

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

# **Financial Reports**

**(Unaudited)**

**Year to Date October 31, 2023**

**Prepared by**  
Maggie Yu, Controller

**Submitted by**  
Tiffany Lynch, Director of Finance  
January 8th, 2023

# 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 October 31, 2023  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	8%	8%	\$94,278	8%	Favorable to budget mainly due to vacant positions and timing of L&I quarterly payments.
Other Indirect Expenses*	8%	8%	\$10,269	9%	Favorable to budget due to timing of payments.
Total Indirect Expenses	8%	8%	\$104,547	8%	Favorable to budget resulting from a combination of reasons described above.

General Fund Revenues	8%	9%	\$215,657	9%	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	8%	8%	\$105,765	8%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	8%	3%	\$142,951	3%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	8%	137%	\$464,375	156%	Favorable to budget for the reasons described above.

CLE Revenue	8%	7%	(\$25,275)	4%	Unfavorable to budget due to timing of scheduled seminars and product sales.
CLE Direct Expenses	8%	1%	\$22,146	2%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	8%	8%	(\$1,071)	8%	Unfavorable to budget due to budgeting miscalculation for medical coverage.
CLE Net	8%	6%	(\$4,200)	-13%	Unfavorable to budget primarily due to timing of scheduled seminars and 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 October 1, 2023 to October 31, 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	-	-	20,072	242,764	1,727	94,100	21,798	336,864	(21,798)	(336,864)
Admissions/Bar Exam	288,240	1,300,740	70,045	912,180	2,393	449,245	72,439	1,361,425	215,801	(60,685)
Advancement FTE	-	-	30,019	359,957	-	8,424	30,019	368,381	(30,019)	(368,381)
Bar News	45,415	610,100	28,304	343,204	37,957	364,960	66,261	708,164	(20,846)	(98,064)
Board of Governors	-	-	12,161	180,310	18,815	385,800	30,976	566,110	(30,976)	(566,110)
Character & Fitness Board	-	-	12,002	139,249	-	33,000	12,002	172,249	(12,002)	(172,249)
Communications Strategies	-	500	51,341	691,453	5,557	134,015	56,898	825,468	(56,898)	(824,968)
Communications Strategies FTE	-	-	20,503	249,385	-	-	20,503	249,385	(20,503)	(249,385)
Discipline	10,776	119,000	469,574	6,095,389	9,307	218,700	478,880	6,314,089	(468,104)	(6,195,089)
Diversity	-	135,000	21,779	359,183	118	117,700	21,897	476,883	(21,897)	(341,883)
Finance	67,550	400,000	88,337	1,135,942	761	2,640	89,098	1,138,582	(21,548)	(738,582)
Foundation	-	-	13,752	150,558	684	10,650	14,436	161,208	(14,436)	(161,208)
Human Resources	-	-	51,753	470,254	-	-	51,753	470,254	(51,753)	(470,254)
Law Clerk Program	2,000	207,200	13,372	164,394	1,061	19,735	14,433	184,130	(12,433)	23,070
Legislative	-	-	20,832	255,565	48	25,735	20,880	281,300	(20,880)	(281,300)
Legal Lunchbox	2,352	29,000	4,198	44,021	-	7,675	4,198	51,696	(1,846)	(22,696)
Licensing and Membership Records	44,068	450,900	52,087	653,019	102	32,777	52,189	685,796	(8,121)	(234,896)
Licensing Fees	1,391,383	17,320,499	-	-	-	-	0	-	1,391,383	17,320,499
Limited License Legal Technician	1,250	20,712	6,607	77,600	-	14,240	6,607	91,840	(5,357)	(71,128)
Limited Practice Officers	24,034	202,000	8,910	107,357	-	24,625	8,910	131,982	15,124	70,018
Mandatory CLE	99,250	1,113,800	57,692	775,905	5,368	139,999	63,060	915,904	36,190	197,896
Member Wellness Program	1,000	7,500	19,390	230,294	110	3,612	19,500	233,906	(18,500)	(226,406)
Member Services & Engagement	1,200	10,800	24,056	296,376	30	94,395	24,087	390,771	(22,887)	(379,971)
Mini CLE	-	-	9,464	110,349	-	-	9,464	110,349	(9,464)	(110,349)
New Member Education	20,802	67,000	8,578	97,387	-	1,750	8,578	99,137	12,224	(32,137)
Office of General Counsel	-	-	76,469	1,052,227	1,575	25,824	78,044	1,078,051	(78,044)	(1,078,051)
Office of the Executive Director	-	-	55,578	702,639	228	114,622	55,806	817,261	(55,806)	(817,261)
OGC-Disciplinary Board	-	-	18,148	217,741	7,333	98,000	25,481	315,741	(25,481)	(315,741)
Practice of Law Board	-	-	6,933	76,560	29	12,000	6,963	88,560	(6,963)	(88,560)
Practice Management Assistance	25	62,000	11,220	137,538	-	75,760	11,220	213,298	(11,195)	(151,298)
Professional Responsibility Program	-	-	19,186	236,590	188	3,000	19,374	239,590	(19,374)	(239,590)
Public Service Programs	-	130,000	17,702	230,480	268	297,409	17,970	527,889	(17,970)	(397,889)
Publication and Design Services	-	-	10,041	119,085	-	4,300	10,041	123,385	(10,041)	(123,385)
Regulatory Services FTE	-	-	40,550	520,795	381	20,150	40,931	540,945	(40,931)	(540,945)
Sections Administration	90,023	297,786	24,190	297,439	25	3,050	24,214	300,489	65,808	(2,703)
Service Center	-	-	58,870	729,058	198	4,560	59,068	733,618	(59,068)	(733,618)
Volunteer Engagement	-	-	8,164	96,192	1,139	17,800	9,303	113,991.59	(9,303)	(113,992)
Technology	-	-	153,401	2,094,122	-	-	153,401	2,094,122	(153,401)	(2,094,122)
<b>Subtotal General Fund</b>	<b>2,089,368</b>	<b>22,484,537</b>	<b>1,615,281</b>	<b>20,652,560</b>	<b>95,403</b>	<b>2,860,252</b>	<b>1,710,684</b>	<b>23,512,812</b>	<b>378,685</b>	<b>(1,028,275)</b>
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund - Net Result from Operations</b>									<b>378,685</b>	<b>(1,028,275)</b>
<b>Percentage of Budget</b>	<b>9%</b>		<b>8%</b>		<b>3%</b>		<b>7%</b>			
CLE-Seminars and Products	119,875	1,605,300	85,241	1,008,971	4,645	295,117	89,886	1,304,088	29,989	301,212
CLE - Deskbooks	-	136,500	21,077	253,996	-	26,375	21,077	280,371	(21,077)	(143,871)
Total CLE	119,875	1,741,800	106,318	1,262,967	4,645	321,492	110,963	1,584,459	8,912	157,341
<b>Percentage of Budget</b>	<b>7%</b>		<b>8%</b>		<b>1%</b>		<b>7%</b>			
Total All Sections	147,573	688,964	-	-	114,288	1,017,566	114,288	1,017,566	33,285	(328,603)
Client Protection Fund-Restricted	47,224	595,930	15,433	183,430	1,050	505,200	16,483	688,630	30,741	(92,700)
<b>Totals</b>	<b>2,404,041</b>	<b>25,511,231</b>	<b>1,737,032</b>	<b>22,098,957</b>	<b>215,386</b>	<b>4,704,510</b>	<b>1,952,418</b>	<b>26,803,468</b>	<b>451,623</b>	<b>(1,292,237)</b>
<b>Percentage of Budget</b>	<b>9%</b>		<b>8%</b>		<b>5%</b>		<b>7%</b>			

Summary of Fund Balances:	Fund Balances Sept. 30, 2023	2024 Budgeted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,513,398	4,420,698	4,544,139
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,177,163	1,334,504	1,186,075
Section Funds	1,970,404	1,641,801	2,003,689
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000
Facilities Reserve Fund	2,700,000	2,700,000	2,700,000
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	5,149,490	4,121,215	5,528,175
<b>Total General Fund Balance</b>	<b>9,849,490</b>	<b>8,821,215</b>	<b>10,228,175</b>
<b>Net Change in Total General Fund Balance</b>		<b>(1,028,275)</b>	<b>378,685</b>
<b>Total Fund Balance</b>	<b>17,510,455</b>	<b>16,218,218</b>	<b>17,962,078</b>
<b>Net Change In Fund Balance</b>		<b>(1,292,237)</b>	<b>451,623</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of October 31, 2023**

**Checking & Savings Accounts**

**General Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Account</u></b>	<b><u>Amount</u></b>
Wells Fargo	General	<u>1,012,071</u>

Total

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.88%	698,994
UBS Financial Money Market	0.25%	1,115,481
Morgan Stanley Money Market	0.51%	3,561,714
Merrill Lynch Money Market	1.43%	844,878
CDs/Treasuries/Bonds	see list	8,674,312

**General Fund Total** 15,907,450

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	<u>411,732</u>

<b><u>Investments</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	0.45%	2,099,382
Morgan Stanley Money Market	0.44%	112,637
CDs/Treasuries	see list	2,495,088

