

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

Financial Reports

(Unaudited)

Year to Date December 31, 2022

Prepared by

Maggie Yu, Controller & Darshita Patel, Accountant

Submitted by

Tiffany Lynch, Director of Finance

January 23, 2023

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2023 Budget
For the Period from December 1, 2022 to December 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	-	-	57,471	237,082	13,256	121,820	70,727	358,902	(70,727)	(358,902)
Admissions/Bar Exam	417,300	1,362,940	222,000	892,773	11,246	411,079	233,246	1,303,852	184,054	59,088
Advancement FTE	-	-	84,903	354,465	198	8,100	85,101	362,565	(85,101)	(362,565)
Bar News	150,383	602,700	80,444	332,507	108,054	363,460	188,498	695,967	(38,115)	(93,267)
Board of Governors	-	-	48,536	191,700	44,019	371,900	92,555	563,600	(92,555)	(563,600)
Character & Fitness Board	-	-	33,979	139,623	869	27,000	34,848	166,623	(34,848)	(166,623)
Communications Strategies	113	3,500	163,096	674,814	3,615	116,015	166,711	790,829	(166,598)	(787,329)
Communications Strategies FTE	-	-	60,044	243,400	-	-	60,044	243,400	(60,044)	(243,400)
Discipline	17,830	119,000	1,390,029	6,007,729	19,711	206,999	1,409,741	6,214,728	(1,391,911)	(6,095,728)
Diversity	135,000	135,000	51,580	373,692	5,670	121,535	57,250	495,227	77,750	(360,227)
Finance	114,332	26,000	243,983	1,080,720	1,008	13,500	244,991	1,094,220	(130,659)	(1,068,220)
Foundation	-	-	35,433	147,147	3,049	5,650	38,482	152,797	(38,482)	(152,797)
Human Resources	-	-	139,174	291,667	-	-	139,174	291,667	(139,174)	(291,667)
Law Clerk Program	38,833	188,200	32,413	138,099	1,601	8,900	34,015	146,999	4,818	41,201
Legislative	-	-	54,259	242,681	3,968	26,783	58,227	269,464	(58,227)	(269,464)
Legal Lunchbox	16,415	23,000	11,736	51,117	551	1,500	12,287	52,617	4,128	(29,617)
Licensing and Membership Records	88,033	452,200	152,740	622,311	4,808	19,651	157,548	641,962	(69,515)	(189,762)
Licensing Fees	4,088,159	17,053,467	-	-	-	-	0	-	4,088,159	17,053,467
Limited License Legal Technician	3,064	29,722	20,078	85,248	1,131	15,500	21,209	100,748	(18,145)	(71,026)
Limited Practice Officers	55,649	195,088	23,261	99,305	-	21,042	23,261	120,347	32,388	74,741
Mandatory CLE	324,400	1,125,250	196,524	714,329	2,870	67,015	199,394	781,344	125,006	343,906
Member Wellness Program	-	7,500	42,992	234,719	300	2,800	43,292	237,519	(43,292)	(230,019)
Member Services & Engagement	2,400	11,800	71,136	302,978	1,789	39,500	72,924	342,478	(70,524)	(330,678)
Mini CLE	-	-	27,261	114,412	-	-	27,261	114,412	(27,261)	(114,412)
New Member Education	72,677	85,000	22,610	95,269	-	1,600	22,610	96,869	50,067	(11,869)
Office of General Counsel	-	963	229,585	1,038,134	1,228	19,400	230,813	1,057,534	(230,813)	(1,056,571)
Office of the Executive Director	-	-	127,686	568,259	9,914	128,775	137,599	697,034	(137,599)	(697,034)
OGC-Disciplinary Board	-	-	52,635	217,139	20,641	112,000	73,276	329,139	(73,276)	(329,139)
Practice of Law Board	-	-	15,185	63,355	-	12,000	15,185	75,355	(15,185)	(75,355)
Practice Management Assistance	13,378	50,000	32,054	133,033	-	73,400	32,054	206,433	(18,676)	(156,433)
Professional Responsibility Program	-	-	55,402	151,321	621	2,250	56,023	153,571	(56,023)	(153,571)
Public Service Programs	130,000	130,000	52,557	219,329	457	266,928	53,014	486,257	76,986	(356,257)
Publication and Design Services	-	-	28,727	119,175	4,120	4,612	32,847	123,787	(32,847)	(123,787)
Regulatory Services FTE	-	-	120,270	536,908	-	23,550	120,270	560,458	(120,270)	(560,458)
Sections Administration	93,155	290,543	69,038	290,746	470	7,850	69,508	298,596	23,647	(8,053)
Service Center	-	-	169,702	703,381	881	10,300	170,583	713,681	(170,583)	(713,681)
Volunteer Engagement	-	-	24,758	97,639	2,973	17,850	27,731	115,489.27	(27,731)	(115,489)
Technology	-	-	465,592	1,996,602	-	-	465,592	1,996,602	(465,592)	(1,996,602)
Subtotal General Fund	5,761,122	21,891,872	4,708,872	19,802,808	269,018	2,650,264	4,977,889	22,453,072	783,233	(561,199)
Expenses using reserve funds									-	-
Total General Fund - Net Result from Operations									783,233	(561,199)
Percentage of Budget	26%		24%		10%		22%			
CLE-Seminars and Products	662,530	1,653,725	251,775	1,079,536	31,185	307,219	282,960	1,386,755	379,570	266,970
CLE - Deskbooks	17,316	241,000	53,531	222,410	-	68,325	53,531	290,735	(36,215)	(49,735)
Total CLE	679,846	1,894,725	305,306	1,301,946	31,185	375,544	336,491	1,677,490	343,355	217,235
Percentage of Budget	36%		23%		8%		20%			
Total All Sections	149,205	649,695	-	-	128,457	904,646	128,457	904,646	20,749	(254,951)
Client Protection Fund-Restricted	297,572	730,000	43,417	181,912	5,376	502,300	48,793	684,212	248,779	45,788
Totals	6,887,745	25,166,292	5,057,595	21,286,666	434,035	4,432,754	5,491,630	25,719,419	1,396,115	(553,127)
Percentage of Budget	27%		24%		10%		21%			

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	4,312,281
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,042,049	1,259,284	1,385,404
Section Funds	1,802,650	1,547,699	1,823,398
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	6,496,500
Total General Fund Balance	8,713,268	8,152,068	9,496,500
Net Change in Total General Fund Balance		(561,199)	783,233
Total Fund Balance	15,621,468	15,068,341	17,017,583
Net Change In Fund Balance		(553,127)	1,396,115

Washington State Bar Association

Statement of Activities

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

25% 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	1,339,238	4,088,159	12,965,307	24%	175,207
TOTAL REVENUE:	<u>17,053,467</u>	<u>1,339,238</u>	<u>4,088,159</u>	<u>12,965,307</u>	<u>24%</u>	<u>(175,207)</u>

Washington State Bar Association

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

25% 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%	25
ATJ BOARD RETREAT	2,000	-	2,130	(130)	107%	(1,630)
LEADERSHIP TRAINING	2,000	-	-	2,000	0%	500
ATJ BOARD EXPENSE	78,400	-	11,000	67,400	14%	8,600
STAFF TRAVEL/PARKING	3,000	-	50	2,950	2%	700
STAFF CONFERENCE & TRAINING	1,675	75	75	1,600	4%	344
PUBLIC DEFENSE	4,000	-	-	4,000	0%	1,000
CONFERENCE/INSTITUTE EXPENSE	23,145	-	-	23,145	0%	5,786
RECEPTION/FORUM EXPENSE	7,500	-	-	7,500	0%	1,875
TOTAL DIRECT EXPENSES:	121,820	75	13,256	108,564	11%	17,199
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	138,139	12,213	35,138	103,001	25%	(603)
BENEFITS EXPENSE	48,192	3,749	10,878	37,314	23%	1,170
OTHER INDIRECT EXPENSE	50,751	3,513	11,455	39,296	23%	1,233
TOTAL INDIRECT EXPENSES:	237,082	19,475	57,471	179,610	24%	1,799
TOTAL ALL EXPENSES:	358,902	19,550	70,727	288,175	20%	18,999
NET INCOME (LOSS):	(358,902)	(19,550)	(70,727)	(288,175)	20%	18,999

