

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

Financial Reports

(Audited)

Year to Date September 30, 2024

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
January 8, 2025

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

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	230,509	246,721	62,625	94,100	293,135	340,821	(293,135)	(340,821)
Admissions/Bar Exam	1,323,095	1,300,740	891,887	892,601	487,593	449,245	1,379,480	1,341,846	(56,385)	(41,106)
Advancement FTE	-	-	365,930	369,375	8,846	-	374,776	377,799	(374,776)	(377,799)
Bar News	574,814	610,100	344,199	348,179	335,944	364,960	680,143	713,139	(105,328)	(103,039)
Board of Governors	-	-	173,659	186,679	308,326	385,800	481,985	572,479	(481,985)	(572,479)
Character & Fitness Board	-	-	144,050	146,219	2,750	33,000	146,800	179,219	(146,800)	(179,219)
Communications Strategies	4,314	500	603,042	688,499	98,767	134,015	701,809	822,514	(697,495)	(822,014)
Communications Strategies FTE	-	-	245,513	247,980	-	-	245,513	247,980	(245,513)	(247,980)
Discipline	73,248	119,000	5,866,398	6,045,036	173,200	184,630	6,039,598	6,229,667	(5,966,350)	(6,110,667)
Diversity	135,000	135,000	268,572	362,337	94,356	117,700	362,928	480,037	(227,928)	(345,037)
Finance	929,443	650,000	1,125,432	1,151,069	4,641	2,640	1,130,073	1,153,709	(200,630)	(503,709)
Foundation	-	-	166,098	169,428	8,733	10,650	174,831	180,078	(174,831)	(180,078)
Human Resources	-	-	791,442	625,154	-	-	791,442	625,154	(791,442)	(625,154)
Law Clerk Program	206,068	207,200	165,659	168,171	12,781	19,735	178,440	187,907	(178,440)	(187,907)
Legislative	-	-	249,109	255,640	17,142	25,735	266,251	281,375	(266,251)	(281,375)
Legal Lunchbox	36,097	29,000	29,411	48,255	3,539	7,675	32,950	55,930	(32,950)	(55,930)
Licensing and Membership Records	560,257	450,900	662,076	652,394	36,704	44,777	698,780	697,171	(138,523)	(246,271)
Licensing Fees	17,113,999	17,320,499	-	-	-	-	0	-	17,113,999	17,320,499
Limited License Legal Technician	17,295	20,712	79,955	81,130	1,341	14,240	81,297	95,370	(64,002)	(74,658)
Limited Practice Officers	186,124	202,000	109,959	112,079	20,708	24,625	130,667	136,704	(130,667)	(136,704)
Mandatory CLE	1,445,797	1,113,800	746,368	783,630	128,445	139,999	874,813	923,629	(570,984)	(190,171)
Member Wellness Program	11,050	7,500	237,499	236,881	3,117	3,612	240,617	240,493	(229,567)	(232,993)
Member Services & Engagement	17,313	10,800	278,797	297,790	34,857	94,395	313,654	392,185	(296,341)	(381,385)
Mini CLE	-	-	114,393	116,330	-	-	114,393	116,330	(114,393)	(116,330)
New Member Education	143,035	67,000	101,764	106,078	1,254	1,750	103,019	107,828	(103,019)	(107,828)
Office of General Counsel	742	-	1,042,982	1,083,147	4,829	25,824	1,047,812	1,108,971	(1,047,812)	(1,108,971)
Office of the Executive Director	-	-	702,647	702,850	114,622	114,622	817,168	817,472	(817,168)	(817,472)
OCG-Disciplinary Board	-	-	210,574	205,120	135,804	98,000	346,378	303,120	(346,378)	(303,120)
Practice of Law Board	-	-	82,019	84,860	1,157	12,000	83,176	96,860	(83,176)	(96,860)
Practice Management Assistance	69,581	62,000	133,901	136,963	84,578	75,760	218,479	212,723	(148,897)	(150,723)
Professional Responsibility Program	-	-	230,489	234,403	2,547	3,000	233,036	237,403	(233,036)	(237,403)
Public Service Programs	130,000	130,000	198,131	219,330	281,983	297,409	480,114	516,739	(350,114)	(386,739)
Publication and Design Services	-	-	122,253	122,320	4,840	4,300	127,093	126,620	(127,093)	(126,620)
Regulatory Services FTE	-	-	524,834	539,250	6,700	8,500	531,535	547,750	(531,535)	(547,750)
Sections Administration	275,415	297,786	297,761	300,288	470	3,050	298,231	303,338	(22,816)	(5,552)
Service Center	-	-	714,551	724,952	2,386	4,560	716,937	729,512	(716,937)	(729,512)
Volunteer Engagement	-	-	97,781	99,534	22,084	17,800	119,864	117,333.53	(119,864)	(117,334)
Technology	-	-	2,118,614	2,087,445	-	-	2,118,614	2,087,445	(2,118,614)	(2,087,445)
Subtotal General Fund	23,252,689	22,734,537	20,468,257	20,878,112	2,507,573	2,826,533	22,975,829	23,704,645	276,860	(970,108)
Expenses using reserve funds	-	-	(192,714)	-	-	-	(192,714)	(311,547)	(192,714)	311,547
Total General Fund - Net Result from Operations	102%	518,152	20,275,543	98%	89%	-	22,783,116	23,393,098	469,573	(658,561)
Percentage of Budget										
CLE-Seminars and Products	1,599,989	1,605,300	1,004,015	1,050,884	289,980	295,117	1,293,995	1,346,001	305,994	259,299
CLE - Deskbooks	126,352	136,500	254,566	256,391	10,486	26,375	265,052	282,766	(138,699)	(146,266)
Total CLE	1,726,341	1,741,800	1,258,581	1,307,275	300,465	321,492	1,559,047	1,628,767	167,294	113,033
Percentage of Budget	99%		96%		93%		96%		-	22,225
Expenses using reserve funds	-	-	-	-	-	-	0	1,606,542	167,294	135,258
Total CLE Fund - Net Result from Operations			1,258,581				1,559,047			
Total All Sections	745,972	688,964	-	-	592,711	1,017,566	592,711	1,017,566	153,261	(328,603)
Client Protection Fund-Restricted	844,259	715,930	181,718	188,214	416,587	505,200	598,305	693,414	245,954	22,516
Expenses using reserve funds	-	-	-	-	-	-	-	(2,865)	-	2,865
Total CPF Fund - Net Result from Operations			181,718				598,305	690,549	245,954	25,381
Totals	26,569,261	25,881,231	21,908,556	22,373,601	3,817,336	4,670,791	25,725,892	27,044,392	843,370	(1,163,162)
Totals Net of Use of Facilities Reserve Funds	(192,714)	-	(192,714)	-	-	-	(192,714)	26,707,755	(192,714)	(826,525)
Percentage of Budget	103%		98%		82%		95%		650,656	

Summary of Fund Balances:	Fund Balances Sept. 30, 2023	2024 Reforecasted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,513,398	4,538,779	4,759,353
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,177,163	1,312,421	1,344,457
Section Funds	1,970,404	1,641,801	2,123,665
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,000,000	2,000,000	2,500,000
Facilities Reserve Fund	2,700,000	2,700,000	207,286
Special Projects and Innovation Fund	-	-	400,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	5,149,490	4,490,929	7,019,063
Total General Fund Balance	9,849,490	9,502,476	10,126,350
Net Change in Unrestricted General Fund Balance			276,860
Total Fund Balance	17,510,455	16,683,930	18,353,825
Net Change In Fund Balance		(826,525)	843,370

**Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2024**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>2,766,145</u>

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	5.07%	81,020
UBS Financial Money Market	5.25%	910,561
Merrill Lynch Money Market	5.34%	3,763
CDs/Treasuries	see list	13,701,460

General Fund Total 17,462,950

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>1,261,232</u>

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	5.07%	2,062,164
CDs/Treasuries	see list	2,230,748