**Client Protection Fund Total** 5,118,840

**Grand Total Cash & Investments** 21,026,290

**General Fund**

### **Client Fund Protection Fund**

		Term	Trade	Settle	Maturity	
<u>Bank</u>	<u>Yield</u>	<u>Months</u>	<u>Date</u>	<u>Date</u>	<u>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
Federal Home Loan Bank Bond	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
<b>CPF Total</b>						<b>2,495,088</b>

**Washington State Bar Association**

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,320,499	1,391,383	1,391,383	15,929,116	8%	(51,992)
<b>TOTAL REVENUE:</b>	<b>17,320,499</b>	<b>1,391,383</b>	<b>1,391,383</b>	<b>15,929,116</b>	<b>8%</b>	<b>(51,992)</b>

# Washington State Bar Association

## Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	8,424	-	-	8,424	0%	702
<b>TOTAL DIRECT EXPENSES:</b>	<u>8,424</u>	<u>-</u>	<u>-</u>	<u>8,424</u>	<u>0%</u>	<u>702</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.89 FTE)	244,054	20,029	20,029	224,025	8%	309
BENEFITS EXPENSE	58,985	5,374	5,374	53,611	9%	(459)
OTHER INDIRECT EXPENSE	56,918	4,616	4,616	52,302	8%	127
<b>TOTAL INDIRECT EXPENSES:</b>	<u>359,957</u>	<u>30,019</u>	<u>30,019</u>	<u>329,938</u>	<u>8%</u>	<u>(23)</u>
<b>TOTAL ALL EXPENSES:</b>	<u>368,381</u>	<u>30,019</u>	<u>30,019</u>	<u>338,362</u>	<u>8%</u>	<u>679</u>
<b>NET INCOME (LOSS):</b>	<u>(368,381)</u>	<u>(30,019)</u>	<u>(30,019)</u>	<u>(338,362)</u>	<u>8%</u>	<u>679</u>

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,500	-	-	27,500	0%	(2,292)
BAR EXAM FEES	1,215,000	285,580	285,580	929,420	24%	184,330
RULE 9/LEGAL INTERN FEES	12,000	800	800	11,200	7%	(200)
SPECIAL ADMISSIONS	46,240	1,860	1,860	44,380	4%	(1,993)
<b>TOTAL REVENUE:</b>	<b>1,300,740</b>	<b>288,240</b>	<b>288,240</b>	<b>1,012,500</b>	<b>22%</b>	<b>179,845</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	1,000	199	199	801	20%	(115)
STAFF TRAVEL/PARKING	20,000	-	-	20,000	0%	1,667
STAFF MEMBERSHIP DUES	400	-	-	400	0%	33
SUPPLIES	1,500	-	-	1,500	0%	125
FACILITY, PARKING, FOOD	94,000	-	-	94,000	0%	7,833
EXAMINER FEES	34,000	-	-	34,000	0%	2,833
UBE EXMINATIONS	113,000	-	-	113,000	0%	9,417
BOARD OF BAR EXAMINERS	39,000	-	-	39,000	0%	3,250
BAR EXAM PROCTORS	21,000	-	-	21,000	0%	1,750
DISABILITY ACCOMMODATIONS	55,967	-	-	55,967	0%	4,664
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	-	1,000	0%	83
LAW SCHOOL VISITS	1,700	157	157	1,543	9%	(15)
DEPRECIATION-SOFTWARE	11,038	2,038	2,038	9,000	18%	(1,118)
SOFTWARE HOSTING	41,140	-	-	41,140	0%	3,428
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	83
STAFF CONFERENCE & TRAINING	13,500	-	-	13,500	0%	1,125
<b>TOTAL DIRECT EXPENSES:</b>	<b>449,245</b>	<b>2,393</b>	<b>2,393</b>	<b>446,852</b>	<b>1%</b>	<b>35,044</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	522,057	42,403	42,403	479,654	8%	1,102
BENEFITS EXPENSE	186,844	11,187	11,187	175,658	6%	4,384
OTHER INDIRECT EXPENSE	203,278	16,456	16,456	186,822	8%	484
<b>TOTAL INDIRECT EXPENSES:</b>	<b>912,180</b>	<b>70,045</b>	<b>70,045</b>	<b>842,134</b>	<b>8%</b>	<b>5,970</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,361,425</b>	<b>72,439</b>	<b>72,439</b>	<b>1,288,986</b>	<b>5%</b>	<b>41,013</b>
<b>NET INCOME (LOSS):</b>	<b>(60,685)</b>	<b>215,801</b>	<b>215,801</b>	<b>(276,486)</b>	<b>-356%</b>	<b>220,858</b>



**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
ATJ BOARD RETREAT	4,000	-	-	4,000	0%	333
LEADERSHIP TRAINING	4,000	-	-	4,000	0%	333
ATJ BOARD EXPENSE	65,000	251	251	64,749	0%	5,165
STAFF TRAVEL/PARKING	2,800	129	129	2,671	5%	104
STAFF CONFERENCE & TRAINING	3,300	-	-	3,300	0%	275
PUBLIC DEFENSE	4,000	1,346	1,346	2,654	34%	(1,013)
RECEPTION/FORUM EXPENSE	11,000	-	-	11,000	0%	917
<b>TOTAL DIRECT EXPENSES:</b>	<b>94,100</b>	<b>1,727</b>	<b>1,727</b>	<b>92,373</b>	<b>2%</b>	<b>6,115</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	145,500	11,986	11,986	133,514	8%	139
BENEFITS EXPENSE	47,875	4,104	4,104	43,771	9%	(114)
OTHER INDIRECT EXPENSE	49,389	3,982	3,982	45,407	8%	134
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,764</b>	<b>20,072</b>	<b>20,072</b>	<b>222,692</b>	<b>8%</b>	<b>159</b>
<b>TOTAL ALL EXPENSES:</b>	<b>336,864</b>	<b>21,798</b>	<b>21,798</b>	<b>315,065</b>	<b>6%</b>	<b>6,274</b>
<b>NET INCOME (LOSS):</b>	<b>(336,864)</b>	<b>(21,798)</b>	<b>(21,798)</b>	<b>(315,065)</b>	<b>6%</b>	<b>6,274</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,500	-	-	2,500	0%	(208)
DISPLAY ADVERTISING	400,000	45,000	45,000	355,000	11%	11,667
SUBSCRIPT/SINGLE ISSUES	100	-	-	100	0%	(8)
CLASSIFIED ADVERTISING	7,500	415	415	7,085	6%	(210)
JOB TARGET ADVERTISING	200,000	-	-	200,000	0%	(16,667)
<b>TOTAL REVENUE:</b>	<b>610,100</b>	<b>45,415</b>	<b>45,415</b>	<b>564,685</b>	<b>7%</b>	<b>(5,427)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	13,167	13,167	96,833	12%	(4,000)
PRINTING, COPYING & MAILING	250,000	23,790	23,790	226,210	10%	(2,956)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	167
GRAPHICS/ARTWORK	100	1,000	1,000	(900)	1000%	(992)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	208
STAFF MEMBERSHIP DUES	135	-	-	135	0%	11
SUBSCRIPTIONS	225	-	-	225	0%	19
<b>TOTAL DIRECT EXPENSES:</b>	<b>364,960</b>	<b>37,957</b>	<b>37,957</b>	<b>327,003</b>	<b>10%</b>	<b>(7,543)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	213,007	17,509	17,509	195,498	8%	242
BENEFITS EXPENSE	63,040	5,369	5,369	57,671	9%	(116)
OTHER INDIRECT EXPENSE	67,157	5,426	5,426	61,731	8%	170
<b>TOTAL INDIRECT EXPENSES:</b>	<b>343,204</b>	<b>28,304</b>	<b>28,304</b>	<b>314,899</b>	<b>8%</b>	<b>296</b>
<b>TOTAL ALL EXPENSES:</b>	<b>708,164</b>	<b>66,261</b>	<b>66,261</b>	<b>641,903</b>	<b>9%</b>	<b>(7,247)</b>
<b>NET INCOME (LOSS):</b>	<b>(98,064)</b>	<b>(20,846)</b>	<b>(20,846)</b>	<b>(77,218)</b>	<b>21%</b>	<b>(12,674)</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	190,000	-	-	190,000	0%	15,833
BOG COMMITTEES' EXPENSES	2,500	-	-	2,500	0%	208
BOG RETREAT	35,000	14,580	14,580	20,420	42%	(11,663)
BOG CONFERENCE ATTENDANCE	60,000	-	-	60,000	0%	5,000
BOG TRAVEL & OUTREACH	22,000	4,235	4,235	17,765	19%	(2,402)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	1,667
BOG ELECTIONS	26,900	-	-	26,900	0%	2,242
PRESIDENT'S DINNER	15,000	-	-	15,000	0%	1,250
NEW GOVERNOR ORIENTATION	10,000	-	-	10,000	0%	833
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	275
LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	-	600	0%	50
SUPPLIES	500	-	-	500	0%	42
<b>TOTAL DIRECT EXPENSES:</b>	<b>385,800</b>	<b>18,815</b>	<b>18,815</b>	<b>366,985</b>	<b>5%</b>	<b>13,335</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	104,320	6,528	6,528	97,792	6%	2,165
BENEFITS EXPENSE	30,817	1,969	1,969	28,848	6%	600
OTHER INDIRECT EXPENSE	45,173	3,665	3,665	41,508	8%	100
<b>TOTAL INDIRECT EXPENSES:</b>	<b>180,310</b>	<b>12,161</b>	<b>12,161</b>	<b>168,149</b>	<b>7%</b>	<b>2,865</b>
<b>TOTAL ALL EXPENSES:</b>	<b>566,110</b>	<b>30,976</b>	<b>30,976</b>	<b>535,134</b>	<b>5%</b>	<b>16,200</b>
<b>NET INCOME (LOSS):</b>	<b>(566,110)</b>	<b>(30,976)</b>	<b>(30,976)</b>	<b>(535,134)</b>	<b>5%</b>	<b>16,200</b>

