

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

# Financial Reports

(Unaudited)

Year to Date January 31, 2024

Prepared by  
Maggie Yu, Controller

Submitted by  
Tiffany Lynch, Director of Finance  
February 21, 2024

**Washington State Bar Association Financial Summary**  
**Compared to Fiscal Year 2024 Budget**  
**For the Period from January 1, 2024 to January 31, 2024**

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	-	-	81,892	242,764	11,797	-	93,690	336,864	(93,690)	(93,690)
Admissions/Bar Exam	449,920	1,300,740	298,912	912,180	17,136	449,245	316,048	1,361,425	133,872	(60,685)
Advancement FTE	-	-	122,283	359,957	-	8,424	122,283	368,381	(122,283)	(368,381)
Bar News	170,857	610,100	113,742	343,204	113,674	364,960	227,416	708,164	(56,559)	(98,064)
Board of Governors	-	-	46,885	180,310	49,716	385,800	96,601	566,110	(96,601)	(566,110)
Character & Fitness Board	-	-	48,308	139,249	-	33,000	48,308	172,249	(48,308)	(172,249)
Communications Strategies	340	500	208,468	691,453	8,905	134,015	217,373	825,468	(217,033)	(824,968)
Communications Strategies FTE	-	-	82,601	249,385	-	-	82,601	249,385	(82,601)	(249,385)
Discipline	23,315	119,000	1,940,817	6,095,389	49,057	218,700	1,989,873	6,314,089	(1,966,558)	(6,195,089)
Diversity	65,000	135,000	84,867	359,183	18,143	117,700	103,010	476,883	(38,010)	(341,883)
Finance	261,899	400,000	374,108	1,135,942	2,772	2,640	376,880	1,138,582	(114,981)	(738,582)
Foundation	-	-	55,260	150,558	4,178	10,650	59,438	161,208	(59,438)	(161,208)
Human Resources	-	-	209,121	470,254	-	-	209,121	470,254	(209,121)	(470,254)
Law Clerk Program	137,434	207,200	54,813	164,394	2,252	19,735	57,065	184,130	80,369	23,070
Legislative	-	-	83,622	255,565	7,170	25,735	90,792	281,300	(90,792)	(281,300)
Legal Lunchbox	29,727	29,000	16,866	44,021	1,103	7,675	17,969	51,696	11,758	(22,696)
Licensing and Membership Records	193,626	450,900	211,727	653,019	5,308	32,777	217,035	685,796	(23,409)	(234,896)
Licensing Fees	5,361,278	17,320,499	-	-	-	-	0	-	5,361,278	17,320,499
Limited License Legal Technician	4,563	20,712	26,552	77,600	-	14,240	26,552	91,840	(21,990)	(71,128)
Limited Practice Officers	65,475	202,000	36,697	107,357	5,241	24,625	41,938	131,982	23,537	70,018
Mandatory CLE	549,297	1,113,800	271,559	775,905	37,576	139,999	309,135	915,904	240,162	197,896
Member Wellness Program	4,500	7,500	78,410	230,294	482	3,612	78,892	233,906	(74,392)	(226,406)
Member Services & Engagement	2,886	10,800	98,609	296,376	540	94,395	99,149	390,771	(96,263)	(379,971)
Mini CLE	-	-	37,955	110,349	-	37,955	110,349	390,771	(37,955)	(110,349)
New Member Education	88,975	67,000	34,419	97,387	-	1,750	34,419	99,137	54,556	(32,137)
Office of General Counsel	4	-	314,689	1,052,227	1,652	25,824	316,341	1,078,051	(316,337)	(1,078,051)
Office of the Executive Director	-	-	231,073	702,639	12,850	114,622	243,923	817,261	(243,923)	(817,261)
OGC-Disciplinary Board	-	-	74,119	217,741	29,332	98,000	103,451	315,741	(103,451)	(315,741)
Practice of Law Board	-	-	27,844	76,560	1,157	12,000	29,001	88,560	(29,001)	(88,560)
Practice Management Assistance	17,944	62,000	44,996	137,538	84,042	75,760	129,038	213,298	(111,094)	(151,298)
Professional Responsibility Program	-	-	77,252	236,590	805	3,000	78,056	239,590	(78,056)	(239,590)
Public Service Programs	65,000	130,000	69,120	230,480	25,207	297,409	94,327	527,889	(29,327)	(397,889)
Publication and Design Services	-	-	40,297	119,085	4,832	4,300	45,129	123,385	(45,129)	(123,385)
Regulatory Services FTE	-	-	165,985	520,795	1,757	20,150	167,742	540,945	(167,742)	(540,945)
Sections Administration	333,232	297,786	97,552	297,439	25	3,050	97,576	300,489	235,655	(2,703)
Service Center	-	-	241,789	729,058	792	4,560	242,581	733,618	(242,581)	(733,618)
Volunteer Engagement	-	-	32,817	96,192	1,229	17,800	34,046	113,991.59	(34,046)	(113,992)
Technology	-	-	716,455	2,094,122	-	-	716,455	2,094,122	(716,455)	(2,094,122)
<b>Subtotal General Fund</b>	<b>7,825,271</b>	<b>22,484,537</b>	<b>6,752,483</b>	<b>20,652,560</b>	<b>498,727</b>	<b>2,860,252</b>	<b>7,251,210</b>	<b>23,512,812</b>	<b>574,061</b>	<b>(1,028,275)</b>
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund - Net Result from Operations</b>									<b>574,061</b>	<b>(1,028,275)</b>
<b>Percentage of Budget</b>	<b>35%</b>		<b>33%</b>		<b>17%</b>		<b>31%</b>			
CLE-Seminars and Products	875,014	1,605,300	345,535	1,008,971	42,932	295,117	388,467	1,304,088	486,547	301,212
CLE - Deskbooks	3,485	136,500	84,643	253,996	155	26,375	84,798	280,371	(81,313)	(143,871)
Total CLE	878,499	1,741,800	430,179	1,262,967	43,087	321,492	473,265	1,584,459	405,234	157,341
<b>Percentage of Budget</b>	<b>50%</b>		<b>34%</b>		<b>13%</b>		<b>30%</b>			
Total All Sections	527,306	688,964	-	-	394,563	1,017,566	394,563	1,017,566	132,743	(328,603)
Client Protection Fund-Restricted	579,289	595,930	62,005	183,430	272	505,200	62,277	688,630	517,012	(92,700)
<b>Totals</b>	<b>9,810,365</b>	<b>25,511,231</b>	<b>7,244,667</b>	<b>22,098,957</b>	<b>936,649</b>	<b>4,704,510</b>	<b>8,181,315</b>	<b>26,803,468</b>	<b>1,629,050</b>	<b>(1,292,237)</b>
<b>Percentage of Budget</b>	<b>38%</b>		<b>33%</b>		<b>20%</b>		<b>31%</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	5,030,411
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,177,163	1,334,504	1,582,397
Section Funds	1,970,404	1,641,801	2,103,147
<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	5,723,551
<b>Total General Fund Balance</b>	<b>9,849,490</b>	<b>8,821,215</b>	<b>10,423,551</b>
<b>Net Change in Total General Fund Balance</b>		<b>(1,028,275)</b>	<b>574,061</b>
<b>Total Fund Balance</b>	<b>17,510,455</b>	<b>16,218,218</b>	<b>19,139,505</b>
<b>Net Change In Fund Balance</b>		<b>(1,292,237)</b>	<b>1,629,050</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of January 31, 2024**

**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>2,628,782</u>

Total

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.46%	10,236,259
UBS Financial Money Market	5.40%	875,392
Morgan Stanley Money Market	5.37%	3,617,232
Merrill Lynch Money Market	5.32%	1,148,900
CDs/Treasuries	see list	9,666,588

**General Fund Total** 28,173,154

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	<u>510,916</u>

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.46%	1,928,693
Morgan Stanley Money Market	5.29%	114,066
CDs/Treasuries	see list	2,493,847

**Client Protection Fund Total** 5,047,522

**Grand Total Cash & Investments** 33,220,676

**Washington State Bar Association  
Analysis of Cash Investments  
As of January 31, 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>						
FHLBDN CD	4.75%	12	2/10/2023	2/13/2023	2/2/2024	250,325
TowneBank CD	4.65%	12	2/1/2023	2/8/2023	2/8/2024	250,000
Millyard Bank CD	4.65%	12	2/1/2023	2/9/2023	2/9/2024	250,000
Encore Bank CD	5.35%	9	5/30/2023	6/7/2023	3/7/2024	250,000
Customers Bank CD	5.20%	12	3/28/2023	3/30/2023	3/28/2024	250,000
Truist Bank CD	5.25%	12	5/30/2023	6/2/2023	5/31/2024	250,000
US Treasury Bill	5.25%	11	7/11/2023	7/13/2023	6/13/2024	238,368
US Treasury Bill	5.10%	6	1/4/2024	1/5/2024	7/5/2024	243,816
US Treasury Bill	5.00%	6	1/16/2024	1/17/2024	7/8/2024	244,324
Texas Capital Bank CD	5.25%	12	8/9/2023	8/16/2023	8/15/2024	250,000
ESSA Bank & Trust PA CD	5.25%	12	8/9/2023	8/22/2023	8/21/2024	250,000
Bank of America CD	5.30%	12	8/25/2023	8/30/2023	8/29/2024	250,000
Leader Bank CD	4.90%	9	12/21/2023	12/29/2023	9/30/2024	250,000
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
Regions Bank CD	4.85%	12	12/15/2023	12/22/2023	12/20/2024	250,000
WebBank CD	4.80%	12	1/4/2024	1/8/2024	1/7/2025	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 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
<b>Total from WF</b>						<b>7,226,834</b>
<i>From ML</i>						
TBK bank CD	5.25%	9	6/6/2023	6/12/2023	3/11/2024	240,000
Synchrony bank	5.35%	6	9/12/2023	9/15/2023	3/15/2024	243,000
Banner bank CD	5.25%	12	6/6/2023	6/12/2023	6/11/2024	237,000
PNC bank, national association	5.35%	9	9/14/2023	9/20/2023	6/20/2024	240,000
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
US Treasury Bill	5.18%	6	1/16/2024	1/18/2024	7/18/2024	487,424
<b>Total from ML</b>						<b>1,690,424</b>
<i>From MS</i>						
Goldman Sacks Bank USA New York Bond	5.27%	6	9/28/2023	10/5/2023	4/5/2024	250,000
Wells Fargo	5.36%	12	9/25/2023	9/26/2023	9/9/2024	249,330
<b>Total from MS</b>						<b>499,330</b>
<i>From UBS</i>						
US Treasury Bill	4.50%		12/20/2023	12/21/2023	11/30/2024	250,000
<b>Total from UBS</b>						<b>250,000</b>
<b>Total</b>						<b>9,666,588</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of January 31, 2024**