Client Protection Fund Total 5,554,144

Grand Total Cash & Investments 23,017,093

Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2024

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>						
US Bank NA CD	5.00%	9	12/21/2023	1/4/2024	10/4/2024	250,000
BMO bank NA CD	5.45%	12	10/4/2023	10/11/2023	10/11/2024	250,000
Bank of Hope CD	4.65%	9	1/4/2024	1/12/2024	10/15/2024	250,000
Bank of India CD	4.70%	9	1/10/2024	1/18/2024	10/16/2024	250,000
Independent bank CD	4.85%	9	1/10/2024	1/19/2024	10/18/2024	250,000
First Central Saving CD	4.75%	9	1/10/2024	1/19/2024	10/19/2024	250,000
Premier Bank Diubuque CD	4.85%	9	1/16/2024	1/23/2024	10/23/2024	250,000
Bank of Houston CD	4.70%	9	1/10/2024	1/26/2024	10/25/2024	250,000
AvidBank CD	4.90%	9	1/16/2024	1/25/2024	10/25/2024	250,000
Promiseone Bank CD	4.90%	9	2/12/2024	2/23/2024	11/25/2024	250,000
Banc of California Inc CD	5.15%	9	2/21/2024	2/28/2024	11/29/2024	250,000
Barrington BK & TR CO CD	5.15%	9	2/21/2024	2/29/2024	11/29/2024	250,000
Fulton Bank NA Lancaster PA CD	5.20%	10	2/23/2024	2/23/2024	12/6/2024	250,000
BankUnited NATL CD	5.20%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Renasant BK CD	5.15%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
Washington Financial BK CD	5.15%	8	3/26/2024	4/12/2024	12/12/2024	250,000
Associated BK Green CD	5.15%	9	3/12/2024	3/15/2024	12/16/2024	250,000
Simmons Bank Pine Bluff CD	5.20%	9	3/12/2024	3/18/2024	12/18/2024	250,000
Regions Bank CD	4.85%	12	12/15/2023	12/22/2023	12/20/2024	250,000
Eagle Bank CD	5.20%	9	3/12/2024	3/22/2024	12/20/2024	250,000
Citizens BK CD	5.25%	9	3/26/2024	3/27/2024	12/27/2024	250,000
Crossfirst BK CD	5.20%	9	3/26/2024	4/5/2024	1/6/2025	250,000
WebBank CD	4.80%	12	1/4/2024	1/8/2024	1/7/2025	250,000
Valley NatL BK CD	5.15%	9	4/4/2024	4/9/2024	1/9/2025	250,000
Zions Bancorp CD	5.10%	9	4/4/2024	4/10/2024	1/10/2025	250,000
Truist Bank Charlotte CD	5.10%	9	4/9/2024	4/17/2024	1/13/2025	250,000
American COML BK CD	4.60%	12	1/4/2024	1/17/2024	1/16/2025	250,000
Northern Bank & Trust CD	4.80%	12	1/10/2024	1/17/2024	1/16/2025	250,000
Live Oak Banking CD	4.70%	12	1/4/2024	1/17/2024	1/17/2025	250,000
Bank of China CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Royal Business Bank CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Bank of New York Mellon CD	5.10%	9	4/16/2024	4/18/2024	1/21/2025	250,000
Bank of Utah CD	4.70%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Open Bank CD	4.75%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Bank of Baroda CD	5.15%	9	4/16/2024	4/29/2024	1/29/2025	250,000
Preferred Bank LA CD	5.10%	9	4/26/2024	5/3/2024	2/3/2025	250,000
Israel discount BK CD	5.25%	9	5/2/2024	5/8/2024	2/10/2025	250,000
Synovus BK CD	5.20%	9	5/2/2024	5/10/2024	2/10/2025	250,000
Northeast Bank CD	4.90%	13	2/12/2024	2/14/2024	2/23/2025	250,000
Cambridge saving bank CD	5.35%	9	6/11/2024	6/20/2024	3/17/2025	240,000
Beal Bank USA CD	5.00%	12	3/12/2024	3/20/2024	3/19/2025	250,000
Beal Bank Plano TX CD	5.00%	12	3/26/2024	4/3/2024	4/2/2025	250,000
Old National BK CD	5.00%	12	3/26/2024	4/4/2024	4/4/2025	250,000
Exchange Bank CD	5.00%	12	4/16/2024	4/24/2024	4/23/2025	250,000
Northside Community Bank CD	5.00%	12	4/16/2024	4/24/2024	4/24/2025	250,000
CF Bank CD	5.05%	12	4/26/2024	5/3/2024	5/2/2025	250,000
Morgan Stanley bank CD	5.10%	12	5/2/2024	5/8/2024	5/8/2025	250,000

Washington State Bar Association

Analysis of Cash Investments

As of September 30, 2024

Meridian Bank CD	5.10%	12	5/9/2024	5/15/2024	5/15/2025	250,000
Morgan Stanley PVT Bank CD	5.15%	12	5/9/2024	5/15/2024	5/15/2025	250,000
						<u>12,483,000</u>

US Treasury Bill	5.20%	6	4/4/2024	4/5/2024	10/3/2024	243,731
US Treasury Bill	5.15%	7	4/26/2024	4/29/2024	11/29/2024	242,666
US Treasury Bill	4.80%	12	2/12/2024	2/13/2024	1/23/2025	239,063
						<u>725,460</u>

Total from WF **13,208,460**

From ML

MIZUHO Bank CD	5.35%	6	6/21/2024	6/21/2024	12/26/2024	243,000
						<u>243,000</u>

From UBS

US Treasury Bill	4.50%		12/20/2023	12/21/2023	11/30/2024	250,000
						<u>250,000</u>

Total **13,701,460**

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>
Triad Business Bank CD	4.80%	9	1/11/2024	1/24/2024	10/24/2024	250,000
FlagStar Bank NA CD	5.00%	10	1/12/2024	1/19/2024	11/19/2024	250,000
Charles Schwab Bank CD	5.10%	12	12/4/2023	12/8/2023	12/10/2024	250,000
Fifth Third Bank CD	4.70%	12	1/11/2024	1/16/2024	1/15/2025	250,000
Goldman Sachs Bank	5.00%	9	7/12/2024	7/23/2024	4/23/2025	250,000
FirstBank Nashville CD	5.15%	12	5/14/2024	5/17/2024	5/16/2025	250,000
						<u>1,500,000</u>

US Treasury Bill	4.70%	6	8/27/2024	8/28/2024	2/20/2025	244,476
US Treasury Bill	4.50%	6	9/13/2024	9/16/2024	3/13/2025	244,632
US Treasury Bill	4.35%	10	8/27/2024	8/28/2024	6/12/2025	241,640
						<u>730,748</u>

Total **2,230,748**

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 September 30, 2024
As % of Completion to Annual Reforecast

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	100%	100%	\$74,993	98%	Favorable to reforecast mainly due to benefits savings from vacant positions.
Other Indirect Expenses*	100%	91%	\$390,053	90%	Favorable to reforecast from lower than expected legal and bank fees, rent, and delay of office space downsizing project expenses to FY25.
Total Indirect Expenses	100%	98%	\$465,046	96%	Favorable to reforecast resulting from other indirect net savings described above.

General Fund Revenues	100%	102%	\$518,152	103%	Favorable to reforecast mainly due to high interest income, product sales for new member and legal lunch box, pro hac vice, and MCLE fees.
General Fund Indirect Expenses	100%	98%	\$409,856	96%	Favorable to reforecast resulting from net other indirect expenses savings.
General Fund Direct Expenses	100%	89%	\$318,960	87%	Favorable to reforecast due to a variety of lower program expenses than anticipated for the year.
General Fund Net	100%	129%	\$1,246,968	202%	Favorable to reforecast for the reasons described above.

CLE Revenue	100%	99%	(\$15,459)	89%	Unfavorable to reforecast due to fewer registrations for live seminars and lower deskbook sales.
CLE Direct Expenses	100%	93%	\$21,027	81%	Favorable to reforecast mainly due to lower than budgeted costs for obsolete deskbook inventory.
CLE Indirect Expenses	100%	96%	\$48,694	96%	Favorable to reforecast mainly due to other indirect savings.
CLE Net	100%	148%	\$54,261	62%	Favorable to reforecast primarily due to lower expenses than budgeted.

*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

Statement of Activities

For the Period from September 1, 2024 to September 30, 2024

100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,320,499	1,414,825	17,113,999	206,500	99%	(206,500)
TOTAL REVENUE:	<u><u>17,320,499</u></u>	<u><u>1,414,825</u></u>	<u><u>17,113,999</u></u>	<u><u>206,500</u></u>	<u><u>99%</u></u>	<u><u>(206,500)</u></u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2024 to September 30, 2024

100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,500	23,165	30,615	(3,115)	111%	3,115
BAR EXAM FEES	1,215,000	-	1,232,915	(17,915)	101%	17,915
RULE 9/LEGAL INTERN FEES	12,000	800	16,950	(4,950)	141%	4,950
SPECIAL ADMISSIONS	46,240	7,025	42,615	3,625	92%	(3,625)
TOTAL REVENUE:	1,300,740	30,990	1,323,095	(22,355)	102%	22,355
DIRECT EXPENSES:						
POSTAGE	1,000	161	1,993	(993)	199%	(993)
STAFF TRAVEL/PARKING	20,000	120	20,487	(487)	102%	(487)
STAFF MEMBERSHIP DUES	400	-	555	(155)	139%	(155)
SUPPLIES	1,500	-	1,824	(324)	122%	(324)
FACILITY, PARKING, FOOD	94,000	-	125,601	(31,601)	134%	(31,601)
EXAMINER FEES	34,000	-	31,500	2,500	93%	2,500
UBE EXMINATIONS	113,000	-	134,108	(21,108)	119%	(21,108)
BOARD OF BAR EXAMINERS	39,000	1,999	22,040	16,960	57%	16,960
BAR EXAM PROCTORS	21,000	-	13,737	7,263	65%	7,263
DISABILITY ACCOMMODATIONS	55,967	-	73,578	(17,611)	131%	(17,611)
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	(59)	1,059	-6%	1,059
LAW SCHOOL VISITS	1,700	246	1,379	321	81%	321
DEPRECIATION-SOFTWARE	11,038	-	10,697	341	97%	341
SOFTWARE HOSTING	41,140	3,567	43,806	(2,666)	106%	(2,666)
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	1,000
STAFF CONFERENCE & TRAINING	13,500	-	6,348	7,152	47%	7,152
TOTAL DIRECT EXPENSES:	449,245	6,093	487,593	(38,348)	109%	(38,348)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.75 FTE)	522,057	46,335	541,081	(19,023)	104%	(19,023)
BENEFITS EXPENSE	171,676	15,019	170,209	1,467	99%	1,467
OTHER INDIRECT EXPENSE	198,867	19,688	180,597	18,270	91%	18,270
TOTAL INDIRECT EXPENSES:	892,601	81,042	891,887	714	100%	714
TOTAL ALL EXPENSES:	1,341,846	87,135	1,379,480	(37,634)	103%	(37,634)
NET INCOME (LOSS):	(41,106)	(56,145)	(56,385)	15,279	137%	(15,279)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2024 to September 30, 2024

