	23%	(2,433)
OTHER INDIRECT EXPENSE	22,435	2,147	5,327	17,109	24%	(1,587)
TOTAL INDIRECT EXPENSES:	151,321	17,738	36,551	114,771	24%	(11,331)
TOTAL ALL EXPENSES:	153,571	17,738	36,818	116,753	24%	(11,223)
NET INCOME (LOSS):	(153,571)	(17,738)	(36,818)	(116,753)	24%	(11,223)

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17% 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%	(21,667)
TOTAL REVENUE:	130,000	-	-	130,000	0%	(21,667)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	-	260,828	0%	43,471
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	250
SURVEYS	100	-	-	100	0%	17
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	-	1,500	0%	250
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	167
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	(123)
TOTAL DIRECT EXPENSES:	266,928	-	457	266,471	0%	44,031
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	10,465	20,930	107,658	16%	501
BENEFITS EXPENSE	40,609	2,989	5,973	34,637	15%	796
OTHER INDIRECT EXPENSE	50,132	3,166	7,853	42,278	16%	502
TOTAL INDIRECT EXPENSES:	219,329	16,620	34,756	184,573	16%	1,799
TOTAL ALL EXPENSES:	486,257	16,620	35,213	451,044	7%	45,830
NET INCOME (LOSS):	(356,257)	(16,620)	(35,213)	(321,044)	10%	24,163

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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%	58
SUBSCRIPTIONS	162	-	-	162	0%	27
IMAGE LIBRARY	4,100	-	4,100	-	100%	(3,417)
TOTAL DIRECT EXPENSES:	4,612	-	4,100	512	89%	(3,331)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	5,956	11,913	60,230	17%	111
BENEFITS EXPENSE	19,491	1,395	2,781	16,710	14%	468
OTHER INDIRECT EXPENSE	27,542	1,734	4,302	23,239	16%	288
TOTAL INDIRECT EXPENSES:	119,175	9,086	18,996	100,179	16%	867
TOTAL ALL EXPENSES:	123,787	9,086	23,096	100,691	19%	(2,464)
NET INCOME (LOSS):	(123,787)	(9,086)	(23,096)	(100,691)	19%	(2,464)

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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%	3,925
TOTAL DIRECT EXPENSES:	23,550	-	-	23,550	0%	3,925
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	22,516	45,032	304,435	13%	13,212
BENEFITS EXPENSE	103,888	7,885	15,785	88,103	15%	1,530
OTHER INDIRECT EXPENSE	83,553	5,258	13,043	70,509	16%	882
TOTAL INDIRECT EXPENSES:	536,908	35,659	73,860	463,047	14%	15,624
TOTAL ALL EXPENSES:	560,458	35,659	73,860	486,597	13%	19,549
NET INCOME (LOSS):	(560,458)	(35,659)	(73,860)	(486,597)	13%	19,549

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	225	612	7,588	7%	754
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	350
TOTAL DIRECT EXPENSES:	10,300	225	612	9,688	6%	1,104
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	31,339	63,034	320,656	16%	914
BENEFITS EXPENSE	142,992	10,655	21,319	121,672	15%	2,512
OTHER INDIRECT EXPENSE	176,699	11,149	27,658	149,041	16%	1,792
TOTAL INDIRECT EXPENSES:	703,381	53,143	112,011	591,370	16%	5,219
TOTAL ALL EXPENSES:	713,681	53,369	112,623	601,057	16%	6,323
NET INCOME (LOSS):	(713,681)	(53,369)	(112,623)	(601,057)	16%	6,323