**Client Fund Protection Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
Western Alliance Bank CD	5.00%	12	3/1/2023	3/9/2023	3/8/2024	250,000
US Treasury Bill	5.10%	6	1/11/2024	1/12/2024	7/11/2024	243,847
FHLB (Federal Home Loan Bank)	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
Triad Business Bank CD	4.80%	9	1/11/2024	1/24/2024	10/24/2024	250,000
FlagStar Bank 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
<b>Total</b>						<b>2,493,847</b>

# 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 January 31, 2024  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	33%	33%	\$10,043	32%	Favorable to budget from open positions.
Other Indirect Expenses*	33%	31%	\$111,610	29%	Favorable to budget due to timing of payments for rent and legal fees.
Total Indirect Expenses	33%	33%	\$121,653	32%	Favorable to budget resulting from a combination of reasons described above.

General Fund Revenues	33%	35%	\$330,425	35%	Favorable to budget from higher interest income, new member product sales, donations, pro hac vice fees, and timing of collection for law clerk and MCLE fees.
General Fund Indirect Expenses	33%	33%	\$131,705	32%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	33%	17%	\$454,690	17%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	33%	156%	\$916,819	176%	Favorable to budget for the reasons described above.

CLE Revenue	33%	50%	\$297,899	40%	Favorable to budget due to increased product sales.
CLE Direct Expenses	33%	13%	\$64,077	11%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	33%	34%	(\$9,190)	31%	Unfavorable to budget due to budgeting miscalculation for medical coverage.
CLE Net	33%	258%	\$352,787	145%	Favorable to budget primarily due to increased product sales.

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

**Washington State Bar Association**

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	1,214,425	5,361,278	11,959,221	31%	(412,221)
<b>TOTAL REVENUE:</b>	<u><u>17,320,499</u></u>	<u><u>1,214,425</u></u>	<u><u>5,361,278</u></u>	<u><u>11,959,221</u></u>	<u><u>31%</u></u>	<u><u>(412,221)</u></u>

# Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	8,424	-	-	8,424	0%	2,808
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,424</b>	<b>-</b>	<b>-</b>	<b>8,424</b>	<b>0%</b>	<b>2,808</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.89 FTE)	244,054	21,344	82,417	161,637	34%	(1,066)
BENEFITS EXPENSE	58,985	5,718	22,326	36,659	38%	(2,664)
OTHER INDIRECT EXPENSE	56,918	3,570	17,540	39,378	31%	1,432
<b>TOTAL INDIRECT EXPENSES:</b>	<b>359,957</b>	<b>30,632</b>	<b>122,283</b>	<b>237,674</b>	<b>34%</b>	<b>(2,298)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>368,381</b>	<b>30,632</b>	<b>122,283</b>	<b>246,098</b>	<b>33%</b>	<b>510</b>
<b>NET INCOME (LOSS):</b>	<b>(368,381)</b>	<b>(30,632)</b>	<b>(122,283)</b>	<b>(246,098)</b>	<b>33%</b>	<b>510</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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%	(9,167)
BAR EXAM FEES	1,215,000	47,640	436,295	778,705	36%	31,295
RULE 9/LEGAL INTERN FEES	12,000	900	2,500	9,500	21%	(1,500)
SPECIAL ADMISSIONS	46,240	4,340	11,125	35,115	24%	(4,288)
<b>TOTAL REVENUE:</b>	<b>1,300,740</b>	<b>52,880</b>	<b>449,920</b>	<b>850,820</b>	<b>35%</b>	<b>16,340</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	1,000	-	759	241	76%	(426)
STAFF TRAVEL/PARKING	20,000	-	-	20,000	0%	6,667
STAFF MEMBERSHIP DUES	400	-	-	400	0%	133
SUPPLIES	1,500	-	-	1,500	0%	500
FACILITY, PARKING, FOOD	94,000	-	(8,967)	102,967	-10%	40,301
EXAMINER FEES	34,000	-	-	34,000	0%	11,333
UBE EXMINATIONS	113,000	-	-	113,000	0%	37,667
BOARD OF BAR EXAMINERS	39,000	-	-	39,000	0%	13,000
BAR EXAM PROCTORS	21,000	-	-	21,000	0%	7,000
DISABILITY ACCOMMODATIONS	55,967	-	-	55,967	0%	18,656
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	-	1,000	0%	333
LAW SCHOOL VISITS	1,700	-	372	1,328	22%	194
DEPRECIATION-SOFTWARE	11,038	1,711	7,823	3,215	71%	(4,144)
SOFTWARE HOSTING	41,140	3,442	14,159	26,981	34%	(446)
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	333
STAFF CONFERENCE & TRAINING	13,500	-	2,989	10,511	22%	1,511
<b>TOTAL DIRECT EXPENSES:</b>	<b>449,245</b>	<b>5,153</b>	<b>17,136</b>	<b>432,109</b>	<b>4%</b>	<b>132,613</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	522,057	50,669	180,251	341,807	35%	(6,231)
BENEFITS EXPENSE	186,844	15,463	56,133	130,711	30%	6,148
OTHER INDIRECT EXPENSE	203,278	12,728	62,529	140,749	31%	5,231
<b>TOTAL INDIRECT EXPENSES:</b>	<b>912,180</b>	<b>78,861</b>	<b>298,912</b>	<b>613,268</b>	<b>33%</b>	<b>5,148</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,361,425</b>	<b>84,014</b>	<b>316,048</b>	<b>1,045,377</b>	<b>23%</b>	<b>137,760</b>
<b>NET INCOME (LOSS):</b>	<b>(60,685)</b>	<b>(31,134)</b>	<b>133,872</b>	<b>(194,557)</b>	<b>-221%</b>	<b>154,100</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from January 1, 2024 to January 31, 2024  
**33% 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%	1,333
LEADERSHIP TRAINING	4,000	-	1,453	2,547	36%	(120)
ATJ BOARD EXPENSE	65,000	1,250	8,139	56,861	13%	13,528
STAFF TRAVEL/PARKING	2,800	-	149	2,651	5%	784
STAFF CONFERENCE & TRAINING	3,300	-	842	2,458	26%	258
PUBLIC DEFENSE	4,000	2	1,349	2,651	34%	(16)
CONFERENCE/INSTITUTE EXPENSE	-	(135)	(135)	135		135
RECEPTION/FORUM EXPENSE	11,000	-	-	11,000	0%	3,667
<b>TOTAL DIRECT EXPENSES:</b>	<b>94,100</b>	<b>1,116</b>	<b>11,797</b>	<b>82,303</b>	<b>13%</b>	<b>19,569</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	145,500	10,538	49,613	95,887	34%	(1,113)
BENEFITS EXPENSE	47,875	3,979	17,149	30,725	36%	(1,191)
OTHER INDIRECT EXPENSE	49,389	3,080	15,130	34,259	31%	1,333
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,764</b>	<b>17,596</b>	<b>81,892</b>	<b>160,872</b>	<b>34%</b>	<b>(971)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>336,864</b>	<b>18,713</b>	<b>93,690</b>	<b>243,174</b>	<b>28%</b>	<b>18,598</b>
<b>NET INCOME (LOSS):</b>	<b>(336,864)</b>	<b>(18,713)</b>	<b>(93,690)</b>	<b>(243,174)</b>	<b>28%</b>	<b>18,598</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,500	-	-	2,500	0%	(833)
DISPLAY ADVERTISING	400,000	-	136,000	264,000	34%	2,667
SUBSCRIPT/SINGLE ISSUES	100	-	72	28	72%	39
CLASSIFIED ADVERTISING	7,500	149	829	6,671	11%	(1,671)
JOB TARGET ADVERTISING	200,000	8,634	33,956	166,044	17%	(32,711)
<b>TOTAL REVENUE:</b>	<b>610,100</b>	<b>8,783</b>	<b>170,857</b>	<b>439,243</b>	<b>28%</b>	<b>(32,510)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	-	39,704	70,296	36%	(3,037)
PRINTING, COPYING & MAILING	250,000	-	72,644	177,356	29%	10,689
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	667
GRAPHICS/ARTWORK	100	-	1,103	(1,003)	1103%	(1,069)
EDITORIAL ADVISORY COMMITTEE	-	-	20	(20)		(20)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	833
STAFF MEMBERSHIP DUES	135	-	-	135	0%	45
SUBSCRIPTIONS	225	203	203	22	90%	(128)
<b>TOTAL DIRECT EXPENSES:</b>	<b>364,960</b>	<b>203</b>	<b>113,674</b>	<b>251,286</b>	<b>31%</b>	<b>7,980</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	213,007	17,509	70,895	142,112	33%	107
BENEFITS EXPENSE	63,040	5,538	22,228	40,812	35%	(1,214)
OTHER INDIRECT EXPENSE	67,157	4,197	20,620	46,537	31%	1,766
<b>TOTAL INDIRECT EXPENSES:</b>	<b>343,204</b>	<b>27,244</b>	<b>113,742</b>	<b>229,461</b>	<b>33%</b>	<b>659</b>
<b>TOTAL ALL EXPENSES:</b>	<b>708,164</b>	<b>27,447</b>	<b>227,416</b>	<b>480,748</b>	<b>32%</b>	<b>8,639</b>
<b>NET INCOME (LOSS):</b>	<b>(98,064)</b>	<b>(18,663)</b>	<b>(56,559)</b>	<b>(41,504)</b>	<b>58%</b>	<b>(23,872)</b>