100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	3,001	8,846	(422)	105%	(422)
TOTAL DIRECT EXPENSES:	8,424	3,001	8,846	(422)	105%	(422)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.89 FTE)	244,054	19,487	246,488	(2,434)	101%	(2,434)
BENEFITS EXPENSE	69,638	6,005	68,782	856	99%	856
OTHER INDIRECT EXPENSE	55,683	5,523	50,660	5,023	91%	5,023
TOTAL INDIRECT EXPENSES:	369,375	31,015	365,930	3,444	99%	3,444
TOTAL ALL EXPENSES:	377,799	34,016	374,776	3,022	99%	3,022
NET INCOME (LOSS):	(377,799)	(34,016)	(374,776)	(3,022)	99%	3,022

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	2,718	1,282	68%	1,282
LEADERSHIP TRAINING	4,000	644	4,150	(150)	104%	(150)
ATJ BOARD EXPENSE	65,000	11,430	41,683	23,317	64%	23,317
STAFF TRAVEL/PARKING	2,800	972	1,588	1,212	57%	1,212
STAFF CONFERENCE & TRAINING	3,300	(170)	912	2,388	28%	2,388
PUBLIC DEFENSE	4,000	170	2,213	1,787	55%	1,787
CONFERENCE/INSTITUTE EXPENSE	-	-	(135)	135		135
RECEPTION/FORUM EXPENSE	11,000	2,834	9,497	1,503	86%	1,503
TOTAL DIRECT EXPENSES:	94,100	15,879	62,625	31,475	67%	31,475
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	145,500	12,869	138,676	6,824	95%	6,824
BENEFITS EXPENSE	52,903	4,684	48,134	4,769	91%	4,769
OTHER INDIRECT EXPENSE	48,317	4,764	43,699	4,618	90%	4,618
TOTAL INDIRECT EXPENSES:	246,721	22,317	230,509	16,211	93%	16,211
TOTAL ALL EXPENSES:	340,821	38,196	293,135	47,686	86%	47,686
NET INCOME (LOSS):	(340,821)	(38,196)	(293,135)	(47,686)	86%	47,686

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,500	1,543	1,543	957	62%	(957)
DISPLAY ADVERTISING	400,000	46,000	418,264	(18,264)	105%	18,264
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	8
CLASSIFIED ADVERTISING	7,500	402	2,761	4,739	37%	(4,739)
JOB TARGET ADVERTISING	200,000	26,281	152,139	47,861	76%	(47,861)
TOTAL REVENUE:	610,100	74,226	574,814	35,286	94%	(35,286)
DIRECT EXPENSES:						
POSTAGE	110,000	14,834	122,543	(12,543)	111%	(12,543)
PRINTING, COPYING & MAILING	250,000	24,835	211,369	38,631	85%	38,631
DIGITAL/ONLINE DEVELOPMENT	2,000	50	572	1,428	29%	1,428
GRAPHICS/ARTWORK	100	-	1,103	(1,003)	1103%	(1,003)
EDITORIAL ADVISORY COMMITTEE	-	-	20	(20)		(20)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	2,500
STAFF MEMBERSHIP DUES	135	-	135	-	100%	-
SUBSCRIPTIONS	225	-	203	22	90%	22
TOTAL DIRECT EXPENSES:	364,960	39,719	335,944	29,016	92%	29,016
INDIRECT EXPENSES:						
SALARY EXPENSE (2.23 FTE)	213,007	19,951	213,708	(701)	100%	(701)
BENEFITS EXPENSE	69,472	7,300	70,936	(1,465)	102%	(1,465)
OTHER INDIRECT EXPENSE	65,700	6,493	59,554	6,145	91%	6,145
TOTAL INDIRECT EXPENSES:	348,179	33,744	344,199	3,980	99%	3,980
TOTAL ALL EXPENSES:	713,139	73,463	680,143	32,996	95%	32,996
NET INCOME (LOSS):	(103,039)	763	(105,328)	2,290	102%	(2,290)

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	43,718	164,195	25,805	86%	25,805
BOG COMMITTEES' EXPENSES	2,500	-	18	2,482	1%	2,482
BOG RETREAT	35,000	6,263	30,180	4,820	86%	4,820
BOG CONFERENCE ATTENDANCE	60,000	1,010	55,335	4,665	92%	4,665
BOG TRAVEL & OUTREACH	22,000	3,018	28,413	(6,413)	129%	(6,413)
LEADERSHIP TRAINING	20,000	-	1,681	18,319	8%	18,319
BOG ELECTIONS	26,900	-	12,545	14,355	47%	14,355
PRESIDENT'S DINNER	15,000	10,491	11,129	3,871	74%	3,871
NEW GOVERNOR ORIENTATION	10,000	-	2,570	7,430	26%	7,430
PRESIDENT'S PHOTO	3,300	-	1,652	1,648	50%	1,648
LONG RANGE STRATEGIC PLANNING						
COUNCIL	600	-	-	600	0%	600
SUPPLIES	500	-	610	(110)	122%	(110)
TOTAL DIRECT EXPENSES:	385,800	64,500	308,326	77,474	80%	77,474
INDIRECT EXPENSES:						
SALARY EXPENSE (1.50 FTE)	104,320	9,019	103,300	1,020	99%	1,020
BENEFITS EXPENSE	38,166	2,905	30,140	8,026	79%	8,026
OTHER INDIRECT EXPENSE	44,193	4,385	40,219	3,974	91%	3,974
TOTAL INDIRECT EXPENSES:	186,679	16,309	173,659	13,020	93%	13,020
TOTAL ALL EXPENSES:	572,479	80,809	481,985	90,493	84%	90,493
NET INCOME (LOSS):	(572,479)	(80,809)	(481,985)	(90,493)	84%	90,493

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	2,064	15,936	11%	15,936
COURT REPORTERS	15,000	-	687	14,313	5%	14,313
TOTAL DIRECT EXPENSES:	33,000	-	2,750.45	30,250	8%	30,250
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	93,739	7,911	95,864	(2,124)	102%	(2,124)
BENEFITS EXPENSE	30,383	2,504	28,077	2,306	92%	2,306
OTHER INDIRECT EXPENSE	22,096	2,192	20,109	1,987	91%	1,987
TOTAL INDIRECT EXPENSES:	146,219	12,607	144,050	2,169	99%	2,169
TOTAL ALL EXPENSES:	179,219	12,607	146,800	32,419	82%	32,419
NET INCOME (LOSS):	(179,219)	(12,607)	(146,800)	(32,419)	82%	32,419

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	FISCAL 2024 REFORECAST	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	90,888	651,706	173,294	79%	(173,294)
SEMINAR REVENUE-OTHER	20,000	7,900	51,802	(31,802)	259%	31,802
SEMINAR SPLITS W/ CLE	(150,000)	(135,134)	(135,134)	(14,866)	90%	14,866
SHIPPING & HANDLING	300	27	99	201	33%	(201)
COURSEBOOK SALES	10,000	210	1,060	8,940	11%	(8,940)
MP3 AND VIDEO SALES	900,000	34,188	1,030,455	(130,455)	114%	130,455
TOTAL REVENUE:	1,605,300	(1,921)	1,599,989	5,311	100%	(5,311)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	18	18	482	4%	482
DEPRECIATION	2,040	170	2,040	-	100%	-
ONLINE EXPENSES	53,000	3,872	49,000	4,000	92%	4,000
ACCREDITATION FEES	3,000	76	1,822	1,178	61%	1,178
EQUIPMENT, HARD.& SOFTWARE **	-	-	2,596	(2,596)		(2,596)
FACILITIES **	160,500	29,538	173,104	(12,604)	108%	(12,604)
DISABILITY ACCOMMODATIONS	7,000	-	3,803	3,197	54%	3,197
SPEAKERS & PROGRAM DEVELOP	45,000	10,430	36,399	8,601	81%	8,601
HONORARIA	3,000	-	-	3,000	0%	3,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	200
STAFF TRAVEL/PARKING	15,000	3,353	14,718	282	98%	282
STAFF CONFERENCE & TRAINING	2,777	-	2,092	685	75%	685
STAFF MEMBERSHIP DUES	1,000	-	1,091	(91)	109%	(91)
SUPPLIES	500	-	379	121	76%	121
COST OF SALES - COURSEBOOKS	1,100	18	69	1,031	6%	1,031
OBSOLETE INVENTORY	-	2,806	2,806	(2,806)		(2,806)
POSTAGE & DELIVERY-COURSEBOOKS	500	18	43	457	9%	457
TOTAL DIRECT EXPENSES:	295,117	50,298	289,980	5,137	98%	5,137
INDIRECT EXPENSES:						
SALARY EXPENSE (7.89 FTE)	583,378	48,518	584,138	(760)	100%	(760)
BENEFITS EXPENSE	235,053	19,538	222,477	12,576	95%	12,576
OTHER INDIRECT EXPENSE	232,454	23,019	211,148	21,306	91%	21,306
FACILITY RESERVE REBATE	-	(13,747)	(13,747)	13,747		13,747
TOTAL INDIRECT EXPENSES:	1,050,884	77,328	1,004,015	46,869	96%	46,869
TOTAL ALL EXPENSES:	1,346,001	127,626	1,293,995	52,006	96%	52,006
NET INCOME (LOSS):	259,299	(129,547)	305,994	(46,695)	118%	46,695