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

8% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	-	-	18,000	0%	1,500
COURT REPORTERS	15,000	-	-	15,000	0%	1,250
TOTAL DIRECT EXPENSES:	33,000	-	-	33,000	0%	2,750
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	93,739	7,776	7,776	85,964	8%	36
BENEFITS EXPENSE	22,924	2,394	2,394	20,530	10%	(484)
OTHER INDIRECT EXPENSE	22,586	1,832	1,832	20,754	8%	50
TOTAL INDIRECT EXPENSES:	139,249	12,002	12,002	127,247	9%	(398)
TOTAL ALL EXPENSES:	172,249	12,002	12,002	160,247	7%	2,352
NET INCOME (LOSS):	(172,249)	(12,002)	(12,002)	(160,247)	7%	2,352

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

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	825,000	47,171	47,171	777,829	6%	(21,579)
SEMINAR REVENUE-OTHER	20,000	1,271	1,271	18,729	6%	(395)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	12,500
SHIPPING & HANDLING	300	9	9	291	3%	(16)
COURSEBOOK SALES	10,000	35	35	9,965	0%	(798)
MP3 AND VIDEO SALES	900,000	71,389	71,389	828,611	8%	(3,611)
<b>TOTAL REVENUE:</b>	<b>1,605,300</b>	<b>119,875</b>	<b>119,875</b>	<b>1,485,425</b>	<b>7%</b>	<b>(9,474)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	42
DEPRECIATION	2,040	170	170	1,870	8%	-
ONLINE EXPENSES	53,000	2,683	2,683	50,317	5%	1,733
ACCREDITATION FEES	3,000	(84)	(84)	3,084	-3%	334
EQUIPMENT, HARD.& SOFTWARE **	1,000	-	-	1,000	0%	83
FACILITIES **	159,500	1,800	1,800	157,700	1%	11,492
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	583
SPEAKERS & PROGRAM DEVELOP	45,000	74	74	44,926	0%	3,676
HONORARIA	3,000	-	-	3,000	0%	250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	17
STAFF TRAVEL/PARKING	15,000	-	-	15,000	0%	1,250
STAFF CONFERENCE & TRAINING	2,465	-	-	2,465	0%	205
STAFF MEMBERSHIP DUES	1,000	-	-	1,000	0%	83
SUPPLIES	500	-	-	500	0%	42
COST OF SALES - COURSEBOOKS	1,100	2	2	1,098	0%	90
POSTAGE & DELIVERY-COURSEBOOKS	500	-	-	500	0%	42
STAFF TRAVEL/PARKING	312	-	-	312	0%	26
<b>TOTAL DIRECT EXPENSES:</b>	<b>295,117</b>	<b>4,645</b>	<b>4,645</b>	<b>290,472</b>	<b>2%</b>	<b>19,948</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.89 FTE)	583,378	48,154	48,154	535,224	8%	461
BENEFITS EXPENSE	187,984	17,848	17,848	170,136	9%	(2,183)
OTHER INDIRECT EXPENSE	237,609	19,239	19,239	218,370	8%	561
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,008,971</b>	<b>85,241</b>	<b>85,241</b>	<b>923,730</b>	<b>8%</b>	<b>(1,160)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,304,088</b>	<b>89,886</b>	<b>89,886</b>	<b>1,214,202</b>	<b>7%</b>	<b>18,788</b>
<b>NET INCOME (LOSS):</b>	<b>301,212</b>	<b>29,989</b>	<b>29,989</b>	<b>271,223</b>	<b>10%</b>	<b>4,888</b>

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

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	10,000	16,431	16,431	(6,431)	164%	15,598
CPF MEMBER ASSESSMENTS	525,930	7,600	7,600	518,330	1%	(36,228)
INTEREST INCOME	60,000	23,192	23,192	36,808	39%	18,192
<b>TOTAL REVENUE:</b>	<b>595,930</b>	<b>47,223.59</b>	<b>47,224</b>	<b>548,706</b>	<b>8%</b>	<b>(2,437)</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES - WELLS FARGO	3,000	1,024	1,024	1,976	34%	(774)
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	41,667
CPF BOARD EXPENSES	2,000	26	26	1,974	1%	141
STAFF MEMBERSHIP DUES	200	-	-	200	0%	17
<b>TOTAL DIRECT EXPENSES:</b>	<b>505,200</b>	<b>1,050</b>	<b>1,050</b>	<b>504,150</b>	<b>0%</b>	<b>41,050</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	110,717	9,206.58	9,207	101,511	8%	20
BENEFITS EXPENSE	35,671	3,230.96	3,231	32,440	9%	(258)
OTHER INDIRECT EXPENSE	37,042	2,995.11	2,995	34,047	8%	92
<b>TOTAL INDIRECT EXPENSES:</b>	<b>183,430</b>	<b>15,433</b>	<b>15,433</b>	<b>167,998</b>	<b>8%</b>	<b>(147)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>688,630</b>	<b>16,483</b>	<b>16,483</b>	<b>672,147</b>	<b>2%</b>	<b>40,903</b>
<b>NET INCOME (LOSS):</b>	<b>(92,700)</b>	<b>30,741</b>	<b>30,741</b>	<b>(123,441)</b>	<b>-33%</b>	<b>38,466</b>

# Washington State Bar Association

Statement of Activities

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	500	-	-	500	0%	(42)
<b>TOTAL REVENUE:</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>0%</b>	<b>(42)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	1,035	1,035	4,860	18%	(543)
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	93
SUBSCRIPTIONS	4,000	139	139	3,861	3%	194
APEX DINNER	50,000	-	-	50,000	0%	4,167
50 YEAR MEMBER TRIBUTE LUNCH	30,000	-	-	30,000	0%	2,500
BAR OUTREACH	18,000	100	100	17,900	1%	1,400
COMMUNICATIONS OUTREACH	15,000	-	-	15,000	0%	1,250
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	-	2,500	0%	208
STAFF CONFERENCE & TRAINING	7,500	4,283	4,283	3,217	57%	(3,658)
<b>TOTAL DIRECT EXPENSES:</b>	<b>134,015</b>	<b>5,557</b>	<b>5,557</b>	<b>128,458</b>	<b>4%</b>	<b>5,611</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	398,702	28,825	28,825	369,877	7%	4,400
BENEFITS EXPENSE	136,152	9,831	9,831	126,321	7%	1,515
OTHER INDIRECT EXPENSE	156,599	12,685	12,685	143,914	8%	365
<b>TOTAL INDIRECT EXPENSES:</b>	<b>691,453</b>	<b>51,341</b>	<b>51,341</b>	<b>640,111</b>	<b>7%</b>	<b>6,280</b>
<b>TOTAL ALL EXPENSES:</b>	<b>825,468</b>	<b>56,898</b>	<b>56,898</b>	<b>768,570</b>	<b>7%</b>	<b>11,891</b>
<b>NET INCOME (LOSS):</b>	<b>(824,968)</b>	<b>(56,898)</b>	<b>(56,898)</b>	<b>(768,070)</b>	<b>7%</b>	<b>11,849</b>

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

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	171,146	14,262	14,262	156,884	8%	(0)
BENEFITS EXPENSE	48,124	3,809	3,809	44,314	8%	201
OTHER INDIRECT EXPENSE	30,115	2,431	2,431	27,684	8%	78
TOTAL INDIRECT EXPENSES:	<u>249,385</u>	<u>20,503</u>	<u>20,503</u>	<u>228,882</u>	<u>8%</u>	<u>279</u>
NET INCOME (LOSS):	<u>(249,385)</u>	<u>(20,503)</u>	<u>(20,503)</u>	<u>(228,882)</u>	<u>8%</u>	<u>279</u>



# Washington State Bar Association

## Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	30,000	-	-	30,000	0%	(2,500)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(6,250)
SECTION PUBLICATION SALES	1,500	-	-	1,500	0%	(125)
FASTCASE ROYALTIES	30,000	-	-	30,000	0%	(2,500)
<b>TOTAL REVENUE:</b>	<b>136,500</b>	<b>-</b>	<b>-</b>	<b>136,500</b>	<b>0%</b>	<b>(11,375)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	4,000	-	-	4,000	0%	333
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	42
SPLITS TO SECTIONS	300	-	-	300	0%	25
DESKBOOK ROYALTIES	300	-	-	300	0%	25
OBSOLETE INVENTORY	21,000	-	-	21,000	0%	1,750
STAFF MEMBERSHIP DUES	225	-	-	225	0%	19
SUBSCRIPTIONS	50	-	-	50	0%	4
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,375</b>	<b>-</b>	<b>-</b>	<b>26,375</b>	<b>0%</b>	<b>2,198</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.65 FTE)	155,883	12,990	12,990	142,892	8%	(0)
BENEFITS EXPENSE	48,424	4,070	4,070	44,354	8%	(35)
OTHER INDIRECT EXPENSE	49,690	4,017	4,017	45,673	8%	124
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,996</b>	<b>21,077</b>	<b>21,077</b>	<b>232,919</b>	<b>8%</b>	<b>89</b>
<b>TOTAL ALL EXPENSES:</b>	<b>280,371</b>	<b>21,077</b>	<b>21,077</b>	<b>259,294</b>	<b>8%</b>	<b>2,287</b>
<b>NET INCOME (LOSS):</b>	<b>(143,871)</b>	<b>(21,077)</b>	<b>(21,077)</b>	<b>(122,794)</b>	<b>15%</b>	<b>(9,088)</b>