**Washington State Bar Association**

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	190,000	652	19,090	170,910	10%	44,243
BOG COMMITTEES' EXPENSES	2,500	8	16	2,484	1%	817
BOG RETREAT	35,000	991	16,611	18,389	47%	(4,944)
BOG CONFERENCE ATTENDANCE	60,000	600	2,267	57,733	4%	17,733
BOG TRAVEL & OUTREACH	22,000	5,104	11,541	10,459	52%	(4,207)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	6,667
BOG ELECTIONS	26,900	-	-	26,900	0%	8,967
PRESIDENT'S DINNER	15,000	-	190	14,810	1%	4,810
NEW GOVERNOR ORIENTATION	10,000	-	-	10,000	0%	3,333
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,100
LONG RANGE STRATEGIC PLANNING COU!	600	-	-	600	0%	200
SUPPLIES	500	-	-	500	0%	167
<b>TOTAL DIRECT EXPENSES:</b>	<u><b>385,800</b></u>	<u><b>7,355</b></u>	<u><b>49,716</b></u>	<u><b>336,084</b></u>	<u><b>13%</b></u>	<u><b>78,884</b></u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	104,320	7,073	25,082	79,238	24%	9,691
BENEFITS EXPENSE	30,817	2,069	7,878	22,939	26%	2,394
OTHER INDIRECT EXPENSE	45,173	2,835	13,925	31,248	31%	1,133
<b>TOTAL INDIRECT EXPENSES:</b>	<u><b>180,310</b></u>	<u><b>11,977</b></u>	<u><b>46,885</b></u>	<u><b>133,425</b></u>	<u><b>26%</b></u>	<u><b>13,218</b></u>
<b>TOTAL ALL EXPENSES:</b>	<u><b>566,110</b></u>	<u><b>19,332</b></u>	<u><b>96,601</b></u>	<u><b>469,509</b></u>	<u><b>17%</b></u>	<u><b>92,102</b></u>
<b>NET INCOME (LOSS):</b>	<u><b>(566,110)</b></u>	<u><b>(19,332)</b></u>	<u><b>(96,601)</b></u>	<u><b>(469,509)</b></u>	<u><b>17%</b></u>	<u><b>92,102</b></u>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CHARACTER & FITNESS BOARD EXP	18,000	-	-	18,000	0%	6,000
COURT REPORTERS	15,000	-	-	15,000	0%	5,000
<b>TOTAL DIRECT EXPENSES:</b>	<b>33,000</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>0%</b>	<b>11,000</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.75 FTE)	93,739	7,776	31,487	62,253	34%	(240)
BENEFITS EXPENSE	22,924	2,466	9,859	13,065	43%	(2,218)
OTHER INDIRECT EXPENSE	22,586	1,417	6,962	15,624	31%	566
<b>TOTAL INDIRECT EXPENSES:</b>	<b>139,249</b>	<b>11,659</b>	<b>48,308</b>	<b>90,942</b>	<b>35%</b>	<b>(1,891)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>172,249</b>	<b>11,659</b>	<b>48,308</b>	<b>123,942</b>	<b>28%</b>	<b>9,109</b>
<b>NET INCOME (LOSS):</b>	<b>(172,249)</b>	<b>(11,659)</b>	<b>(48,308)</b>	<b>(123,942)</b>	<b>28%</b>	<b>9,109</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from January 1, 2024 to January 31, 2024  
**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	825,000	7,185	251,970	573,030	31%	(23,030)
SEMINAR REVENUE-OTHER	20,000	9,281	10,552	9,448	53%	3,885
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	50,000
SHIPPING & HANDLING	300	-	27	273	9%	(73)
COURSEBOOK SALES	10,000	-	220	9,780	2%	(3,113)
MP3 AND VIDEO SALES	900,000	74,044	612,244	287,756	68%	312,244
<b>TOTAL REVENUE:</b>	<b>1,605,300</b>	<b>90,509</b>	<b>875,014</b>	<b>730,286</b>	<b>55%</b>	<b>30,856</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	167
DEPRECIATION	2,040	170	680	1,360	33%	-
ONLINE EXPENSES	53,000	5,198	16,363	36,637	31%	1,303
ACCREDITATION FEES	3,000	(12)	(192)	3,192	-6%	1,192
EQUIPMENT, HARD.& SOFTWARE **	1,000	-	184	816	18%	149
FACILITIES **	159,500	1,960	22,422	137,078	14%	30,745
DISABILITY ACCOMMODATIONS	7,000	-	584	6,416	8%	1,749
SPEAKERS & PROGRAM DEVELOP	45,000	-	2,787	42,213	6%	12,213
HONORARIA	3,000	-	-	3,000	0%	1,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	67
STAFF TRAVEL/PARKING	15,000	-	89	14,911	1%	4,911
STAFF CONFERENCE & TRAINING	2,777	-	-	2,777	0%	926
STAFF MEMBERSHIP DUES	1,000	-	-	1,000	0%	333
SUPPLIES	500	-	-	500	0%	167
COST OF SALES - COURSEBOOKS	1,100	-	15	1,085	1%	352
POSTAGE & DELIVERY-COURSEBOOKS	500	-	-	500	0%	167
<b>TOTAL DIRECT EXPENSES:</b>	<b>295,117</b>	<b>7,316</b>	<b>42,932</b>	<b>252,185</b>	<b>15%</b>	<b>55,440</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.89 FTE)	583,378	50,827	198,113	385,264	34%	(3,654)
BENEFITS EXPENSE	187,984	18,854	74,316	113,668	40%	(11,655)
OTHER INDIRECT EXPENSE	237,609	14,882	73,106	164,503	31%	6,097
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,008,971</b>	<b>84,563</b>	<b>345,535</b>	<b>663,436</b>	<b>34%</b>	<b>(9,212)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,304,088</b>	<b>91,878</b>	<b>388,467</b>	<b>915,620</b>	<b>30%</b>	<b>46,229</b>
<b>NET INCOME (LOSS):</b>	<b>301,212</b>	<b>(1,369)</b>	<b>486,547</b>	<b>(185,334)</b>	<b>162%</b>	<b>386,142</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

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**33% 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	1,143	20,776	(10,776)	208%	17,442
CPF MEMBER ASSESSMENTS	525,930	313,735	473,230	52,700	90%	297,920
INTEREST INCOME	60,000	20,759	85,284	(25,284)	142%	65,284
<b>TOTAL REVENUE:</b>	<b>595,930</b>	<b>335,637</b>	<b>579,289</b>	<b>16,641</b>	<b>97%</b>	<b>380,646</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES - WELLS FARGO	3,000	(2,401)	(848)	3,848	-28%	1,848
GIFTS TO INJURED CLIENTS	500,000	1,000	1,000	499,000	0%	165,667
CPF BOARD EXPENSES	2,000	-	120	1,880	6%	547
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
<b>TOTAL DIRECT EXPENSES:</b>	<b>505,200</b>	<b>(1,401)</b>	<b>272</b>	<b>504,928</b>	<b>0%</b>	<b>168,128</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	110,717	9,207	37,280	73,437	34%	(374)
BENEFITS EXPENSE	35,671	3,332	13,344	22,327	37%	(1,454)
OTHER INDIRECT EXPENSE	37,042	2,317	11,381	25,661	31%	966
<b>TOTAL INDIRECT EXPENSES:</b>	<b>183,430</b>	<b>14,855</b>	<b>62,005</b>	<b>121,425</b>	<b>34%</b>	<b>(862)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>688,630</b>	<b>13,455</b>	<b>62,277</b>	<b>626,353</b>	<b>9%</b>	<b>167,267</b>
<b>NET INCOME (LOSS):</b>	<b>(92,700)</b>	<b>322,182</b>	<b>517,012</b>	<b>(609,713)</b>	<b>-558%</b>	<b>547,913</b>

## Washington State Bar Association

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**33% 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	340	340	160	68%	173
<b>TOTAL REVENUE:</b>	<b>500</b>	<b>340</b>	<b>340</b>	<b>160</b>	<b>68%</b>	<b>173</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	198	1,629	4,266	28%	336
STAFF MEMBERSHIP DUES	1,120	-	-	1,120	0%	373
SUBSCRIPTIONS	4,000	144	608	3,392	15%	726
APEX DINNER	50,000	-	-	50,000	0%	16,667
50 YEAR MEMBER TRIBUTE LUNCH	30,000	-	-	30,000	0%	10,000
BAR OUTREACH	18,000	685	1,419	16,581	8%	4,581
COMMUNICATIONS OUTREACH	15,000	-	966	14,034	6%	4,034
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	-	2,500	0%	833
STAFF CONFERENCE & TRAINING	7,500	-	4,283	3,217	57%	(1,783)
<b>TOTAL DIRECT EXPENSES:</b>	<b>134,015</b>	<b>1,027</b>	<b>8,905</b>	<b>125,110</b>	<b>7%</b>	<b>35,767</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	398,702	28,049	119,007	279,695	30%	13,893
BENEFITS EXPENSE	136,152	9,975	41,259	94,893	30%	4,125
OTHER INDIRECT EXPENSE	156,599	9,812	48,202	108,397	31%	3,998
<b>TOTAL INDIRECT EXPENSES:</b>	<b>691,453</b>	<b>47,836</b>	<b>208,468</b>	<b>482,985</b>	<b>30%</b>	<b>22,016</b>
<b>TOTAL ALL EXPENSES:</b>	<b>825,468</b>	<b>48,862</b>	<b>217,373</b>	<b>608,095</b>	<b>26%</b>	<b>57,783</b>
<b>NET INCOME (LOSS):</b>	<b>(824,968)</b>	<b>(48,522)</b>	<b>(217,033)</b>	<b>(607,935)</b>	<b>26%</b>	<b>57,956</b>

# Washington State Bar Association

Statement of Activities

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**33% 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>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	171,146	14,262	57,747	113,398	34%	(699)
BENEFITS EXPENSE	48,124	3,894	15,615	32,509	32%	426
OTHER INDIRECT EXPENSE	30,115	1,881	9,239	20,876	31%	800
TOTAL INDIRECT EXPENSES:	<u>249,385</u>	<u>20,037</u>	<u>82,601</u>	<u>166,783</u>	<u>33%</u>	<u>527</u>
NET INCOME (LOSS):	<u>(249,385)</u>	<u>(20,037)</u>	<u>(82,601)</u>	<u>(166,783)</u>	<u>33%</u>	<u>527</u>