**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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	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	10,000	2,346	27,839	(17,839)	278%	17,839
CPF MEMBER ASSESSMENTS	525,930	4,995	548,235	(22,305)	104%	22,305
INTEREST INCOME	180,000	22,342	268,185	(88,185)	149%	88,185
TOTAL REVENUE:	715,930	29,683	844,259	(128,329)	118%	128,329
DIRECT EXPENSES:						
BANK FEES	3,000	(535)	(3,210)	6,210	-107%	6,210
GIFTS TO INJURED CLIENTS	500,000	389,735	418,710	81,290	84%	81,290
CPF BOARD EXPENSES	2,000	102	887	1,113	44%	1,113
STAFF MEMBERSHIP DUES	200	-	200	-	100%	-
TOTAL DIRECT EXPENSES:	505,200	389,302	416,587	88,613	82%	88,613
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	110,717	8,477	110,405	312	100%	312
BENEFITS EXPENSE	41,259	3,423	40,214	1,045	97%	1,045
OTHER INDIRECT EXPENSE	36,238	3,583	32,871	3,367	91%	3,367
FACILITY RESERVE REBATE	-	(1,773)	(1,773)	1,773		1,773
TOTAL INDIRECT EXPENSES:	188,214	13,711	181,718	6,496	97%	6,496
TOTAL ALL EXPENSES:	693,414	403,013	598,305	95,109	86%	95,109
NET INCOME (LOSS):	22,516	(373,329)	245,954	(223,439)	1092%	223,439

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COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	500	-	4,314	(3,814)	863%	3,814
TOTAL REVENUE:	500	-	4,314	(3,814)	863%	3,814
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	3,213	2,682	54%	2,682
STAFF MEMBERSHIP DUES	1,120	-	1,164	(44)	104%	(44)
SUBSCRIPTIONS	4,000	103	2,237	1,763	56%	1,763
APEX	50,000	8,422	47,315	2,685	95%	2,685
50 YEAR MEMBER TRIBUTE LUNCH	30,000	312	25,600	4,400	85%	4,400
BAR OUTREACH	18,000	1,590	6,082	11,918	34%	11,918
COMMUNICATIONS OUTREACH	15,000	457	3,956	11,044	26%	11,044
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	1	2,499	0%	2,499
STAFF CONFERENCE & TRAINING	7,500	-	9,199	(1,699)	123%	(1,699)
TOTAL DIRECT EXPENSES:	134,015	11,081	98,767	35,248	74%	35,248
INDIRECT EXPENSES:						
SALARY EXPENSE (5.20 FTE)	398,702	24,681	344,958	53,744	87%	53,744
BENEFITS EXPENSE	136,595	9,156	118,866	17,730	87%	17,730
OTHER INDIRECT EXPENSE	153,201	15,177	139,218	13,983	91%	13,983
TOTAL INDIRECT EXPENSES:	688,499	49,014	603,042	85,456	88%	85,456
TOTAL ALL EXPENSES:	822,514	60,095	701,809	120,705	85%	120,705
NET INCOME (LOSS):	(822,014)	(60,095)	(697,495)	(124,519)	85%	124,519

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COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	171,146	13,020	171,493	(347)	100%	(347)
BENEFITS EXPENSE	47,372	4,029	47,337	36	100%	36
OTHER INDIRECT EXPENSE	29,462	2,909	26,684	2,778	91%	2,778
TOTAL INDIRECT EXPENSES:	<u>247,980</u>	<u>19,958</u>	<u>245,513</u>	<u>2,467</u>	<u>99%</u>	<u>2,467</u>
NET INCOME (LOSS):	<u>(247,980)</u>	<u>(19,958)</u>	<u>(245,513)</u>	<u>(2,467)</u>	<u>99%</u>	<u>2,467</u>

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	4,808	18,240	11,760	61%	(11,760)
LEXIS/NEXIS ROYALTIES	75,000	13,159	69,907	5,093	93%	(5,093)
SECTION PUBLICATION SALES	1,500	-	630	870	42%	(870)
FASTCASE ROYALTIES	30,000	10,523	37,575	(7,575)	125%	7,575
TOTAL REVENUE:	136,500	28,490	126,352	10,148	93%	(10,148)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	4,000	903	5,154	(1,154)	129%	(1,154)
COST OF SALES - SECTION PUBLICATION	500	37	429	71	86%	71
SPLITS TO SECTIONS	300	89	185	115	62%	115
DESKBOOK ROYALTIES	300	107	305	(5)	102%	(5)
OBSOLETE INVENTORY	21,000	-	4,122	16,878	20%	16,878
STAFF MEMBERSHIP DUES	225	-	248	(23)	110%	(23)
SUBSCRIPTIONS	50	-	43	7	86%	7
TOTAL DIRECT EXPENSES:	26,375	1,136	10,486	15,889	40%	15,889
INDIRECT EXPENSES:						
SALARY EXPENSE (1.65 FTE)	155,883	14,872	159,210	(3,327)	102%	(3,327)
BENEFITS EXPENSE	51,896	4,846	51,270	626	99%	626
OTHER INDIRECT EXPENSE	48,612	4,806	44,086	4,526	91%	4,526
TOTAL INDIRECT EXPENSES:	256,391	24,524	254,566	1,825	99%	1,825
TOTAL ALL EXPENSES:	282,766	25,660	265,052	17,714	94%	17,714
NET INCOME (LOSS):	(146,266)	2,830	(138,699)	(7,567)	95%	7,567

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	-	170	830	17%	(830)
RECOVERY OF DISCIPLINE COSTS	100,000	5,101	54,568	45,432	55%	(45,432)
DISCIPLINE HISTORY SUMMARY	18,000	1,560	18,510	(510)	103%	510
TOTAL REVENUE:	119,000	6,661	73,248	45,752	62%	(45,752)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	11,539	-	-	11,539	0%	11,539
PUBLICATIONS PRODUCTION	300	129	129	171	43%	171
STAFF TRAVEL/PARKING	15,000	2,193	13,800	1,200	92%	1,200
STAFF MEMBERSHIP DUES	7,365	-	6,418	947	87%	947
TELEPHONE	4,800	181	2,740	2,060	57%	2,060
COURT REPORTERS	60,000	3,750	61,666	(1,666)	103%	(1,666)
OUTSIDE COUNSEL/AIC	1,000	-	250	750	25%	750
LITIGATION EXPENSES	40,000	1,593	43,226	(3,226)	108%	(3,226)
DISABILITY EXPENSES	9,000	2,725	7,026	1,974	78%	1,974
TRANSLATION SERVICES	1,000	560	9,448	(8,448)	945%	(8,448)
STAFF CONFERENCE & TRAINING	34,627	4,505	28,498	6,129	82%	6,129
TOTAL DIRECT EXPENSES:	184,630	15,636	173,200	11,430	94%	11,430
INDIRECT EXPENSES:						
SALARY EXPENSE (38.00 FTE)	3,795,327	301,769	3,734,909	60,418	98%	60,418
BENEFITS EXPENSE	1,130,160	98,418	1,115,581	14,579	99%	14,579
OTHER INDIRECT EXPENSE	1,119,549	110,752	1,015,908	103,641	91%	103,641
TOTAL INDIRECT EXPENSES:	6,045,036	510,938	5,866,398	178,639	97%	178,639
TOTAL ALL EXPENSES:	6,229,667	526,574	6,039,598	190,069	97%	190,069
NET INCOME (LOSS):	(6,110,667)	(519,913)	(5,966,350)	(144,317)	98%	144,317

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DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	-
TOTAL REVENUE:	135,000	-	135,000	-	100%	-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	589	874	626	58%	626
STAFF MEMBERSHIP DUES	550	-	90	460	16%	460
COMMITTEE FOR DIVERSITY	3,800	1,194	3,948	(148)	104%	(148)
DIVERSITY EVENTS & PROJECTS	31,800	8,548	11,016	20,784	35%	20,784
SURVEYS	17,500	-	17,500	-	100%	-
STAFF CONFERENCE & TRAINING	2,000	-	2,154	(154)	108%	(154)
CONSULTING SERVICES	60,550	17,500	58,775	1,775	97%	1,775
TOTAL DIRECT EXPENSE:	117,700	27,831	94,356	23,344	80%	23,344
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	212,559	16,217	149,846	62,713	70%	62,713
BENEFITS EXPENSE	70,525	5,675	46,796	23,729	66%	23,729
OTHER INDIRECT EXPENSE	79,252	7,842	71,929	7,323	91%	7,323
TOTAL INDIRECT EXPENSES:	362,337	29,734	268,572	93,765	74%	93,765
TOTAL ALL EXPENSES:	480,037	57,564	362,928	117,108	76%	117,108
NET INCOME (LOSS):	(345,037)	(57,564)	(227,928)	(117,108)	66%	117,108

