

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date November 30, 2023

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
January 24th, 2024

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

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

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	17%	16%	\$118,917	15%	Favorable to budget mainly due to vacant positions, timing of payments for transportation and L&I
Other Indirect Expenses*	17%	16%	\$8,021	16%	Favorable to budget due to timing of payments.
Total Indirect Expenses	17%	16%	\$126,938	15%	Favorable to budget resulting from a combination of reasons described above.

General Fund Revenues	17%	17%	\$184,779	17%	Favorable to budget from higher interest income, timing of collection for winter bar exam fees, new member product sales, and reimbursement from sections.
General Fund Indirect Expenses	17%	16%	\$130,246	15%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	17%	8%	\$257,063	8%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	17%	139%	\$572,088	192%	Favorable to budget for the reasons described above.

CLE Revenue	17%	19%	\$32,801	16%	Favorable to budget due to increased product sales consistent with seasonal revenue trend.
CLE Direct Expenses	17%	4%	\$40,621	4%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	17%	17%	(\$2,905)	15%	Unfavorable to budget due to budgeting miscalculation for medical coverage.
CLE Net	17%	61%	\$70,518	38%	Favorable to budget primarily due to increased product sales.

*Workplace benefits, Human Resources, meeting support, rent, taxes, furniture & maintenance, office supplies, depreciation, insurance, equipment, professional fees (legal & audit), internet & telephone, postage, storage, bank fees, Technology

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2024 Budget
For the Period from November 1, 2023 to November 30, 2023

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	40,281	242,764	4,014	94,100	44,294	336,864	(44,294)	(336,864)
Admissions/Bar Exam	368,883	1,300,740	143,126	912,180	7,951	449,245	151,077	1,361,425	217,806	(60,685)
Advancement FTE	-	-	60,174	359,957	-	8,424	60,174	368,381	(60,174)	(368,381)
Bar News	100,748	610,100	56,808	343,204	76,295	364,960	133,102	708,164	(32,355)	(98,064)
Board of Governors	-	-	22,783	180,310	39,550	385,800	62,332	566,110	(62,332)	(566,110)
Character & Fitness Board	-	-	24,071	139,249	-	33,000	24,071	172,249	(24,071)	(172,249)
Communications Strategies	-	500	103,607	691,453	6,572	134,015	110,179	825,468	(110,179)	(824,968)
Communications Strategies FTE	-	-	41,083	249,385	-	-	41,083	249,385	(41,083)	(249,385)
Discipline	16,446	119,000	956,911	6,095,389	25,464	218,700	982,374	6,314,089	(965,929)	(6,195,089)
Diversity	-	135,000	43,807	359,183	136	117,700	43,943	476,883	(43,943)	(341,883)
Finance	134,308	400,000	179,240	1,135,942	1,183	2,640	180,424	1,138,582	(46,116)	(738,582)
Foundation	-	-	27,590	150,558	684	10,650	28,274	161,208	(28,274)	(161,208)
Human Resources	-	-	104,291	470,254	-	-	104,291	470,254	(104,291)	(470,254)
Law Clerk Program	15,033	207,200	26,986	164,394	1,737	19,735	28,722	184,130	(13,689)	23,070
Legislative	-	-	41,805	255,565	1,832	25,735	43,638	281,300	(43,638)	(281,300)
Legal Lunchbox	6,125	29,000	8,448	44,021	551	7,675	9,000	51,696	(2,875)	(22,696)
Licensing and Membership Records	102,600	450,900	104,693	653,019	102	32,777	104,795	685,796	(2,195)	(234,896)
Licensing Fees	2,765,753	17,320,499	-	-	-	-	0	-	2,765,753	17,320,499
Limited License Legal Technician	2,307	20,712	13,255	77,600	-	14,240	13,255	91,840	(10,948)	(71,128)
Limited Practice Officers	39,910	202,000	18,025	107,357	725	24,625	18,750	131,982	21,160	70,018
Mandatory CLE	221,872	1,113,800	129,061	775,905	16,104	139,999	145,165	915,904	76,708	197,896
Member Wellness Program	3,000	7,500	38,943	230,294	221	3,612	39,164	233,906	(36,164)	(226,406)
Member Services & Engagement	1,200	10,800	48,334	296,376	513	94,395	48,847	390,771	(47,647)	(379,971)
Mint CLE	-	-	19,030	110,349	-	-	19,030	110,349	(19,030)	(110,349)
New Member Education	45,070	97,000	17,239	97,387	-	1,750	17,239	99,137	27,831	(32,137)
Office of General Counsel	4	-	153,467	1,052,227	1,612	25,824	155,079	1,078,051	(155,075)	(1,078,051)
Office of the Executive Director	-	-	112,144	702,639	10,349	114,622	122,493	817,261	(122,493)	(817,261)
OGC-Disciplinary Board	-	-	36,413	217,741	14,666	98,000	51,079	315,741	(51,079)	(315,741)
Practice of Law Board	-	-	13,919	76,560	29	12,000	13,949	88,560	(13,949)	(88,560)
Practice Management Assistance	17,928	62,000	22,495	137,538	-	75,760	22,495	213,298	(4,567)	(151,298)
Professional Responsibility Program	-	-	38,454	236,590	803	3,000	39,258	239,590	(39,258)	(239,590)
Public Service Programs	-	130,000	35,546	230,480	519	297,409	36,065	327,889	(36,065)	(397,889)
Publication and Design Services	-	-	20,162	119,085	4,752	4,300	24,913	123,385	(24,913)	(123,385)
Regulatory Services FTE	-	-	81,326	520,795	1,721	20,150	83,047	540,945	(83,047)	(540,945)
Sections Administration	91,015	297,786	48,769	297,439	25	3,050	48,793	300,489	42,222	(2,703)
Service Center	-	-	118,243	729,058	396	4,560	118,639	733,618	(118,639)	(733,618)
Volunteer Engagement	-	-	16,381	96,192	1,139	17,800	113,991.59	(17,520)	(113,992)	(113,992)
Technology	-	-	344,939	2,094,122	-	-	344,939	2,094,122	(344,939)	(2,094,122)
Subtotal General Fund	3,932,202	22,484,537	3,311,846	20,652,560	219,646	2,860,282	3,531,493	23,512,812	400,709	(1,028,275)
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
Total General Fund - Net Result from Operations									400,709	(1,028,275)
Percentage of Budget	17%		16%		8%		15%			
CLE-Seminars and Products	323,026	1,605,300	171,113	1,008,971	12,807	295,117	183,920	1,304,088	139,106	301,212
CLE - Deskbooks	75	136,500	42,286	253,996	155	26,375	42,440	280,371	(42,365)	(143,871)
Total CLE	323,101	1,741,800	213,399	1,262,967	12,961	321,492	226,360	1,584,459	96,741	157,341
Percentage of Budget	19%		17%		4%		14%			
Total All Sections	151,446	688,964	-	-	124,359	1,017,566	124,359	1,017,566	27,087	(328,603)
Client Protection Fund-Restricted	133,649	595,930	30,976	183,430	1,368	505,200	32,344	688,630	101,306	(92,700)
Totals	4,540,398	25,511,231	3,556,221	22,098,957	358,334	4,704,510	3,914,556	26,803,468	625,843	(1,292,237)
Percentage of Budget	18%		16%		8%		15%			

	Fund Balances Sept. 30, 2023	2024 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,513,398	4,420,698	4,614,704
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,177,163	1,334,504	1,273,904
Section Funds	1,970,404	1,641,801	1,997,491
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000
Facilities Reserve Fund	2,700,000	2,700,000	2,700,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	5,149,490	4,121,215	5,550,199
Total General Fund Balance	9,849,490	8,821,215	10,250,199
Net Change in Total General Fund Balance		(1,028,275)	400,709
Total Fund Balance	17,510,455	16,218,218	18,136,298
Net Change in Fund Balance		(1,292,237)	625,843

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>1,184,465</u>

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	5.48%	2,703,580
UBS Financial Money Market	5.44%	1,118,283
Morgan Stanley Money Market	5.06%	3,580,669
Merrill Lynch Money Market	5.35%	856,948
CDs/Treasuries	see list	7,680,035

General Fund Total 17,123,980

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>399,625</u>

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	5.48%	2,109,117
Morgan Stanley Money Market	4.94%	113,104
CDs/Treasuries	see list	2,495,088