## Washington State Bar Association

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**33% 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	-	75	29,925	0%	(9,925)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(25,000)
SECTION PUBLICATION SALES	1,500	-	-	1,500	0%	(500)
FASTCASE ROYALTIES	30,000	-	3,410	26,590	11%	(6,590)
<b>TOTAL REVENUE:</b>	<b>136,500</b>	<b>-</b>	<b>3,485</b>	<b>133,015</b>	<b>3%</b>	<b>(42,015)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	4,000	-	-	4,000	0%	1,333
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	167
SPLITS TO SECTIONS	300	-	-	300	0%	100
DESKBOOK ROYALTIES	300	-	155	145	52%	(55)
OBSOLETE INVENTORY	21,000	-	-	21,000	0%	7,000
STAFF MEMBERSHIP DUES	225	-	-	225	0%	75
SUBSCRIPTIONS	50	-	-	50	0%	17
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,375</b>	<b>-</b>	<b>155</b>	<b>26,220</b>	<b>1%</b>	<b>8,637</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.65 FTE)	155,883	12,990	52,596	103,287	34%	(635)
BENEFITS EXPENSE	48,424	4,177	16,784	31,640	35%	(643)
OTHER INDIRECT EXPENSE	49,690	3,107	15,264	34,426	31%	1,299
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,996</b>	<b>20,274</b>	<b>84,643</b>	<b>169,353</b>	<b>33%</b>	<b>22</b>
<b>TOTAL ALL EXPENSES:</b>	<b>280,371</b>	<b>20,274</b>	<b>84,798</b>	<b>195,573</b>	<b>30%</b>	<b>8,659</b>
<b>NET INCOME (LOSS):</b>	<b>(143,871)</b>	<b>(20,274)</b>	<b>(81,313)</b>	<b>(62,559)</b>	<b>57%</b>	<b>(33,356)</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from January 1, 2024 to January 31, 2024  
**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	-	-	1,000	0%	(333)
RECOVERY OF DISCIPLINE COSTS	100,000	2,679	17,405	82,595	17%	(15,928)
DISCIPLINE HISTORY SUMMARY	18,000	1,590	5,910	12,090	33%	(90)
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>4,269</b>	<b>23,315</b>	<b>95,685</b>	<b>20%</b>	<b>(16,352)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	45,608	-	-	45,608	0%	15,203
PUBLICATIONS PRODUCTION	300	-	-	300	0%	100
STAFF TRAVEL/PARKING	15,000	1,070	3,169	11,831	21%	1,831
STAFF MEMBERSHIP DUES	7,365	-	5,743	1,622	78%	(3,288)
TELEPHONE	4,800	281	1,123	3,677	23%	477
COURT REPORTERS	60,000	5,218	19,903	40,097	33%	97
OUTSIDE COUNSEL/AIC	1,000	-	250	750	25%	84
LITIGATION EXPENSES	40,000	4,499	12,641	27,359	32%	692
DISABILITY EXPENSES	9,000	800	1,307	7,693	15%	1,693
TRANSLATION SERVICES	1,000	150	1,039	(39)	104%	(706)
STAFF CONFERENCE & TRAINING	34,627	-	3,811	30,816	11%	7,732
MISCELLANEOUS	-	70	70	(70)		(70)
<b>TOTAL DIRECT EXPENSES:</b>	<b>218,700</b>	<b>12,089</b>	<b>49,057</b>	<b>169,643</b>	<b>22%</b>	<b>23,843</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.00 FTE)	3,795,327	312,625	1,225,439	2,569,889	32%	39,671
BENEFITS EXPENSE	1,155,682	92,214	363,638	792,044	31%	21,589
OTHER INDIRECT EXPENSE	1,144,380	71,600	351,740	792,640	31%	29,720
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,095,389</b>	<b>476,439</b>	<b>1,940,817</b>	<b>4,154,573</b>	<b>32%</b>	<b>90,980</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,314,089</b>	<b>488,528</b>	<b>1,989,873</b>	<b>4,324,216</b>	<b>32%</b>	<b>114,823</b>
<b>NET INCOME (LOSS):</b>	<b>(6,195,089)</b>	<b>(484,259)</b>	<b>(1,966,558)</b>	<b>(4,228,531)</b>	<b>32%</b>	<b>98,472</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	65,000	65,000	70,000	48%	20,000
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>65,000</b>	<b>65,000</b>	<b>70,000</b>	<b>48%</b>	<b>20,000</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	31	173	1,327	12%	327
STAFF MEMBERSHIP DUES	550	-	90	460	16%	93
COMMITTEE FOR DIVERSITY	3,800	-	-	3,800	0%	1,267
DIVERSITY EVENTS & PROJECTS	31,800	380	380	31,420	1%	10,220
SURVEYS	11,500	-	-	11,500	0%	3,833
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	667
CONSULTING SERVICES	66,550	17,500	17,500	49,050	26%	4,683
<b>TOTAL DIRECT EXPENSE:</b>	<b>117,700</b>	<b>17,911</b>	<b>18,143</b>	<b>99,557</b>	<b>15%</b>	<b>21,090</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	212,559	9,964	45,226	167,334	21%	25,627
BENEFITS EXPENSE	65,613	3,392	14,737	50,876	22%	7,134
OTHER INDIRECT EXPENSE	81,010	5,069	24,904	56,106	31%	2,099
<b>TOTAL INDIRECT EXPENSES:</b>	<b>359,183</b>	<b>18,425</b>	<b>84,867</b>	<b>274,316</b>	<b>24%</b>	<b>34,860</b>
<b>TOTAL ALL EXPENSES:</b>	<b>476,883</b>	<b>36,336</b>	<b>103,010</b>	<b>373,873</b>	<b>22%</b>	<b>55,951</b>
<b>NET INCOME (LOSS):</b>	<b>(341,883)</b>	<b>28,664</b>	<b>(38,010)</b>	<b>(303,873)</b>	<b>11%</b>	<b>75,951</b>

## Washington State Bar Association

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**33% 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>(MWP-PMA-PRP)</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	1,000	4,500	3,000	60%	2,000
ROYALTIES	62,000	16	17,944	44,056	29%	(2,723)
<b>TOTAL REVENUE:</b>	<b>69,500</b>	<b>1,016</b>	<b>22,444</b>	<b>47,056</b>	<b>32%</b>	<b>(723)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,350	-	41	1,309	3%	409
MEMBER WELLNESS COUNCIL	1,000	-	-	1,000	0%	333
STAFF TRAVEL/PARKING	2,250	-	419	1,831	19%	331
STAFF CONFERENCE & TRAINING	572	-	-	572	0%	191
SUBSCRIPTIONS	1,200	110	441	759	37%	(41)
CPE COMMITTEE	1,000	-	386	614	39%	(53)
FASTCASE	75,000	84,042	84,042	(9,042)	112%	(59,042)
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,372</b>	<b>84,153</b>	<b>85,329</b>	<b>(2,957)</b>	<b>104%</b>	<b>(57,872)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.53 FTE)	355,322	29,849	119,858	235,464	34%	(1,417)
BENEFITS EXPENSE	142,794	12,118	47,995	94,799	34%	(397)
OTHER INDIRECT EXPENSE	106,307	6,678	32,804	73,503	31%	2,632
<b>TOTAL INDIRECT EXPENSES:</b>	<b>604,423</b>	<b>48,644</b>	<b>200,657</b>	<b>403,766</b>	<b>33%</b>	<b>818</b>
<b>TOTAL ALL EXPENSES:</b>	<b>686,795</b>	<b>132,797</b>	<b>285,986</b>	<b>400,809</b>	<b>42%</b>	<b>(57,054)</b>
<b>NET INCOME (LOSS):</b>	<b>(617,295)</b>	<b>(131,781)</b>	<b>(263,542)</b>	<b>(353,753)</b>	<b>43%</b>	<b>(57,777)</b>

## Washington State Bar Association

Statement of Activities

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**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	400,000	62,898	261,397	138,603	65%	128,064
MISCELLANEOUS	-	502	502	(502)		502
<b>TOTAL REVENUE:</b>	<b>400,000</b>	<b>63,400</b>	<b>261,899</b>	<b>138,101</b>	<b>65%</b>	<b>128,566</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	940	1,896	(396)	126%	(1,396)
STAFF CONFERENCE & TRAINING	520	-	263	257	51%	(90)
STAFF MEMBERSHIP DUES	620	-	613	7	99%	(407)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,640</b>	<b>940</b>	<b>2,772</b>	<b>(132)</b>	<b>105%</b>	<b>(1,892)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	714,291	64,476	239,626	474,665	34%	(1,529)
BENEFITS EXPENSE	213,253	19,730	70,347	142,907	33%	738
OTHER INDIRECT EXPENSE	208,398	13,055	64,135	144,262	31%	5,331
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,135,942</b>	<b>97,262</b>	<b>374,108</b>	<b>761,834</b>	<b>33%</b>	<b>4,539</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,138,582</b>	<b>98,202</b>	<b>376,880</b>	<b>761,701</b>	<b>33%</b>	<b>2,647</b>
<b>NET INCOME (LOSS):</b>	<b>(738,582)</b>	<b>(34,801)</b>	<b>(114,981)</b>	<b>(623,601)</b>	<b>16%</b>	<b>131,213</b>