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	989	93,155	197,388	32%	44,731
TOTAL REVENUE:	290,543	989	93,155	197,388	32%	44,731
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	14	14	736	2%	111
SUBSCRIPTIONS	350	-	-	350	0%	58
SECTION/COMMITTEE CHAIR MTGS	1,000	456	456	544	46%	(289)
DUES STATEMENTS	5,000	-	-	5,000	0%	833
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	83
STAFF MEMBERSHIP DUES	250	-	-	250	0%	42
TOTAL DIRECT EXPENSES:	7,850	470	470	7,380	6%	839
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	11,854	23,975	125,605	16%	955
BENEFITS EXPENSE	61,326	4,493	8,993	52,333	15%	1,228
OTHER INDIRECT EXPENSE	79,839	5,038	12,497	67,342	16%	810
TOTAL INDIRECT EXPENSES:	290,746	21,385	45,465	245,281	16%	2,992
TOTAL ALL EXPENSES:	298,596	21,855	45,935	252,661	15%	3,831
NET INCOME (LOSS):	(8,053)	(20,866)	47,220	(55,274)	-586%	48,562

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	1,645	141,980	298,245	32%	68,609
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(24,578)
INTEREST INCOME	13,120	-	-	13,120	0%	(2,187)
PUBLICATIONS REVENUE	2,000	-	-	2,000	0%	(333)
OTHER	46,880	3,120	3,685	43,195	8%	(4,128)
TOTAL REVENUE:	649,695	4,765	145,665	504,030	22%	37,383
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	11,672	25,631	606,872	4%	79,786
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	989	93,155	178,987	34%	(47,798)
TOTAL DIRECT EXPENSES:	904,646	12,661	118,787	785,859	13%	31,988
NET INCOME (LOSS):	(254,951)	(7,896)	26,878	(281,829)	-11%	69,370

Washington State Bar Association

Statement of Activities

For the Period from November 1, 2022 to November 30, 2022

17% 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	15,009	20,517	89,484	19%	(2,183)
STAFF TRAVEL/PARKING	2,000	76	76	1,924	4%	257
STAFF MEMBERSHIP DUES	450	-	-	450	0%	75
TELEPHONE	95,000	6,889	12,889	82,111	14%	2,944
COMPUTER HARDWARE	65,000	2,571	15,544	49,456	24%	(4,711)
COMPUTER SOFTWARE	310,000	9,168	43,780	266,220	14%	7,887
HARDWARE SERVICE & WARRANTIES	60,000	546	31,206	28,794	52%	(21,206)
SOFTWARE MAINTENANCE & LICENSING	380,000	1,595	101,006	278,994	27%	(37,673)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	333
THIRD PARTY SERVICES	40,000	2,109	2,980	37,020	7%	3,687
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	1,667
TRANSFER TO INDIRECT EXPENSES	(1,074,450)	(37,962)	(227,997)	(846,453)	21%	48,922
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	116,438	237,059	1,197,357	17%	2,011
BENEFITS EXPENSE	439,894	33,521	67,092	372,802	15%	6,224
CAPITAL LABOR & OVERHEAD	(280,000)	(33,158)	(69,586)	(210,414)	25%	(22,919)
OTHER INDIRECT EXPENSE	402,292	25,354	62,895	339,396	16%	4,153
TOTAL INDIRECT EXPENSES:	1,996,602	142,155	297,460	1,699,142	15%	(10,531)
TOTAL ALL EXPENSES:	1,996,602	142,155	297,460	1,699,142	15%	(10,531)
NET INCOME (LOSS):	(1,996,602)	(142,155)	(297,460)	(1,699,142)	15%	35,307

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	90	140	210	40%	(82)
STAFF CONFERENCE & TRAINING	2,500	-	450	2,050	18%	(33)
ABA DELEGATES	15,000	-	-	15,000	0%	2,500
TOTAL DIRECT EXPENSES:	17,850	90	590	17,260	3%	2,385
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	4,922	9,844	49,570	17%	58
BENEFITS EXPENSE	19,657	1,411	2,824	16,833	14%	452
OTHER INDIRECT EXPENSE	18,567	1,184	2,936	15,631	16%	158
TOTAL INDIRECT EXPENSES:	97,639	7,517	15,605	82,034	16%	668
TOTAL ALL EXPENSES:	115,489	7,607	16,195	99,294	14%	668
NET INCOME (LOSS):	(115,489)	(7,607)	(16,195)	(99,294)	14%	3,053