Client Protection Fund Total 5,116,934

Grand Total Cash & Investments 22,240,915

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

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
<i>From WF</i>						
DFC Note	4.75%	11	2/1/2023	2/2/2023	12/14/2023	252,332
NexBank CD	5.25%	9	3/14/2023	3/22/2023	12/20/2023	250,000
Citizens Bank CD	5.15%	9	3/14/2023	3/22/2023	12/22/2023	250,000
Bank of Hope CD	5.25%	9	3/14/2023	3/24/2023	12/26/2023	250,000
Hancock Whitney Bank CD	5.35%	9	3/17/2023	3/23/2023	12/26/2023	250,000
CrossFirst Bank CD	5.20%	9	3/17/2023	3/24/2023	12/26/2023	250,000
Zions BankCorp CD	5.30%	9	3/28/2023	3/31/2023	12/29/2023	250,000
FHDN CD	4.75%	11	2/10/2023	2/13/2023	1/11/2024	239,533
FFCB CD	4.75%	12	2/1/2023	2/2/2023	1/18/2024	241,148
JP Morgan Chase Bank CD	4.95%	11	2/22/2023	2/28/2023	1/31/2024	250,000
FHLBDN CD	4.75%	12	2/10/2023	2/13/2023	2/2/2024	250,325
TowneBank CD	4.65%	12	2/1/2023	2/8/2023	2/8/2024	250,000
Millyard Bank CD	4.65%	12	2/1/2023	2/9/2023	2/9/2024	250,000
Encore Bank CD	5.35%	9	5/30/2023	6/7/2023	3/7/2024	250,000
Customers Bank CD	5.20%	12	3/28/2023	3/30/2023	3/28/2024	250,000
Truist Bank CD	5.25%	12	5/30/2023	6/2/2023	5/31/2024	250,000
US Treasury Bill	5.25%	11	7/11/2023	7/13/2023	6/13/2024	238,368
Texas Capital Bank CD	5.25%	12	8/9/2023	8/16/2023	8/15/2024	250,000
ESSA Bank & Trust PA CD	5.25%	12	8/9/2023	8/22/2023	8/21/2024	250,000
Bank of America CD	5.30%	12	8/25/2023	8/30/2023	8/29/2024	250,000
BMO bank NA CD	5.45%	12	10/4/2023	10/11/2023	10/11/2024	250,000
Total from WF						5,221,705
<i>From ML</i>						
US Bank, National Assoc. CD	5.25%	6	6/6/2023	6/12/2023	12/7/2023	243,000
US Treasury Bill	5.43%	6	6/6/2023	6/15/2023	12/14/2023	270,000
Bank of China NY CD	5.30%	6	7/12/2023	7/20/2023	1/22/2024	243,000
TBK bank CD	5.25%	9	6/6/2023	6/12/2023	3/11/2024	240,000
Synchrony bank CD	5.35%	6	9/12/2023	9/15/2023	3/15/2024	243,000
Banner bank CD	5.25%	12	6/6/2023	6/12/2023	6/11/2024	237,000
PNC bank, national association CD	5.35%	9	9/14/2023	9/20/2023	6/20/2024	240,000
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
Total from ML						1,959,000
<i>From MS</i>						
Goldman Sacks Bank USA New York CD	5.27%		9/28/2023	10/5/2023	4/5/2024	250,000
Wells Fargo CD	5.29%		9/26/2023	9/28/2023	9/9/2024	249,330
Total from MS						499,330
Total						7,680,035

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

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
CapStar Bank CD	4.80%	9	3/1/2023	3/3/2023	12/4/2023	250,000
Bank OZK CD	5.10%	6	6/29/2023	7/7/2023	1/8/2024	250,000
Beal Bank CD	5.10%	6	6/29/2023	7/12/2023	1/10/2024	250,000
Midfirst Bank CD	5.15%	6	6/29/2023	7/12/2023	1/12/2024	250,000
US Treasury Note	4.95%	11	3/1/2023	3/2/2023	1/31/2024	245,088
Western Alliance Bank CD	5.00%	12	3/1/2023	3/9/2023	3/8/2024	250,000
FHLB (Federal Home Loan Bank) CD	5.50%	11	10/11/2023	10/12/2023	8/26/2024	250,000
DMB community bank CD	5.30%	12	9/11/2023	9/25/2023	9/24/2024	250,000
Everbank CD	5.45%	12	9/25/2023	9/29/2023	9/27/2024	250,000
Citibank CD	5.50%	12	9/25/2023	9/29/2023	9/27/2024	250,000
Total						<u>2,495,088</u>

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,320,499	1,374,370	2,765,753	14,554,747	16%	(120,997)
TOTAL REVENUE:	<u>17,320,499</u>	<u>1,374,370</u>	<u>2,765,753</u>	<u>14,554,747</u>	<u>16%</u>	<u>(120,997)</u>

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 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	8,424	-	-	8,424	0%	1,404
TOTAL DIRECT EXPENSES:	8,424	-	-	8,424	0%	1,404
INDIRECT EXPENSES:						
SALARY EXPENSE (1.89 FTE)	244,054	20,031	40,060	203,994	16%	615
BENEFITS EXPENSE	58,985	5,344	10,718	48,267	18%	(887)
OTHER INDIRECT EXPENSE	56,918	4,780	9,396	47,522	17%	90
TOTAL INDIRECT EXPENSES:	359,957	30,155	60,174	299,783	17%	(181)
TOTAL ALL EXPENSES:	368,381	30,155	60,174	308,207	16%	1,223
NET INCOME (LOSS):	(368,381)	(30,155)	(60,174)	(308,207)	16%	1,223

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,500	-	-	27,500	0%	(4,583)
BAR EXAM FEES	1,215,000	79,138	364,718	850,282	30%	162,218
RULE 9/LEGAL INTERN FEES	12,000	300	1,100	10,900	9%	(900)
SPECIAL ADMISSIONS	46,240	1,205	3,065	43,175	7%	(4,642)
TOTAL REVENUE:	1,300,740	80,643	368,883	931,857	28%	152,093
DIRECT EXPENSES:						
POSTAGE	1,000	422	621	379	62%	(454)
STAFF TRAVEL/PARKING	20,000	-	-	20,000	0%	3,333
STAFF MEMBERSHIP DUES	400	-	-	400	0%	67
SUPPLIES	1,500	-	-	1,500	0%	250
FACILITY, PARKING, FOOD	94,000	(8,967)	(8,967)	102,967	-10%	24,634
EXAMINER FEES	34,000	-	-	34,000	0%	5,667
UBE EXMINATIONS	113,000	-	-	113,000	0%	18,833
BOARD OF BAR EXAMINERS	39,000	-	-	39,000	0%	6,500
BAR EXAM PROCTORS	21,000	-	-	21,000	0%	3,500
DISABILITY ACCOMMODATIONS	55,967	-	-	55,967	0%	9,328
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	-	1,000	0%	167
LAW SCHOOL VISITS	1,700	-	157	1,543	9%	127
DEPRECIATION-SOFTWARE	11,038	2,036	4,074	6,964	37%	(2,234)
SOFTWARE HOSTING	41,140	9,400	9,400	31,740	23%	(2,543)
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	167
STAFF CONFERENCE & TRAINING	13,500	2,667	2,667	10,833	20%	(417)
TOTAL DIRECT EXPENSES:	449,245	5,558	7,951	441,294	2%	66,923
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	522,057	42,403	84,806	437,251	16%	2,203
BENEFITS EXPENSE	186,844	13,637	24,824	162,021	13%	6,317
OTHER INDIRECT EXPENSE	203,278	17,040	33,496	169,782	16%	384
TOTAL INDIRECT EXPENSES:	912,180	73,081	143,126	769,054	16%	8,904
TOTAL ALL EXPENSES:	1,361,425	78,638	151,077	1,210,347	11%	75,827
NET INCOME (LOSS):	(60,685)	2,005	217,806	(278,490)	-359%	227,920

Washington State Bar Association
Statement of Activities
For the Period from November 1, 2023 to November 30, 2023
17% OF YEAR COMPLETE