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**33% 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	-	100%	(2,000)
PRINTING & COPYING	700	-	422	278	60%	(188)
STAFF TRAVEL/PARKING	900	-	-	900	0%	300
SUPPLIES	150	-	-	150	0%	50
BOARD OF TRUSTEES	3,250	-	299	2,951	9%	784
EQUIPMENT/HARDWARE/SOFTWARE	-	219	418	(418)		(418)
POSTAGE	350	-	38	312	11%	78
STAFF CONFERENCE & TRAINING	2,300	-	-	2,300	0%	767
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,650</b>	<b>219</b>	<b>4,178</b>	<b>6,472</b>	<b>39%</b>	<b>(628)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	100,026	8,188	33,151	66,875	33%	191
BENEFITS EXPENSE	18,911	3,101	12,335	6,576	65%	(6,031)
OTHER INDIRECT EXPENSE	31,621	1,990	9,774	21,847	31%	766
<b>TOTAL INDIRECT EXPENSES:</b>	<b>150,558</b>	<b>13,278</b>	<b>55,260</b>	<b>95,297</b>	<b>37%</b>	<b>(5,074)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>161,208</b>	<b>13,497</b>	<b>59,438</b>	<b>101,770</b>	<b>37%</b>	<b>(5,702)</b>
<b>NET INCOME (LOSS):</b>	<b>(161,208)</b>	<b>(13,497)</b>	<b>(59,438)</b>	<b>(101,770)</b>	<b>37%</b>	<b>(5,702)</b>

# Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	700	-	-	700	0%	233
STAFF MEMBERSHIP DUES	1,000	244	732	268	73%	(399)
SUBSCRIPTIONS	1,000	77	1,818	(818)	182%	(1,485)
STAFF TRAINING- GENERAL	12,912	4,733	5,693	7,219	44%	(1,389)
RECRUITING AND ADVERTISING	8,000	903	1,267	6,733	16%	1,400
PAYROLL PROCESSING	50,000	2,963	12,505	37,495	25%	4,161
SALARY SURVEYS	1,500	-	-	1,500	0%	500
CONSULTING SERVICES	2,000	-	-	2,000	0%	667
TRANSFER TO INDIRECT EXPENSE	(77,112)	(8,919)	(22,015)	(55,097)	29%	(3,689)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	454,865	31,816	128,006	326,858	28%	23,615
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
BENEFITS EXPENSE	94,928	11,032	44,026	50,901	46%	(12,384)
OTHER INDIRECT EXPENSE	120,461	7,550	37,089	83,372	31%	3,065
<b>TOTAL INDIRECT EXPENSES:</b>	<b>470,254</b>	<b>50,398</b>	<b>209,121</b>	<b>261,132</b>	<b>44%</b>	<b>(52,370)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>470,254</b>	<b>50,398</b>	<b>209,121</b>	<b>261,132</b>	<b>44%</b>	<b>(52,370)</b>
<b>NET INCOME (LOSS):</b>	<b>(470,254)</b>	<b>(50,398)</b>	<b>(209,121)</b>	<b>(261,132)</b>	<b>44%</b>	<b>(52,370)</b>

## Washington State Bar Association

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For the Period from January 1, 2024 to January 31, 2024

**33% 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	96,333	135,734	68,266	67%	67,734
LAW CLERK APPLICATION FEES	3,200	200	1,700	1,500	53%	633
<b>TOTAL REVENUE:</b>	<b>207,200</b>	<b>96,533</b>	<b>137,434</b>	<b>69,766</b>	<b>66%</b>	<b>68,367</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	83
DEPRECIATION	4,675	-	-	4,675	0%	1,558
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	33
LAW CLERK BOARD EXPENSE	8,000	-	1,738	6,262	22%	928
STAFF TRAVEL/PARKING	500	-	24	476	5%	143
SOFTWARE HOSTING	1,210	101	416	794	34%	(13)
LAW CLERK OUTREACH	5,000	-	73	4,927	1%	1,594
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,735</b>	<b>101</b>	<b>2,252</b>	<b>17,484</b>	<b>11%</b>	<b>4,327</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	100,677	8,746	33,536	67,141	33%	23
BENEFITS EXPENSE	26,676	2,551	9,896	16,780	37%	(1,004)
OTHER INDIRECT EXPENSE	37,042	2,317	11,381	25,661	31%	966
<b>TOTAL INDIRECT EXPENSES:</b>	<b>164,394</b>	<b>13,614</b>	<b>54,813</b>	<b>109,581</b>	<b>33%</b>	<b>(15)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>184,130</b>	<b>13,715</b>	<b>57,065</b>	<b>127,065</b>	<b>31%</b>	<b>4,312</b>
<b>NET INCOME (LOSS):</b>	<b>23,070</b>	<b>82,818</b>	<b>80,369</b>	<b>(57,299)</b>	<b>348%</b>	<b>72,679</b>

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**33% 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%	833
STAFF MEMBERSHIP DUES	450	130	130	320	29%	20
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	750
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(1,318)
TELEPHONE	485	48	192	293	40%	(31)
OLYMPIA RENT	1,500	-	-	1,500	0%	500
CONTRACT LOBBYIST	12,500	3,125	3,125	9,375	25%	1,042
LEGISLATIVE COMMITTEE	1,250	2	2	1,248	0%	415
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	100
STAFF CONFERENCE & TRAINING	2,500	-	1,736	764	69%	(903)
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,735</b>	<b>3,305</b>	<b>7,170</b>	<b>18,565</b>	<b>28%</b>	<b>1,409</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	152,783	12,561	50,865	101,919	33%	63
BENEFITS EXPENSE	51,586	4,210	16,958	34,628	33%	237
OTHER INDIRECT EXPENSE	51,196	3,216	15,799	35,396	31%	1,266
<b>TOTAL INDIRECT EXPENSES:</b>	<b>255,565</b>	<b>19,987</b>	<b>83,622</b>	<b>171,943</b>	<b>33%</b>	<b>1,566</b>
<b>TOTAL ALL EXPENSES:</b>	<b>281,300</b>	<b>23,292</b>	<b>90,792</b>	<b>190,508</b>	<b>32%</b>	<b>2,975</b>
<b>NET INCOME (LOSS):</b>	<b>(281,300)</b>	<b>(23,292)</b>	<b>(90,792)</b>	<b>(190,508)</b>	<b>32%</b>	<b>2,975</b>

## Washington State Bar Association

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**33% 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	2,925	10,425	16,575	39%	1,425
INVESTIGATION FEES	20,000	4,500	10,300	9,700	52%	3,633
PRO HAC VICE	400,000	49,932	169,928	230,072	42%	36,595
MEMBER CONTACT INFORMATION	3,700	750	2,925	775	79%	1,692
PHOTO BAR CARD SALES	200	48	48	152	24%	(19)
<b>TOTAL REVENUE:</b>	<b>450,900</b>	<b>58,155</b>	<b>193,626</b>	<b>257,274</b>	<b>43%</b>	<b>43,326</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	17,652	-	102	17,550	1%	5,782
SOFTWARE HOSTING	15,125	1,266	5,206	9,919	34%	(164)
<b>TOTAL DIRECT EXPENSES:</b>	<b>32,777</b>	<b>1,266</b>	<b>5,308</b>	<b>27,469</b>	<b>16%</b>	<b>5,618</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	401,688	33,132	131,866	269,823	33%	2,031
BENEFITS EXPENSE	135,989	11,189	44,379	91,610	33%	950
OTHER INDIRECT EXPENSE	115,341	7,223	35,482	79,859	31%	2,965
<b>TOTAL INDIRECT EXPENSES:</b>	<b>653,019</b>	<b>51,544</b>	<b>211,727</b>	<b>441,292</b>	<b>32%</b>	<b>5,946</b>
<b>TOTAL ALL EXPENSES:</b>	<b>685,796</b>	<b>52,810</b>	<b>217,035</b>	<b>468,762</b>	<b>32%</b>	<b>11,564</b>
<b>NET INCOME (LOSS):</b>	<b>(234,896)</b>	<b>5,345</b>	<b>(23,409)</b>	<b>(211,488)</b>	<b>10%</b>	<b>54,890</b>

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**33% 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	-	-	2,000	0%	(667)
LLLT LICENSE FEES	18,562	1,104	4,563	13,999	25%	(1,625)
MCLE LATE FEES	150	-	-	150	0%	(50)
<b>TOTAL REVENUE:</b>	<b>20,712</b>	<b>1,104</b>	<b>4,563</b>	<b>16,149</b>	<b>22%</b>	<b>(2,341)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	14,240	-	-	14,240	0%	4,747
<b>TOTAL DIRECT EXPENSES:</b>	<b>14,240</b>	<b>-</b>	<b>-</b>	<b>14,240</b>	<b>0%</b>	<b>4,747</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,460	4,231	17,087	34,373	33%	66
BENEFITS EXPENSE	10,179	1,125	4,511	5,668	44%	(1,118)
OTHER INDIRECT EXPENSE	15,961	1,008	4,954	11,007	31%	366
<b>TOTAL INDIRECT EXPENSES:</b>	<b>77,600</b>	<b>6,364</b>	<b>26,552</b>	<b>51,048</b>	<b>34%</b>	<b>(686)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>91,840</b>	<b>6,364</b>	<b>26,552</b>	<b>65,288</b>	<b>29%</b>	<b>4,061</b>
<b>NET INCOME (LOSS):</b>	<b>(71,128)</b>	<b>(5,260)</b>	<b>(21,990)</b>	<b>(49,138)</b>	<b>31%</b>	<b>1,720</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	100	400	(200)	200%	333
MCLE LATE FEES	4,000	1,050	1,050	2,950	26%	(283)
LPO EXAMINATION FEES	25,300	-	13,200	12,100	52%	4,767
LPO LICENSE FEES	170,000	11,431	50,825	119,175	30%	(5,842)
LPO LATE LICENSE FEES	2,500	-	-	2,500	0%	(833)
<b>TOTAL REVENUE:</b>	<b>202,000</b>	<b>12,581</b>	<b>65,475</b>	<b>136,525</b>	<b>32%</b>	<b>(1,859)</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	6,300	-	-	6,300	0%	2,100
EXAM WRITING	9,000	4,200	4,200	4,800	47%	(1,200)
LPO BOARD	4,000	-	-	4,000	0%	1,333
LPO OUTREACH	1,000	-	-	1,000	0%	333
OFFICE SUPPLIES	1,000	-	-	1,000	0%	333
PRINTING & COPYING	200	-	-	200	0%	67
SUPPLIES	100	-	-	100	0%	33
SOFTWARE HOSTING	3,025	253	1,041	1,984	34%	(33)
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,625</b>	<b>4,453</b>	<b>5,241</b>	<b>19,384</b>	<b>21%</b>	<b>2,967</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.78 FTE)	69,420	6,065	23,251	46,170	33%	(111)
BENEFITS EXPENSE	14,447	1,609	6,216	8,231	43%	(1,400)
OTHER INDIRECT EXPENSE	23,490	1,472	7,230	16,260	31%	600
<b>TOTAL INDIRECT EXPENSES:</b>	<b>107,357</b>	<b>9,146</b>	<b>36,697</b>	<b>70,660</b>	<b>34%</b>	<b>(911)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>131,982</b>	<b>13,599</b>	<b>41,938</b>	<b>90,044</b>	<b>32%</b>	<b>2,056</b>
<b>NET INCOME (LOSS):</b>	<b>70,018</b>	<b>(1,018)</b>	<b>23,537</b>	<b>46,481</b>	<b>34%</b>	<b>197</b>