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,000	-	-	27,000	0%	(6,750)
BAR EXAM FEES	1,253,000	30,540	408,320	844,680	33%	95,070
RULE 9/LEGAL INTERN FEES	12,000	300	1,100	10,900	9%	(1,900)
SPECIAL ADMISSIONS	70,940	2,160	7,880	63,060	11%	(9,855)
TOTAL REVENUE:	1,362,940	33,000	417,300	945,640	31%	76,565
DIRECT EXPENSES:						
POSTAGE	750	42	245	505	33%	(57)
STAFF TRAVEL/PARKING	23,000	17	17	22,983	0%	5,733
STAFF MEMBERSHIP DUES	600	-	150	450	25%	-
SUPPLIES	2,750	-	-	2,750	0%	688
FACILITY, PARKING, FOOD	101,000	-	-	101,000	0%	25,250
EXAMINER FEES	36,000	-	2,500	33,500	7%	6,500
UBE EXMINATIONS	123,000	-	-	123,000	0%	30,750
BOARD OF BAR EXAMINERS	18,850	-	-	18,850	0%	4,713
BAR EXAM PROCTORS	39,000	-	-	39,000	0%	9,750
DISABILITY ACCOMMODATIONS	27,000	750	750	26,250	3%	6,000
CHARACTER & FITNESS INVESTIGATIONS	2,000	-	-	2,000	0%	500
LAW SCHOOL VISITS	1,700	-	206	1,494	12%	219
DEPRECIATION-SOFTWARE	24,929	2,038	6,113	18,816	25%	119
STAFF CONFERENCE & TRAINING	10,500	108	1,266	9,234	12%	1,359
TOTAL DIRECT EXPENSES:	411,079	2,955	11,246	399,833	3%	91,524
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	512,745	45,972	129,774	382,971	25%	(1,587)
BENEFITS EXPENSE	171,146	15,567	45,143	126,002	26%	(2,357)
OTHER INDIRECT EXPENSE	208,882	14,440	47,083	161,799	23%	5,138
TOTAL INDIRECT EXPENSES:	892,773	75,979	222,000	670,773	25%	1,193
TOTAL ALL EXPENSES:	1,303,852	78,935	233,246	1,070,606	18%	92,717
NET INCOME (LOSS):	59,088	(45,935)	184,054	(124,966)	311%	169,282

Washington State Bar Association

Statement of Activities

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

25% 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%	1,827
TOTAL DIRECT EXPENSES:	8,100	-	198	7,902	2%	1,827
INDIRECT EXPENSES:						
SALARY EXPENSE (1.88 FTE)	233,777	20,043	57,376	176,401	25%	1,069
BENEFITS EXPENSE	62,511	4,984	14,456	48,055	23%	1,172
OTHER INDIRECT EXPENSE	58,178	4,009	13,071	45,106	22%	1,473
TOTAL INDIRECT EXPENSES:	354,465	29,036	84,903	269,563	24%	3,714
TOTAL ALL EXPENSES:	362,565	29,036	85,101	277,465	23%	5,541
NET INCOME (LOSS):	(362,565)	(29,036)	(85,101)	(277,465)	23%	5,541

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
DISPLAY ADVERTISING	400,000	45,000	129,000	271,000	32%	29,000
SUBSCRIPT/SINGLE ISSUES	200	-	-	200	0%	(50)
CLASSIFIED ADVERTISING	2,500	640	3,427	(927)	137%	2,802
JOB TARGET ADVERTISING	200,000	11,244	17,956	182,044	9%	(32,044)
TOTAL REVENUE:	602,700	56,884	150,383	452,317	25%	(292)
DIRECT EXPENSES:						
POSTAGE	110,000	11,965	34,804	75,196	32%	(7,304)
PRINTING, COPYING & MAILING	250,000	24,600	73,250	176,750	29%	(10,750)
DIGITAL/ONLINE DEVELOPMENT	1,000	-	-	1,000	0%	250
GRAPHICS/ARTWORK	100	-	-	100	0%	25
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	500
STAFF MEMBERSHIP DUES	135	-	-	135	0%	34
SUBSCRIPTIONS	225	-	-	225	0%	56
TOTAL DIRECT EXPENSES:	363,460	36,565	108,054	255,406	30%	(17,189)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	209,396	18,253	52,466	156,930	25%	(117)
BENEFITS EXPENSE	54,103	4,314	12,415	41,688	23%	1,111
OTHER INDIRECT EXPENSE	69,008	4,773	15,563	53,445	23%	1,689
TOTAL INDIRECT EXPENSES:	332,507	27,341	80,444	252,064	24%	2,683
TOTAL ALL EXPENSES:	695,967	63,906	188,498	507,470	27%	(14,506)
NET INCOME (LOSS):	(93,267)	(7,021)	(38,115)	(55,153)	41%	(14,798)

Washington State Bar Association
Statement of Activities
For the Period from December 1, 2022 to December 31, 2022
25% 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	255	22,405	182,595	11%	28,845
BOG COMMITTEES' EXPENSES	7,000	-	-	7,000	0%	1,750
BOG RETREAT	50,000	-	12,947	37,053	26%	(447)
BOG CONFERENCE ATTENDANCE	43,000	-	-	43,000	0%	10,750
BOG TRAVEL & OUTREACH	10,000	556	5,449	4,551	54%	(2,949)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	5,000
BOG ELECTIONS	26,900	-	-	26,900	0%	6,725
PRESIDENT'S DINNER	10,000	-	-	10,000	0%	2,500
CONSULTING SERVICES	-	-	3,218	(3,218)		(3,218)
TOTAL DIRECT EXPENSES:	371,900	811	44,019	327,881	12%	48,956
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	112,271	12,148	30,706	81,564	27%	(2,639)
BENEFITS EXPENSE	36,105	2,796	8,079	28,027	22%	948
OTHER INDIRECT EXPENSE	43,324	2,991	9,751	33,572	23%	1,079
TOTAL INDIRECT EXPENSES:	191,700	17,934	48,536	143,164	25%	(611)
TOTAL ALL EXPENSES:	563,600	18,745	92,555	471,045	16%	48,345
NET INCOME (LOSS):	(563,600)	(18,745)	(92,555)	(471,045)	16%	48,345

Washington State Bar Association

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

25% 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%	3,000
COURT REPORTERS	15,000	869	869	14,131	6%	2,881
TOTAL DIRECT EXPENSES:	27,000	869.00	869.00	26,131	3%	5,881
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	90,551	7,948	22,873	67,678	25%	(235)
BENEFITS EXPENSE	25,863	2,004	5,819	20,044	22%	647
OTHER INDIRECT EXPENSE	23,209	1,622	5,287	17,922	23%	515
TOTAL INDIRECT EXPENSES:	139,623	11,574	33,979	105,644	24%	927
TOTAL ALL EXPENSES:	166,623	12,443	34,848	131,775	21%	6,808
NET INCOME (LOSS):	(166,623)	(12,443)	(34,848)	(131,775)	21%	6,808

Washington State Bar Association

Statement of Activities

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

25% 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	37,500	38,333	146,667	21%	(7,917)
LAW CLERK APPLICATION FEES	3,200	300	500	2,700	16%	(300)
TOTAL REVENUE:	188,200	37,800	38,833	149,367	21%	(8,217)
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	63
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	25
LAW CLERK BOARD EXPENSE	8,000	491	1,601	6,399	20%	399
LAW CLERK OUTREACH	550	-	-	550	0%	138
TOTAL DIRECT EXPENSES:	8,900	491	1,601	7,299	18%	624
INDIRECT EXPENSES:						
SALARY EXPENSE (0.98 FTE)	82,442	7,152	19,987	62,455	24%	623
BENEFITS EXPENSE	25,330	1,950	5,630	19,700	22%	703
OTHER INDIRECT EXPENSE	30,327	2,084	6,797	23,530	22%	785
TOTAL INDIRECT EXPENSES:	138,099	11,186	32,413	105,685	23%	2,111
TOTAL ALL EXPENSES:	146,999	11,677	34,015	112,984	23%	2,735
NET INCOME (LOSS):	41,201	26,123	4,818	36,383	12%	(5,482)

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLE - PRODUCTS						
REVENUE:						
SHIPPING & HANDLING	100	18	54	46	54%	29
COURSEBOOK SALES	7,000	115	490	6,510	7%	(1,260)
MP3 AND VIDEO SALES	910,000	286,706	452,866	457,134	50%	225,366
TOTAL REVENUE:	917,100	286,839	453,410	463,690	49%	224,135
DIRECT EXPENSES:						
DEPRECIATION	1,309	279	837	472	64%	(510)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	50
COST OF SALES - COURSEBOOKS	690	7	40	650	6%	132
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	313
ONLINE PRODUCT HOSTING EXPENSES	53,000	4,130	10,526	42,474	20%	2,724
POSTAGE & DELIVERY-COURSEBOOKS	-	13	34	(34)		(34)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	500
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	75
TOTAL DIRECT EXPENSES:	58,749	4,430	11,437	47,312	19%	3,250
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	93,769	5,220	14,472	79,297	15%	8,970
BENEFITS EXPENSE	36,718	2,818	8,178	28,541	22%	1,002
OTHER INDIRECT EXPENSE	41,778	2,759	8,995	32,783	22%	1,449
TOTAL INDIRECT EXPENSES:	172,265	10,796	31,645	140,620	18%	11,421
TOTAL ALL EXPENSES:	231,014	15,226	43,083	187,932	19%	14,671
NET INCOME (LOSS):	686,086	271,613	410,327	275,758	60%	238,806