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For the Period from September 1, 2024 to September 30, 2024

100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP) REVENUE:						
DIVERSIONS	7,500	-	11,050	(3,550)	147%	3,550
ROYALTIES	62,000	175	69,581	(7,581)	112%	7,581
TOTAL REVENUE:	69,500	175	80,631	(11,131)	116%	11,131
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,350	300	817	533	61%	533
MEMBER WELLNESS COUNCIL	1,000	1,000	1,000	-	100%	-
STAFF TRAVEL/PARKING	2,250	50	2,147	103	95%	103
STAFF CONFERENCE & TRAINING	572	-	527	45	92%	45
SUBSCRIPTIONS	1,200	110	1,324	(124)	110%	(124)
CPE COMMITTEE	1,000	-	386	614	39%	614
FASTCASE	75,000	-	84,042	(9,042)	112%	(9,042)
TOTAL DIRECT EXPENSES:	82,372	1,461	90,242	(7,870)	110%	(7,870)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.53 FTE)	355,322	29,412	360,646	(5,324)	101%	(5,324)
BENEFITS EXPENSE	148,925	12,768	146,498	2,427	98%	2,427
OTHER INDIRECT EXPENSE	104,000	10,329	94,746	9,254	91%	9,254
TOTAL INDIRECT EXPENSES:	608,247	52,508	601,889	6,358	99%	6,358
TOTAL ALL EXPENSES:	690,619	53,969	692,131	(1,512)	100%	(1,512)
NET INCOME (LOSS):	(621,119)	(53,794)	(611,500)	(9,619)	98%	9,619

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2024 to September 30, 2024
100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	650,000	(3,463)	929,443	(279,443)	143%	279,443
TOTAL REVENUE:	650,000	(3,463)	929,443	(279,443)	143%	279,443
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	36	3,765	(2,265)	251%	(2,265)
STAFF CONFERENCE & TRAINING	520	-	263	257	51%	257
STAFF MEMBERSHIP DUES	620	-	613	7	99%	7
TOTAL DIRECT EXPENSES:	2,640	36	4,641	(2,001)	176%	(2,001)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	714,291	54,208	703,552	10,739	98%	10,739
BENEFITS EXPENSE	232,902	19,895	221,122	11,780	95%	11,780
OTHER INDIRECT EXPENSE	203,876	20,194	185,238	18,638	91%	18,638
FACILITY RESERVE REBATE	-	15,520	15,520	(15,520)		(15,520)
TOTAL INDIRECT EXPENSES:	1,151,069	109,818	1,125,432	25,637	98%	25,637
TOTAL ALL EXPENSES:	1,153,709	109,854	1,130,073	23,635	98%	23,635
NET INCOME (LOSS):	(503,709)	(113,317)	(200,630)	(303,078)	40%	303,078

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,000	-	3,000	-	100%	-
PRINTING & COPYING	700	-	452	248	65%	248
STAFF TRAVEL/PARKING	900	253	269	631	30%	631
SUPPLIES	150	-	81	69	54%	69
BOARD OF TRUSTEES	3,250	227	1,245	2,005	38%	2,005
EQUIPMENT/HARDWARE/SOFTWARE	-	220	2,175	(2,175)		(2,175)
POSTAGE	350	-	38	312	11%	312
STAFF CONFERENCE & TRAINING	2,300	-	1,473	827	64%	827
TOTAL DIRECT EXPENSES:	10,650	700	8,733	1,917	82%	1,917
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	100,026	7,788	100,198	(172)	100%	(172)
BENEFITS EXPENSE	38,468	3,222	37,670	798	98%	798
OTHER INDIRECT EXPENSE	30,935	3,078	28,230	2,704	91%	2,704
TOTAL INDIRECT EXPENSES:	169,428	14,088	166,098	3,331	98%	3,331
TOTAL ALL EXPENSES:	180,078	14,788	174,831	5,248	97%	5,248
NET INCOME (LOSS):	(180,078)	(14,788)	(174,831)	(5,248)	97%	5,248

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	78	122	578	17%	578
STAFF MEMBERSHIP DUES	1,000	-	1,036	(36)	104%	(36)
SUBSCRIPTIONS	1,000	-	1,904	(904)	190%	(904)
STAFF TRAINING- GENERAL	12,912	2,869	10,295	2,617	80%	2,617
RECRUITING AND ADVERTISING	8,000	180	6,110	1,890	76%	1,890
PAYROLL PROCESSING	50,000	3,561	47,470	2,530	95%	2,530
SALARY SURVEYS	1,500	-	1,973	(473)	132%	(473)
CONSULTING SERVICES	2,000	-	-	2,000	0%	2,000
TRANSFER TO INDIRECT EXPENSE	(77,112)	(6,688)	(68,911)	(8,201)	89%	(8,201)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	608,465	54,553	537,380	71,085	88%	71,085
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
BENEFITS EXPENSE	98,842	14,183	146,941	(48,100)	149%	(48,100)
OTHER INDIRECT EXPENSE	117,847	11,678	107,121	10,726	91%	10,726
TOTAL INDIRECT EXPENSES:	625,154	80,413	791,442	(166,288)	127%	(166,288)
TOTAL ALL EXPENSES:	625,154	80,413	791,442	(166,288)	127%	(166,288)
NET INCOME (LOSS):	(625,154)	(80,413)	(791,442)	166,288	127%	(166,288)

**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

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	2,000	201,068	2,932	99%	(2,932)
LAW CLERK APPLICATION FEES	3,200	100	5,000	(1,800)	156%	1,800
TOTAL REVENUE:	207,200	2,100	206,068	1,132	99%	(1,132)
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	276	(26)	110%	(26)
DEPRECIATION	4,675	-	-	4,675	0%	4,675
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	100
LAW CLERK BOARD EXPENSE	8,000	-	5,716	2,284	71%	2,284
STAFF TRAVEL/PARKING	500	-	24	476	5%	476
SOFTWARE HOSTING	1,210	105	1,288	(78)	106%	(78)
LAW CLERK OUTREACH	5,000	2,523	5,476	(476)	110%	(476)
TOTAL DIRECT EXPENSES:	19,735	2,628	12,781	6,955	65%	6,955
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	100,677	9,558	102,505	(1,829)	102%	(1,829)
BENEFITS EXPENSE	31,257	2,803	30,283	974	97%	974
OTHER INDIRECT EXPENSE	36,238	3,584	32,871	3,367	91%	3,367
TOTAL INDIRECT EXPENSES:	168,171	15,944	165,659	2,512	99%	2,512
TOTAL ALL EXPENSES:	187,907	18,572	178,440	9,467	95%	9,467
NET INCOME (LOSS):	19,293	(16,472)	27,628	(8,335)	143%	8,335

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	83	2,417	3%	2,417
STAFF MEMBERSHIP DUES	450	-	260	190	58%	190
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	2,250
SUBSCRIPTIONS	2,000	-	1,985	16	99%	16
TELEPHONE	485	48	577	(92)	119%	(92)
OLYMPIA RENT	1,500	-	-	1,500	0%	1,500
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	-
LEGISLATIVE COMMITTEE	1,250	-	2	1,248	0%	1,248
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	300
STAFF CONFERENCE & TRAINING	2,500	-	1,736	764	69%	764
TOTAL DIRECT EXPENSES:	25,735	48	17,142	8,593	67%	8,593
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	152,783	11,767	152,110	673	100%	673
BENEFITS EXPENSE	52,771	4,378	51,366	1,405	97%	1,405
OTHER INDIRECT EXPENSE	50,085	4,975	45,633	4,452	91%	4,452
TOTAL INDIRECT EXPENSES:	255,640	21,120	249,109	6,531	97%	6,531
TOTAL ALL EXPENSES:	281,375	21,168	266,251	15,124	95%	15,124
NET INCOME (LOSS):	(281,375)	(21,168)	(266,251)	(15,124)	95%	15,124

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	2,700	29,600	(2,600)	110%	2,600
INVESTIGATION FEES	20,000	1,700	27,700	(7,700)	139%	7,700
PRO HAC VICE	400,000	32,986	496,975	(96,975)	124%	96,975
MEMBER CONTACT INFORMATION	3,700	-	5,706	(2,006)	154%	2,006
PHOTO BAR CARD SALES	200	36	276	(76)	138%	76
TOTAL REVENUE:	450,900	37,422	560,257	(109,357)	124%	109,357
DIRECT EXPENSES:						
POSTAGE	17,652	-	14,599	3,053	83%	3,053
CONSULTING SERVICES **	12,000	-	6,000	6,000	50%	6,000
SOFTWARE HOSTING	15,125	1,311	16,105	(980)	106%	(980)
TOTAL DIRECT EXPENSES:	44,777	1,311	36,704	8,073	82%	8,073
INDIRECT EXPENSES:						
SALARY EXPENSE (3.83 FTE)	401,688	35,781	421,349	(19,660)	105%	(19,660)
BENEFITS EXPENSE	137,867	12,493	138,247	(380)	100%	(380)
OTHER INDIRECT EXPENSE	112,839	11,172	102,480	10,358	91%	10,358
TOTAL INDIRECT EXPENSES:	652,394	59,446	662,076	(9,681)	101%	(9,681)
TOTAL ALL EXPENSES:	697,171	60,757	698,780	(1,609)	100%	(1,609)
NET INCOME (LOSS):	(246,271)	(23,335)	(138,523)	(107,748)	56%	107,748