## Washington State Bar Association

Statement of Activities

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**33% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	550,000	57,500	243,900	306,100	44%	60,567
ACTIVITY APPLICATION LATE FEE	220,000	18,850	95,850	124,150	44%	22,517
MCLE LATE FEES	190,000	91,650	92,400	97,600	49%	29,067
ANNUAL ACCREDITED SPONSOR FEES	36,000	-	36,000	-	100%	24,000
ATTENDANCE LATE FEES	90,000	12,500	60,250	29,750	67%	30,250
COMITY CERTIFICATES	27,800	8,025	20,897	6,903	75%	11,631
<b>TOTAL REVENUE:</b>	<b>1,113,800</b>	<b>188,525</b>	<b>549,297</b>	<b>564,503</b>	<b>49%</b>	<b>178,031</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	130,449	10,736	37,576	92,873	29%	5,907
STAFF MEMBERSHIP DUES	500	-	-	500	0%	167
MCLE BOARD	5,000	-	-	5,000	0%	1,667
STAFF TRAVEL/PARKING	50	-	-	50	0%	17
STAFF CONFERENCE & TRAINING	4,000	-	-	4,000	0%	1,333
<b>TOTAL DIRECT EXPENSES:</b>	<b>139,999</b>	<b>10,736</b>	<b>37,576</b>	<b>102,423</b>	<b>27%</b>	<b>9,090</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.88 FTE) **	454,500	45,892	169,647	284,853	37%	(18,147)
BENEFITS EXPENSE	144,327	14,155	47,418	96,909	33%	691
OTHER INDIRECT EXPENSE	177,078	11,093	54,495	122,583	31%	4,531
<b>TOTAL INDIRECT EXPENSES:</b>	<b>775,905</b>	<b>71,140</b>	<b>271,559</b>	<b>504,346</b>	<b>35%</b>	<b>(12,924)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>915,904</b>	<b>81,876</b>	<b>309,135</b>	<b>606,769</b>	<b>34%</b>	<b>(3,834)</b>
<b>NET INCOME (LOSS):</b>	<b>197,896</b>	<b>106,649</b>	<b>240,162</b>	<b>(42,266)</b>	<b>121%</b>	<b>174,197</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

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For the Period from January 1, 2024 to January 31, 2024

**33% 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</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	486	2,886	7,914	27%	(714)
NMP PRODUCT SALES	40,000	5,952	84,750	(44,750)	212%	71,417
DIGITAL VIDEO SALES	20,000	1,715	20,727	(727)	104%	14,060
SPONSORSHIPS	9,000	9,000	9,000	-	100%	6,000
SEMINAR REGISTRATIONS	15,000	4,225	4,225	10,775	28%	(775)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(4,000)
<b>TOTAL REVENUE:</b>	<b>106,800</b>	<b>21,378</b>	<b>121,588</b>	<b>(14,788)</b>	<b>114%</b>	<b>85,988</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	-	2,500	0%	833
STAFF CONFERENCE & TRAINING	250	-	-	250	0%	83
SMALL TOWN AND RURAL COMMITTEE	5,000	-	-	5,000	0%	1,667
PRINTING & COPYING	1,300	-	-	1,300	0%	433
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	333
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	667
HONORARIUM	1,500	-	-	1,500	0%	500
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	500
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	-	-	55,000	0%	18,333
ON24 OVERAGE CHARGE	4,500	551	1,103	3,398	25%	398
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	333
WYLC CLE COMPS	1,000	-	-	1,000	0%	333
WYLC OUTREACH EVENTS	1,500	-	-	1,500	0%	500
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	33
WYL COMMITTEE	13,500	-	492	13,008	4%	4,008
TRIAL ADVOCACY EXPENSES	1,500	-	-	1,500	0%	500
RECEPTION/FORUM EXPENSE	1,000	-	-	1,000	0%	333
INSURANCE REBATE	(425)	-	-	(425)	0%	(142)
WYLC SCHOLARSHIPS/DONATIONS/GRANT	5,000	-	-	5,000	0%	1,667
STAFF MEMBERSHIP DUES	845	-	-	845	0%	282
LENDING LIBRARY	4,000	11	48	3,952	1%	1,286
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	83
<b>TOTAL DIRECT EXPENSES:</b>	<b>103,820</b>	<b>562</b>	<b>1,642</b>	<b>102,178</b>	<b>2%</b>	<b>32,964</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	322,883	28,298	108,790	214,093	34%	(1,162)
BENEFITS EXPENSE	89,576	9,152	36,080	53,497	40%	(6,221)
OTHER INDIRECT EXPENSE	139,735	8,749	42,980	96,755	31%	3,598
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(1,353)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>548,134</b>	<b>46,199</b>	<b>187,850</b>	<b>360,285</b>	<b>34%</b>	<b>(5,138)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>651,954</b>	<b>46,761</b>	<b>189,492</b>	<b>462,462</b>	<b>29%</b>	<b>27,826</b>
<b>NET INCOME (LOSS):</b>	<b>(545,154)</b>	<b>(25,384)</b>	<b>(67,904)</b>	<b>(477,250)</b>	<b>12%</b>	<b>113,814</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from January 1, 2024 to January 31, 2024  
**33% 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>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	15,000	-	9,800	5,200	65%	(4,800)
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	26,667
ED TRAVEL & OUTREACH	4,000	-	1,796	2,204	45%	(463)
STAFF TRAVEL/PARKING	4,450	198	804	3,646	18%	679
STAFF CONFERENCE & TRAINING	9,282	450	450	8,832	5%	2,644
STAFF MEMBERSHIP DUES	1,890	-	-	1,890	0%	630
<b>TOTAL DIRECT EXPENSES:</b>	<b>114,622</b>	<b>648</b>	<b>12,850</b>	<b>101,772</b>	<b>11%</b>	<b>25,357</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (2.90 FTE)	491,121	40,091	161,670	329,451	33%	2,037
BENEFITS EXPENSE	124,183	10,613	42,490	81,693	34%	(1,096)
OTHER INDIRECT EXPENSE	87,334	5,478	26,913	60,422	31%	2,199
<b>TOTAL INDIRECT EXPENSES:</b>	<b>702,639</b>	<b>56,183</b>	<b>231,073</b>	<b>471,566</b>	<b>33%</b>	<b>3,140</b>
<b>TOTAL ALL EXPENSES:</b>	<b>817,261</b>	<b>56,831</b>	<b>243,923</b>	<b>573,338</b>	<b>30%</b>	<b>28,497</b>
<b>NET INCOME (LOSS):</b>	<b>(817,261)</b>	<b>(56,831)</b>	<b>(243,923)</b>	<b>(573,338)</b>	<b>30%</b>	<b>28,497</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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>						
COPY FEES	-	-	4	(4)		4
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>(4)</b>		<b>4</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	2,868	-	1,450	1,418	51%	(494)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	333
CUSTODIANSHIPS	5,000	40	40	4,960	1%	1,627
WILLS	2,000	-	-	2,000	0%	667
LITIGATION EXPENSES	200	-	-	200	0%	67
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	700
DISABILITY ACCOMMODATIONS	6,000	-	162	5,838	3%	1,838
STAFF CONFERENCE & TRAINING	6,656	-	-	6,656	0%	2,219
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,824</b>	<b>40</b>	<b>1,652</b>	<b>24,172</b>	<b>6%</b>	<b>6,956</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.07 FTE)	675,398	54,597	201,580	473,818	30%	23,552
BENEFITS EXPENSE	194,029	14,926	56,874	137,156	29%	7,803
OTHER INDIRECT EXPENSE	182,800	11,447	56,236	126,564	31%	4,698
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,052,227</b>	<b>80,971</b>	<b>314,689</b>	<b>737,537</b>	<b>30%</b>	<b>36,053</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,078,051</b>	<b>81,011</b>	<b>316,341</b>	<b>761,709</b>	<b>29%</b>	<b>43,009</b>
<b>NET INCOME (LOSS):</b>	<b>(1,078,051)</b>	<b>(81,011)</b>	<b>(316,337)</b>	<b>(761,713)</b>	<b>29%</b>	<b>43,013</b>

## Washington State Bar Association

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**33% 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%	33
DISCIPLINARY BOARD EXPENSES	4,000	-	-	4,000	0%	1,333
CHIEF HEARING OFFICER	40,000	3,333	13,332	26,668	33%	1
COURT REPORTERS	500	-	-	500	0%	167
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	1,333
HEARING OFFICER TRAINING	400	-	-	400	0%	133
OUTSIDE COUNSEL	48,000	4,000	16,000	32,000	33%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	333
<b>TOTAL DIRECT EXPENSES:</b>	<b>98,000</b>	<b>7,333</b>	<b>29,332</b>	<b>68,668</b>	<b>30%</b>	<b>3,335</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	136,708	12,371	46,969	89,739	34%	(1,400)
BENEFITS EXPENSE	38,872	3,652	14,162	24,710	36%	(1,205)
OTHER INDIRECT EXPENSE	42,161	2,644	12,988	29,174	31%	1,066
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,741</b>	<b>18,667</b>	<b>74,119</b>	<b>143,622</b>	<b>34%</b>	<b>(1,539)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>315,741</b>	<b>26,000</b>	<b>103,451</b>	<b>212,290</b>	<b>33%</b>	<b>1,796</b>
<b>NET INCOME (LOSS):</b>	<b>(315,741)</b>	<b>(26,000)</b>	<b>(103,451)</b>	<b>(212,290)</b>	<b>33%</b>	<b>1,796</b>