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLE - SEMINARS						
REVENUE:						
SEMINAR REGISTRATIONS	850,000	94,096	209,120	640,880	25%	(3,380)
SEMINAR-EXHIB/SPNSR/ETC	20,000	-	-	20,000	0%	(5,000)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	33,344
TOTAL REVENUE:	736,625	94,096	209,120	527,505	28%	24,964
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	15,000	104	104	14,896	1%	3,646
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	375
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	250
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	1,250
ACCREDITATION FEES	3,000	2,940	2,856	144	95%	(2,106)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	5,000
FACILITIES	165,200	5,805	13,910	151,290	8%	27,390
SPEAKERS & PROGRAM DEVELOP	32,000	2,824	2,877	29,123	9%	5,123
HONORARIA	1,200	-	-	1,200	0%	300
CLE SEMINAR COMMITTEE	200	-	-	200	0%	50
DISABILITY ACCOMODATIONS	2,000	-	-	2,000	0%	500
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	593
TOTAL DIRECT EXPENSES:	248,470	11,673	19,747	228,723	8%	42,370
INDIRECT EXPENSES:						
SALARY EXPENSE (6.83 FTE)	502,652	46,891	130,516	372,137	26%	(4,852)
BENEFITS EXPENSE	183,351	14,472	41,941	141,410	23%	3,897
OTHER INDIRECT EXPENSE	221,267	14,621	47,674	173,593	22%	7,643
TOTAL INDIRECT EXPENSES:	907,270	75,984	220,130	687,140	24%	6,688
TOTAL ALL EXPENSES:	1,155,740	87,658	239,877	915,863	21%	49,058
NET INCOME (LOSS):	(419,115)	6,439	(30,757)	(388,358)	7%	74,022

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25% 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	94,096	209,120	640,880	25%	(3,380)
SEMINAR REVENUE-OTHER	20,000	-	-	20,000	0%	(5,000)
SEMINAR SPLITS W/ CLE	(133,375)	-	-	(133,375)	0%	33,344
SHIPPING & HANDLING	100	18	54	46	54%	29
COURSEBOOK SALES	7,000	115	490	6,510	7%	(1,260)
MP3 AND VIDEO SALES	910,000	286,706	452,866	457,134	50%	225,366
TOTAL REVENUE:	1,653,725	380,935	662,530	991,196	40%	24,964
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	1,000	-	-	1,000	0%	250
POSTAGE - FLIERS/CATALOGS	5,000	-	-	5,000	0%	1,250
DEPRECIATION	1,309	279	837	472	64%	(510)
ONLINE EXPENSES	53,000	4,130	10,526	42,474	20%	2,724
ACCREDITATION FEES	3,000	2,940	2,856	144	95%	(2,106)
SEMINAR BROCHURES	20,000	-	-	20,000	0%	5,000
FACILITIES	165,200	5,805	13,910	151,290	8%	27,390
DISABILITY ACCOMMODATIONS	4,000	-	-	4,000	0%	1,000
SPEAKERS & PROGRAM DEVELOP	32,000	2,824	2,877	29,123	9%	5,123
HONORARIA	1,200	-	-	1,200	0%	300
CLE SEMINAR COMMITTEE	200	-	-	200	0%	50
STAFF TRAVEL/PARKING	15,000	104	104	14,896	1%	3,646
STAFF CONFERENCE & TRAINING	2,370	-	-	2,370	0%	593
STAFF MEMBERSHIP DUES	1,700	-	-	1,700	0%	425
COST OF SALES - COURSEBOOKS	690	7	40	650	6%	132
A/V DEVELOP COSTS (RECORDING)	1,250	-	-	1,250	0%	313
POSTAGE & DELIVERY-COURSEBOOKS	-	13	34	(34)		(34)
STAFF TRAVEL/PARKING	300	-	-	300	0%	75
TOTAL DIRECT EXPENSES:	307,219	16,103	31,185	276,034	10%	45,620
INDIRECT EXPENSES:						
SALARY EXPENSE (8.13 FTE)	596,422	52,111	144,988	451,434	24%	4,118
BENEFITS EXPENSE	220,069	17,289	50,118	169,951	23%	4,899
OTHER INDIRECT EXPENSE	263,045	17,380	56,669	206,376	22%	9,092
TOTAL INDIRECT EXPENSES:	1,079,536	86,781	251,775	827,761	23%	18,109
TOTAL ALL EXPENSES:	1,386,755	102,884	282,960	1,103,795	20%	63,729
NET INCOME (LOSS):	266,970	278,052	379,570	(112,599)	142%	312,827

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	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	14,903	42,868	125,346	25%	(814)
BENEFITS EXPENSE	44,241	3,495	10,183	34,058	23%	877
OTHER INDIRECT EXPENSE	30,946	2,145	6,994	23,952	23%	743
TOTAL INDIRECT EXPENSES:	<u>243,400</u>	<u>20,543</u>	<u>60,044</u>	<u>183,356</u>	<u>25%</u>	<u>806</u>
NET INCOME (LOSS):	<u>(243,400)</u>	<u>(20,543)</u>	<u>(60,044)</u>	<u>(183,356)</u>	<u>25%</u>	<u>806</u>

Washington State Bar Association

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25% 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%	(250)
WSBA LOGO MERCHANDISE SALES	2,500	-	113	2,387	5%	(512)
TOTAL REVENUE:	3,500	-	113	3,387	3%	(762)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,395	-	396	2,999	12%	453
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	280
SUBSCRIPTIONS	4,000	139	417	3,583	10%	583
APEX DINNER	47,000	-	-	47,000	0%	11,750
50 YEAR MEMBER TRIBUTE LUNCH	20,000	-	-	20,000	0%	5,000
BAR OUTREACH	18,000	-	-	18,000	0%	4,500
COMMUNICATIONS OUTREACH	15,000	758	985	14,015	7%	2,765
STAFF CONFERENCE & TRAINING	7,500	-	1,817	5,683	24%	58
TOTAL DIRECT EXPENSES:	116,015	897	3,615	112,400	3%	25,389
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	387,612	34,028	97,809	289,803	25%	(906)
BENEFITS EXPENSE	126,285	10,025	28,941	97,345	23%	2,631
OTHER INDIRECT EXPENSE	160,917	11,147	36,346	124,570	23%	3,883
TOTAL INDIRECT EXPENSES:	674,814	55,200	163,096	511,718	24%	5,608
TOTAL ALL EXPENSES:	790,829	56,097	166,711	624,118	21%	30,996
NET INCOME (LOSS):	(787,329)	(56,097)	(166,598)	(620,731)	21%	30,235

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25% 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	828	2,183	37,817	5%	(7,817)
CPF MEMBER ASSESSMENTS	690,000	153,380	250,340	439,660	36%	77,840
INTEREST INCOME	-	18,063	45,049	(45,049)		45,049
TOTAL REVENUE:	730,000	172,271	297,572	432,428	41%	115,072
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	2,100	190	569	1,531	27%	(44)
GIFTS TO INJURED CLIENTS	500,000	4,623	4,623	495,377	1%	120,377
CPF BOARD EXPENSES	-	94	184	(184)		(184)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	50
TOTAL DIRECT EXPENSES:	502,300	4,907	5,376	496,924	1%	120,199
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	104,797	9,232	26,565	78,232	25%	(366)
BENEFITS EXPENSE	37,207	2,852	8,282	28,925	22%	1,020
OTHER INDIRECT EXPENSE	39,907	2,628	8,569	31,338	21%	1,407
TOTAL INDIRECT EXPENSES:	181,912	14,712	43,417	138,496	24%	2,061
TOTAL ALL EXPENSES:	684,212	19,618	48,793	635,419	7%	122,260
NET INCOME (LOSS):	45,788	152,653	248,779	(202,991)	543%	237,332

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	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	143,544	4%	(31,044)
LEXIS/NEXIS ROYALTIES	35,000	-	3,803	31,197	11%	(4,947)
SECTION PUBLICATION SALES	6,000	-	495	5,505	8%	(1,005)
FASTCASE ROYALTIES	50,000	-	6,563	43,438	13%	(5,938)
TOTAL REVENUE:	241,000	-	17,316	223,684	7%	(42,934)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	65,000	-	-	65,000	0%	16,250
COST OF SALES - SECTION PUBLICATION	1,500	-	-	1,500	0%	375
SPLITS TO SECTIONS	300	-	-	300	0%	75
DESKBOOK ROYALTIES	300	-	-	300	0%	75
STAFF CONFRENCES & TRAINING	1,000	-	-	1,000	0%	250
STAFF MEMBERSHIP DUES	225	-	-	225	0%	56
TOTAL DIRECT EXPENSES:	68,325	-	-	68,325	0%	17,081
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	132,287	11,689	33,630	98,657	25%	(559)
BENEFITS EXPENSE	41,948	3,267	9,460	32,488	23%	1,027
OTHER INDIRECT EXPENSE	48,175	3,202	10,441	37,734	22%	1,603
TOTAL INDIRECT EXPENSES:	222,410	18,158	53,531	168,879	24%	2,071
TOTAL ALL EXPENSES:	290,735	18,158	53,531	237,204	18%	19,152
NET INCOME (LOSS):	(49,735)	(18,158)	(36,215)	(13,520)	73%	(23,781)