**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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	FISCAL 2024 REFORECAST	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	-	1,045	955	52%	(955)
LLLT LICENSE FEES	18,562	1,348	15,296	3,266	82%	(3,266)
LLLT LATE LICENSE FEES	-	-	404	(404)		404
INVESTIGATION FEES	-	-	100	(100)		100
MCLE LATE FEES	150	-	450	(300)	300%	300
TOTAL REVENUE:	20,712	1,348	17,295	3,417	84%	(3,417)
DIRECT EXPENSES:						
LLLT BOARD	14,240	223	1,341	12,899	9%	12,899
TOTAL DIRECT EXPENSES:	14,240	223	1,341	12,899	9%	12,899
INDIRECT EXPENSES:						
SALARY EXPENSE (0.53 FTE)	51,460	4,447	51,982	(522)	101%	(522)
BENEFITS EXPENSE	14,055	1,153	13,665	390	97%	390
OTHER INDIRECT EXPENSE	15,615	1,560	14,309	1,306	92%	1,306
TOTAL INDIRECT EXPENSES:	81,130	7,160	79,955	1,175	99%	1,175
TOTAL ALL EXPENSES:	95,370	7,383	81,297	14,073	85%	14,073
NET INCOME (LOSS):	(74,658)	(6,035)	(64,002)	(10,656)	86%	10,656

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	200	400	1,500	(1,300)	750%	1,300
MCLE LATE FEES	4,000	-	3,150	850	79%	(850)
LPO EXAMINATION FEES	25,300	-	20,900	4,400	83%	(4,400)
LPO LICENSE FEES	170,000	12,926	156,974	13,026	92%	(13,026)
LPO LATE LICENSE FEES	2,500	-	3,600	(1,100)	144%	1,100
TOTAL REVENUE:	202,000	13,326	186,124	15,876	92%	(15,876)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	6,300	-	7,333	(1,033)	116%	(1,033)
EXAM WRITING	9,000	-	8,400	600	93%	600
LPO BOARD	4,000	-	278	3,722	7%	3,722
LPO OUTREACH	1,000	-	-	1,000	0%	1,000
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	1,240	(240)	124%	(240)
PRINTING & COPYING	200	-	123	77	62%	77
SUPPLIES	100	-	113	(13)	113%	(13)
SOFTWARE HOSTING	3,025	262	3,221	(196)	106%	(196)
TOTAL DIRECT EXPENSES:	24,625	262	20,708	3,917	84%	3,917
INDIRECT EXPENSES:						
SALARY EXPENSE (0.78 FTE)	69,420	6,158	70,170	(749)	101%	(749)
BENEFITS EXPENSE	19,678	1,617	18,906	772	96%	772
OTHER INDIRECT EXPENSE	22,980	2,277	20,883	2,098	91%	2,098
TOTAL INDIRECT EXPENSES:	112,079	10,051	109,959	2,120	98%	2,120
TOTAL ALL EXPENSES:	136,704	10,313	130,667	6,037	96%	6,037
NET INCOME (LOSS):	65,296	3,013	55,457	9,838	85%	(9,838)

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	12,767	(1,967)	118%	1,967
NMP PRODUCT SALES	40,000	10,546	114,482	(74,482)	286%	74,482
DIGITAL VIDEO SALES	20,000	1,127	27,097	(7,097)	135%	7,097
SPONSORSHIPS	9,000	-	11,566	(2,566)	129%	2,566
SEMINAR REGISTRATIONS	15,000	-	18,435	(3,435)	123%	3,435
TRIAL ADVOCACY PROGRAM	12,000	-	12,098	(98)	101%	98
TOTAL REVENUE:	106,800	11,673	196,445	(89,645)	184%	89,645
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	20	2,480	1%	2,480
STAFF CONFERENCE & TRAINING	250	-	339	(89)	136%	(89)
SMALL TOWN AND RURAL COMMITTEE	5,000	5	55	4,945	1%	4,945
PRINTING & COPYING	1,300	-	-	1,300	0%	1,300
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	1,000
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
HONORARIUM	1,500	-	-	1,500	0%	1,500
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	1,500
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	625	29,282	25,718	53%	25,718
ON24 OVERAGE CHARGE	4,500	-	6,067	(1,567)	135%	(1,567)
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	1,000
WYLC CLE COMPS	1,000	-	-	1,000	0%	1,000
WYLC OUTREACH EVENTS **	3,500	-	2,029	1,471	58%	1,471
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	100
WYL COMMITTEE	13,500	-	2,584	10,916	19%	10,916
TRIAL ADVOCACY EXPENSES	1,500	-	1,254	246	84%	246
RECEPTION/FORUM EXPENSE	1,000	-	149	851	15%	851
INSURANCE REBATE	(425)	(2,528)	(2,528)	2,103	595%	2,103
WYLC SCHOLARSHIPS/DONATIONS/GRANT **	3,000	-	-	3,000	0%	3,000
STAFF MEMBERSHIP DUES	845	-	150	695	18%	695
LENDING LIBRARY	4,000	71	250	3,750	6%	3,750
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	250
TOTAL DIRECT EXPENSES:	103,820	(1,826)	39,650	64,170	38%	64,170
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	322,883	25,075	315,681	7,202	98%	7,202
BENEFITS EXPENSE	112,926	9,958	105,498	7,428	93%	7,428
OTHER INDIRECT EXPENSE	136,703	13,533	124,136	12,566	91%	12,566
INSURANCE REBATE	(4,060)	(20,950)	(20,950)	16,890	516%	16,890
TOTAL INDIRECT EXPENSES:	568,452	27,616	524,365	44,087	92%	44,087
TOTAL ALL EXPENSES:	672,272	25,790	564,015	108,257	84%	108,257
NET INCOME (LOSS):	(565,472)	(14,117)	(367,570)	(197,902)	65%	197,902

**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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	FISCAL 2024 REFORECAST	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	-	16,016	(1,016)	107%	(1,016)
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	80,000	-	100%	-
ED TRAVEL & OUTREACH	4,000	532	5,601	(1,601)	140%	(1,601)
STAFF TRAVEL/PARKING	4,450	201	2,485	1,965	56%	1,965
STAFF CONFERENCE & TRAINING	9,282	342	9,179	103	99%	103
STAFF MEMBERSHIP DUES	1,890	400	1,240	650	66%	650
TOTAL DIRECT EXPENSES:	114,622	1,474	114,521	101	100%	101
INDIRECT EXPENSES:						
SALARY EXPENSE (2.90 FTE)	491,121	37,839	490,689	433	100%	433
BENEFITS EXPENSE	126,289	11,804	134,228	(7,939)	106%	(7,939)
OTHER INDIRECT EXPENSE	85,439	8,474	77,730	7,709	91%	7,709
TOTAL INDIRECT EXPENSES:	702,850	58,117	702,647	203	100%	203
TOTAL ALL EXPENSES:	817,472	59,591	817,168	304	100%	304
NET INCOME (LOSS):	(817,472)	(59,591)	(817,168)	(304)	100%	304

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
COPY FEES	-	-	427	(427)		427
RECORDS REQUEST FEES	-	240	315	(315)		315
TOTAL REVENUE:	-	240	742	(742)		742
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	2,868	(150)	1,075	1,793	37%	1,793
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	1,000
CUSTODIANSHIPS	5,000	-	125	4,875	2%	4,875
WILLS	2,000	-	-	2,000	0%	2,000
LITIGATION EXPENSES	200	-	3	197	2%	197
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	2,100
DISABILITY ACCOMMODATIONS	6,000	-	532	5,468	9%	5,468
STAFF CONFERENCE & TRAINING	6,656	-	3,094	3,562	46%	3,562
TOTAL DIRECT EXPENSES:	25,824	(150)	4,829	20,995	19%	20,995
INDIRECT EXPENSES:						
SALARY EXPENSE (6.07 FTE)	682,914	51,251	700,467	(17,553)	103%	(17,553)
BENEFITS EXPENSE	221,400	15,851	180,093	41,307	81%	41,307
OTHER INDIRECT EXPENSE	178,833	17,707	162,422	16,411	91%	16,411
TOTAL INDIRECT EXPENSES:	1,083,147	84,808	1,042,982	40,165	96%	40,165
TOTAL ALL EXPENSES:	1,108,971	84,658	1,047,812	61,159	94%	61,159
NET INCOME (LOSS):	(1,108,971)	(84,418)	(1,047,070)	(61,901)	94%	61,901

Washington State Bar Association

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For the Period from September 1, 2024 to September 30, 2024

100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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%	100
DISCIPLINARY BOARD EXPENSES	4,000	-	797	3,203	20%	3,203
CHIEF HEARING OFFICER	40,000	3,333	39,996	4	100%	4
COURT REPORTERS **	500	3,927	44,538	(44,038)	8908%	(44,038)
HEARING OFFICER EXPENSES	4,000	711	874	3,126	22%	3,126
HEARING OFFICER TRAINING	400	-	-	400	0%	400
APPOINTED COUNSEL	48,000	4,200	49,600	(1,600)	103%	(1,600)
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	1,000
TOTAL DIRECT EXPENSES:	98,000	12,171	135,804	(37,804)	139%	(37,804)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.40 FTE)	129,192	12,657	135,940	(6,748)	105%	(6,748)
BENEFITS EXPENSE	34,681	3,360	37,123	(2,441)	107%	(2,441)
OTHER INDIRECT EXPENSE	41,247	4,089	37,512	3,735	91%	3,735
TOTAL INDIRECT EXPENSES:	205,120	20,107	210,574	(5,454)	103%	(5,454)
TOTAL ALL EXPENSES:	303,120	32,277	346,378	(43,258)	114%	(43,258)
NET INCOME (LOSS):	(303,120)	(32,277)	(346,378)	43,258	114%	(43,258)