	FISCAL 2024 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:						
ATJ BOARD RETREAT	4,000	-	-	4,000	0%	667
LEADERSHIP TRAINING	4,000	1,453	1,453	2,547	36%	(786)
ATJ BOARD EXPENSE	65,000	(8)	243	64,757	0%	10,590
STAFF TRAVEL/PARKING	2,800	-	129	2,671	5%	337
STAFF CONFERENCE & TRAINING	3,300	842	842	2,458	26%	(292)
PUBLIC DEFENSE	4,000	-	1,346	2,654	34%	(680)
RECEPTION/FORUM EXPENSE	11,000	-	-	11,000	0%	1,833
TOTAL DIRECT EXPENSES:	94,100	2,287	4,014	90,086	4%	11,670
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	145,500	11,986	23,972	121,528	16%	278
BENEFITS EXPENSE	47,875	4,100	8,204	39,671	17%	(224)
OTHER INDIRECT EXPENSE	49,389	4,123	8,105	41,284	16%	127
TOTAL INDIRECT EXPENSES:	242,764	20,209	40,281	202,483	17%	180
TOTAL ALL EXPENSES:	336,864	22,496	44,294	292,569	13%	11,850
NET INCOME (LOSS):	(336,864)	(22,496)	(44,294)	(292,569)	13%	11,850

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,500	-	-	2,500	0%	(417)
DISPLAY ADVERTISING	400,000	45,000	90,000	310,000	22%	23,333
SUBSCRIPT/SINGLE ISSUES	100	36	36	64	36%	19
CLASSIFIED ADVERTISING	7,500	265	680	6,820	9%	(570)
JOB TARGET ADVERTISING	200,000	10,032	10,032	189,968	5%	(23,302)
TOTAL REVENUE:	610,100	55,333	100,748	509,352	17%	(936)
DIRECT EXPENSES:						
POSTAGE	110,000	13,271	26,438	83,562	24%	(8,105)
PRINTING, COPYING & MAILING	250,000	24,944	48,734	201,266	19%	(7,067)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	333
GRAPHICS/ARTWORK	100	103	1,103	(1,003)	1103%	(1,086)
EDITORIAL ADVISORY COMMITTEE	-	20	20	(20)		(20)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	417
STAFF MEMBERSHIP DUES	135	-	-	135	0%	23
SUBSCRIPTIONS	225	-	-	225	0%	38
TOTAL DIRECT EXPENSES:	364,960	38,338	76,295	288,665	21%	(15,468)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	213,007	17,509	35,018	177,989	16%	483
BENEFITS EXPENSE	63,040	5,375	10,744	52,296	17%	(237)
OTHER INDIRECT EXPENSE	67,157	5,619	11,046	56,111	16%	147
TOTAL INDIRECT EXPENSES:	343,204	28,503	56,808	286,396	17%	393
TOTAL ALL EXPENSES:	708,164	66,841	133,102	575,062	19%	(15,075)
NET INCOME (LOSS):	(98,064)	(11,509)	(32,355)	(65,709)	33%	(16,011)

Washington State Bar Association

Statement of Activities

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17% OF YEAR COMPLETE

	FISCAL 2024 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	190,000	17,727	17,727	172,273	9%	13,940
BOG COMMITTEES' EXPENSES	2,500	-	-	2,500	0%	417
BOG RETREAT	35,000	635	15,215	19,785	43%	(9,382)
BOG CONFERENCE ATTENDANCE	60,000	248	248	59,752	0%	9,752
BOG TRAVEL & OUTREACH	22,000	2,019	6,254	15,746	28%	(2,587)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	3,333
BOG ELECTIONS	26,900	-	-	26,900	0%	4,483
PRESIDENT'S DINNER	15,000	106	106	14,894	1%	2,394
NEW GOVERNOR ORIENTATION	10,000	-	-	10,000	0%	1,667
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	550
LONG RANGE STRATEGIC PLANNING COU!	600	-	-	600	0%	100
SUPPLIES	500	-	-	500	0%	83
TOTAL DIRECT EXPENSES:	385,800	20,735	39,550	346,250	10%	24,750
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	104,320	5,144	11,672	92,648	11%	5,715
BENEFITS EXPENSE	30,817	1,683	3,651	27,166	12%	1,485
OTHER INDIRECT EXPENSE	45,173	3,795	7,459	37,713	17%	69
TOTAL INDIRECT EXPENSES:	180,310	10,621	22,783	157,528	13%	7,269
TOTAL ALL EXPENSES:	566,110	31,356	62,332	503,778	11%	32,019
NET INCOME (LOSS):	(566,110)	(31,356)	(62,332)	(503,778)	11%	32,019

Washington State Bar Association

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	FISCAL 2024 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	18,000	-	-	18,000	0%	3,000
COURT REPORTERS	15,000	-	-	15,000	0%	2,500
TOTAL DIRECT EXPENSES:	33,000	-	-	33,000	0%	5,500
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	93,739	7,776	15,551	78,188	17%	72
BENEFITS EXPENSE	22,924	2,396	4,790	18,134	21%	(969)
OTHER INDIRECT EXPENSE	22,586	1,897	3,730	18,857	17%	35
TOTAL INDIRECT EXPENSES:	139,249	12,069	24,071	115,179	17%	(862)
TOTAL ALL EXPENSES:	172,249	12,069	24,071	148,179	14%	4,638
NET INCOME (LOSS):	(172,249)	(12,069)	(24,071)	(148,179)	14%	4,638

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES-CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	825,000	73,395	120,566	704,434	15%	(16,934)
SEMINAR REVENUE-OTHER	20,000	-	1,271	18,729	6%	(2,062)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	25,000
SHIPPING & HANDLING	300	9	18	282	6%	(32)
COURSEBOOK SALES	10,000	70	105	9,895	1%	(1,562)
MP3 AND VIDEO SALES	900,000	129,677	201,065	698,935	22%	51,065
TOTAL REVENUE:	1,605,300	203,151	323,026	1,282,274	20%	6,004
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	83
DEPRECIATION	2,040	170	340	1,700	17%	-
ONLINE EXPENSES	53,000	4,114	6,798	46,202	13%	2,036
ACCREDITATION FEES	3,000	(36)	(120)	3,120	-4%	620
EQUIPMENT, HARD.& SOFTWARE **	1,000	-	-	1,000	0%	167
FACILITIES **	159,500	3,868	5,668	153,832	4%	20,915
DISABILITY ACCOMMODATIONS	7,000	584	584	6,416	8%	582
SPEAKERS & PROGRAM DEVELOP	45,000	(545)	(471)	45,471	-1%	7,971
HONORARIA	3,000	-	-	3,000	0%	500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	33
STAFF TRAVEL/PARKING	15,000	-	-	15,000	0%	2,500
STAFF CONFERENCE & TRAINING	2,465	-	-	2,465	0%	411
STAFF MEMBERSHIP DUES	1,000	-	-	1,000	0%	167
SUPPLIES	500	-	-	500	0%	83
COST OF SALES - COURSEBOOKS	1,100	6	8	1,092	1%	175
POSTAGE & DELIVERY-COURSEBOOKS	500	-	-	500	0%	83
STAFF TRAVEL/PARKING	312	-	-	312	0%	52
TOTAL DIRECT EXPENSES:	295,117	8,162	12,807	282,310	4%	36,380
INDIRECT EXPENSES:						
SALARY EXPENSE (7.89 FTE)	583,378	48,127	96,281	487,097	17%	949
BENEFITS EXPENSE	187,984	17,822	35,671	152,313	19%	(4,340)
OTHER INDIRECT EXPENSE	237,609	19,923	39,162	198,447	16%	439
TOTAL INDIRECT EXPENSES:	1,008,971	85,872	171,113	837,858	17%	(2,951)
TOTAL ALL EXPENSES:	1,304,088	94,034	183,920	1,120,168	14%	33,428
NET INCOME (LOSS):	301,212	109,117	139,106	162,106	46%	88,904

**Budget reallocations apply to this line item. For details, see FY24 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	10,000	1,469	17,900	(7,900)	179%	16,234
CPF MEMBER ASSESSMENTS	525,930	65,570	73,170	452,760	14%	(14,485)
INTEREST INCOME	60,000	19,387	42,579	17,421	71%	32,579
TOTAL REVENUE:	595,930	86,426	133,649	462,281	22%	34,328
DIRECT EXPENSES:						
BANK FEES - WELLS FARGO	3,000	266	1,290	1,710	43%	(790)
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	83,333
CPF BOARD EXPENSES	2,000	51	77	1,923	4%	256
STAFF MEMBERSHIP DUES	200	-	-	200	0%	33
TOTAL DIRECT EXPENSES:	505,200	318	1,368	503,832	0%	82,832
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	110,717	9,207	18,413	92,304	17%	40
BENEFITS EXPENSE	35,671	3,235	6,466	29,205	18%	(521)
OTHER INDIRECT EXPENSE	37,042	3,102	6,097	30,945	16%	77
TOTAL INDIRECT EXPENSES:	183,430	15,543	30,976	152,454	17%	(404)
TOTAL ALL EXPENSES:	688,630	15,861	32,344	656,287	5%	82,428
NET INCOME (LOSS):	(92,700)	70,565	101,306	(194,006)	-109%	116,756