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25% 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	-	361	639	36%	111
RECOVERY OF DISCIPLINE COSTS	100,000	3,580	12,999	87,001	13%	(12,001)
DISCIPLINE HISTORY SUMMARY	18,000	1,350	4,469	13,531	25%	(31)
TOTAL REVENUE:	119,000	4,930	17,830	101,170	15%	(11,920)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,835	-	-	45,835	0%	11,459
PUBLICATIONS PRODUCTION	200	-	169	31	84%	(119)
STAFF TRAVEL/PARKING	20,000	269	1,475	18,525	7%	3,525
STAFF MEMBERSHIP DUES	7,610	645	1,395	6,215	18%	508
TELEPHONE	2,359	315	945	1,414	40%	(356)
COURT REPORTERS	60,000	4,893	11,784	48,216	20%	3,216
OUTSIDE COUNSEL/AIC	1,500	-	-	1,500	0%	375
LITIGATION EXPENSES	25,000	705	2,492	22,508	10%	3,758
DISABILITY EXPENSES	9,000	-	-	9,000	0%	2,250
TRANSLATION SERVICES	1,200	-	-	1,200	0%	300
STAFF CONFERENCE & TRAINING	33,295	(60)	1,452	31,843	4%	6,872
PRACTICE MONITOR EXPENSE	1,000	-	-	1,000	0%	250
TOTAL DIRECT EXPENSES:	206,999	6,767	19,711	187,288	10%	32,038
INDIRECT EXPENSES:						
SALARY EXPENSE (37.80 FTE)	3,764,781	316,670	875,908	2,888,873	23%	65,287
BENEFITS EXPENSE	1,073,208	86,452	250,240	822,968	23%	18,062
OTHER INDIRECT EXPENSE	1,169,740	80,932	263,881	905,859	23%	28,554
TOTAL INDIRECT EXPENSES:	6,007,729	484,054	1,390,029	4,617,700	23%	111,903
TOTAL ALL EXPENSES:	6,214,728	490,820	1,409,741	4,804,987	23%	143,941
NET INCOME (LOSS):	(6,095,728)	(485,890)	(1,391,911)	(4,703,817)	23%	132,021

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25% 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	135,000	-	100%	101,250
TOTAL REVENUE:	135,000	135,000	135,000	-	100%	101,250
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	-	2,000	0%	500
STAFF MEMBERSHIP DUES	360	-	90	270	25%	-
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	950
DIVERSITY EVENTS & PROJECTS	39,250	-	80	39,170	0%	9,733
SURVEYS	16,500	-	-	16,500	0%	4,125
STAFF CONFERENCE & TRAINING	5,000	-	100	4,900	2%	1,150
CONSULTING SERVICES	54,625	-	5,400	49,225	10%	8,256
TOTAL DIRECT EXPENSE:	121,535	-	5,670	115,865	5%	24,714
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	222,707	6,586	17,316	205,391	8%	38,361
BENEFITS EXPENSE	67,741	5,352	15,451	52,291	23%	1,485
OTHER INDIRECT EXPENSE	83,243	5,770	18,813	64,430	23%	1,997
TOTAL INDIRECT EXPENSES:	373,692	17,708	51,580	322,112	14%	41,843
TOTAL ALL EXPENSES:	495,227	17,708	57,250	437,977	12%	66,557
NET INCOME (LOSS):	(360,227)	117,292	77,750	(437,977)	-22%	167,807

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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	42,861	114,332	(88,332)	440%	107,832
TOTAL REVENUE:	26,000	42,861	114,332	(88,332)	440%	107,832
DIRECT EXPENSES:						
CONSULTING SERVICES	10,000	-	-	10,000	0%	2,500
STAFF TRAVEL/PARKING	3,000	90	126	2,874	4%	624
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	125
STAFF MEMBERSHIP DUES	-	455	455	(455)		(455)
MISCELLANEOUS	-	67	427	(427)		(427)
TOTAL DIRECT EXPENSES:	13,500	612	1,008	12,492	7%	2,367
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	661,642	61,680	148,197	513,445	22%	17,213
BENEFITS EXPENSE	205,235	16,309	47,323	157,911	23%	3,985
OTHER INDIRECT EXPENSE	213,844	14,863	48,462	165,382	23%	4,999
TOTAL INDIRECT EXPENSES:	1,080,720	92,852	243,983	836,738	23%	26,198
TOTAL ALL EXPENSES:	1,094,220	93,464	244,991	849,230	22%	28,564
NET INCOME (LOSS):	(1,068,220)	(50,603)	(130,659)	(937,562)	12%	136,396

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	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	3,000	-	100%	(2,250)
PRINTING & COPYING	450	-	-	450	0%	113
STAFF TRAVEL/PARKING	700	-	-	700	0%	175
SUPPLIES	150	-	24	126	16%	13
BOARD OF TRUSTEES	750	25	25	725	3%	163
POSTAGE	300	-	-	300	0%	75
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	75
TOTAL DIRECT EXPENSES:	5,650	3,025	3,049	2,601	54%	(1,637)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	96,359	8,364	24,056	72,303	25%	34
BENEFITS EXPENSE	18,295	1,445	4,088	14,207	22%	486
OTHER INDIRECT EXPENSE	32,493	2,236	7,289	25,204	22%	834
TOTAL INDIRECT EXPENSES:	147,147	12,044	35,433	111,714	24%	1,354
TOTAL ALL EXPENSES:	152,797	15,069	38,482	114,315	25%	(283)
NET INCOME (LOSS):	(152,797)	(15,069)	(38,482)	(114,315)	25%	(283)

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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%	175
STAFF MEMBERSHIP DUES	800	458	458	342	57%	(258)
SUBSCRIPTIONS	500	1,119	1,348	(848)	270%	(1,223)
STAFF TRAINING- GENERAL	15,000	1,348	1,348	13,652	9%	2,402
RECRUITING AND ADVERTISING	6,600	161	955	5,645	14%	695
PAYROLL PROCESSING	50,000	3,794	10,983	39,017	22%	1,517
SALARY SURVEYS	1,500	-	-	1,500	0%	375
CONSULTING SERVICES	2,000	-	-	2,000	0%	500
TRANSFER TO INDIRECT EXPENSE	(77,100)	(6,880)	(15,091)	(62,009)	20%	(4,184)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (3.00 FTE)	302,788	32,701	96,131	206,656	32%	(20,434)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
BENEFITS EXPENSE	96,043	7,595	22,062	73,980	23%	1,948
OTHER INDIRECT EXPENSE	92,837	6,435	20,981	71,856	23%	2,229
TOTAL INDIRECT EXPENSES:	291,667	46,731	139,174	152,493	48%	(66,257)
TOTAL ALL EXPENSES:	291,667	46,731	139,174	152,493	48%	(66,257)
NET INCOME (LOSS):	(291,667)	(46,731)	(139,174)	(152,493)	48%	(66,257)

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25% 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%	783
STAFF MEMBERSHIP DUES	450	-	-	450	0%	113
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	563
SUBSCRIPTIONS	2,000	1,985	1,985	16	99%	(1,485)
TELEPHONE	-	47	142	(142)		(142)
CONTRACT LOBBYIST	15,000	-	-	15,000	0%	3,750
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	313
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	75
STAFF CONFERENCE & TRAINING	2,400	1,091	1,842	558	77%	(1,242)
TOTAL DIRECT EXPENSES:	26,783	3,122	3,968	22,815	15%	2,728
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	147,316	13,226	32,729	114,587	22%	4,100
BENEFITS EXPENSE	42,758	3,366	9,710	33,048	23%	980
OTHER INDIRECT EXPENSE	52,607	3,625	11,820	40,787	22%	1,332
TOTAL INDIRECT EXPENSES:	242,681	20,217	54,259	188,422	22%	6,412
TOTAL ALL EXPENSES:	269,464	23,339	58,227	211,237	22%	9,139
NET INCOME (LOSS):	(269,464)	(23,339)	(58,227)	(211,237)	22%	9,139

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25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,075	6,725	20,275	25%	(25)
INVESTIGATION FEES	21,000	2,700	6,500	14,500	31%	1,250
PRO HAC VICE	400,000	23,358	73,738	326,262	18%	(26,262)
MEMBER CONTACT INFORMATION	4,000	-	950	3,050	24%	(50)
PHOTO BAR CARD SALES	200	72	120	80	60%	70
TOTAL REVENUE:	452,200	28,205	88,033	364,167	19%	(25,017)
DIRECT EXPENSES:						
DEPRECIATION	1,151	-	-	1,151	0%	288
POSTAGE	16,500	-	2,407	14,093	15%	1,718
LICENSING FORMS	2,000	-	2,401	(401)	120%	(1,901)
TOTAL DIRECT EXPENSES:	19,651	-	4,808	14,843	24%	105
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	379,520	34,723	97,496	282,024	26%	(2,616)
BENEFITS EXPENSE	124,269	9,819	28,550	95,719	23%	2,517
OTHER INDIRECT EXPENSE	118,521	8,187	26,693	91,828	23%	2,937
TOTAL INDIRECT EXPENSES:	622,311	52,729	152,740	469,570	25%	2,837
TOTAL ALL EXPENSES:	641,962	52,729	157,548	484,413	25%	2,942
NET INCOME (LOSS):	(189,762)	(24,524)	(69,515)	(120,246)	37%	(22,075)