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

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	-	-	1,000	0%	(83)
RECOVERY OF DISCIPLINE COSTS	100,000	9,246	9,246	90,754	9%	913
DISCIPLINE HISTORY SUMMARY	18,000	1,530	1,530	16,470	9%	30
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>10,776</b>	<b>10,776</b>	<b>108,224</b>	<b>9%</b>	<b>859</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	45,608	-	-	45,608	0%	3,801
PUBLICATIONS PRODUCTION	300	-	-	300	0%	25
STAFF TRAVEL/PARKING	15,000	826	826	14,174	6%	424
STAFF MEMBERSHIP DUES	7,365	4,800	4,800	2,565	65%	(4,186)
TELEPHONE	4,800	280	280	4,520	6%	120
COURT REPORTERS	60,000	1,499	1,499	58,501	2%	3,501
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	83
LITIGATION EXPENSES	40,000	313	313	39,687	1%	3,021
DISABILITY EXPENSES	9,000	-	-	9,000	0%	750
TRANSLATION SERVICES	1,000	-	-	1,000	0%	83
STAFF CONFERENCE & TRAINING	34,627	1,588	1,588	33,038	5%	1,297
<b>TOTAL DIRECT EXPENSES:</b>	<b>218,700</b>	<b>9,307</b>	<b>9,307</b>	<b>209,393</b>	<b>4%</b>	<b>8,918</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.00 FTE)	3,795,327	292,361	292,361	3,502,966	8%	23,916
BENEFITS EXPENSE	1,155,682	84,645	84,645	1,071,037	7%	11,661
OTHER INDIRECT EXPENSE	1,144,380	92,567	92,567	1,051,812	8%	2,798
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,095,389</b>	<b>469,574</b>	<b>469,574</b>	<b>5,625,816</b>	<b>8%</b>	<b>38,375</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,314,089</b>	<b>478,880</b>	<b>478,880</b>	<b>5,835,209</b>	<b>8%</b>	<b>47,294</b>
<b>NET INCOME (LOSS):</b>	<b>(6,195,089)</b>	<b>(468,104)</b>	<b>(468,104)</b>	<b>(5,726,985)</b>	<b>8%</b>	<b>48,153</b>

# Washington State Bar Association

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## 8% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	-	135,000	0%	(11,250)
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>0%</b>	<b>(11,250)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	28	28	1,472	2%	97
STAFF MEMBERSHIP DUES	550	90	90	460	16%	(44)
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	317
DIVERSITY EVENTS & PROJECTS	31,800	-	-	31,800	0%	2,650
SURVEYS	11,500	-	-	11,500	0%	958
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	167
CONSULTING SERVICES	66,550	-	-	66,550	0%	5,546
<b>TOTAL DIRECT EXPENSE:</b>	<b>117,700</b>	<b>118</b>	<b>118</b>	<b>117,582</b>	<b>0%</b>	<b>9,690</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	212,559	11,639	11,639	200,921	5%	6,075
BENEFITS EXPENSE	65,613	3,586	3,586	62,027	5%	1,882
OTHER INDIRECT EXPENSE	81,010	6,554	6,554	74,456	8%	197
<b>TOTAL INDIRECT EXPENSES:</b>	<b>359,183</b>	<b>21,779</b>	<b>21,779</b>	<b>337,404</b>	<b>6%</b>	<b>8,153</b>
<b>TOTAL ALL EXPENSES:</b>	<b>476,883</b>	<b>21,897</b>	<b>21,897</b>	<b>454,986</b>	<b>5%</b>	<b>17,844</b>
<b>NET INCOME (LOSS):</b>	<b>(341,883)</b>	<b>(21,897)</b>	<b>(21,897)</b>	<b>(319,986)</b>	<b>6%</b>	<b>6,594</b>

# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ETHICS, WELLNESS, &amp; PRACTICE</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	1,000	1,000	6,500	13%	375
ROYALTIES	62,000	25	25	61,975	0%	(5,142)
<b>TOTAL REVENUE:</b>	<b>69,500</b>	<b>1,025</b>	<b>1,025</b>	<b>68,475</b>	<b>1%</b>	<b>(4,767)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,350	-	-	1,350	0%	113
MEMBER WELLNESS COUNCIL	1,000	-	-	1,000	0%	83
STAFF TRAVEL/PARKING	2,250	-	-	2,250	0%	188
STAFF CONFERENCE & TRAINING	572	-	-	572	0%	48
SUBSCRIPTIONS	1,200	110	110	1,090	9%	(10)
CPE COMMITTEE	1,000	188	188	812	19%	(105)
FASTCASE	75,000	-	-	75,000	0%	6,250
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,372</b>	<b>298</b>	<b>298</b>	<b>82,074</b>	<b>0%</b>	<b>6,566</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.53 FTE)	355,322	29,492	29,492	325,830	8%	118
BENEFITS EXPENSE	142,794	11,671	11,671	131,123	8%	229
OTHER INDIRECT EXPENSE	106,307	8,633	8,633	97,674	8%	226
<b>TOTAL INDIRECT EXPENSES:</b>	<b>604,423</b>	<b>49,796</b>	<b>49,796</b>	<b>554,627</b>	<b>8%</b>	<b>573</b>
<b>TOTAL ALL EXPENSES:</b>	<b>686,795</b>	<b>50,094</b>	<b>50,094</b>	<b>636,700</b>	<b>7%</b>	<b>7,139</b>
<b>NET INCOME (LOSS):</b>	<b>(617,295)</b>	<b>(49,069)</b>	<b>(49,069)</b>	<b>(568,225)</b>	<b>8%</b>	<b>2,372</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	400,000	67,550	67,550	332,450	17%	34,217
<b>TOTAL REVENUE:</b>	<b>400,000</b>	<b>67,550</b>	<b>67,550</b>	<b>332,450</b>	<b>17%</b>	<b>34,217</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	148	148	1,352	10%	(23)
STAFF CONFERENCE & TRAINING	520	-	-	520	0%	43
STAFF MEMBERSHIP DUES	620	613	613	7	99%	(562)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,640</b>	<b>761</b>	<b>761</b>	<b>1,879</b>	<b>29%</b>	<b>(541)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	714,291	55,533	55,533	658,758	8%	3,991
BENEFITS EXPENSE	213,253	15,925	15,925	197,328	7%	1,846
OTHER INDIRECT EXPENSE	208,398	16,878	16,878	191,519	8%	488
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,135,942</b>	<b>88,337</b>	<b>88,337</b>	<b>1,047,605</b>	<b>8%</b>	<b>6,325</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,138,582</b>	<b>89,098</b>	<b>89,098</b>	<b>1,049,484</b>	<b>8%</b>	<b>5,784</b>
<b>NET INCOME (LOSS):</b>	<b>(738,582)</b>	<b>(21,548)</b>	<b>(21,548)</b>	<b>(717,034)</b>	<b>3%</b>	<b>40,000</b>

# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,000	-	-	3,000	0%	250
PRINTING & COPYING	700	422	422	278	60%	(363)
STAFF TRAVEL/PARKING	900	-	-	900	0%	75
SUPPLIES	150	-	-	150	0%	13
BOARD OF TRUSTEES	3,250	224	224	3,026	7%	47
POSTAGE	350	38	38	312	11%	(9)
STAFF CONFERENCE & TRAINING	2,300	-	-	2,300	0%	192
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,650</b>	<b>684</b>	<b>684</b>	<b>9,966</b>	<b>6%</b>	<b>203</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	100,026	8,188	8,188	91,838	8%	148
BENEFITS EXPENSE	18,911	2,992	2,992	15,919	16%	(1,416)
OTHER INDIRECT EXPENSE	31,621	2,572	2,572	29,049	8%	63
<b>TOTAL INDIRECT EXPENSES:</b>	<b>150,558</b>	<b>13,752</b>	<b>13,752</b>	<b>136,806</b>	<b>9%</b>	<b>(1,205)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>161,208</b>	<b>14,436</b>	<b>14,436</b>	<b>146,771</b>	<b>9%</b>	<b>(1,002)</b>
<b>NET INCOME (LOSS):</b>	<b>(161,208)</b>	<b>(14,436)</b>	<b>(14,436)</b>	<b>(146,771)</b>	<b>9%</b>	<b>(1,002)</b>