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	500	-	-	500	0%	(83)
TOTAL REVENUE:	500	-	-	500	0%	(83)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,233	4,662	21%	(250)
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	187
SUBSCRIPTIONS	4,000	161	300	3,700	7%	367
APEX DINNER	50,000	-	-	50,000	0%	8,333
50 YEAR MEMBER TRIBUTE LUNCH	30,000	-	-	30,000	0%	5,000
BAR OUTREACH	18,000	635	735	17,265	4%	2,265
COMMUNICATIONS OUTREACH	15,000	22	22	14,978	0%	2,478
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	-	2,500	0%	417
STAFF CONFERENCE & TRAINING	7,500	-	4,283	3,217	57%	(3,033)
TOTAL DIRECT EXPENSES:	134,015	1,015	6,572	127,443	5%	15,764
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	398,702	29,204	58,029	340,672	15%	8,421
BENEFITS EXPENSE	136,152	9,925	19,756	116,395	15%	2,936
OTHER INDIRECT EXPENSE	156,599	13,136	25,821	130,778	16%	279
TOTAL INDIRECT EXPENSES:	691,453	52,265	103,607	587,846	15%	11,635
TOTAL ALL EXPENSES:	825,468	53,281	110,179	715,289	13%	27,399
NET INCOME (LOSS):	(824,968)	(53,281)	(110,179)	(714,789)	13%	27,316

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17% OF YEAR COMPLETE

	FISCAL 2024 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)	171,146	14,262	28,524	142,621	17%	(0)
BENEFITS EXPENSE	48,124	3,800	7,609	40,514	16%	411
OTHER INDIRECT EXPENSE	30,115	2,518	4,949	25,166	16%	70
TOTAL INDIRECT EXPENSES:	<u>249,385</u>	<u>20,580</u>	<u>41,083</u>	<u>208,302</u>	<u>16%</u>	<u>481</u>
NET INCOME (LOSS):	<u>(249,385)</u>	<u>(20,580)</u>	<u>(41,083)</u>	<u>(208,302)</u>	<u>16%</u>	<u>481</u>

Washington State Bar Association

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	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	75	75	29,925	0%	(4,925)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(12,500)
SECTION PUBLICATION SALES	1,500	-	-	1,500	0%	(250)
FASTCASE ROYALTIES	30,000	-	-	30,000	0%	(5,000)
TOTAL REVENUE:	136,500	75	75	136,425	0%	(22,675)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	4,000	-	-	4,000	0%	667
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	83
SPLITS TO SECTIONS	300	-	-	300	0%	50
DESKBOOK ROYALTIES	300	155	155	145	52%	(105)
OBSOLETE INVENTORY	21,000	-	-	21,000	0%	3,500
STAFF MEMBERSHIP DUES	225	-	-	225	0%	38
SUBSCRIPTIONS	50	-	-	50	0%	8
TOTAL DIRECT EXPENSES:	26,375	155	155	26,220	1%	4,241
INDIRECT EXPENSES:						
SALARY EXPENSE (1.65 FTE)	155,883	12,990	25,980	129,902	17%	(0)
BENEFITS EXPENSE	48,424	4,059	8,129	40,295	17%	(58)
OTHER INDIRECT EXPENSE	49,690	4,160	8,177	41,513	16%	105
TOTAL INDIRECT EXPENSES:	253,996	21,209	42,286	211,711	17%	47
TOTAL ALL EXPENSES:	280,371	21,363	42,440	237,931	15%	4,288
NET INCOME (LOSS):	(143,871)	(21,288)	(42,365)	(101,506)	29%	(18,387)

Washington State Bar Association

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	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	-	-	1,000	0%	(167)
RECOVERY OF DISCIPLINE COSTS	100,000	4,050	13,296	86,704	13%	(3,371)
DISCIPLINE HISTORY SUMMARY	18,000	1,620	3,150	14,850	18%	150
TOTAL REVENUE:	119,000	5,670	16,446	102,554	14%	(3,388)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	45,608	-	-	45,608	0%	7,601
PUBLICATIONS PRODUCTION	300	-	-	300	0%	50
STAFF TRAVEL/PARKING	15,000	823	1,649	13,351	11%	851
STAFF MEMBERSHIP DUES	7,365	693	5,493	1,872	75%	(4,266)
TELEPHONE	4,800	281	561	4,239	12%	239
COURT REPORTERS	60,000	6,891	8,390	51,610	14%	1,610
OUTSIDE COUNSEL/AIC	1,000	250	250	750	25%	(83)
LITIGATION EXPENSES	40,000	5,108	5,421	34,579	14%	1,246
DISABILITY EXPENSES	9,000	-	-	9,000	0%	1,500
TRANSLATION SERVICES	1,000	-	-	1,000	0%	167
STAFF CONFERENCE & TRAINING	34,627	2,112	3,701	30,926	11%	2,071
TOTAL DIRECT EXPENSES:	218,700	16,157	25,464	193,236	12%	10,986
INDIRECT EXPENSES:						
SALARY EXPENSE (38.00 FTE)	3,795,327	303,117	595,478	3,199,849	16%	37,076
BENEFITS EXPENSE	1,155,682	88,364	173,009	982,673	15%	19,604
OTHER INDIRECT EXPENSE	1,144,380	95,855	188,423	955,957	16%	2,307
TOTAL INDIRECT EXPENSES:	6,095,389	487,337	956,911	5,138,479	16%	58,988
TOTAL ALL EXPENSES:	6,314,089	503,494	982,374	5,331,715	16%	69,974
NET INCOME (LOSS):	(6,195,089)	(497,825)	(965,929)	(5,229,160)	16%	66,586

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	FISCAL 2024 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	1,500	18	46	1,454	3%	204
STAFF MEMBERSHIP DUES	550	-	90	460	16%	2
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	633
DIVERSITY EVENTS & PROJECTS	31,800	-	-	31,800	0%	5,300
SURVEYS	11,500	-	-	11,500	0%	1,917
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	333
CONSULTING SERVICES	66,550	-	-	66,550	0%	11,092
TOTAL DIRECT EXPENSE:	117,700	18	136	117,564	0%	19,481
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	212,559	11,639	23,277	189,282	11%	12,149
BENEFITS EXPENSE	65,613	3,603	7,189	58,424	11%	3,746
OTHER INDIRECT EXPENSE	81,010	6,787	13,341	67,669	16%	161
TOTAL INDIRECT EXPENSES:	359,183	22,029	43,807	315,376	12%	16,057
TOTAL ALL EXPENSES:	476,883	22,047	43,943	432,940	9%	35,537
NET INCOME (LOSS):	(341,883)	(22,047)	(43,943)	(297,940)	13%	13,037

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ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP)						
REVENUE:						
DIVERSIONS	7,500	2,000	3,000	4,500	40%	1,750
ROYALTIES	62,000	17,903	17,928	44,072	29%	7,595
TOTAL REVENUE:	69,500	19,903	20,928	48,572	30%	9,345
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,350	-	-	1,350	0%	225
MEMBER WELLNESS COUNCIL	1,000	-	-	1,000	0%	167
STAFF TRAVEL/PARKING	2,250	419	419	1,831	19%	(44)
STAFF CONFERENCE & TRAINING	572	-	-	572	0%	95
SUBSCRIPTIONS	1,200	110	221	980	18%	(21)
CPE COMMITTEE	1,000	198	386	614	39%	(219)
FASTCASE	75,000	-	-	75,000	0%	12,500
TOTAL DIRECT EXPENSES:	82,372	727	1,025	81,347	1%	12,704
INDIRECT EXPENSES:						
SALARY EXPENSE (3.53 FTE)	355,322	29,533	59,025	296,297	17%	195
BENEFITS EXPENSE	142,794	11,623	23,294	119,500	16%	505
OTHER INDIRECT EXPENSE	106,307	8,940	17,573	88,734	17%	145
TOTAL INDIRECT EXPENSES:	604,423	50,096	99,892	504,530	17%	845
TOTAL ALL EXPENSES:	686,795	50,823	100,917	585,877	15%	13,548
NET INCOME (LOSS):	(617,295)	(30,920)	(79,989)	(537,306)	13%	22,893