Washington State Bar Association

Statement of Activities

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

25% 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%	(2,250)
DIGITAL VIDEO SALES	14,000	10,339	16,415	(2,415)	117%	12,915
TOTAL REVENUE:	23,000	10,339	16,415	6,585	71%	10,665
DIRECT EXPENSES:						
SPEAKERS & DEVELOPMENT	1,500	-	551	949	37%	(176)
TOTAL DIRECT EXPENSES:	1,500	-	551	949	37%	(176)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE)	27,897	2,329	6,715	21,182	24%	259
BENEFITS EXPENSE	10,037	717	2,066	7,971	21%	443
OTHER INDIRECT EXPENSE	13,183	906	2,955	10,228	22%	341
TOTAL INDIRECT EXPENSES:	51,117	3,953	11,736	39,381	23%	1,043
TOTAL ALL EXPENSES:	52,617	3,953	12,287	40,329	23%	867
NET INCOME (LOSS):	(29,617)	6,386	4,128	(33,744)	-14%	11,532

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25% 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%	(3,000)
LLLT LICENSE FEES	16,622	946	2,964	13,658	18%	(1,191)
LLLT LATE LICENSE FEES	1,100	-	-	1,100	0%	(275)
INVESTIGATION FEES	-	-	100	(100)		100
TOTAL REVENUE:	29,722	946	3,064	26,658	10%	(4,366)
DIRECT EXPENSES:						
LLLT BOARD	15,000	265	1,131	13,869	8%	2,619
LLLT EDUCATION	500	-	-	500	0%	125
TOTAL DIRECT EXPENSES:	15,500	265	1,131	14,369	7%	2,744
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,548	4,560	12,556	38,992	24%	331
BENEFITS EXPENSE	17,299	1,301	3,780	13,520	22%	545
OTHER INDIRECT EXPENSE	16,401	1,148	3,743	12,658	23%	357
TOTAL INDIRECT EXPENSES:	85,248	7,010	20,078	65,170	24%	1,234
TOTAL ALL EXPENSES:	100,748	7,275	21,209	79,539	21%	3,978
NET INCOME (LOSS):	(71,026)	(6,329)	(18,145)	79,539	26%	(388)

Washington State Bar Association

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25% 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%	(125)
LPO EXAMINATION FEES	28,300	-	14,500	13,800	51%	7,425
LPO LICENSE FEES	164,750	13,607	41,149	123,601	25%	(39)
LPO LATE LICENSE FEES	988	-	-	988	0%	(247)
LPO LICENSE FEES - REINSTATES	550	-	-	550	0%	(138)
TOTAL REVENUE:	195,088	13,607	55,649	139,439	29%	6,877
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,000	-	-	9,000	0%	2,250
EXAM WRITING	9,000	-	-	9,000	0%	2,250
LPO BOARD	1,792	-	-	1,792	0%	448
LPO OUTREACH	1,000	-	-	1,000	0%	250
PRINTING & COPYING	250	-	-	250	0%	63
TOTAL DIRECT EXPENSES:	21,042	-	-	21,042	0%	5,261
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	57,874	5,089	14,072	43,802	24%	396
BENEFITS EXPENSE	20,388	1,537	4,460	15,928	22%	637
OTHER INDIRECT EXPENSE	21,043	1,450	4,728	16,315	22%	533
TOTAL INDIRECT EXPENSES:	99,305	8,076	23,261	76,045	23%	1,566
TOTAL ALL EXPENSES:	120,347	8,076	23,261	97,087	19%	6,826
NET INCOME (LOSS):	74,741	5,530	32,388	42,352	43%	13,703

Washington State Bar Association

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

25% 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	56,500	165,000	385,000	30%	27,500
FORM 1 LATE FEES	220,000	22,500	66,900	153,100	30%	11,900
MEMBER LATE FEES	190,000	150	1,350	188,650	1%	(46,150)
ANNUAL ACCREDITED SPONSOR FEES	38,250	38,250	38,250	-	100%	28,688
ATTENDANCE LATE FEES	98,000	17,850	36,800	61,200	38%	12,300
COMITY CERTIFICATES	29,000	8,925	16,100	12,900	56%	8,850
TOTAL REVENUE:	1,125,250	144,175	324,400	800,850	29%	43,088
DIRECT EXPENSES:						
DEPRECIATION	59,565	595	2,870	56,695	5%	12,021
STAFF MEMBERSHIP DUES	500	-	-	500	0%	125
MCLE BOARD	2,000	-	-	2,000	0%	500
STAFF TRAVEL/PARKING	50	-	-	50	0%	13
STAFF CONFERENCE & TRAINING	4,900	-	-	4,900	0%	1,225
TOTAL DIRECT EXPENSES:	67,015	595	2,870	64,145	4%	13,884
INDIRECT EXPENSES:						
SALARY EXPENSE (4.88 FTE)	437,860	45,068	133,910	303,950	31%	(24,445)
BENEFITS EXPENSE	125,455	9,853	28,533	96,922	23%	2,831
OTHER INDIRECT EXPENSE	151,014	10,453	34,081	116,933	23%	3,673
TOTAL INDIRECT EXPENSES:	714,329	65,374	196,524	517,805	28%	(17,942)
TOTAL ALL EXPENSES:	781,344	65,969	199,394	581,950	26%	(4,058)
NET INCOME (LOSS):	343,906	78,206	125,006	218,900	36%	39,029

Washington State Bar Association

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

25% OF YEAR COMPLETE

	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MINI CLE						
INDIRECT EXPENSES:	64,627	5,624	16,189	48,438	25%	16,137
SALARY EXPENSE (0.92 FTE)	21,315	1,621	4,669	16,645	22%	659
BENEFITS EXPENSE	28,470	1,964	6,403	22,067	22%	715
OTHER INDIRECT EXPENSE						
TOTAL INDIRECT EXPENSES:	114,412	9,208	27,261	87,151	24%	17,511
NET INCOME (LOSS):	(114,412)	(9,208)	(27,261)	(87,151)	24%	1,342

Washington State Bar Association

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25% 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	(13,378)	2,400	8,400	22%	(300)
SPONSORSHIPS	1,000	-	-	1,000	0%	(250)
TOTAL REVENUE:	11,800	(13,378)	2,400	9,400	20%	(550)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	425
STAFF CONFERENCE & TRAINING	250	65	164	86	66%	(102)
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	750
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(1,000)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	250
YLL SECTION PROGRAM	1,500	145	145	1,355	10%	230
WYLC CLE COMPS	1,000	-	-	1,000	0%	250
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	375
WYL COMMITTEE	12,000	-	-	12,000	0%	3,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	875
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	750
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	1,250
STAFF MEMBERSHIP DUES	850	-	150	700	18%	63
LENDING LIBRARY	4,000	10	30	3,970	1%	970
TOTAL DIRECT EXPENSES:	39,500	220	1,789	37,711	5%	8,086
INDIRECT EXPENSES:						
SALARY EXPENSE (2.51 FTE)	165,522	13,968	40,100	125,422	24%	1,280
BENEFITS EXPENSE	59,907	4,675	13,503	46,404	23%	1,474
OTHER INDIRECT EXPENSE	77,549	5,377	17,533	60,016	23%	1,854
TOTAL INDIRECT EXPENSES:	302,978	24,020	71,136	231,842	23%	4,609
TOTAL ALL EXPENSES:	342,478	24,240	72,924	269,553	21%	12,695
NET INCOME (LOSS):	(330,678)	(37,618)	(70,524)	(260,153)	21%	12,145