## Washington State Bar Association

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**33% 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	1,128	1,157	10,843	10%	2,843
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,000</b>	<b>1,128</b>	<b>1,157</b>	<b>10,843</b>	<b>10%</b>	<b>2,843</b>
INDIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
SALARY EXPENSE (0.55 FTE)	47,419	3,937	15,939	31,480	34%	(133)
BENEFITS EXPENSE	12,578	1,715	6,817	5,761	54%	(2,624)
OTHER INDIRECT EXPENSE	16,563	1,036	5,088	11,475	31%	433
<b>TOTAL INDIRECT EXPENSES:</b>	<b>76,560</b>	<b>6,688</b>	<b>27,844</b>	<b>48,717</b>	<b>36%</b>	<b>(2,324)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>88,560</b>	<b>7,816</b>	<b>29,001</b>	<b>59,559</b>	<b>33%</b>	<b>519</b>
<b>NET INCOME (LOSS):</b>	<b>(88,560)</b>	<b>(7,816)</b>	<b>(29,001)</b>	<b>(59,559)</b>	<b>33%</b>	<b>519</b>

## Washington State Bar Association

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**33% 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	65,000	65,000	65,000	50%	21,667
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>50%</b>	<b>21,667</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	292,309	-	24,883	267,426	9%	72,554
STAFF TRAVEL/PARKING	500	18	74	426	15%	93
SURVEYS	100	-	-	100	0%	33
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	250	250	2,250	10%	583
PRO BONO CERTIFICATES	2,000	(250)	-	2,000	0%	667
<b>TOTAL DIRECT EXPENSES:</b>	<b>297,409</b>	<b>18</b>	<b>25,207</b>	<b>272,202</b>	<b>8%</b>	<b>73,930</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,379	9,030	40,653	87,726	32%	2,140
BENEFITS EXPENSE	53,314	3,162	13,471	39,843	25%	4,300
OTHER INDIRECT EXPENSE	48,787	3,053	14,996	33,791	31%	1,266
<b>TOTAL INDIRECT EXPENSES:</b>	<b>230,480</b>	<b>15,245</b>	<b>69,120</b>	<b>161,359</b>	<b>30%</b>	<b>7,706</b>
<b>TOTAL ALL EXPENSES:</b>	<b>527,889</b>	<b>15,263</b>	<b>94,327</b>	<b>433,562</b>	<b>18%</b>	<b>81,636</b>
<b>NET INCOME (LOSS):</b>	<b>(397,889)</b>	<b>49,737</b>	<b>(29,327)</b>	<b>(368,562)</b>	<b>7%</b>	<b>103,303</b>

## Washington State Bar Association

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**33% 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>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	200	80	80	120	40%	(13)
IMAGE LIBRARY	4,100	-	4,752	(652)	116%	(3,385)
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,300</b>	<b>80</b>	<b>4,832</b>	<b>(532)</b>	<b>112%</b>	<b>(3,398)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.89 FTE)	72,960	6,062	24,546	48,414	34%	(226)
BENEFITS EXPENSE	19,323	1,837	7,450	11,873	39%	(1,009)
OTHER INDIRECT EXPENSE	26,803	1,690	8,301	18,501	31%	633
<b>TOTAL INDIRECT EXPENSES:</b>	<b>119,085</b>	<b>9,588</b>	<b>40,297</b>	<b>78,788</b>	<b>34%</b>	<b>(602)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>123,385</b>	<b>9,668</b>	<b>45,129</b>	<b>78,257</b>	<b>37%</b>	<b>(4,000)</b>
<b>NET INCOME (LOSS):</b>	<b>(123,385)</b>	<b>(9,668)</b>	<b>(45,129)</b>	<b>(78,257)</b>	<b>37%</b>	<b>(4,000)</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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)
STAFF CONFERENCE & TRAINING	19,500	-	1,304	18,196	7%	5,196
STAFF TRAVEL/PARKING	650	-	103	547	16%	114
<b>TOTAL DIRECT EXPENSES:</b>	<b>20,150</b>	<b>-</b>	<b>1,757</b>	<b>18,393</b>	<b>9%</b>	<b>5,310</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (2.60 FTE)	357,120	25,792	109,730	247,390	31%	9,310
BENEFITS EXPENSE	85,375	7,941	32,154	53,221	38%	(3,696)
OTHER INDIRECT EXPENSE	78,300	4,906	24,101	54,199	31%	1,999
<b>TOTAL INDIRECT EXPENSES:</b>	<b>520,795</b>	<b>38,639</b>	<b>165,985</b>	<b>354,810</b>	<b>32%</b>	<b>7,613</b>
<b>TOTAL ALL EXPENSES:</b>	<b>540,945</b>	<b>38,639</b>	<b>167,742</b>	<b>373,203</b>	<b>31%</b>	<b>12,923</b>
<b>NET INCOME (LOSS):</b>	<b>(540,945)</b>	<b>(38,639)</b>	<b>(167,742)</b>	<b>(373,203)</b>	<b>31%</b>	<b>12,573</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	792	1,584	33%	-
STAFF CONFERENCE & TRAINING	2,184	-	-	2,184	0%	728
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,560</b>	<b>198</b>	<b>792</b>	<b>3,768</b>	<b>17%</b>	<b>728</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	394,527	36,823	136,212	258,315	35%	(4,703)
BENEFITS EXPENSE	160,465	13,517	52,020	108,445	32%	1,469
OTHER INDIRECT EXPENSE	174,066	10,902	53,558	120,509	31%	4,464
<b>TOTAL INDIRECT EXPENSES:</b>	<b>729,058</b>	<b>61,242</b>	<b>241,789</b>	<b>487,268</b>	<b>33%</b>	<b>1,230</b>
<b>TOTAL ALL EXPENSES:</b>	<b>733,618</b>	<b>61,440</b>	<b>242,581</b>	<b>491,036</b>	<b>33%</b>	<b>1,958</b>
<b>NET INCOME (LOSS):</b>	<b>(733,618)</b>	<b>(61,440)</b>	<b>(242,581)</b>	<b>(491,036)</b>	<b>33%</b>	<b>1,958</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	240,437	333,232	(35,446)	112%	233,970
<b>TOTAL REVENUE:</b>	<b>297,786</b>	<b>240,437</b>	<b>333,232</b>	<b>(35,446)</b>	<b>112%</b>	<b>233,970</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,000	-	25	975	2%	309
SUBSCRIPTIONS	350	-	-	350	0%	117
SECTION/COMMITTEE CHAIR MTGS	1,000	-	-	1,000	0%	333
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	167
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,050</b>	<b>-</b>	<b>25</b>	<b>3,025</b>	<b>1%</b>	<b>992</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	159,053	13,190	53,163	105,890	33%	(146)
BENEFITS EXPENSE	60,688	5,195	20,421	40,267	34%	(192)
OTHER INDIRECT EXPENSE	77,697	4,879	23,967	53,730	31%	1,932
<b>TOTAL INDIRECT EXPENSES:</b>	<b>297,439</b>	<b>23,264</b>	<b>97,552</b>	<b>199,887</b>	<b>33%</b>	<b>1,595</b>
<b>TOTAL ALL EXPENSES:</b>	<b>300,489</b>	<b>23,264</b>	<b>97,576</b>	<b>202,913</b>	<b>32%</b>	<b>2,587</b>
<b>NET INCOME (LOSS):</b>	<b>(2,703)</b>	<b>217,173</b>	<b>235,655</b>	<b>(238,358)</b>	<b>-8719%</b>	<b>236,556</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	366,245	514,713	(76,282)	117%	368,570
SEMINAR PROFIT SHARE	153,875	-	-	153,875	0%	(51,292)
INTEREST INCOME	17,147	-	-	17,147	0%	(5,716)
PUBLICATIONS REVENUE	1,500	-	-	1,500	0%	(500)
OTHER	78,010	2,990	12,593	65,417	16%	(13,411)
<b>TOTAL REVENUE:</b>	<b>688,964</b>	<b>369,235</b>	<b>527,306</b>	<b>161,657</b>	<b>77%</b>	<b>297,652</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	22,495	61,332	671,764	8%	183,034
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	240,437	333,232	(48,762)	117%	(238,408)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,017,566</b>	<b>262,932</b>	<b>394,563</b>	<b>623,003</b>	<b>39%</b>	<b>(55,375)</b>
<b>NET INCOME (LOSS):</b>	<b>(328,603)</b>	<b>106,303</b>	<b>132,743</b>	<b>(461,345)</b>	<b>-40%</b>	<b>242,277</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% 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	345	3,904	111,096	3%	34,429
STAFF TRAVEL/PARKING	1,000	18	294	706	29%	39
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
TELEPHONE	95,000	7,091	27,107	67,894	29%	4,560
COMPUTER HARDWARE	65,000	813	14,086	50,914	22%	7,581
COMPUTER SOFTWARE	320,000	17,653	177,183	142,817	55%	(70,516)
HARDWARE SERVICE & WARRANTIES	45,000	-	18,305	26,695	41%	(3,305)
SOFTWARE MAINTENANCE & LICENSING	345,000	(10,555)	115,147	229,853	33%	(147)
THIRD PARTY SERVICES **	10,000	245	1,257	8,743	13%	2,076
CLOUD INFRASTRUCTURE	130,000	3,816	14,202	115,798	11%	29,131
STAFF CONFERENCE & TRAINING	8,000	-	25	7,975	0%	2,642
TRANSFER TO INDIRECT EXPENSES	(1,134,200)	(19,426)	(371,509)	(762,691)	33%	(6,557)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE) **	1,434,388	124,989	478,484	955,904	33%	(354)
BENEFITS EXPENSE	478,236	40,331	147,968	330,268	31%	11,444
CAPITAL LABOR & OVERHEAD	(210,000)	(8,793)	(30,502)	(179,498)	15%	39,498
OTHER INDIRECT EXPENSE	391,498	24,530	120,505	270,994	31%	9,995
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,094,122</b>	<b>181,057</b>	<b>716,455</b>	<b>1,377,667</b>	<b>34%</b>	<b>60,583</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,094,122</b>	<b>181,057</b>	<b>716,455</b>	<b>1,377,667</b>	<b>34%</b>	<b>60,583</b>
<b>NET INCOME (LOSS):</b>	<b>(2,094,122)</b>	<b>(181,057)</b>	<b>(716,455)</b>	<b>(1,377,667)</b>	<b>34%</b>	<b>(18,414)</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 January 1, 2024 to January 31, 2024  
**33% 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>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	-	-	571	(571)		(571)
STAFF MEMBERSHIP DUES	450	(268)	300	150	67%	(150)
STAFF CONFERENCE & TRAINING	2,600	-	-	2,600	0%	867
SUBSCRIPTIONS	750	358	358	392	48%	(108)
ABA DELEGATES	14,000	-	-	14,000	0%	4,667
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>90</b>	<b>1,229</b>	<b>16,571</b>	<b>7%</b>	<b>4,704</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	60,485	5,017	20,312	40,173	34%	(151)
BENEFITS EXPENSE	17,637	1,719	6,881	10,756	39%	(1,002)
OTHER INDIRECT EXPENSE	18,069	1,145	5,624	12,446	31%	400
<b>TOTAL INDIRECT EXPENSES:</b>	<b>96,192</b>	<b>7,880</b>	<b>32,817</b>	<b>63,375</b>	<b>34%</b>	<b>(753)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>113,992</b>	<b>7,970</b>	<b>34,046</b>	<b>79,946</b>	<b>30%</b>	<b>(753)</b>
<b>NET INCOME (LOSS):</b>	<b>(113,992)</b>	<b>(7,970)</b>	<b>(34,046)</b>	<b>(79,946)</b>	<b>30%</b>	<b>3,951</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from January 1, 2024 to January 31, 2024  
**33% 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	1,137,359	4,441,732	9,301,620	32%	139,385
TEMPORARY SALARIES	142,512	20,627	78,361	64,151	55%	(30,857)
CAPITAL LABOR & OVERHEAD	(210,000)	(8,793)	(30,502)	(179,498)	15%	(39,498)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(1,353)
EMPLOYEE ASSISTANCE PLAN	4,800	-	1,200	3,600	25%	400
EMPLOYEE SERVICE AWARDS	1,680	60	860	820	51%	(300)
FICA (EMPLOYER PORTION)	1,015,935	85,289	317,512	698,423	31%	21,133
L&I INSURANCE	71,948	-	15,403	56,545	21%	8,579
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	29,351	2,424	9,126	20,225	31%	658
MEDICAL (EMPLOYER PORTION)	1,743,648	162,715	611,633	1,132,015	35%	(30,417)
RETIREMENT (EMPLOYER PORTION)	1,292,648	105,789	415,624	877,025	32%	15,259
TRANSPORTATION ALLOWANCE	34,000	231	26,870	7,130	79%	(15,537)
UNEMPLOYMENT INSURANCE	81,488	9,140	17,906	63,582	22%	9,257
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>17,747,303</b>	<b>1,514,841</b>	<b>5,905,725</b>	<b>11,841,578</b>	<b>33%</b>	<b>10,042</b>
WORKPLACE BENEFITS	52,710	65	9,542	43,168	18%	8,028
HUMAN RESOURCES POOLED EXP	77,112	8,919	22,015	55,097	29%	3,689
MEETING SUPPORT EXPENSES	7,500	1,007	1,844	5,656	25%	656
RENT	2,065,775	165,278	647,706	1,418,069	31%	40,885
PERSONAL PROP TAXES-WSBA	6,650	450	1,776	4,874	27%	441
FURNITURE, MAINT, LH IMP	45,000	925	10,440	34,560	23%	4,560
OFFICE SUPPLIES & EQUIPMENT	21,500	2,538	6,583	14,917	31%	584
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,716	38,868	72,324	35%	(1,804)
COMPUTER HARDWARE DEPRECIATION	49,926	3,446	13,781	36,145	28%	2,861
COMPUTER SOFTWARE DEPRECIATION	71,787	3,917	15,665	56,122	22%	8,264
INSURANCE	272,643	22,232	88,928	183,715	33%	1,953
WORK HOME FURNITURE & EQUIP	14,000	327	1,624	12,376	12%	3,043
PROFESSIONAL FEES-AUDIT	35,000	7,800	36,300	(1,300)	104%	(24,633)
PROFESSIONAL FEES-LEGAL	200,000	11,754	12,918	187,082	6%	53,749
ONLINE LEGAL RESEARCH	24,359	1,750	10,803	13,556	44%	(2,683)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	2,167
TRANSLATION SERVICES	12,000	359	1,122	10,878	9%	2,878
TELEPHONE & INTERNET	33,000	2,740	10,750	22,250	33%	250
POSTAGE - GENERAL	18,300	132	2,137	16,163	12%	3,963
RECORDS STORAGE	30,000	3,519	12,050	17,950	40%	(2,050)
BANK FEES	50,000	2,040	14,608	35,392	29%	2,059
PRODUCTION MAINTENANCE & SUPPLIES	12,500	4,214	7,973	4,527	64%	(3,806)
COMPUTER POOLED EXPENSES	1,134,200	19,426	371,509	762,691	33%	6,557
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,351,654</b>	<b>272,555</b>	<b>1,338,941</b>	<b>3,012,713</b>	<b>31%</b>	<b>111,610</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,098,957</b>	<b>1,787,396</b>	<b>7,244,667</b>	<b>14,854,291</b>	<b>33%</b>	<b>121,652</b>