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% 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	1,015,053	2,015,058	11,098,707	15%	170,569
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
TEMPORARY SALARIES	200,627	23,002	41,296	159,331	21%	(7,858)
CAPITAL LABOR & OVERHEAD	(280,000)	(33,158)	(69,586)	(210,414)	25%	(22,919)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	1,600	3,200	33%	(800)
EMPLOYEE SERVICE AWARDS	2,038	400	520	1,518	26%	(180)
FICA (EMPLOYER PORTION)	806,675	71,665	144,861	661,814	18%	(10,415)
L&I INSURANCE	62,000	-	-	62,000	0%	10,333
WA STATE FAMILY MEDICAL LEAVE (EMPI	18,000	1,498	3,035	14,965	17%	(35)
MEDICAL (EMPLOYER PORTION)	1,701,951	124,830	253,388	1,448,563	15%	30,270
RETIREMENT (EMPLOYER PORTION)	1,356,286	105,503	208,881	1,147,405	15%	17,167
TRANSPORTATION ALLOWANCE	65,045	3,083	3,433	61,612	5%	7,408
UNEMPLOYMENT INSURANCE	65,206	2,562	5,770	59,436	9%	5,097
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,315,638	2,608,257	14,308,137	15%	165,304
WORKPLACE BENEFITS	45,980	522	9,441	36,539	21%	(1,778)
HUMAN RESOURCES POOLED EXP	77,100	3,901	8,211	68,889	11%	4,639
MEETING SUPPORT EXPENSES	10,000	64	475	9,525	5%	1,192
RENT	2,131,247	158,011	313,176	1,818,071	15%	42,032
PERSONAL PROP TAXES-WSBA	6,650	472	945	5,705	14%	163
FURNITURE, MAINT, LH IMP	25,300	873	873	24,427	3%	3,344
OFFICE SUPPLIES & EQUIPMENT	18,000	2,092	3,623	14,377	20%	(623)
FURN & OFFICE EQUIP DEPRECIATION	96,357	5,225	10,453	85,904	11%	5,607
COMPUTER HARDWARE DEPRECIATION	45,354	3,937	7,873	37,481	17%	(314)
COMPUTER SOFTWARE DEPRECIATION	99,251	7,871	15,644	83,607	16%	898
INSURANCE	272,643	22,025	44,050	228,593	16%	1,390
WORK HOME FURNITURE & EQUIP	14,000	675	675	13,325	5%	1,658
PROFESSIONAL FEES-AUDIT	50,000	-	-	50,000	0%	8,333
PROFESSIONAL FEES-LEGAL	250,000	11,343	11,352	238,648	5%	30,314
ONLINE LEGAL RESEARCH	-	7,037	8,827	(8,827)		(8,827)
TELEPHONE & INTERNET	33,600	490	570	33,030	2%	5,030
POSTAGE - GENERAL	24,000	622	1,759	22,241	7%	2,241
RECORDS STORAGE	30,000	3,920	5,794	24,206	19%	(794)
BANK FEES	51,000	4,881	7,660	43,340	15%	840
PRODUCTION MAINTENANCE & SUPPLIES	15,340	3,369	3,504	11,836	23%	(947)
COMPUTER POOLED EXPENSES	1,074,450	37,962	227,997	846,453	21%	(48,922)
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	275,292	682,901	3,687,371	16%	45,477
TOTAL INDIRECT EXPENSES:	21,286,666	1,590,931	3,291,158	17,995,507	15%	256,619