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25% 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	(13,378)	2,400	8,400	22%	(300)
NMP PRODUCT SALES	65,000	6,526	10,456	54,544	16%	(5,794)
DIGITAL VIDEO SALES	14,000	10,339	16,415	(2,415)	117%	12,915
SPONSORSHIPS	10,000	-	-	10,000	0%	(2,500)
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	60,221
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(3,000)
TOTAL REVENUE:	119,800	3,487	91,492	28,308	76%	61,542
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,700	-	-	1,700	0%	425
STAFF CONFERENCE & TRAINING	250	65	164	86	66%	(102)
SMALL TOWN AND RURAL COMMITTEE	3,000	-	-	3,000	0%	750
PRINTING & COPYING	1,200	-	1,300	(100)	108%	(1,000)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	250
YLL SECTION PROGRAM	1,500	145	145	1,355	10%	230
WYLC CLE COMPS	1,000	-	-	1,000	0%	250
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	375
SPEAKERS & PROGRAM DEVELOP	1,500	-	551	949	37%	(176)
WYL COMMITTEE	12,000	-	-	12,000	0%	3,000
OPEN SECTIONS NIGHT	3,500	-	-	3,500	0%	875
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	375
RECEPTION/FORUM EXPENSE	3,000	-	-	3,000	0%	750
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	1,250
STAFF MEMBERSHIP DUES	850	-	150	700	18%	63
LENDING LIBRARY	4,000	10	30	3,970	1%	970
NMP SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	25
TOTAL DIRECT EXPENSES:	42,600	220	2,340	40,260	5%	8,310
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	311,600	26,579	76,422	235,178	25%	1,478
BENEFITS EXPENSE	108,835	8,326	24,012	84,823	22%	3,197
OTHER INDIRECT EXPENSE	143,340	9,909	32,308	111,032	23%	3,527
TOTAL INDIRECT EXPENSES:	563,775	44,814	132,742	431,033	24%	8,202
TOTAL ALL EXPENSES:	606,375	45,034	135,082	471,293	22%	16,511
NET INCOME (LOSS):	(486,575)	(41,547)	(43,590)	(442,985)	9%	78,053

Washington State Bar Association

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

25% 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%	(1,875)
TOTAL REVENUE:	7,500	-	-	7,500	0%	(1,875)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	500	-	-	500	0%	125
MEMBER WELLNESS COUNCIL	800	-	-	800	0%	200
STAFF CONFERENCE & TRAINING	300	-	-	300	0%	75
SUBSCRIPTIONS	1,200	100	300	900	25%	-
TOTAL DIRECT EXPENSES:	2,800	100	300	2,500	11%	400
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	133,673	7,133	20,177	113,496	15%	13,241
BENEFITS EXPENSE	55,402	4,270	12,473	42,929	23%	1,378
OTHER INDIRECT EXPENSE	45,645	3,172	10,342	35,302	23%	1,069
TOTAL INDIRECT EXPENSES:	234,719	14,574	42,992	191,727	18%	15,688
TOTAL ALL EXPENSES:	237,519	14,674	43,292	194,227	18%	16,088
NET INCOME (LOSS):	(230,019)	(14,674)	(43,292)	(186,727)	19%	14,213

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25% 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	6,526	10,456	54,544	16%	(5,794)
SEMINAR REGISTRATIONS	8,000	-	62,221	(54,221)	778%	60,221
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(3,000)
TOTAL REVENUE:	85,000	6,526	72,677	12,323	86%	51,427
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	375
SPEAKERS & PROGRAM DEVELOPMENT	100	-	-	100	0%	25
TOTAL DIRECT EXPENSES:	1,600	-	-	1,600	0%	400
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	53,555	4,659	13,418	40,137	25%	(29)
BENEFITS EXPENSE	17,577	1,312	3,774	13,802	21%	620
OTHER INDIRECT EXPENSE	24,137	1,662	5,417	18,720	22%	617
TOTAL INDIRECT EXPENSES:	95,269	7,632	22,610	72,659	24%	1,208
TOTAL ALL EXPENSES:	96,869	7,632	22,610	74,259	23%	1,608
NET INCOME (LOSS):	(11,869)	(1,106)	50,067	(61,936)	-422%	53,035

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25% 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%	5,000
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	20,000
ED TRAVEL & OUTREACH	5,000	556	847	4,153	17%	403
BAR LEADERS CONFERENCE	12,000	-	8,114	3,886	68%	(5,114)
STAFF TRAVEL/PARKING	1,500	78	267	1,233	18%	108
STAFF CONFERENCE & TRAINING	8,925	-	-	8,925	0%	2,231
STAFF MEMBERSHIP DUES	1,000	-	335	665	34%	(85)
SURVEY	350	350	350	-	100%	(263)
TOTAL DIRECT EXPENSES:	128,775	984	9,914	118,861	8%	22,280
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE)	402,379	36,211	89,441	312,938	22%	11,154
BENEFITS EXPENSE	103,989	8,306	24,258	79,731	23%	1,739
OTHER INDIRECT EXPENSE	61,891	4,290	13,987	47,904	23%	1,486
TOTAL INDIRECT EXPENSES:	568,259	48,807	127,686	440,573	22%	14,379
TOTAL ALL EXPENSES:	697,034	49,791	137,599	559,435	20%	36,659
NET INCOME (LOSS):	(697,034)	(49,791)	(137,599)	559,435	20%	36,659

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25% 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%	(241)
TOTAL REVENUE:	963	-	-	963	0%	(241)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	500	-	28	472	6%	97
STAFF MEMBERSHIP DUES	1,150	25	1,200	(50)	104%	(913)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	250
CUSTODIANSHIPS	8,150	-	-	8,150	0%	2,038
WILLS	2,000	-	-	2,000	0%	500
LITIGATION EXPENSES	200	-	-	200	0%	50
STAFF CONFERENCE & TRAINING	6,400	-	-	6,400	0%	1,600
TOTAL DIRECT EXPENSES:	19,400	25	1,228	18,172	6%	3,622
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	656,837	49,884	142,371	514,466	22%	21,839
BENEFITS EXPENSE	188,816	15,136	43,874	144,942	23%	3,330
OTHER INDIRECT EXPENSE	192,481	13,292	43,340	149,141	23%	4,780
TOTAL INDIRECT EXPENSES:	1,038,134	78,313	229,585	808,549	22%	29,949
TOTAL ALL EXPENSES:	1,057,534	78,338	230,813	826,721	22%	33,571
NET INCOME (LOSS):	(1,056,571)	(78,338)	(230,813)	(825,758)	22%	33,330

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25% 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%	(225)
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	1,000
CHIEF HEARING OFFICER	30,000	2,500	7,500	22,500	25%	-
HEARING OFFICER EXPENSES	17,500	891	891	16,609	5%	3,484
HEARING OFFICER TRAINING	400	-	-	400	0%	100
OUTSIDE COUNSEL	60,000	4,000	12,000	48,000	20%	3,000
TOTAL DIRECT EXPENSES:	112,000	7,391	20,641	91,359	18%	7,359
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	133,790	11,756	33,816	99,973	25%	(369)
BENEFITS EXPENSE	40,026	3,133	9,067	30,959	23%	939
OTHER INDIRECT EXPENSE	43,324	2,991	9,751	33,572	23%	1,079
TOTAL INDIRECT EXPENSES:	217,139	17,880	52,635	164,504	24%	1,650
TOTAL ALL EXPENSES:	329,139	25,271	73,276	255,863	22%	9,009
NET INCOME (LOSS):	(329,139)	(25,271)	(73,276)	(255,863)	22%	9,009

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25% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	-	-	12,000	0%	3,000
TOTAL DIRECT EXPENSES:	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>0%</u>	<u>3,000</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.45 FTE)	35,965	3,148	9,081	26,884	25%	(89)
BENEFITS EXPENSE	13,465	984	2,854	10,611	21%	513
OTHER INDIRECT EXPENSE	13,925	997	3,250	10,675	23%	231
TOTAL INDIRECT EXPENSES:	<u>63,355</u>	<u>5,129</u>	<u>15,185</u>	<u>48,170</u>	<u>24%</u>	<u>654</u>
TOTAL ALL EXPENSES:	<u>75,355</u>	<u>5,129</u>	<u>15,185</u>	<u>60,170</u>	<u>20%</u>	<u>3,654</u>
NET INCOME (LOSS):	<u>(75,355)</u>	<u>(5,129)</u>	<u>(15,185)</u>	<u>(60,170)</u>	<u>20%</u>	<u>3,654</u>

Washington State Bar Association

Statement of Activities

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

25% 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	13,378	13,378	36,622	27%	878
TOTAL REVENUE:	50,000	13,378	13,378	36,622	27%	878
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	150	-	-	150	0%	38
FASTCASE	73,000	-	-	73,000	0%	18,250
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	63
TOTAL DIRECT EXPENSES:	73,400	-	-	73,400	0%	18,350
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	80,135	7,022	20,211	59,925	25%	(177)
BENEFITS EXPENSE	23,499	1,819	5,244	18,255	22%	631
OTHER INDIRECT EXPENSE	29,398	2,024	6,600	22,799	22%	750
TOTAL INDIRECT EXPENSES:	133,033	10,865	32,054	100,979	24%	1,204
TOTAL ALL EXPENSES:	206,433	10,865	32,054	174,379	16%	19,554
NET INCOME (LOSS):	(156,433)	2,513	(18,676)	(137,757)	12%	20,432

Washington State Bar Association

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25% 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	354	354	396	47%	(166)
STAFF MEMBERSHIP DUES	500	-	-	500	0%	125
CPE COMMITTEE	1,000	-	267	733	27%	(17)
TOTAL DIRECT EXPENSES:	2,250	354	621	1,629	28%	(58)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.10 FTE)	91,667	12,036	34,625	57,042	38%	(11,708)
BENEFITS EXPENSE	37,219	4,459	13,095	24,125	35%	(3,790)
OTHER INDIRECT EXPENSE	22,435	2,356	7,683	14,752	34%	(2,074)
TOTAL INDIRECT EXPENSES:	151,321	18,851	55,402	95,919	37%	(17,572)
TOTAL ALL EXPENSES:	153,571	19,205	56,023	97,548	36%	(17,630)
NET INCOME (LOSS):	(153,571)	(19,205)	(56,023)	(97,548)	36%	(17,630)