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FINANCE						
REVENUE:						
INTEREST INCOME	400,000	66,758	134,308	265,692	34%	67,641
TOTAL REVENUE:	400,000	66,758	134,308	265,692	34%	67,641
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	422	570	930	38%	(320)
STAFF CONFERENCE & TRAINING	520	-	-	520	0%	87
STAFF MEMBERSHIP DUES	620	-	613	7	99%	(510)
TOTAL DIRECT EXPENSES:	2,640	422	1,183	1,457	45%	(743)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	714,291	57,210	112,743	601,548	16%	6,306
BENEFITS EXPENSE	213,253	16,216	32,141	181,112	15%	3,401
OTHER INDIRECT EXPENSE	208,398	17,478	34,356	174,041	16%	376
TOTAL INDIRECT EXPENSES:	1,135,942	90,903	179,240	956,701	16%	10,083
TOTAL ALL EXPENSES:	1,138,582	91,325	180,424	958,158	16%	9,340
NET INCOME (LOSS):	(738,582)	(24,568)	(46,116)	(692,466)	6%	76,981

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FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	-	3,000	0%	500
PRINTING & COPYING	700	-	422	278	60%	(305)
STAFF TRAVEL/PARKING	900	-	-	900	0%	150
SUPPLIES	150	-	-	150	0%	25
BOARD OF TRUSTEES	3,250	-	224	3,026	7%	317
POSTAGE	350	-	38	312	11%	20
STAFF CONFERENCE & TRAINING	2,300	-	-	2,300	0%	383
TOTAL DIRECT EXPENSES:	10,650	-	684	9,966	6%	1,091
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	100,026	8,188	16,375	83,650	16%	296
BENEFITS EXPENSE	18,911	2,986	5,978	12,933	32%	(2,826)
OTHER INDIRECT EXPENSE	31,621	2,664	5,236	26,385	17%	34
TOTAL INDIRECT EXPENSES:	150,558	13,838	27,590	122,968	18%	(2,497)
TOTAL ALL EXPENSES:	161,208	13,838	28,274	132,934	18%	(1,406)
NET INCOME (LOSS):	(161,208)	(13,838)	(28,274)	(132,934)	18%	(1,406)

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 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	1,000	-	244	756	24%	(77)
SUBSCRIPTIONS	1,000	-	-	1,000	0%	167
STAFF TRAINING- GENERAL	12,912	-	960	11,952	7%	1,192
RECRUITING AND ADVERTISING	8,000	304	304	7,696	4%	1,029
PAYROLL PROCESSING	50,000	6,357	6,357	43,643	13%	1,976
SALARY SURVEYS	1,500	-	-	1,500	0%	250
CONSULTING SERVICES	2,000	-	-	2,000	0%	333
TRANSFER TO INDIRECT EXPENSE	(77,112)	(6,661)	(7,865)	(69,247)	10%	(4,987)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	454,865	31,704	63,092	391,773	14%	12,719
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
BENEFITS EXPENSE	94,928	10,727	21,331	73,597	22%	(5,510)
OTHER INDIRECT EXPENSE	120,461	10,107	19,868	100,593	16%	209
TOTAL INDIRECT EXPENSES:	470,254	52,538	104,291	365,963	22%	(25,915)
TOTAL ALL EXPENSES:	470,254	52,538	104,291	365,963	22%	(25,915)
NET INCOME (LOSS):	(470,254)	(52,538)	(104,291)	(365,963)	22%	(25,915)

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	204,000	12,833	13,833	190,167	7%	(20,167)
LAW CLERK APPLICATION FEES	3,200	200	1,200	2,000	38%	667
TOTAL REVENUE:	207,200	13,033	15,033	192,167	7%	(19,500)
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	42
DEPRECIATION	4,675	-	-	4,675	0%	779
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	17
LAW CLERK BOARD EXPENSE	8,000	676	1,737	6,263	22%	(403)
STAFF TRAVEL/PARKING	500	-	-	500	0%	83
SOFTWARE HOSTING	1,210	-	-	1,210	0%	202
LAW CLERK OUTREACH	5,000	-	-	5,000	0%	833
TOTAL DIRECT EXPENSES:	19,735	676	1,737	17,999	9%	1,553
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	100,677	8,130	16,260	84,417	16%	519
BENEFITS EXPENSE	26,676	2,382	4,629	22,047	17%	(183)
OTHER INDIRECT EXPENSE	37,042	3,102	6,097	30,945	16%	77
TOTAL INDIRECT EXPENSES:	164,394	13,614	26,986	137,409	16%	413
TOTAL ALL EXPENSES:	184,130	14,289	28,722	155,408	16%	1,966
NET INCOME (LOSS):	23,070	(1,256)	(13,689)	36,759	-59%	(17,534)

Washington State Bar Association

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17% OF YEAR COMPLETE

	FISCAL 2024 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	2,500	-	-	2,500	0%	417
STAFF MEMBERSHIP DUES	450	-	-	450	0%	75
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	375
SUBSCRIPTIONS	2,000	-	-	2,000	0%	333
TELEPHONE	485	48	96	389	20%	(15)
OLYMPIA RENT	1,500	-	-	1,500	0%	250
CONTRACT LOBBYIST	12,500	-	-	12,500	0%	2,083
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	208
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	50
STAFF CONFERENCE & TRAINING	2,500	1,736	1,736	764	69%	(1,320)
TOTAL DIRECT EXPENSES:	25,735	1,784	1,832	23,903	7%	2,457
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	152,783	12,561	25,123	127,661	16%	341
BENEFITS EXPENSE	51,586	4,106	8,219	43,367	16%	379
OTHER INDIRECT EXPENSE	51,196	4,306	8,464	42,732	17%	69
TOTAL INDIRECT EXPENSES:	255,565	20,973	41,805	213,760	16%	789
TOTAL ALL EXPENSES:	281,300	22,758	43,638	237,662	16%	3,245
NET INCOME (LOSS):	(281,300)	(22,758)	(43,638)	(237,662)	16%	3,245

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 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	2,550	5,125	21,875	19%	625
INVESTIGATION FEES	20,000	2,400	3,700	16,300	19%	367
PRO HAC VICE	400,000	52,670	91,600	308,400	23%	24,933
MEMBER CONTACT INFORMATION	3,700	900	2,175	1,525	59%	1,558
PHOTO BAR CARD SALES	200	12	-	200	0%	(33)
TOTAL REVENUE:	450,900	58,532	102,600	348,300	23%	27,450
DIRECT EXPENSES:						
POSTAGE	17,652	-	102	17,550	1%	2,840
SOFTWARE HOSTING	15,125	-	-	15,125	0%	2,521
TOTAL DIRECT EXPENSES:	32,777	-	102	32,675	0%	5,361
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	401,688	32,235	64,310	337,379	16%	2,638
BENEFITS EXPENSE	135,989	10,701	21,376	114,614	16%	1,289
OTHER INDIRECT EXPENSE	115,341	9,670	19,007	96,334	16%	216
TOTAL INDIRECT EXPENSES:	653,019	52,606	104,693	548,326	16%	4,144
TOTAL ALL EXPENSES:	685,796	52,606	104,795	581,001	15%	9,504
NET INCOME (LOSS):	(234,896)	5,926	(2,195)	(232,701)	1%	36,954

Washington State Bar Association

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17% OF YEAR COMPLETE

	FISCAL 2024 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	2,000	(95)	-	2,000	0%	(333)
LLLT LICENSE FEES	18,562	1,152	2,307	16,255	12%	(786)
MCLE LATE FEES	150	-	-	150	0%	(25)
TOTAL REVENUE:	20,712	1,057	2,307	18,405	11%	(1,145)
DIRECT EXPENSES:						
LLLT BOARD	14,240	-	-	14,240	0%	2,373
TOTAL DIRECT EXPENSES:	14,240	-	-	14,240	0%	2,373
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,460	4,216	8,432	43,028	16%	144
BENEFITS EXPENSE	10,179	1,081	2,169	8,010	21%	(472)
OTHER INDIRECT EXPENSE	15,961	1,350	2,654	13,307	17%	6
TOTAL INDIRECT EXPENSES:	77,600	6,648	13,255	64,345	17%	(322)
TOTAL ALL EXPENSES:	91,840	6,648	13,255	78,585	14%	2,051
NET INCOME (LOSS):	(71,128)	(5,591)	(10,948)	(60,180)	15%	907