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2022 to November 30, 2022
17% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(18,536)	(51,177)	(307,724)
ADMISSIONS/BAR EXAM	59,088	48,525	229,988	(170,901)
ADVANCEMENT FTE	(362,565)	(27,259)	(56,065)	(306,501)
BAR NEWS	(93,267)	(11,718)	(31,093)	(62,174)
BOARD OF GOVERNORS	(563,600)	(51,141)	(73,810)	(489,790)
CLE - PRODUCTS	686,086	94,563	138,714	547,372
CLE - SEMINARS	(419,115)	17,827	(37,196)	(381,919)
CLIENT PROTECTION FUND	45,788	93,640	96,126	(50,339)
CHARACTER & FITNESS BOARD	(166,623)	(10,873)	(22,405)	(144,218)
COMMUNICATIONS	(787,329)	(53,895)	(110,501)	(676,828)
COMMUNICATIONS FTE	(243,400)	(19,280)	(39,501)	(203,899)
DESKBOOKS	(49,735)	330	(18,057)	(31,678)
DISCIPLINE	(6,095,728)	(439,997)	(906,020)	(5,189,707)
DIVERSITY	(360,227)	(21,078)	(39,542)	(320,685)
FINANCE	(1,068,220)	(34,042)	(80,056)	(988,164)
FOUNDATION	(152,797)	(11,218)	(23,413)	(129,385)
HUMAN RESOURCES	(291,667)	(44,126)	(92,443)	(199,224)
LAW CLERK PROGRAM	41,201	(10,026)	(21,305)	62,506
LEGISLATIVE	(269,464)	(18,571)	(34,888)	(234,576)
LEGAL LUNCHBOX	(29,617)	(521)	(2,258)	(27,358)
LICENSE FEES	17,053,467	1,352,154	2,748,922	14,304,545
LICENSING AND MEMBERSHIP	(189,762)	(19,753)	(44,991)	(144,770)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(5,331)	(11,816)	(59,211)
LIMITED PRACTICE OFFICERS	74,741	11,576	26,858	47,883
MANDATORY CLE ADMINISTRATION	343,906	26,494	46,800	297,106
MEMBER WELLNESS PROGRAM	(230,019)	(14,265)	(28,618)	(201,401)
MINI CLE	(114,412)	(8,598)	(18,053)	(96,359)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(6,746)	(32,906)	(297,772)
NEW MEMBER EDUCATION	(11,869)	47,585	51,174	(63,043)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(72,757)	(152,475)	(904,096)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(45,958)	(87,808)	(609,226)
OGC-DISCIPLINARY BOARD	(329,139)	(23,225)	(48,005)	(281,134)
PRACTICE OF LAW BOARD	(75,355)	(4,808)	(10,056)	(65,299)
PRACTICE MANAGEMENT ASSISTANCE	(156,433)	(10,154)	(21,189)	(135,244)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(17,738)	(36,818)	(116,753)
PUBLIC SERVICE PROGRAMS	(356,257)	(16,620)	(35,213)	(321,044)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,086)	(23,096)	(100,691)
REGULATORY SERVICES FTE	(560,458)	(35,659)	(73,860)	(486,597)
SECTIONS ADMINISTRATION	(8,053)	(20,866)	47,220	(55,274)
SECTIONS OPERATIONS	(254,951)	(7,896)	26,878	(281,829)
SERVICE CENTER	(713,681)	(53,369)	(112,623)	(601,057)
TECHNOLOGY	(1,996,602)	(142,155)	(297,460)	(1,699,142)
VOLUNTEER EDUCATION	(115,489)	(7,607)	(16,195)	(99,294)
INDIRECT EXPENSES	21,286,666	1,590,931	3,291,158	17,995,507
TOTAL OF ALL	(20,733,539)	(1,988,754)	(4,012,927)	(16,720,611)
NET INCOME (LOSS)	(553,127)	397,823	721,769	(1,274,896)

**Washington State Bar Association
Analysis of Cash Investments
As of November 30, 2022**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 2,193,611

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.31%	\$ 5,489,771
UBS Financial Money Market	0.18%	\$ 1,088,517
Morgan Stanley Money Market	0.29%	\$ 3,395,746
Merrill Lynch Money Market	0.28%	\$ 2,002,767
CDs/Treasuries	see list	\$ 1,992,752

General Fund Total \$ 16,163,164

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 336,449

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.28%	\$ 4,454,219
Morgan Stanley Money Market	0.28%	\$ 108,014

Client Protection Fund Total \$ 4,898,682

Grand Total Cash & Investments \$ 21,061,846

**Washington State Bar Association
Analysis of Cash Investments
As of November 30, 2022**

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 **1,992,752**