# Washington State Bar Association

## Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	700	-	-	700	0%	58
STAFF MEMBERSHIP DUES	1,000	244	244	756	24%	(161)
SUBSCRIPTIONS	1,000	-	-	1,000	0%	83
STAFF TRAINING- GENERAL	12,912	960	960	11,952	7%	116
RECRUITING AND ADVERTISING	8,000	-	-	8,000	0%	667
PAYROLL PROCESSING	50,000	-	-	50,000	0%	4,167
SALARY SURVEYS	1,500	-	-	1,500	0%	125
CONSULTING SERVICES	2,000	-	-	2,000	0%	167
TRANSFER TO INDIRECT EXPENSE	(77,112)	(1,204)	(1,204)	(75,908)	2%	(5,222)
<b>TOTAL DIRECT EXPENSES:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	454,865	31,388	31,388	423,477	7%	6,517
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
BENEFITS EXPENSE	94,928	10,604	10,604	84,324	11%	(2,694)
OTHER INDIRECT EXPENSE	120,461	9,761	9,761	110,700	8%	278
<b>TOTAL INDIRECT EXPENSES:</b>	<u>470,254</u>	<u>51,753</u>	<u>51,753</u>	<u>418,501</u>	<u>11%</u>	<u>(12,565)</u>
<b>TOTAL ALL EXPENSES:</b>	<u>470,254</u>	<u>51,753</u>	<u>51,753</u>	<u>418,501</u>	<u>11%</u>	<u>(12,565)</u>
<b>NET INCOME (LOSS):</b>	<u>(470,254)</u>	<u>(51,753)</u>	<u>(51,753)</u>	<u>(418,501)</u>	<u>11%</u>	<u>(12,565)</u>

# Washington State Bar Association

Statement of Activities

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	204,000	1,000	1,000	203,000	0%	(16,000)
LAW CLERK APPLICATION FEES	3,200	1,000	1,000	2,200	31%	733
<b>TOTAL REVENUE:</b>	<b>207,200</b>	<b>2,000</b>	<b>2,000</b>	<b>205,200</b>	<b>1%</b>	<b>(15,267)</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	21
DEPRECIATION	4,675	-	-	4,675	0%	390
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	8
LAW CLERK BOARD EXPENSE	8,000	1,061	1,061	6,939	13%	(394)
STAFF TRAVEL/PARKING	500	-	-	500	0%	42
SOFTWARE HOSTING	1,210	-	-	1,210	0%	101
LAW CLERK OUTREACH	5,000	-	-	5,000	0%	417
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,735</b>	<b>1,061</b>	<b>1,061</b>	<b>18,675</b>	<b>5%</b>	<b>584</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	100,677	8,130	8,130	92,547	8%	260
BENEFITS EXPENSE	26,676	2,247	2,247	24,429	8%	(24)
OTHER INDIRECT EXPENSE	37,042	2,995	2,995	34,047	8%	92
<b>TOTAL INDIRECT EXPENSES:</b>	<b>164,394</b>	<b>13,372</b>	<b>13,372</b>	<b>151,022</b>	<b>8%</b>	<b>327</b>
<b>TOTAL ALL EXPENSES:</b>	<b>184,130</b>	<b>14,433</b>	<b>14,433</b>	<b>169,697</b>	<b>8%</b>	<b>911</b>
<b>NET INCOME (LOSS):</b>	<b>23,070</b>	<b>(12,433)</b>	<b>(12,433)</b>	<b>35,503</b>	<b>-54%</b>	<b>(14,355)</b>



# Washington State Bar Association

## Statement of Activities

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0%	208
STAFF MEMBERSHIP DUES	450	-	-	450	0%	38
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	188
SUBSCRIPTIONS	2,000	-	-	2,000	0%	167
TELEPHONE	485	48	48	437	10%	(8)
OLYMPIA RENT	1,500	-	-	1,500	0%	125
CONTRACT LOBBYIST	12,500	-	-	12,500	0%	1,042
LEGISLATIVE COMMITTEE	1,250	-	-	1,250	0%	104
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	25
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	208
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,735</b>	<b>48</b>	<b>48</b>	<b>25,687</b>	<b>0%</b>	<b>2,097</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	152,783	12,561	12,561	140,222	8%	171
BENEFITS EXPENSE	51,586	4,113	4,113	47,473	8%	186
OTHER INDIRECT EXPENSE	51,196	4,158	4,158	47,038	8%	108
<b>TOTAL INDIRECT EXPENSES:</b>	<b>255,565</b>	<b>20,832</b>	<b>20,832</b>	<b>234,733</b>	<b>8%</b>	<b>465</b>
<b>TOTAL ALL EXPENSES:</b>	<b>281,300</b>	<b>20,880</b>	<b>20,880</b>	<b>260,420</b>	<b>7%</b>	<b>2,562</b>
<b>NET INCOME (LOSS):</b>	<b>(281,300)</b>	<b>(20,880)</b>	<b>(20,880)</b>	<b>(260,420)</b>	<b>7%</b>	<b>2,562</b>

# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	2,575	2,575	24,425	10%	325
INVESTIGATION FEES	20,000	1,300	1,300	18,700	7%	(367)
PRO HAC VICE	400,000	38,930	38,930	361,070	10%	5,597
MEMBER CONTACT INFORMATION	3,700	1,275	1,275	2,425	34%	967
PHOTO BAR CARD SALES	200	(12)	(12)	212	-6%	(29)
<b>TOTAL REVENUE:</b>	<b>450,900</b>	<b>44,068</b>	<b>44,068</b>	<b>406,832</b>	<b>10%</b>	<b>6,493</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	17,652	102	102	17,550	1%	1,369
SOFTWARE HOSTING	15,125	-	-	15,125	0%	1,260
<b>TOTAL DIRECT EXPENSES:</b>	<b>32,777</b>	<b>102</b>	<b>102</b>	<b>32,675</b>	<b>0%</b>	<b>2,629</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	401,688	32,074	32,074	369,614	8%	1,400
BENEFITS EXPENSE	135,989	10,675	10,675	125,315	8%	658
OTHER INDIRECT EXPENSE	115,341	9,338	9,338	106,004	8%	274
<b>TOTAL INDIRECT EXPENSES:</b>	<b>653,019</b>	<b>52,087</b>	<b>52,087</b>	<b>600,932</b>	<b>8%</b>	<b>2,331</b>
<b>TOTAL ALL EXPENSES:</b>	<b>685,796</b>	<b>52,189</b>	<b>52,189</b>	<b>633,607</b>	<b>8%</b>	<b>4,961</b>
<b>NET INCOME (LOSS):</b>	<b>(234,896)</b>	<b>(8,121)</b>	<b>(8,121)</b>	<b>(226,775)</b>	<b>3%</b>	<b>11,454</b>

# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	2,000	95	95	1,905	5%	(72)
LLLT LICENSE FEES	18,562	1,155	1,155	17,407	6%	(391)
MCLE LATE FEES	150	-	-	150	0%	(13)
<b>TOTAL REVENUE:</b>	<b>20,712</b>	<b>1,250</b>	<b>1,250</b>	<b>19,462</b>	<b>6%</b>	<b>(476)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	14,240	-	-	14,240	0%	1,187
<b>TOTAL DIRECT EXPENSES:</b>	<b>14,240</b>	<b>-</b>	<b>-</b>	<b>14,240</b>	<b>0%</b>	<b>1,187</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,460	4,216	4,216	47,244	8%	72
BENEFITS EXPENSE	10,179	1,087	1,087	9,091	11%	(239)
OTHER INDIRECT EXPENSE	15,961	1,304	1,304	14,657	8%	26
<b>TOTAL INDIRECT EXPENSES:</b>	<b>77,600</b>	<b>6,607</b>	<b>6,607</b>	<b>70,992</b>	<b>9%</b>	<b>(141)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>91,840</b>	<b>6,607</b>	<b>6,607</b>	<b>85,232</b>	<b>7%</b>	<b>1,046</b>
<b>NET INCOME (LOSS):</b>	<b>(71,128)</b>	<b>(5,357)</b>	<b>(5,357)</b>	<b>85,232</b>	<b>8%</b>	<b>570</b>

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	200	200	200	-	100%	183
MCLE LATE FEES	4,000	-	-	4,000	0%	(333)
LPO EXAMINATION FEES	25,300	10,500	10,500	14,800	42%	8,392
LPO LICENSE FEES	170,000	13,334	13,334	156,666	8%	(832)
LPO LATE LICENSE FEES	2,500	-	-	2,500	0%	(208)
<b>TOTAL REVENUE:</b>	<b>202,000</b>	<b>24,034</b>	<b>24,034</b>	<b>177,966</b>	<b>12%</b>	<b>7,201</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	6,300	-	-	6,300	0%	525
EXAM WRITING	9,000	-	-	9,000	0%	750
LPO BOARD	4,000	-	-	4,000	0%	333
LPO OUTREACH	1,000	-	-	1,000	0%	83
OFFICE SUPPLIES	1,000	-	-	1,000	0%	83
PRINTING & COPYING	200	-	-	200	0%	17
SUPPLIES	100	-	-	100	0%	8
SOFTWARE HOSTING	3,025	-	-	3,025	0%	252
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,625</b>	<b>-</b>	<b>-</b>	<b>24,625</b>	<b>0%</b>	<b>2,052</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.78 FTE)	69,420	5,636	5,636	63,784	8%	149
BENEFITS EXPENSE	14,447	1,371	1,371	13,075	9%	(167)
OTHER INDIRECT EXPENSE	23,490	1,903	1,903	21,587	8%	55
<b>TOTAL INDIRECT EXPENSES:</b>	<b>107,357</b>	<b>8,910</b>	<b>8,910</b>	<b>98,447</b>	<b>8%</b>	<b>36</b>
<b>TOTAL ALL EXPENSES:</b>	<b>131,982</b>	<b>8,910</b>	<b>8,910</b>	<b>123,072</b>	<b>7%</b>	<b>2,088</b>
<b>NET INCOME (LOSS):</b>	<b>70,018</b>	<b>15,124</b>	<b>15,124</b>	<b>54,894</b>	<b>22%</b>	<b>9,289</b>