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Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	1,157	10,843	10%	10,843
TOTAL DIRECT EXPENSES:	12,000	-	1,157	10,843	10%	10,843
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,419	3,378	48,544	(1,125)	102%	(1,125)
BENEFITS EXPENSE	21,236	1,546	18,779	2,457	88%	2,457
OTHER INDIRECT EXPENSE	16,204	1,602	14,695	1,509	91%	1,509
TOTAL INDIRECT EXPENSES:	84,860	6,525	82,019	2,841	97%	2,841
TOTAL ALL EXPENSES:	96,860	6,525	83,176	13,684	86%	13,684
NET INCOME (LOSS):	(96,860)	(6,525)	(83,176)	(13,684)	86%	13,684

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	100%	-
TOTAL REVENUE:	130,000	-	130,000	-	100%	-
DIRECT EXPENSES:						
CONSULTING SERVICES **	12,221	-	-	12,221	0%	12,221
DONATIONS/SPONSORSHIPS/GRANTS **	280,088	120,756	278,889	1,198	100%	1,198
STAFF TRAVEL/PARKING	500	-	333	167	67%	167
SURVEYS	100	-	-	100	0%	100
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	782	1,718	31%	1,718
PRO BONO CERTIFICATES	2,000	1,903	1,978	22	99%	22
TOTAL DIRECT EXPENSES:	297,409	122,659	281,983	15,426	95%	15,426
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	128,379	9,860	117,051	11,328	91%	11,328
BENEFITS EXPENSE	43,223	3,541	37,768	5,455	87%	5,455
OTHER INDIRECT EXPENSE	47,728	4,722	43,312	4,416	91%	4,416
TOTAL INDIRECT EXPENSES:	219,330	18,123	198,131	21,199	90%	21,199
TOTAL ALL EXPENSES:	516,739	140,782	480,114	36,625	93%	36,625
NET INCOME (LOSS):	(386,739)	(140,782)	(350,114)	(36,625)	91%	36,625

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Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	88	112	44%	112
IMAGE LIBRARY	4,100	-	4,752	(652)	116%	(652)
TOTAL DIRECT EXPENSES:	4,300	-	4,840	(540)	113%	(540)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	72,960	3,874	76,767	(3,807)	105%	(3,807)
BENEFITS EXPENSE	23,139	1,582	21,510	1,630	93%	1,630
OTHER INDIRECT EXPENSE	26,221	2,614	23,976	2,245	91%	2,245
TOTAL INDIRECT EXPENSES:	122,320	8,070	122,253	67	100%	67
TOTAL ALL EXPENSES:	126,620	8,070	127,093	(473)	100%	(473)
NET INCOME (LOSS):	(126,620)	(8,070)	(127,093)	473	100%	(473)

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	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	-	100%	-
STAFF CONFERENCE & TRAINING **	7,500	-	5,913	1,587	79%	1,587
STAFF TRAVEL/PARKING	650	162	438	212	67%	212
TOTAL DIRECT EXPENSES:	8,500	162	6,700	1,800	79%	1,800
INDIRECT EXPENSES:						
SALARY EXPENSE (2.60 FTE)	357,120	27,466	353,064	4,056	99%	4,056
BENEFITS EXPENSE	105,529	8,673	102,161	3,368	97%	3,368
OTHER INDIRECT EXPENSE	76,601	7,589	69,609	6,992	91%	6,992
TOTAL INDIRECT EXPENSES:	539,250	43,727	524,834	14,415	97%	14,415
TOTAL ALL EXPENSES:	547,750	43,889	531,535	16,215	97%	16,215
NET INCOME (LOSS):	(547,750)	(43,889)	(531,535)	(16,215)	97%	16,215

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Washington State Bar Association

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	FISCAL 2024 REFORECAST	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	2,376	-	100%	-
STAFF CONFERENCE & TRAINING **	2,184	-	10	2,174	0%	2,174
TOTAL DIRECT EXPENSES:	4,560	198	2,386	2,174	52%	2,174
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	394,527	32,923	403,747	(9,220)	102%	(9,220)
BENEFITS EXPENSE	160,136	13,638	156,116	4,020	97%	4,020
OTHER INDIRECT EXPENSE	170,289	16,864	154,687	15,602	91%	15,602
TOTAL INDIRECT EXPENSES:	724,952	63,424	714,551	10,401	99%	10,401
TOTAL ALL EXPENSES:	729,512	63,622	716,937	12,575	98%	12,575
NET INCOME (LOSS):	(729,512)	(63,622)	(716,937)	(12,575)	98%	12,575

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	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	297,786	(90,313)	275,415	22,371	92%	(22,371)
TOTAL REVENUE:	297,786	(90,313)	275,415	22,371	92%	(22,371)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,000	-	59	941	6%	941
SUBSCRIPTIONS	350	-	331	19	95%	19
SECTION/COMMITTEE CHAIR MTGS	1,000	-	80	920	8%	920
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	500
STAFF MEMBERSHIP DUES	200	-	-	200	0%	200
TOTAL DIRECT EXPENSES:	3,050	-	470	2,580	15%	2,580
INDIRECT EXPENSES:						
SALARY EXPENSE (2.58 FTE)	159,053	14,056	160,918	(1,865)	101%	(1,865)
BENEFITS EXPENSE	65,223	6,818	67,620	(2,397)	104%	(2,397)
OTHER INDIRECT EXPENSE	76,011	7,546	69,223	6,789	91%	6,789
TOTAL INDIRECT EXPENSES:	300,288	28,421	297,761	2,527	99%	2,527
TOTAL ALL EXPENSES:	303,338	28,421	298,231	5,107	98%	5,107
NET INCOME (LOSS):	(5,552)	(118,734)	(22,816)	17,264	411%	(17,264)

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,431	(139,481)	425,235	13,197	97%	(13,197)
SEMINAR PROFIT SHARE	153,875	144,124	167,365	(13,490)	109%	13,490
INTEREST INCOME	17,147	108,323	108,323	(91,176)	632%	91,176
PUBLICATIONS REVENUE	1,500	89	1,949	(449)	130%	449
OTHER	78,010	905	43,100	34,910	55%	(34,910)
TOTAL REVENUE:	688,964	113,959	745,972	(57,008)	108%	57,008
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	37,888	317,333	415,763	43%	415,763
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	(90,313)	275,378	9,092	97%	9,092
TOTAL DIRECT EXPENSES:	1,017,566	(52,425)	592,711	424,855	58%	424,855
NET INCOME (LOSS):	(328,603)	166,385	153,261	(481,864)	-47%	481,864

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100% OF YEAR COMPLETE

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	165,000	181,417	270,160	(105,160)	164%	(105,160)
STAFF TRAVEL/PARKING	1,000	54	786	214	79%	214
STAFF MEMBERSHIP DUES	200	-	120	80	60%	80
TELEPHONE	95,000	5,851	86,328	8,672	91%	8,672
COMPUTER HARDWARE	66,200	3,237	64,018	2,182	97%	2,182
COMPUTER SOFTWARE	330,000	848	268,912	61,088	81%	61,088
HARDWARE SERVICE & WARRANTIES	50,000	-	30,498	19,502	61%	19,502
SOFTWARE MAINTENANCE & LICENSING	380,000	4,957	338,290	41,710	89%	41,710
THIRD PARTY SERVICES **	10,000	968	38,658	(28,658)	387%	(28,658)
CLOUD INFRASTRUCTURE	82,000	6,786	43,143	38,857	53%	38,857
STAFF CONFERENCE & TRAINING	6,000	-	823	5,177	14%	5,177
TRANSFER TO INDIRECT EXPENSES	(1,185,400)	(204,117)	(1,141,736)	(43,664)	96%	(43,664)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (13.00 FTE) **	1,434,388	107,944	1,419,189	15,199	99%	15,199
BENEFITS EXPENSE	480,054	33,694	426,935	53,119	89%	53,119
CAPITAL LABOR & OVERHEAD	(210,000)	-	(75,555)	(134,445)	36%	134,445
OTHER INDIRECT EXPENSE	383,003	37,943	348,046	34,957	91%	34,957
TOTAL INDIRECT EXPENSES:	2,087,445	179,581	2,118,614	(31,169)	101%	237,720
TOTAL ALL EXPENSES:	2,087,445	179,581	2,118,614	(31,169)	101%	237,720
NET INCOME (LOSS):	(2,087,445)	(179,581)	(2,118,614)	31,169	101%	(31,169)