Washington State Bar Association

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	200	100	300	(100)	150%	267
MCLE LATE FEES	4,000	-	-	4,000	0%	(667)
LPO EXAMINATION FEES	25,300	2,800	13,300	12,000	53%	9,083
LPO LICENSE FEES	170,000	12,975	26,310	143,690	15%	(2,024)
LPO LATE LICENSE FEES	2,500	-	-	2,500	0%	(417)
TOTAL REVENUE:	202,000	15,875	39,910	162,090	20%	6,243
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	6,300	-	-	6,300	0%	1,050
EXAM WRITING	9,000	-	-	9,000	0%	1,500
LPO BOARD	4,000	-	-	4,000	0%	667
LPO OUTREACH	1,000	-	-	1,000	0%	167
OFFICE SUPPLIES	1,000	-	-	1,000	0%	167
PRINTING & COPYING	200	-	-	200	0%	33
SUPPLIES	100	-	-	100	0%	17
SOFTWARE HOSTING	3,025	725	725	2,300	24%	(220)
TOTAL DIRECT EXPENSES:	24,625	725	725	23,900	3%	3,380
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	69,420	5,636	11,272	58,148	16%	298
BENEFITS EXPENSE	14,447	1,509	2,880	11,567	20%	(472)
OTHER INDIRECT EXPENSE	23,490	1,970	3,873	19,617	16%	42
TOTAL INDIRECT EXPENSES:	107,357	9,115	18,025	89,332	17%	(132)
TOTAL ALL EXPENSES:	131,982	9,840	18,750	113,232	14%	3,247
NET INCOME (LOSS):	70,018	6,036	21,160	48,858	30%	9,490

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	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	550,000	71,300	131,900	418,100	24%	40,233
ACTIVITY APPLICATION LATE FEE	220,000	29,450	53,950	166,050	25%	17,283
MCLE LATE FEES	190,000	600	750	189,250	0%	(30,917)
ANNUAL ACCREDITED SPONSOR FEES	36,000	-	-	36,000	0%	(6,000)
ATTENDANCE LATE FEES	90,000	16,050	29,100	60,900	32%	14,100
COMITY CERTIFICATES	27,800	5,222	6,172	21,628	22%	1,539
TOTAL REVENUE:	1,113,800	122,622	221,872	891,928	20%	36,239
DIRECT EXPENSES:						
DEPRECIATION	130,449	10,736	16,104	114,345	12%	5,638
STAFF MEMBERSHIP DUES	500	-	-	500	0%	83
MCLE BOARD	5,000	-	-	5,000	0%	833
STAFF TRAVEL/PARKING	50	-	-	50	0%	8
STAFF CONFERENCE & TRAINING	4,000	-	-	4,000	0%	667
TOTAL DIRECT EXPENSES:	139,999	10,736	16,104	123,895	12%	7,229
INDIRECT EXPENSES:						
SALARY EXPENSE (5.88 FTE)	454,500	45,710	78,718	375,782	17%	(2,968)
BENEFITS EXPENSE	144,327	10,808	21,151	123,176	15%	2,904
OTHER INDIRECT EXPENSE	177,078	14,851	29,192	147,885	16%	321
TOTAL INDIRECT EXPENSES:	775,905	71,369	129,061	646,844	17%	257
TOTAL ALL EXPENSES:	915,904	82,105	145,165	770,739	16%	7,486
NET INCOME (LOSS):	197,896	40,518	76,708	121,189	39%	43,725

Washington State Bar Association

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	-	1,200	9,600	11%	(600)
NMP PRODUCT SALES	40,000	24,268	45,070	(5,070)	113%	38,403
DIGITAL VIDEO SALES	20,000	3,773	6,125	13,875	31%	2,792
SPONSORSHIPS	9,000	-	-	9,000	0%	(1,500)
SEMINAR REGISTRATIONS	15,000	-	-	15,000	0%	(2,500)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(2,000)
TOTAL REVENUE:	106,800	28,041	52,395	54,405	49%	34,595
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0%	417
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	42
SMALL TOWN AND RURAL COMMITTEE	5,000	-	-	5,000	0%	833
PRINTING & COPYING	1,300	-	-	1,300	0%	217
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	167
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	333
HONORARIUM	1,500	-	-	1,500	0%	250
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	250
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	-	-	55,000	0%	9,167
ON24 OVERAGE CHARGE	4,500	551	551	3,949	12%	199
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	167
WYLC CLE COMPS	1,000	-	-	1,000	0%	167
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	250
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	17
WYL COMMITTEE	13,500	472	492	13,008	4%	1,758
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	250
RECEPTION/FORUM EXPENSE	1,000	-	-	1,000	0%	167
INSURANCE REBATE	(425)	-	-	(425)	0%	(71)
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	833
STAFF MEMBERSHIP DUES	845	-	-	845	0%	141
LENDING LIBRARY	4,000	11	21	3,979	1%	646
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	42
TOTAL DIRECT EXPENSES:	103,820	1,034	1,064	102,756	1%	16,239
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	322,883	26,408	52,787	270,096	16%	1,026
BENEFITS EXPENSE	89,576	8,634	17,240	72,337	19%	(2,310)
OTHER INDIRECT EXPENSE	139,735	11,713	23,024	116,711	16%	265
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(677)
TOTAL INDIRECT EXPENSES:	548,134	46,755	93,051	455,083	17%	(1,696)
TOTAL ALL EXPENSES:	651,954	47,789	94,115	557,839	14%	14,544
NET INCOME (LOSS):	(545,154)	(19,748)	(41,720)	(503,434)	8%	49,139

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17% OF YEAR COMPLETE

	FISCAL 2024 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	15,000	9,800	9,800	5,200	65%	(7,300)
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	13,333
ED TRAVEL & OUTREACH	4,000	141	141	3,859	4%	525
STAFF TRAVEL/PARKING	4,450	180	408	4,042	9%	334
STAFF CONFERENCE & TRAINING	9,282	-	-	9,282	0%	1,547
STAFF MEMBERSHIP DUES	1,890	-	-	1,890	0%	315
TOTAL DIRECT EXPENSES:	114,622	10,121	10,349	104,273	9%	8,754
INDIRECT EXPENSES:						
SALARY EXPENSE (2.90 FTE)	491,121	39,069	77,491	413,630	16%	4,362
BENEFITS EXPENSE	124,183	10,163	20,236	103,947	16%	461
OTHER INDIRECT EXPENSE	87,334	7,334	14,417	72,917	17%	139
TOTAL INDIRECT EXPENSES:	702,639	56,566	112,144	590,495	16%	4,962
TOTAL ALL EXPENSES:	817,261	66,688	122,493	694,768	15%	13,717
NET INCOME (LOSS):	(817,261)	(66,688)	(122,493)	694,768	15%	13,717

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
COPY FEES	-	4	4	(4)		4
TOTAL REVENUE:	-	4	4	(4)		4
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	2,868	25	1,450	1,418	51%	(972)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	167
CUSTODIANSHIPS	5,000	-	-	5,000	0%	833
WILLS	2,000	-	-	2,000	0%	333
LITIGATION EXPENSES	200	-	-	200	0%	33
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	350
DISABILITY ACCOMMODATIONS	6,000	13	162	5,838	3%	838
STAFF CONFERENCE & TRAINING	6,656	-	-	6,656	0%	1,109
TOTAL DIRECT EXPENSES:	25,824	38	1,612	24,212	6%	2,692
INDIRECT EXPENSES:						
SALARY EXPENSE (6.07 FTE)	675,398	48,207	96,413	578,985	14%	16,153
BENEFITS EXPENSE	194,029	13,466	26,929	167,100	14%	5,409
OTHER INDIRECT EXPENSE	182,800	15,325	30,125	152,675	16%	342
TOTAL INDIRECT EXPENSES:	1,052,227	76,998	153,467	898,760	15%	21,904
TOTAL ALL EXPENSES:	1,078,051	77,035	155,079	922,972	14%	24,596
NET INCOME (LOSS):	(1,078,051)	(77,031)	(155,075)	(922,976)	14%	24,601

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	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	17
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	667
CHIEF HEARING OFFICER	40,000	3,333	6,666	33,334	17%	1
COURT REPORTERS	500	-	-	500	0%	83
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	667
HEARING OFFICER TRAINING	400	-	-	400	0%	67
OUTSIDE COUNSEL	48,000	4,000	8,000	40,000	17%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	167
TOTAL DIRECT EXPENSES:	98,000	7,333	14,666	83,334	15%	1,667
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	136,708	11,348	22,695	114,012	17%	89
BENEFITS EXPENSE	38,872	3,379	6,761	32,111	17%	(282)
OTHER INDIRECT EXPENSE	42,161	3,539	6,957	35,204	17%	70
TOTAL INDIRECT EXPENSES:	217,741	18,266	36,413	181,328	17%	(123)
TOTAL ALL EXPENSES:	315,741	25,599	51,079	264,662	16%	1,544
NET INCOME (LOSS):	(315,741)	(25,599)	(51,079)	(264,662)	16%	1,544