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**8% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	550,000	60,600	60,600	489,400	11%	14,767
ACTIVITY APPLICATION LATE FEE	220,000	24,500	24,500	195,500	11%	6,167
MCLE LATE FEES	190,000	150	150	189,850	0%	(15,683)
ANNUAL ACCREDITED SPONSOR FEES	36,000	-	-	36,000	0%	(3,000)
ATTENDANCE LATE FEES	90,000	13,050	13,050	76,950	15%	5,550
COMITY CERTIFICATES	27,800	950	950	26,850	3%	(1,367)
<b>TOTAL REVENUE:</b>	<b>1,113,800</b>	<b>99,250</b>	<b>99,250</b>	<b>1,014,550</b>	<b>9%</b>	<b>6,433</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	130,449	5,368	5,368	125,081	4%	5,503
STAFF MEMBERSHIP DUES	500	-	-	500	0%	42
MCLE BOARD	5,000	-	-	5,000	0%	417
STAFF TRAVEL/PARKING	50	-	-	50	0%	4
STAFF CONFERENCE & TRAINING	4,000	-	-	4,000	0%	333
<b>TOTAL DIRECT EXPENSES:</b>	<b>139,999</b>	<b>5,368</b>	<b>5,368</b>	<b>134,631</b>	<b>4%</b>	<b>6,299</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.88 FTE)	454,500	33,008	33,008	421,492	7%	4,867
BENEFITS EXPENSE	144,327	10,343	10,343	133,984	7%	1,684
OTHER INDIRECT EXPENSE	177,078	14,341	14,341	162,736	8%	415
<b>TOTAL INDIRECT EXPENSES:</b>	<b>775,905</b>	<b>57,692</b>	<b>57,692</b>	<b>718,213</b>	<b>7%</b>	<b>6,966</b>
<b>TOTAL ALL EXPENSES:</b>	<b>915,904</b>	<b>63,060</b>	<b>63,060</b>	<b>852,844</b>	<b>7%</b>	<b>13,265</b>
<b>NET INCOME (LOSS):</b>	<b>197,896</b>	<b>36,190</b>	<b>36,190</b>	<b>161,706</b>	<b>18%</b>	<b>19,698</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT TEAM</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	1,200	1,200	9,600	11%	300
NMP PRODUCT SALES	40,000	20,802	20,802	19,198	52%	17,469
DIGITAL VIDEO SALES	20,000	2,352	2,352	17,648	12%	685
SPONSORSHIPS	9,000	-	-	9,000	0%	(750)
SEMINAR REGISTRATIONS	15,000	-	-	15,000	0%	(1,250)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(1,000)
<b>TOTAL REVENUE:</b>	<b>106,800</b>	<b>24,354</b>	<b>24,354</b>	<b>82,446</b>	<b>23%</b>	<b>15,454</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0%	208
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	21
SMALL TOWN AND RURAL COMMITTEE	5,000	-	-	5,000	0%	417
PRINTING & COPYING	1,300	-	-	1,300	0%	108
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	83
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	167
HONORARIUM	1,500	-	-	1,500	0%	125
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	125
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	-	-	55,000	0%	4,583
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	375
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	83
WYLC CLE COMPS	1,000	-	-	1,000	0%	83
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	125
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	8
WYL COMMITTEE	13,500	20	20	13,480	0%	1,105
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	125
RECEPTION/FORUM EXPENSE	1,000	-	-	1,000	0%	83
INSURANCE REBATE	(425)	-	-	(425)	0%	(35)
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	417
STAFF MEMBERSHIP DUES	845	-	-	845	0%	70
LENDING LIBRARY	4,000	10	10	3,990	0%	323
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	21
<b>TOTAL DIRECT EXPENSES:</b>	<b>103,820</b>	<b>30</b>	<b>30</b>	<b>103,790</b>	<b>0%</b>	<b>8,622</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	322,883	26,379	26,379	296,504	8%	527
BENEFITS EXPENSE	89,576	8,606	8,606	80,971	10%	(1,141)
OTHER INDIRECT EXPENSE	139,735	11,311	11,311	128,424	8%	334
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(338)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>548,134</b>	<b>46,296</b>	<b>46,296</b>	<b>501,838</b>	<b>8%</b>	<b>(619)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>651,954</b>	<b>46,327</b>	<b>46,327</b>	<b>605,628</b>	<b>7%</b>	<b>8,003</b>
<b>NET INCOME (LOSS):</b>	<b>(545,154)</b>	<b>(21,973)</b>	<b>(21,973)</b>	<b>(523,182)</b>	<b>4%</b>	<b>23,457</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	1,250
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	6,667
ED TRAVEL & OUTREACH	4,000	-	-	4,000	0%	333
STAFF TRAVEL/PARKING	4,450	228	228	4,222	5%	143
STAFF CONFERENCE & TRAINING	9,282	-	-	9,282	0%	774
STAFF MEMBERSHIP DUES	1,890	-	-	1,890	0%	158
<b>TOTAL DIRECT EXPENSES:</b>	<b>114,622</b>	<b>228</b>	<b>228</b>	<b>114,394</b>	<b>0%</b>	<b>9,324</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.90 FTE)	491,121	38,422	38,422	452,699	8%	2,504
BENEFITS EXPENSE	124,183	10,073	10,073	114,111	8%	276
OTHER INDIRECT EXPENSE	87,334	7,083	7,083	80,252	8%	195
<b>TOTAL INDIRECT EXPENSES:</b>	<b>702,639</b>	<b>55,578</b>	<b>55,578</b>	<b>647,061</b>	<b>8%</b>	<b>2,976</b>
<b>TOTAL ALL EXPENSES:</b>	<b>817,261</b>	<b>55,806</b>	<b>55,806</b>	<b>761,455</b>	<b>7%</b>	<b>12,299</b>
<b>NET INCOME (LOSS):</b>	<b>(817,261)</b>	<b>(55,806)</b>	<b>(55,806)</b>	<b>761,455</b>	<b>7%</b>	<b>12,299</b>

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	2,868	1,425	1,425	1,443	50%	(1,186)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	83
CUSTODIANSHIPS	5,000	-	-	5,000	0%	417
WILLS	2,000	-	-	2,000	0%	167
LITIGATION EXPENSES	200	-	-	200	0%	17
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	175
DISABILITY ACCOMMODATIONS	6,000	150	150	5,850	2%	350
STAFF CONFERENCE & TRAINING	6,656	-	-	6,656	0%	555
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,824</b>	<b>1,575</b>	<b>1,575</b>	<b>24,249</b>	<b>6%</b>	<b>577</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.07 FTE)	675,398	48,207	48,207	627,191	7%	8,077
BENEFITS EXPENSE	194,029	13,463	13,463	180,566	7%	2,706
OTHER INDIRECT EXPENSE	182,800	14,800	14,800	168,000	8%	434
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,052,227</b>	<b>76,469</b>	<b>76,469</b>	<b>975,758</b>	<b>7%</b>	<b>11,217</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,078,051</b>	<b>78,044</b>	<b>78,044</b>	<b>1,000,007</b>	<b>7%</b>	<b>11,794</b>
<b>NET INCOME (LOSS):</b>	<b>(1,078,051)</b>	<b>(78,044)</b>	<b>(78,044)</b>	<b>(1,000,007)</b>	<b>7%</b>	<b>11,794</b>



# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	8
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	333
CHIEF HEARING OFFICER	40,000	3,333	3,333	36,667	8%	0
COURT REPORTERS	500	-	-	500	0%	42
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	333
HEARING OFFICER TRAINING	400	-	-	400	0%	33
OUTSIDE COUNSEL	48,000	4,000	4,000	44,000	8%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	83
<b>TOTAL DIRECT EXPENSES:</b>	<b>98,000</b>	<b>7,333</b>	<b>7,333</b>	<b>90,667</b>	<b>7%</b>	<b>834</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	136,708	11,348	11,348	125,360	8%	45
BENEFITS EXPENSE	38,872	3,382	3,382	35,490	9%	(143)
OTHER INDIRECT EXPENSE	42,161	3,418	3,418	38,743	8%	95
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,741</b>	<b>18,148</b>	<b>18,148</b>	<b>199,594</b>	<b>8%</b>	<b>(2)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>315,741</b>	<b>25,481</b>	<b>25,481</b>	<b>290,261</b>	<b>8%</b>	<b>831</b>
<b>NET INCOME (LOSS):</b>	<b>(315,741)</b>	<b>(25,481)</b>	<b>(25,481)</b>	<b>(290,261)</b>	<b>8%</b>	<b>831</b>