## Washington State Bar Association

Statement of Activities

For the Period from January 1, 2024 to January 31, 2024

**33% OF YEAR COMPLETE**

SUMMARY PAGE	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(336,864)	(18,713)	(93,690)	(243,174)
ADMISSIONS/BAR EXAM	(60,685)	(31,134)	133,872	(194,557)
ADVANCEMENT FTE	(368,381)	(30,632)	(122,283)	(246,098)
BAR NEWS	(98,064)	(18,663)	(56,559)	(41,504)
BOARD OF GOVERNORS	(566,110)	(19,332)	(96,601)	(469,509)
CLE - PRODUCTS	686,807	54,942	537,355	149,452
CLE - SEMINARS	(385,594)	(56,310)	(50,809)	(334,786)
CLIENT PROTECTION FUND	(92,700)	322,182	517,012	(609,713)
CHARACTER & FITNESS BOARD	(172,249)	(11,659)	(48,308)	(123,942)
COMMUNICATIONS	(824,968)	(48,522)	(217,033)	(607,935)
COMMUNICATIONS FTE	(249,385)	(20,037)	(82,601)	(166,783)
DESKBOOKS	(143,871)	(20,274)	(81,313)	(62,559)
DISCIPLINE	(6,195,089)	(484,259)	(1,966,558)	(4,228,531)
DIVERSITY	(341,883)	28,664	(38,010)	(303,873)
FINANCE	(738,582)	(34,801)	(114,981)	(623,601)
FOUNDATION	(161,208)	(13,497)	(59,438)	(101,770)
HUMAN RESOURCES	(470,254)	(50,398)	(209,121)	(261,132)
LAW CLERK PROGRAM	23,070	82,818	80,369	(57,299)
LEGISLATIVE	(281,300)	(23,292)	(90,792)	(190,508)
LEGAL LUNCHBOX	(22,696)	6,156	11,758	(34,455)
LICENSE FEES	17,320,499	1,214,425	5,361,278	11,959,221
LICENSING AND MEMBERSHIP	(234,896)	5,345	(23,409)	(211,488)
LIMITED LICENSE LEGAL TECHNICIAN	(71,128)	(5,260)	(21,990)	(49,138)
LIMITED PRACTICE OFFICERS	70,018	(1,018)	23,537	46,481
MANDATORY CLE ADMINISTRATION	197,896	106,649	240,162	(42,266)
MEMBER WELLNESS PROGRAM	(226,406)	(18,256)	(74,392)	(152,015)
MINI CLE	(110,349)	(8,992)	(37,955)	(72,394)
MEMBER SERVICES & ENGAGEMENT	(379,971)	(24,552)	(96,263)	(283,708)
NEW MEMBER EDUCATION	(32,137)	2,004	54,556	(86,693)
OFFICE OF GENERAL COUNSEL	(1,078,051)	(81,011)	(316,337)	(761,713)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,261)	(56,831)	(243,923)	(573,338)
OGC-DISCIPLINARY BOARD	(315,741)	(26,000)	(103,451)	(212,290)
PRACTICE OF LAW BOARD	(88,560)	(7,816)	(29,001)	(59,559)
PRACTICE MANAGEMENT ASSISTANCE	(151,298)	(94,767)	(111,094)	(40,204)
PROFESSIONAL RESPONSIBILITY PROGRAM	(239,590)	(18,758)	(78,056)	(161,534)
PUBLIC SERVICE PROGRAMS	(397,889)	49,737	(29,327)	(368,562)
PUBLICATION & DESIGN SERVICES	(123,385)	(9,668)	(45,129)	(78,257)
REGULATORY SERVICES FTE	(540,945)	(38,639)	(167,742)	(373,203)
SECTIONS ADMINISTRATION	(2,703)	217,173	235,655	(238,358)
SECTIONS OPERATIONS	(328,603)	106,303	132,743	(461,345)
SERVICE CENTER	(733,618)	(61,440)	(242,581)	(491,036)
TECHNOLOGY	(2,094,122)	(181,057)	(716,455)	(1,377,667)
VOLUNTEER EDUCATION	(113,992)	(7,970)	(34,046)	(79,946)
INDIRECT EXPENSES	22,098,957	1,787,396	7,244,667	14,854,291
<b>TOTAL OF ALL</b>	<b>(20,806,720)</b>	<b>(2,460,235)</b>	<b>(8,873,716)</b>	<b>(11,933,004)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,292,237)</b>	<b>672,839</b>	<b>1,629,050</b>	<b>(2,921,287)</b>