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17% OF YEAR COMPLETE

	FISCAL 2024 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	-	29	11,971	0%	1,971
TOTAL DIRECT EXPENSES:	12,000	-	29	11,971	0%	1,971
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,419	3,937	7,874	39,546	17%	30
BENEFITS EXPENSE	12,578	1,663	3,320	9,258	26%	(1,224)
OTHER INDIRECT EXPENSE	16,563	1,387	2,726	13,838	16%	35
TOTAL INDIRECT EXPENSES:	76,560	6,986	13,919	62,641	18%	(1,159)
TOTAL ALL EXPENSES:	88,560	6,986	13,949	74,612	16%	812
NET INCOME (LOSS):	(88,560)	(6,986)	(13,949)	(74,612)	16%	812

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	FISCAL 2024 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	292,309	233	233	292,076	0%	48,485
STAFF TRAVEL/PARKING	500	18	36	464	7%	47
SURVEYS	100	-	-	100	0%	17
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0%	417
PRO BONO CERTIFICATES	2,000	-	250	1,750	13%	83
TOTAL DIRECT EXPENSES:	297,409	251	519	296,890	0%	49,049
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,379	10,433	20,867	107,513	16%	530
BENEFITS EXPENSE	53,314	3,324	6,646	46,668	12%	2,240
OTHER INDIRECT EXPENSE	48,787	4,087	8,033	40,753	16%	98
TOTAL INDIRECT EXPENSES:	230,480	17,844	35,546	194,934	15%	2,868
TOTAL ALL EXPENSES:	527,889	18,095	36,065	491,824	7%	51,916
NET INCOME (LOSS):	(397,889)	(18,095)	(36,065)	(361,824)	9%	30,250

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 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:						
SUBSCRIPTIONS	200	-	-	200	0%	33
IMAGE LIBRARY	4,100	4,752	4,752	(652)	116%	(4,068)
TOTAL DIRECT EXPENSES:	4,300	4,752	4,752	(452)	111%	(4,035)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,960	6,062	12,124	60,836	17%	36
BENEFITS EXPENSE	19,323	1,797	3,591	15,732	19%	(370)
OTHER INDIRECT EXPENSE	26,803	2,262	4,447	22,356	17%	20
TOTAL INDIRECT EXPENSES:	119,085	10,121	20,162	98,924	17%	(314)
TOTAL ALL EXPENSES:	123,385	14,873	24,913	98,472	20%	(4,349)
NET INCOME (LOSS):	(123,385)	(14,873)	(24,913)	(98,472)	20%	(4,349)

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,376	198	396	1,980	17%	-
STAFF CONFERENCE & TRAINING	2,184	-	-	2,184	0%	364
TOTAL DIRECT EXPENSES:	4,560	198	396	4,164	9%	364
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	394,527	32,425	64,851	329,676	16%	903
BENEFITS EXPENSE	160,465	12,352	24,701	135,763	15%	2,043
OTHER INDIRECT EXPENSE	174,066	14,595	28,690	145,376	16%	321
TOTAL INDIRECT EXPENSES:	729,058	59,373	118,243	610,815	16%	3,267
TOTAL ALL EXPENSES:	733,618	59,571	118,639	614,979	16%	3,631
NET INCOME (LOSS):	(733,618)	(59,571)	(118,639)	(614,979)	16%	3,631

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	297,786	993	91,015	206,771	31%	41,384
TOTAL REVENUE:	297,786	993	91,015	206,771	31%	41,384
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	-	25	975	2%	142
SUBSCRIPTIONS	350	-	-	350	0%	58
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0%	167
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	83
STAFF MEMBERSHIP DUES	200	-	-	200	0%	33
TOTAL DIRECT EXPENSES:	3,050	-	25	3,025	1%	484
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	159,053	13,154	26,179	132,874	16%	330
BENEFITS EXPENSE	60,688	4,893	9,751	50,938	16%	364
OTHER INDIRECT EXPENSE	77,697	6,531	12,839	64,858	17%	111
TOTAL INDIRECT EXPENSES:	297,439	24,579	48,769	248,670	16%	805
TOTAL ALL EXPENSES:	300,489	24,579	48,793	251,696	16%	1,288
NET INCOME (LOSS):	(2,703)	(23,586)	42,222	(44,925)	-1562%	42,672

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,431	1,530	145,758	292,673	33%	72,686
SEMINAR PROFIT SHARE	153,875	-	-	153,875	0%	(25,646)
INTEREST INCOME	17,147	-	-	17,147	0%	(2,858)
PUBLICATIONS REVENUE	1,500	-	-	1,500	0%	(250)
OTHER	78,010	2,343	5,688	72,322	7%	(7,314)
TOTAL REVENUE:	688,964	3,873	151,446	537,517	22%	36,619
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	9,078	33,344	699,752	5%	88,839
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	993	91,015	193,455	32%	(43,604)
TOTAL DIRECT EXPENSES:	1,017,566	10,071	124,359	893,207	12%	45,235
NET INCOME (LOSS):	(328,603)	(6,198)	27,087	(355,690)	-8%	81,854

Washington State Bar Association

Statement of Activities

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

17% OF YEAR COMPLETE

	FISCAL 2024 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 MEMBERSHIP DUES	-	-	350	(350)		(350)
STAFF CONFERENCE & TRAINING	19,500	1,304	1,304	18,196	7%	1,946
STAFF TRAVEL/PARKING	650	36	67	583	10%	41
TOTAL DIRECT EXPENSES:	20,150	1,340	1,721	18,429	9%	1,988
INDIRECT EXPENSES:						
SALARY EXPENSE (2.60 FTE)	357,120	26,392	52,785	304,335	15%	6,735
BENEFITS EXPENSE	85,375	7,815	15,631	69,744	18%	(1,401)
OTHER INDIRECT EXPENSE	78,300	6,568	12,911	65,389	16%	139
TOTAL INDIRECT EXPENSES:	520,795	40,776	81,326	439,469	16%	5,473
TOTAL ALL EXPENSES:	540,945	42,115	83,047	457,898	15%	7,461
NET INCOME (LOSS):	(540,945)	(42,115)	(83,047)	(457,898)	15%	7,111

Washington State Bar Association
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For the Period from November 1, 2023 to November 30, 2023
17% OF YEAR COMPLETE

	FISCAL 2024 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	115,000	113	113	114,888	0%	19,054
STAFF TRAVEL/PARKING	1,000	132	208	792	21%	(41)
STAFF MEMBERSHIP DUES	200	-	-	200	0%	33
TELEPHONE	95,000	6,748	13,234	81,766	14%	2,599
COMPUTER HARDWARE	65,000	960	12,508	52,492	19%	(1,675)
COMPUTER SOFTWARE	320,000	99,354	101,591	218,409	32%	(48,257)
HARDWARE SERVICE & WARRANTIES	45,000	3,043	17,945	27,055	40%	(10,445)
SOFTWARE MAINTENANCE & LICENSING	345,000	15,329	112,141	232,859	33%	(54,641)
THIRD PARTY SERVICES	10,000	245	766	9,234	8%	900
CLOUD INFRASTRUCTURE	130,000	6,966	6,966	123,034	5%	14,701
STAFF CONFERENCE & TRAINING	8,000	-	-	8,000	0%	1,333
TRANSFER TO INDIRECT EXPENSES	(1,134,200)	(132,889)	(265,472)	(868,728)	23%	76,439
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE)	1,434,388	125,386	226,554	1,207,834	16%	12,511
BENEFITS EXPENSE	478,236	34,948	67,566	410,669	14%	12,140
CAPITAL LABOR & OVERHEAD	(210,000)	(1,636)	(13,734)	(196,266)	7%	21,266
OTHER INDIRECT EXPENSE	391,498	32,840	64,553	326,945	16%	697
TOTAL INDIRECT EXPENSES:	2,094,122	191,538	344,939	1,749,183	16%	46,613
TOTAL ALL EXPENSES:	2,094,122	191,538	344,939	1,749,183	16%	46,613
NET INCOME (LOSS):	(2,094,122)	(191,538)	(344,939)	(1,749,183)	16%	4,081