# Washington State Bar Association

## Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

8% OF YEAR COMPLETE

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	29	29	11,971	0%	971
TOTAL DIRECT EXPENSES:	12,000	29	29	11,971	0%	971
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,419	3,937	3,937	43,482	8%	15
BENEFITS EXPENSE	12,578	1,657	1,657	10,920	13%	(609)
OTHER INDIRECT EXPENSE	16,563	1,339	1,339	15,224	8%	41
TOTAL INDIRECT EXPENSES:	76,560	6,933	6,933	69,627	9%	(553)
TOTAL ALL EXPENSES:	88,560	6,963	6,963	81,598	8%	417
NET INCOME (LOSS):	(88,560)	(6,963)	(6,963)	(81,598)	8%	417

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	130,000	-	-	130,000	0%	(10,833)
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>0%</b>	<b>(10,833)</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	292,309	-	-	292,309	0%	24,359
STAFF TRAVEL/PARKING	500	18	18	482	4%	24
SURVEYS	100	-	-	100	0%	8
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0%	208
PRO BONO CERTIFICATES	2,000	250	250	1,750	13%	(83)
<b>TOTAL DIRECT EXPENSES:</b>	<b>297,409</b>	<b>268</b>	<b>268</b>	<b>297,141</b>	<b>0%</b>	<b>24,516</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,379	10,433	10,433	117,946	8%	265
BENEFITS EXPENSE	53,314	3,322	3,322	49,991	6%	1,121
OTHER INDIRECT EXPENSE	48,787	3,947	3,947	44,840	8%	119
<b>TOTAL INDIRECT EXPENSES:</b>	<b>230,480</b>	<b>17,702</b>	<b>17,702</b>	<b>212,778</b>	<b>8%</b>	<b>1,505</b>
<b>TOTAL ALL EXPENSES:</b>	<b>527,889</b>	<b>17,970</b>	<b>17,970</b>	<b>509,919</b>	<b>3%</b>	<b>26,021</b>
<b>NET INCOME (LOSS):</b>	<b>(397,889)</b>	<b>(17,970)</b>	<b>(17,970)</b>	<b>(379,919)</b>	<b>5%</b>	<b>15,187</b>

# Washington State Bar Association

## Statement of Activities

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	17
IMAGE LIBRARY	4,100	-	-	4,100	0%	342
TOTAL DIRECT EXPENSES:	4,300	-	-	4,300	0%	358
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,960	6,062	6,062	66,898	8%	18
BENEFITS EXPENSE	19,323	1,794	1,794	17,528	9%	(184)
OTHER INDIRECT EXPENSE	26,803	2,185	2,185	24,618	8%	49
TOTAL INDIRECT EXPENSES:	119,085	10,041	10,041	109,045	8%	(117)
TOTAL ALL EXPENSES:	123,385	10,041	10,041	113,345	8%	241
NET INCOME (LOSS):	(123,385)	(10,041)	(10,041)	(113,345)	8%	241

# Washington State Bar Association

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For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	-	350	350	(350)		(350)
STAFF CONFERENCE & TRAINING	19,500	-	-	19,500	0%	1,625
STAFF TRAVEL/PARKING	650	31	31	619	5%	23
TOTAL DIRECT EXPENSES:	20,150	381	381	19,769	2%	1,648
INDIRECT EXPENSES:						
SALARY EXPENSE (2.60 FTE)	357,120	26,392	26,392	330,728	7%	3,368
BENEFITS EXPENSE	85,375	7,815	7,815	77,560	9%	(701)
OTHER INDIRECT EXPENSE	78,300	6,343	6,343	71,957	8%	182
TOTAL INDIRECT EXPENSES:	520,795	40,550	40,550	480,244	8%	2,849
TOTAL ALL EXPENSES:	540,945	40,931	40,931	500,013	8%	4,497
NET INCOME (LOSS):	(540,945)	(40,931)	(40,931)	(500,013)	8%	4,147

# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SERVICE CENTER</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,376	198	198	2,178	8%	-
STAFF CONFERENCE & TRAINING	2,184	-	-	2,184	0%	182
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,560</b>	<b>198</b>	<b>198</b>	<b>4,362</b>	<b>4%</b>	<b>182</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	394,527	32,427	32,427	362,101	8%	451
BENEFITS EXPENSE	160,465	12,349	12,349	148,116	8%	1,023
OTHER INDIRECT EXPENSE	174,066	14,095	14,095	159,971	8%	411
<b>TOTAL INDIRECT EXPENSES:</b>	<b>729,058</b>	<b>58,870</b>	<b>58,870</b>	<b>670,187</b>	<b>8%</b>	<b>1,884</b>
<b>TOTAL ALL EXPENSES:</b>	<b>733,618</b>	<b>59,068</b>	<b>59,068</b>	<b>674,549</b>	<b>8%</b>	<b>2,066</b>
<b>NET INCOME (LOSS):</b>	<b>(733,618)</b>	<b>(59,068)</b>	<b>(59,068)</b>	<b>(674,549)</b>	<b>8%</b>	<b>2,066</b>

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	297,786	90,023	90,023	207,763	30%	65,207
<b>TOTAL REVENUE:</b>	<b>297,786</b>	<b>90,023</b>	<b>90,023</b>	<b>207,763</b>	<b>30%</b>	<b>65,207</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,000	25	25	975	2%	59
SUBSCRIPTIONS	350	-	-	350	0%	29
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0%	83
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	42
STAFF MEMBERSHIP DUES	200	-	-	200	0%	17
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,050</b>	<b>25</b>	<b>25</b>	<b>3,025</b>	<b>1%</b>	<b>230</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	159,053	13,025	13,025	146,028	8%	230
BENEFITS EXPENSE	60,688	4,858	4,858	55,831	8%	200
OTHER INDIRECT EXPENSE	77,697	6,307	6,307	71,390	8%	167
<b>TOTAL INDIRECT EXPENSES:</b>	<b>297,439</b>	<b>24,190</b>	<b>24,190</b>	<b>273,249</b>	<b>8%</b>	<b>597</b>
<b>TOTAL ALL EXPENSES:</b>	<b>300,489</b>	<b>24,214</b>	<b>24,214</b>	<b>276,274</b>	<b>8%</b>	<b>826</b>
<b>NET INCOME (LOSS):</b>	<b>(2,703)</b>	<b>65,808</b>	<b>65,808</b>	<b>(68,511)</b>	<b>-2435%</b>	<b>66,033</b>

# Washington State Bar Association

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For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	438,431	144,228	144,228	294,203	33%	107,692
SEMINAR PROFIT SHARE	153,875	-	-	153,875	0%	(12,823)
INTEREST INCOME	17,147	-	-	17,147	0%	(1,429)
PUBLICATIONS REVENUE	1,500	-	-	1,500	0%	(125)
OTHER	78,010	3,345	3,345	74,665	4%	(3,156)
<b>TOTAL REVENUE:</b>	<b>688,964</b>	<b>147,573</b>	<b>147,573</b>	<b>541,390</b>	<b>21%</b>	<b>90,160</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	24,266	24,266	708,830	3%	36,826
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	90,023	90,023	194,448	32%	(66,317)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,017,566</b>	<b>114,288</b>	<b>114,288</b>	<b>903,278</b>	<b>11%</b>	<b>(29,491)</b>
<b>NET INCOME (LOSS):</b>	<b>(328,603)</b>	<b>33,285</b>	<b>33,285</b>	<b>(361,888)</b>	<b>-10%</b>	<b>60,669</b>



# Washington State Bar Association

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**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	115,000	-	-	115,000	0%	9,583
STAFF TRAVEL/PARKING	1,000	76	76	924	8%	7
STAFF MEMBERSHIP DUES	200	-	-	200	0%	17
TELEPHONE	95,000	6,486	6,486	88,514	7%	1,430
COMPUTER HARDWARE	65,000	11,549	11,549	53,451	18%	(6,132)
COMPUTER SOFTWARE	320,000	2,237	2,237	317,763	1%	24,430
HARDWARE SERVICE & WARRANTIES	45,000	14,902	14,902	30,098	33%	(11,152)
SOFTWARE MAINTENANCE & LICENSING	345,000	96,812	96,812	248,188	28%	(68,062)
THIRD PARTY SERVICES	10,000	521	521	9,479	5%	312
CLOUD INFRASTRUCTURE	130,000	-	-	130,000	0%	10,833
STAFF CONFERENCE & TRAINING	8,000	-	-	8,000	0%	667
TRANSFER TO INDIRECT EXPENSES	(1,134,200)	(132,583)	(132,583)	(1,001,617)	12%	38,066
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE)	1,434,388	101,168	101,168	1,333,220	7%	18,365
BENEFITS EXPENSE	478,236	32,619	32,619	445,617	7%	7,234
CAPITAL LABOR & OVERHEAD	(210,000)	(12,098)	(12,098)	(197,902)	6%	5,402
OTHER INDIRECT EXPENSE	391,498	31,713	31,713	359,785	8%	912
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,094,122</b>	<b>153,401</b>	<b>153,401</b>	<b>1,940,720</b>	<b>7%</b>	<b>31,912</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,094,122</b>	<b>153,401</b>	<b>153,401</b>	<b>1,940,720</b>	<b>7%</b>	<b>31,912</b>
<b>NET INCOME (LOSS):</b>	<b>(2,094,122)</b>	<b>(153,401)</b>	<b>(153,401)</b>	<b>(1,940,720)</b>	<b>7%</b>	<b>21,109</b>