Washington State Bar Association

Statement of Activities

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

25% 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	130,000	-	100%	97,500
TOTAL REVENUE:	130,000	130,000	130,000	-	100%	97,500
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	260,828	-	-	260,828	0%	65,207
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	375
SURVEYS	100	-	-	100	0%	25
PRO BONO & PUBLIC SERVICE COMMITTEE	1,500	-	-	1,500	0%	375
STAFF CONFERENCE & TRAINING	1,000	-	-	1,000	0%	250
PRO BONO CERTIFICATES	2,000	-	457	1,543	23%	43
TOTAL DIRECT EXPENSES:	266,928	-	457	266,471	0%	66,275
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,588	11,162	32,092	96,496	25%	55
BENEFITS EXPENSE	40,609	3,165	9,138	31,471	23%	1,014
OTHER INDIRECT EXPENSE	50,132	3,474	11,327	38,804	23%	1,205
TOTAL INDIRECT EXPENSES:	219,329	17,801	52,557	166,772	24%	2,275
TOTAL ALL EXPENSES:	486,257	17,801	53,014	433,243	11%	68,550
NET INCOME (LOSS):	(356,257)	112,199	76,986	(433,243)	-22%	166,050

Washington State Bar Association

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

25% 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%	88
SUBSCRIPTIONS	162	20	20	142	12%	21
IMAGE LIBRARY	4,100	-	4,100	-	100%	(3,075)
TOTAL DIRECT EXPENSES:	4,612	20	4,120	492	89%	(2,967)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,143	6,339	18,252	53,891	25%	(216)
BENEFITS EXPENSE	19,491	1,489	4,270	15,221	22%	603
OTHER INDIRECT EXPENSE	27,542	1,903	6,206	21,336	23%	680
TOTAL INDIRECT EXPENSES:	119,175	9,732	28,727	90,448	24%	1,067
TOTAL ALL EXPENSES:	123,787	9,752	32,847	90,940	27%	(1,900)
NET INCOME (LOSS):	(123,787)	(9,752)	(32,847)	(90,940)	27%	(1,900)

Washington State Bar Association

Statement of Activities

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

25% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	23,550	-	-	23,550	0%	5,888
TOTAL DIRECT EXPENSES:	<u>23,550</u>	<u>-</u>	<u>-</u>	<u>23,550</u>	0%	<u>5,888</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (2.70 FTE)	349,467	32,386	77,418	272,049	22%	9,949
BENEFITS EXPENSE	103,888	8,253	24,038	79,850	23%	1,934
OTHER INDIRECT EXPENSE	83,553	5,770	18,813	64,739	23%	2,075
TOTAL INDIRECT EXPENSES:	<u>536,908</u>	<u>46,409</u>	<u>120,270</u>	<u>416,638</u>	22%	<u>13,957</u>
TOTAL ALL EXPENSES:	<u>560,458</u>	<u>46,409</u>	<u>120,270</u>	<u>440,188</u>	21%	<u>19,845</u>
NET INCOME (LOSS):	<u>(560,458)</u>	<u>(46,409)</u>	<u>(120,270)</u>	<u>(440,188)</u>	21%	<u>19,845</u>

Washington State Bar Association

Statement of Activities

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

25% 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	269	881	7,319	11%	1,169
STAFF CONFERENCE & TRAINING	2,100	-	-	2,100	0%	525
TOTAL DIRECT EXPENSES:	10,300	269	881	9,419	9%	1,694
INDIRECT EXPENSES:						
SALARY EXPENSE (5.71 FTE)	383,690	34,196	97,230	286,460	25%	(1,308)
BENEFITS EXPENSE	142,992	11,260	32,579	110,413	23%	3,169
OTHER INDIRECT EXPENSE	176,699	12,235	39,892	136,806	23%	4,282
TOTAL INDIRECT EXPENSES:	703,381	57,691	169,702	533,679	24%	6,143
TOTAL ALL EXPENSES:	713,681	57,959	170,583	543,098	24%	7,838
NET INCOME (LOSS):	(713,681)	(57,959)	(170,583)	(543,098)	24%	7,838

Washington State Bar Association

Statement of Activities

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25% 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	-	93,155	197,388	32%	20,520
TOTAL REVENUE:	290,543	-	93,155	197,388	32%	20,520
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	750	-	14	736	2%	174
SUBSCRIPTIONS	350	-	-	350	0%	88
SECTION/COMMITTEE CHAIR MTGS	1,000	-	456	544	46%	(206)
DUES STATEMENTS	5,000	-	-	5,000	0%	1,250
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	125
STAFF MEMBERSHIP DUES	250	-	-	250	0%	63
TOTAL DIRECT EXPENSES:	7,850	-	470	7,380	6%	1,493
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	149,581	13,289	37,265	112,316	25%	130
BENEFITS EXPENSE	61,326	4,755	13,748	47,578	22%	1,584
OTHER INDIRECT EXPENSE	79,839	5,528	18,025	61,814	23%	1,934
TOTAL INDIRECT EXPENSES:	290,746	23,573	69,038	221,708	24%	3,648
TOTAL ALL EXPENSES:	298,596	23,573	69,508	229,088	23%	5,141
NET INCOME (LOSS):	(8,053)	(23,573)	23,647	(31,701)	-294%	25,661

Washington State Bar Association

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

25% 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	-	141,980	298,245	32%	31,924
SEMINAR PROFIT SHARE	147,470	-	-	147,470	0%	(36,868)
INTEREST INCOME	13,120	-	-	13,120	0%	(3,280)
PUBLICATIONS REVENUE	2,000	-	-	2,000	0%	(500)
OTHER	46,880	3,540	7,225	39,655	15%	(4,495)
TOTAL REVENUE:	649,695	3,540	149,205	500,490	23%	(13,219)
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	632,503	9,670	35,301	597,202	6%	122,825
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	272,143	-	93,155	178,987	34%	(25,120)
TOTAL DIRECT EXPENSES:	904,646	9,670	128,457	776,189	14%	97,705
NET INCOME (LOSS):	(254,951)	(6,130)	20,749	(275,699)	-8%	84,486

Washington State Bar Association

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25% 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	11,680	32,197	77,804	29%	(4,697)
STAFF TRAVEL/PARKING	2,000	-	76	1,924	4%	424
STAFF MEMBERSHIP DUES	450	-	-	450	0%	113
TELEPHONE	95,000	6,185	19,074	75,926	20%	4,676
COMPUTER HARDWARE	65,000	1,329	16,873	48,127	26%	(623)
COMPUTER SOFTWARE	310,000	5,216	48,996	261,004	16%	28,504
HARDWARE SERVICE & WARRANTIES	60,000	6,802	38,008	21,992	63%	(23,008)
SOFTWARE MAINTENANCE & LICENSING	380,000	21,540	122,546	257,454	32%	(27,546)
COMPUTER SUPPLIES	2,000	-	-	2,000	0%	500
THIRD PARTY SERVICES	40,000	2,333	5,313	34,687	13%	4,687
STAFF CONFERENCE & TRAINING	10,000	-	-	10,000	0%	2,500
TRANSFER TO INDIRECT EXPENSES	(1,074,450)	(55,086)	(283,083)	(791,367)	26%	14,471
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,416	127,209	364,268	1,070,149	25%	(5,664)
BENEFITS EXPENSE	439,894	35,171	102,263	337,631	23%	7,711
CAPITAL LABOR & OVERHEAD	(280,000)	(22,071)	(91,657)	(188,343)	33%	(21,657)
OTHER INDIRECT EXPENSE	402,292	27,823	90,718	311,573	23%	9,855
TOTAL INDIRECT EXPENSES:	1,996,602	168,132	465,592	1,531,010	23%	(9,756)
TOTAL ALL EXPENSES:	1,996,602	168,132	465,592	1,531,010	23%	(9,756)
NET INCOME (LOSS):	(1,996,602)	(168,132)	(465,592)	(1,531,010)	23%	33,558

Washington State Bar Association

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25% 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	-	140	210	40%	(53)
STAFF CONFERENCE & TRAINING	2,500	-	450	2,050	18%	175
ABA DELEGATES	15,000	2,383	2,383	12,617	16%	1,367
TOTAL DIRECT EXPENSES:	17,850	2,383	2,973	14,877	17%	1,490
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	59,415	6,370	16,215	43,200	27%	(1,361)
BENEFITS EXPENSE	19,657	1,483	4,308	15,350	22%	607
OTHER INDIRECT EXPENSE	18,567	1,299	4,235	14,332	23%	406
TOTAL INDIRECT EXPENSES:	97,639	9,153	24,758	72,881	25%	(348)
TOTAL ALL EXPENSES:	115,489	11,536	27,731	87,758	24%	(348)
NET INCOME (LOSS):	(115,489)	(11,536)	(27,731)	(87,758)	24%	1,142