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	-	-	571	(571)		(571)
STAFF MEMBERSHIP DUES	450	-	568	(118)	126%	(493)
STAFF CONFERENCE & TRAINING	2,600	-	-	2,600	0%	433
SUBSCRIPTIONS	750	-	-	750	0%	125
ABA DELEGATES	14,000	-	-	14,000	0%	2,333
TOTAL DIRECT EXPENSES:	17,800	-	1,139	16,661	6%	1,827
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	60,485	5,017	10,034	50,452	17%	47
BENEFITS EXPENSE	17,637	1,667	3,335	14,302	19%	(395)
OTHER INDIRECT EXPENSE	18,069	1,533	3,012	15,057	17%	(1)
TOTAL INDIRECT EXPENSES:	96,192	8,217	16,381	79,811	17%	(349)
TOTAL ALL EXPENSES:	113,992	8,217	17,520	96,472	15%	(349)
NET INCOME (LOSS):	(113,992)	(8,217)	(17,520)	(96,472)	15%	1,479

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17% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	13,743,352	1,083,608	2,149,384	11,593,968	16%	141,174
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
TEMPORARY SALARIES	142,512	32,748	33,684	108,828	24%	(9,932)
CAPITAL LABOR & OVERHEAD	(210,000)	(1,636)	(13,734)	(196,266)	7%	(21,266)
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(677)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	1,200	3,600	25%	(400)
EMPLOYEE SERVICE AWARDS	1,680	360	620	1,060	37%	(340)
FICA (EMPLOYER PORTION)	1,015,935	77,445	154,514	861,421	15%	14,808
L&I INSURANCE	71,948	-	-	71,948	0%	11,991
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	29,351	2,240	4,475	24,876	15%	417
MEDICAL (EMPLOYER PORTION)	1,743,648	151,605	296,998	1,446,650	17%	(6,390)
RETIREMENT (EMPLOYER PORTION)	1,292,648	103,455	204,984	1,087,665	16%	10,458
TRANSPORTATION ALLOWANCE	34,000	336	474	33,526	1%	5,192
UNEMPLOYMENT INSURANCE	81,488	2,943	6,368	75,121	8%	7,214
TOTAL SALARY & BENEFITS EXPENSE:	17,747,303	1,454,303	2,838,967	14,908,337	16%	118,917
WORKPLACE BENEFITS	52,710	4,369	9,218	43,492	17%	(433)
HUMAN RESOURCES POOLED EXP	77,112	6,661	7,865	69,247	10%	4,987
MEETING SUPPORT EXPENSES	7,500	361	621	6,879	8%	629
RENT	2,065,775	160,165	320,685	1,745,090	16%	23,611
PERSONAL PROP TAXES-WSBA	6,650	442	884	5,766	13%	224
FURNITURE, MAINT, LH IMP	45,000	1,000	2,035	42,965	5%	5,465
OFFICE SUPPLIES & EQUIPMENT	21,500	3,147	3,503	17,997	16%	80
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,716	19,434	91,758	17%	(902)
COMPUTER HARDWARE DEPRECIATION	49,926	3,446	6,891	43,035	14%	1,430
COMPUTER SOFTWARE DEPRECIATION	71,787	3,916	7,832	63,955	11%	4,133
INSURANCE	272,643	22,232	44,464	228,179	16%	976
WORK HOME FURNITURE & EQUIP	14,000	-	1,297	12,703	9%	1,036
PROFESSIONAL FEES-AUDIT	35,000	-	-	35,000	0%	5,833
PROFESSIONAL FEES-LEGAL	200,000	1,111	1,111	198,890	1%	32,223
ONLINE LEGAL RESEARCH	24,359	1,853	3,479	20,880	14%	581
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	1,083
TRANSLATION SERVICES	12,000	269	577	11,423	5%	1,423
TELEPHONE & INTERNET	33,000	2,670	5,260	27,740	16%	240
POSTAGE - GENERAL	18,300	494	1,260	17,040	7%	1,790
RECORDS STORAGE	30,000	2,264	4,009	25,991	13%	991
BANK FEES	50,000	4,421	7,591	42,409	15%	742
PRODUCTION MAINTENANCE & SUPPLIES	12,500	3,460	3,766	8,734	30%	(1,683)
COMPUTER POOLED EXPENSES	1,134,200	132,889	265,472	868,728	23%	(76,439)
TOTAL OTHER INDIRECT EXPENSES:	4,351,654	364,886	717,255	3,634,400	16%	8,021
TOTAL INDIRECT EXPENSES:	22,098,957	1,819,189	3,556,221	18,542,736	16%	126,938

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17% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(336,864)	(22,496)	(44,294)	(292,569)
ADMISSIONS/BAR EXAM	(60,685)	2,005	217,806	(278,490)
ADVANCEMENT FTE	(368,381)	(30,155)	(60,174)	(308,207)
BAR NEWS	(98,064)	(11,509)	(32,355)	(65,709)
BOARD OF GOVERNORS	(566,110)	(31,356)	(62,332)	(503,778)
CLE - PRODUCTS	686,807	110,438	164,713	522,094
CLE - SEMINARS	(385,594)	(1,321)	(25,607)	(359,987)
CLIENT PROTECTION FUND	(92,700)	70,565	101,306	(194,006)
CHARACTER & FITNESS BOARD	(172,249)	(12,069)	(24,071)	(148,179)
COMMUNICATIONS	(824,968)	(53,281)	(110,179)	(714,789)
COMMUNICATIONS FTE	(249,385)	(20,580)	(41,083)	(208,302)
DESKBOOKS	(143,871)	(21,288)	(42,365)	(101,506)
DISCIPLINE	(6,195,089)	(497,825)	(965,929)	(5,229,160)
DIVERSITY	(341,883)	(22,047)	(43,943)	(297,940)
FINANCE	(738,582)	(24,568)	(46,116)	(692,466)
FOUNDATION	(161,208)	(13,838)	(28,274)	(132,934)
HUMAN RESOURCES	(470,254)	(52,538)	(104,291)	(365,963)
LAW CLERK PROGRAM	23,070	(1,256)	(13,689)	36,759
LEGISLATIVE	(281,300)	(22,758)	(43,638)	(237,662)
LEGAL LUNCHBOX	(22,696)	(1,029)	(2,875)	(19,822)
LICENSE FEES	17,320,499	1,374,370	2,765,753	14,554,747
LICENSING AND MEMBERSHIP	(234,896)	5,926	(2,195)	(232,701)
LIMITED LICENSE LEGAL TECHNICIAN	(71,128)	(5,591)	(10,948)	(60,180)
LIMITED PRACTICE OFFICERS	70,018	6,036	21,160	48,858
MANDATORY CLE ADMINISTRATION	197,896	40,518	76,708	121,189
MEMBER WELLNESS PROGRAM	(226,406)	(17,664)	(36,164)	(190,242)
MINI CLE	(110,349)	(9,566)	(19,030)	(91,319)
MEMBER SERVICES & ENGAGEMENT	(379,971)	(24,760)	(47,647)	(332,325)
NEW MEMBER EDUCATION	(32,137)	15,607	27,831	(59,968)
OFFICE OF GENERAL COUNSEL	(1,078,051)	(77,031)	(155,075)	(922,976)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,261)	(66,688)	(122,493)	(694,768)
OGC-DISCIPLINARY BOARD	(315,741)	(25,599)	(51,079)	(264,662)
PRACTICE OF LAW BOARD	(88,560)	(6,986)	(13,949)	(74,612)
PRACTICE MANAGEMENT ASSISTANCE	(151,298)	6,628	(4,567)	(146,731)
PROFESSIONAL RESPONSIBILITY PROGRAM	(239,590)	(19,884)	(39,258)	(200,332)
PUBLIC SERVICE PROGRAMS	(397,889)	(18,095)	(36,065)	(361,824)
PUBLICATION & DESIGN SERVICES	(123,385)	(14,873)	(24,913)	(98,472)
REGULATORY SERVICES FTE	(540,945)	(42,115)	(83,047)	(457,898)
SECTIONS ADMINISTRATION	(2,703)	(23,586)	42,222	(44,925)
SECTIONS OPERATIONS	(328,603)	(6,198)	27,087	(355,690)
SERVICE CENTER	(733,618)	(59,571)	(118,639)	(614,979)
TECHNOLOGY	(2,094,122)	(191,538)	(344,939)	(1,749,183)
VOLUNTEER EDUCATION	(113,992)	(8,217)	(17,520)	(96,472)
INDIRECT EXPENSES	22,098,957	1,819,189	3,556,221	18,542,736
TOTAL OF ALL	(20,806,720)	(1,993,409)	(4,182,064)	(16,624,656)
NET INCOME (LOSS)	(1,292,237)	174,220	625,843	(1,918,080)