# Washington State Bar Association

## Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
POSTAGE	-	571	571	(571)		(571)
STAFF MEMBERSHIP DUES	450	568	568	(118)	126%	(530)
STAFF CONFERENCE & TRAINING	2,600	-	-	2,600	0%	217
SUBSCRIPTIONS	750	-	-	750	0%	63
ABA DELEGATES	14,000	-	-	14,000	0%	1,167
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>1,139</b>	<b>1,139</b>	<b>16,661</b>	<b>6%</b>	<b>344</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.60 FTE)	60,485	5,017	5,017	55,468	8%	24
BENEFITS EXPENSE	17,637	1,667	1,667	15,970	9%	(198)
OTHER INDIRECT EXPENSE	18,069	1,480	1,480	16,589	8%	26
<b>TOTAL INDIRECT EXPENSES:</b>	<b>96,192</b>	<b>8,164</b>	<b>8,164</b>	<b>88,028</b>	<b>8%</b>	<b>(148)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>113,992</b>	<b>9,303</b>	<b>9,303</b>	<b>104,688</b>	<b>8%</b>	<b>(148)</b>
<b>NET INCOME (LOSS):</b>	<b>(113,992)</b>	<b>(9,303)</b>	<b>(9,303)</b>	<b>(104,688)</b>	<b>8%</b>	<b>196</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from October 1, 2023 to October 31, 2023  
**8% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	13,743,352	1,065,776	1,065,776	12,677,577	8%	79,504
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
TEMPORARY SALARIES	142,512	936	936	141,576	1%	10,940
CAPITAL LABOR & OVERHEAD	(210,000)	(12,098)	(12,098)	(197,902)	6%	(5,402)
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(338)
EMPLOYEE ASSISTANCE PLAN	4,800	-	-	4,800	0%	400
EMPLOYEE SERVICE AWARDS	1,680	260	260	1,420	15%	(120)
FICA (EMPLOYER PORTION)	1,015,935	77,069	77,069	938,866	8%	7,592
L&I INSURANCE	71,948	-	-	71,948	0%	5,996
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	29,351	2,235	2,235	27,116	8%	211
MEDICAL (EMPLOYER PORTION)	1,743,648	145,394	145,394	1,598,255	8%	(90)
RETIREMENT (EMPLOYER PORTION)	1,292,648	101,529	101,529	1,191,119	8%	6,191
TRANSPORTATION ALLOWANCE	34,000	138	138	33,862	0%	2,695
UNEMPLOYMENT INSURANCE	81,488	3,424	3,424	78,064	4%	3,366
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>17,747,303</b>	<b>1,384,664</b>	<b>1,384,664</b>	<b>16,362,640</b>	<b>8%</b>	<b>94,278</b>
WORKPLACE BENEFITS	52,710	4,849	4,849	47,861	9%	(456)
HUMAN RESOURCES POOLED EXP	77,112	1,204	1,204	75,908	2%	5,222
MEETING SUPPORT EXPENSES	7,500	260	260	7,240	3%	365
RENT	2,065,775	160,520	160,520	1,905,255	8%	11,628
PERSONAL PROP TAXES-WSBA	6,650	442	442	6,208	7%	112
FURNITURE, MAINT, LH IMP	45,000	1,035	1,035	43,965	2%	2,715
OFFICE SUPPLIES & EQUIPMENT	21,500	356	356	21,144	2%	1,435
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,718	9,718	101,474	9%	(452)
COMPUTER HARDWARE DEPRECIATION	49,926	3,445	3,445	46,481	7%	716
COMPUTER SOFTWARE DEPRECIATION	71,787	3,916	3,916	67,871	5%	2,066
INSURANCE	272,643	22,232	22,232	250,411	8%	488
WORK HOME FURNITURE & EQUIP	14,000	1,297	1,297	12,703	9%	(131)
PROFESSIONAL FEES-AUDIT	35,000	-	-	35,000	0%	2,917
PROFESSIONAL FEES-LEGAL	200,000	-	-	200,000	0%	16,667
ONLINE LEGAL RESEARCH	24,359	1,626	1,626	22,733	7%	404
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	542
TRANSLATION SERVICES	12,000	308	308	11,692	3%	692
TELEPHONE & INTERNET	33,000	2,590	2,590	30,410	8%	160
POSTAGE - GENERAL	18,300	765	765	17,535	4%	760
RECORDS STORAGE	30,000	1,745	1,745	28,255	6%	755
BANK FEES	50,000	3,170	3,170	46,830	6%	997
PRODUCTION MAINTENANCE & SUPPLIES	12,500	306	306	12,194	2%	736
COMPUTER POOLED EXPENSES	1,134,200	132,583	132,583	1,001,617	12%	(38,066)
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,351,654</b>	<b>352,369</b>	<b>352,369</b>	<b>3,999,285</b>	<b>8%</b>	<b>10,269</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,098,957</b>	<b>1,737,032</b>	<b>1,737,032</b>	<b>20,361,925</b>	<b>8%</b>	<b>104,548</b>

# Washington State Bar Association

Statement of Activities

For the Period from October 1, 2023 to October 31, 2023

**8% OF YEAR COMPLETE**

SUMMARY PAGE	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(336,864)	(21,798)	(21,798)	(315,065)
ADMISSIONS/BAR EXAM	(60,685)	215,801	215,801	(276,486)
ADVANCEMENT FTE	(368,381)	(30,019)	(30,019)	(338,362)
BAR NEWS	(98,064)	(20,846)	(20,846)	(77,218)
BOARD OF GOVERNORS	(566,110)	(30,976)	(30,976)	(535,134)
CLE - PRODUCTS	686,807	54,275	54,275	632,531
CLE - SEMINARS	(385,594)	(24,286)	(24,286)	(361,308)
CLIENT PROTECTION FUND	(92,700)	30,741	30,741	(123,441)
CHARACTER & FITNESS BOARD	(172,249)	(12,002)	(12,002)	(160,247)
COMMUNICATIONS	(824,968)	(56,898)	(56,898)	(768,070)
COMMUNICATIONS FTE	(249,385)	(20,503)	(20,503)	(228,882)
DESKBOOKS	(143,871)	(21,077)	(21,077)	(122,794)
DISCIPLINE	(6,195,089)	(468,104)	(468,104)	(5,726,985)
DIVERSITY	(341,883)	(21,897)	(21,897)	(319,986)
FINANCE	(738,582)	(21,548)	(21,548)	(717,034)
FOUNDATION	(161,208)	(14,436)	(14,436)	(146,771)
HUMAN RESOURCES	(470,254)	(51,753)	(51,753)	(418,501)
LAW CLERK PROGRAM	23,070	(12,433)	(12,433)	35,503
LEGISLATIVE	(281,300)	(20,880)	(20,880)	(260,420)
LEGAL LUNCHBOX	(22,696)	(1,846)	(1,846)	(20,851)
LICENSE FEES	17,320,499	1,391,383	1,391,383	15,929,116
LICENSING AND MEMBERSHIP	(234,896)	(8,121)	(8,121)	(226,775)
LIMITED LICENSE LEGAL TECHNICIAN	(71,128)	(5,357)	(5,357)	(65,771)
LIMITED PRACTICE OFFICERS	70,018	15,124	15,124	54,894
MANDATORY CLE ADMINISTRATION	197,896	36,190	36,190	161,706
MEMBER WELLNESS PROGRAM	(226,406)	(18,500)	(18,500)	(207,906)
MINI CLE	(110,349)	(9,464)	(9,464)	(100,885)
MEMBER SERVICES & ENGAGEMENT	(379,971)	(22,887)	(22,887)	(357,085)
NEW MEMBER EDUCATION	(32,137)	12,224	12,224	(44,361)
OFFICE OF GENERAL COUNSEL	(1,078,051)	(78,044)	(78,044)	(1,000,007)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,261)	(55,806)	(55,806)	(761,455)
OGC-DISCIPLINARY BOARD	(315,741)	(25,481)	(25,481)	(290,261)
PRACTICE OF LAW BOARD	(88,560)	(6,963)	(6,963)	(81,598)
PRACTICE MANAGEMENT ASSISTANCE	(151,298)	(11,195)	(11,195)	(140,104)
PROFESSIONAL RESPONSIBILITY PROGRAM	(239,590)	(19,374)	(19,374)	(220,216)
PUBLIC SERVICE PROGRAMS	(397,889)	(17,970)	(17,970)	(379,919)
PUBLICATION & DESIGN SERVICES	(123,385)	(10,041)	(10,041)	(113,345)
REGULATORY SERVICES FTE	(540,945)	(40,931)	(40,931)	(500,013)
SECTIONS ADMINISTRATION	(2,703)	65,808	65,808	(68,511)
SECTIONS OPERATIONS	(328,603)	33,285	33,285	(361,888)
SERVICE CENTER	(733,618)	(59,068)	(59,068)	(674,549)
TECHNOLOGY	(2,094,122)	(153,401)	(153,401)	(1,940,720)
VOLUNTEER EDUCATION	(113,992)	(9,303)	(9,303)	(104,688)
INDIRECT EXPENSES	22,098,957	1,737,032	1,737,032	20,361,925
<b>TOTAL OF ALL</b>	<b>(20,806,720)</b>	<b>(2,188,655)</b>	<b>(2,188,655)</b>	<b>(18,618,065)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,292,237)</b>	<b>451,623</b>	<b>451,623</b>	<b>(1,743,860)</b>