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25% 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	1,135,994	3,151,052	9,962,713	24%	127,389
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
TEMPORARY SALARIES	200,627	23,086	64,382	136,245	32%	(14,225)
CAPITAL LABOR & OVERHEAD	(280,000)	(22,071)	(91,657)	(188,343)	33%	(21,657)
EMPLOYEE ASSISTANCE PLAN	4,800	-	1,600	3,200	33%	(400)
EMPLOYEE SERVICE AWARDS	2,038	280	800	1,238	39%	(290)
FICA (EMPLOYER PORTION)	806,675	74,052	218,913	587,762	27%	(17,244)
L&I INSURANCE	62,000	13,790	13,790	48,210	22%	1,710
WA STATE FAMILY MEDICAL LEAVE (EMPI)	18,000	1,526	4,561	13,439	25%	(61)
MEDICAL (EMPLOYER PORTION)	1,701,951	126,379	379,768	1,322,183	22%	45,720
RETIREMENT (EMPLOYER PORTION)	1,356,286	109,055	317,936	1,038,350	23%	21,135
TRANSPORTATION ALLOWANCE	65,045	-	3,433	61,612	5%	12,828
UNEMPLOYMENT INSURANCE	65,206	2,249	8,019	57,187	12%	8,282
TOTAL SALARY & BENEFITS EXPENSE:	16,916,394	1,464,340	4,072,597	12,843,797	24%	113,188
WORKPLACE BENEFITS	45,980	371	9,812	36,168	21%	1,683
HUMAN RESOURCES POOLED EXP	77,100	6,880	15,091	62,009	20%	4,184
MEETING SUPPORT EXPENSES	10,000	126	600	9,400	6%	1,900
RENT	2,131,247	159,794	472,970	1,658,277	22%	59,842
PERSONAL PROP TAXES-WSBA	6,650	472	1,417	5,233	21%	245
FURNITURE, MAINT, LH IMP	25,300	-	873	24,427	3%	5,452
OFFICE SUPPLIES & EQUIPMENT	18,000	1,634	5,256	12,744	29%	(756)
FURN & OFFICE EQUIP DEPRECIATION	96,357	5,227	15,680	80,677	16%	8,409
COMPUTER HARDWARE DEPRECIATION	45,354	2,626	10,499	34,855	23%	839
COMPUTER SOFTWARE DEPRECIATION	99,251	2,805	18,449	80,802	19%	6,364
INSURANCE	272,643	22,025	66,076	206,567	24%	2,085
WORK HOME FURNITURE & EQUIP	14,000	660	1,335	12,665	10%	2,165
PROFESSIONAL FEES-AUDIT	50,000	26,550	26,550	23,450	53%	(14,050)
PROFESSIONAL FEES-LEGAL	250,000	5,114	16,466	233,534	7%	46,034
ONLINE LEGAL RESEARCH	-	3,105	11,932	(11,932)		(11,932)
TELEPHONE & INTERNET	33,600	1,000	1,570	32,030	5%	6,830
POSTAGE - GENERAL	24,000	885	2,644	21,356	11%	3,356
RECORDS STORAGE	30,000	1,962	7,756	22,244	26%	(256)
BANK FEES	51,000	5,781	13,441	37,559	26%	(691)
PRODUCTION MAINTENANCE & SUPPLIES	15,340	(7)	3,497	11,843	23%	338
COMPUTER POOLED EXPENSES	1,074,450	55,086	283,083	791,367	26%	(14,471)
TOTAL OTHER INDIRECT EXPENSES:	4,370,272	302,097	984,998	3,385,274	23%	107,570
TOTAL INDIRECT EXPENSES:	21,286,666	1,766,436	5,057,595	16,229,071	24%	264,072

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SUMMARY PAGE	FISCAL 2023 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(358,902)	(19,550)	(70,727)	(288,175)
ADMISSIONS/BAR EXAM	59,088	(45,935)	184,054	(124,966)
ADVANCEMENT FTE	(362,565)	(29,036)	(85,101)	(277,465)
BAR NEWS	(93,267)	(7,021)	(38,115)	(55,153)
BOARD OF GOVERNORS	(563,600)	(18,745)	(92,555)	(471,045)
CLE - PRODUCTS	686,086	271,613	410,327	275,758
CLE - SEMINARS	(419,115)	6,439	(30,757)	(388,358)
CLIENT PROTECTION FUND	45,788	152,653	248,779	(202,991)
CHARACTER & FITNESS BOARD	(166,623)	(12,443)	(34,848)	(131,775)
COMMUNICATIONS	(787,329)	(56,097)	(166,598)	(620,731)
COMMUNICATIONS FTE	(243,400)	(20,543)	(60,044)	(183,356)
DESKBOOKS	(49,735)	(18,158)	(36,215)	(13,520)
DISCIPLINE	(6,095,728)	(485,890)	(1,391,911)	(4,703,817)
DIVERSITY	(360,227)	117,292	77,750	(437,977)
FINANCE	(1,068,220)	(50,603)	(130,659)	(937,562)
FOUNDATION	(152,797)	(15,069)	(38,482)	(114,315)
HUMAN RESOURCES	(291,667)	(46,731)	(139,174)	(152,493)
LAW CLERK PROGRAM	41,201	26,123	4,818	36,383
LEGISLATIVE	(269,464)	(23,339)	(58,227)	(211,237)
LEGAL LUNCHBOX	(29,617)	6,386	4,128	(33,744)
LICENSE FEES	17,053,467	1,339,238	4,088,159	12,965,307
LICENSING AND MEMBERSHIP	(189,762)	(24,524)	(69,515)	(120,246)
LIMITED LICENSE LEGAL TECHNICIAN	(71,026)	(6,329)	(18,145)	(52,882)
LIMITED PRACTICE OFFICERS	74,741	5,530	32,388	42,352
MANDATORY CLE ADMINISTRATION	343,906	78,206	125,006	218,900
MEMBER WELLNESS PROGRAM	(230,019)	(14,674)	(43,292)	(186,727)
MINI CLE	(114,412)	(9,208)	(27,261)	(87,151)
MEMBER SERVICES & ENGAGEMENT	(330,678)	(37,618)	(70,524)	(260,153)
NEW MEMBER EDUCATION	(11,869)	(1,106)	50,067	(61,936)
OFFICE OF GENERAL COUNSEL	(1,056,571)	(78,338)	(230,813)	(825,758)
OFFICE OF THE EXECUTIVE DIRECTOR	(697,034)	(49,791)	(137,599)	(559,435)
OGC-DISCIPLINARY BOARD	(329,139)	(25,271)	(73,276)	(255,863)
PRACTICE OF LAW BOARD	(75,355)	(5,129)	(15,185)	(60,170)
PRACTICE MANAGEMENT ASSISTANCE	(156,433)	2,513	(18,676)	(137,757)
PROFESSIONAL RESPONSIBILITY PROGRAM	(153,571)	(19,205)	(56,023)	(97,548)
PUBLIC SERVICE PROGRAMS	(356,257)	112,199	76,986	(433,243)
PUBLICATION & DESIGN SERVICES	(123,787)	(9,752)	(32,847)	(90,940)
REGULATORY SERVICES FTE	(560,458)	(46,409)	(120,270)	(440,188)
SECTIONS ADMINISTRATION	(8,053)	(23,573)	23,647	(31,701)
SECTIONS OPERATIONS	(254,951)	(6,130)	20,749	(275,699)
SERVICE CENTER	(713,681)	(57,959)	(170,583)	(543,098)
TECHNOLOGY	(1,996,602)	(168,132)	(465,592)	(1,531,010)
VOLUNTEER EDUCATION	(115,489)	(11,536)	(27,731)	(87,758)
INDIRECT EXPENSES	21,286,666	1,766,436	5,057,595	16,229,071
TOTAL OF ALL	(20,733,539)	(2,440,782)	(6,453,710)	(14,279,829)
NET INCOME (LOSS)	(553,127)	674,346	1,396,115	(1,949,242)

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 1,359,086

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.19%	\$ 9,307,873
UBS Financial Money Market	0.17%	\$ 1,090,449
Morgan Stanley Money Market	0.33%	\$ 3,406,912
Merrill Lynch Money Market	0.34%	\$ 2,009,636
CDs/Treasuries	see list	\$ 1,994,271

General Fund Total \$ 19,168,227

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 135,390

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.33%	\$ 4,468,906
Morgan Stanley Money Market	0.00%	\$ 108,014

Client Protection Fund Total \$ 4,712,310

Grand Total Cash & Investments \$ 23,880,536

**Washington State Bar Association
Analysis of Cash Investments As
of December 31, 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	2.90%	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
Ally bank	4.50%	6m	12/5/2022	12/8/2022	6/8/2023	250,000
Wells Fargo bank	4.70%	9m	12/15/2022	12/23/2022	9/25/2023	250,000

Total 1,994,271