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	FISCAL 2024 REFORECAST	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	-	300	150	67%	150
STAFF CONFERENCE & TRAINING	2,600	-	1,749	851	67%	851
SUBSCRIPTIONS	750	-	815	(65)	109%	(65)
ABA DELEGATES	14,000	4,753	18,649	(4,649)	133%	(4,649)
TOTAL DIRECT EXPENSES:	17,800	4,753	22,084	(4,284)	124%	(4,284)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	60,485	4,666	60,598	(113)	100%	(113)
BENEFITS EXPENSE	21,371	1,806	20,940	431	98%	431
OTHER INDIRECT EXPENSE	17,677	1,771	16,242	1,435	92%	1,435
TOTAL INDIRECT EXPENSES:	99,534	8,243	97,781	1,753	98%	1,753
TOTAL ALL EXPENSES:	117,334	12,996	119,864	(2,531)	102%	1,753
NET INCOME (LOSS):	(117,334)	(12,996)	(119,864)	2,531	102%	(2,531)

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100% OF YEAR COMPLETE

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INDIRECT EXPENSES:						
SALARIES **	13,743,352	1,075,206	13,310,789	432,564	97%	432,564
TEMPORARY SALARIES	296,112	41,075	511,344	(215,232)	173%	(215,232)
CAPITAL LABOR & OVERHEAD	(210,000)	-	(75,555)	(134,445)	36%	(134,445)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
INSURANCE REBATE	(4,060)	(20,950)	(20,950)	16,890	516%	16,890
EMPLOYEE ASSISTANCE PLAN	4,800	-	4,800	-	100%	-
EMPLOYEE SERVICE AWARDS	1,680	60	1,480	200	88%	200
FICA (EMPLOYER PORTION)	1,027,685	88,971	1,003,129	24,556	98%	24,556
L&I INSURANCE	73,611	14,816	59,309	14,303	81%	14,303
WA STATE FAMILY MEDICAL LEAVE (EMPLOY	29,686	2,502	28,506	1,180	96%	1,180
MEDICAL (EMPLOYER PORTION)	1,944,108	162,381	1,880,001	64,107	97%	64,107
RETIREMENT (EMPLOYER PORTION) **	1,292,648	107,044	1,242,168	50,480	96%	50,480
TRANSPORTATION ALLOWANCE	34,000	272	28,799	5,201	85%	5,201
UNEMPLOYMENT INSURANCE	82,748	4,335	67,559	15,188	82%	15,188
TOTAL SALARY & BENEFITS EXPENSE:	18,116,370	1,475,711	18,041,377	74,993	100%	74,993
WORKPLACE BENEFITS	52,710	17,850	58,052	(5,342)	110%	(5,342)
HUMAN RESOURCES POOLED EXP	77,112	6,688	68,911	8,201	89%	8,201
MEETING SUPPORT EXPENSES	7,500	129	7,592	(92)	101%	(92)
RENT	1,753,325	70,462	1,684,703	68,622	96%	68,622
MOVE / DOWNSIZE EXPENSES	98,400	-	36,887	61,513	37%	61,513
PERSONAL PROP TAXES-WSBA	6,650	541	6,195	455	93%	455
FURNITURE, MAINT, LH IMP **	61,832	5,545	32,987	28,845	53%	28,845
OFFICE SUPPLIES & EQUIPMENT **	16,974	2,074	16,455	519	97%	519
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,203	115,775	(4,583)	104%	(4,583)
COMPUTER HARDWARE DEPRECIATION	49,926	3,193	39,315	10,611	79%	10,611
COMPUTER SOFTWARE DEPRECIATION	71,787	32,470	69,220	2,567	96%	2,567
INSURANCE	272,643	21,710	265,583	7,060	97%	7,060
WORK HOME FURNITURE & EQUIP	14,000	805	3,996	10,004	29%	10,004
PROFESSIONAL FEES-AUDIT	35,000	-	38,400	(3,400)	110%	(3,400)
PROFESSIONAL FEES-LEGAL	200,000	20,479	101,591	98,409	51%	98,409
ONLINE LEGAL RESEARCH	24,359	1,692	26,439	(2,080)	109%	(2,080)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	6,500
TRANSLATION SERVICES **	7,300	585	6,814	486	93%	486
TELEPHONE & INTERNET	33,000	2,860	32,390	610	98%	610
POSTAGE - GENERAL **	10,300	545	8,796	1,504	85%	1,504
RECORDS STORAGE **	102,121	9,040	62,062	40,059	61%	40,059
BANK FEES	50,000	1,100	23,638	26,362	47%	26,362
PRODUCTION MAINTENANCE & SUPPLIES **	9,200	(164)	8,976	224	98%	224
COMPUTER POOLED EXPENSES	1,185,400	204,117	1,141,736	43,664	96%	43,664
GAIN (LOSS) ASSETS	-	10,667	10,667	(10,667)		(10,667)
TOTAL OTHER INDIRECT EXPENSES:	4,257,231	421,589	3,867,178	390,053	91%	390,053
TOTAL INDIRECT EXPENSES:	22,373,601	1,897,301	21,908,556	465,046	98%	465,046

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SUMMARY PAGE	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(340,821)	\$ (38,196)	(293,135)	(47,686)
ADMISSIONS/BAR EXAM	(41,106)	\$ (56,145)	(56,385)	15,279
ADVANCEMENT FTE	(377,799)	\$ (34,016)	(374,776)	(3,022)
BAR NEWS	(103,039)	\$ 763	(105,328)	2,290
BOARD OF GOVERNORS	(572,479)	\$ (80,809)	(481,985)	(90,493)
CLE - PRODUCTS	670,916	\$ 12,435	803,955	(133,039)
CLE - SEMINARS	(411,617)	\$ (141,981)	(497,961)	86,344
CLIENT PROTECTION FUND	22,516	\$ (373,329)	245,954	(223,439)
CHARACTER & FITNESS BOARD	(179,219)	\$ (12,607)	(146,800)	(32,419)
COMMUNICATIONS	(822,014)	\$ (60,095)	(697,495)	(124,519)
COMMUNICATIONS FTE	(247,980)	\$ (19,958)	(245,513)	(2,467)
DESKBOOKS	(146,266)	\$ 2,830	(138,699)	(7,567)
DISCIPLINE	(6,110,667)	\$ (519,913)	(5,966,350)	(144,317)
DIVERSITY	(345,037)	\$ (57,564)	(227,928)	(117,108)
FINANCE	(503,709)	\$ (113,317)	(200,630)	(303,078)
FOUNDATION	(180,078)	\$ (14,788)	(174,831)	(5,248)
HUMAN RESOURCES	(625,154)	\$ (80,413)	(791,442)	166,288
LAW CLERK PROGRAM	19,293	\$ (16,472)	27,628	(8,335)
LEGISLATIVE	(281,375)	\$ (21,168)	(266,251)	(15,124)
LEGAL LUNCHBOX	(26,930)	\$ 19,773	3,147	(30,077)
LICENSE FEES	17,320,499	\$ 1,414,825	17,113,999	206,500
LICENSING AND MEMBERSHIP	(246,271)	\$ (23,335)	(138,523)	(107,748)
LIMITED LICENSE LEGAL TECHNICIAN	(74,658)	\$ (6,035)	(64,002)	(10,656)
LIMITED PRACTICE OFFICERS	65,296	\$ 3,013	55,457	9,838
MANDATORY CLE ADMINISTRATION	190,171	\$ 17,198	570,984	(380,813)
MEMBER WELLNESS PROGRAM	(232,993)	\$ (23,059)	(229,567)	(3,427)
MINI CLE	(116,330)	\$ (10,804)	(114,393)	(1,937)
MEMBER SERVICES & ENGAGEMENT	(381,385)	\$ (24,159)	(296,341)	(85,044)
NEW MEMBER EDUCATION	(40,828)	\$ 1,072	40,017	(80,844)
OFFICE OF GENERAL COUNSEL	(1,108,971)	\$ (84,418)	(1,047,070)	(61,901)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,472)	\$ (59,591)	(817,168)	(304)
OGC-DISCIPLINARY BOARD	(303,120)	\$ (32,277)	(346,378)	43,258
PRACTICE OF LAW BOARD	(96,860)	\$ (6,525)	(83,176)	(13,684)
PRACTICE MANAGEMENT ASSISTANCE	(150,723)	\$ (11,473)	(148,897)	(1,826)
PROFESSIONAL RESPONSIBILITY PROGRAM	(237,403)	\$ (19,261)	(233,036)	(4,367)
PUBLIC SERVICE PROGRAMS	(386,739)	\$ (140,782)	(350,114)	(36,625)
PUBLICATION & DESIGN SERVICES	(126,620)	\$ (8,070)	(127,093)	473
REGULATORY SERVICES FTE	(547,750)	\$ (43,889)	(531,535)	(16,215)
SECTIONS ADMINISTRATION	(5,552)	\$ (118,734)	(22,816)	17,264
SECTIONS OPERATIONS	(328,603)	\$ 166,385	153,261	(481,864)
SERVICE CENTER	(729,512)	\$ (63,622)	(716,937)	(12,575)
TECHNOLOGY	(2,087,445)	\$ (179,581)	(2,118,614)	31,169
VOLUNTEER EDUCATION	(117,334)	\$ (12,996)	(119,864)	2,531
INDIRECT EXPENSES	22,373,601	\$ 1,897,301	21,908,556	465,046
TOTAL OF ALL	(21,210,440)	\$ (1,026,210)	(22,751,925)	1,541,486
NET INCOME (LOSS)	(1,163,162)	\$ (871,091)	843,370	(2,006,531)