

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date April 30, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
May 20, 2025

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 April 30, 2025,
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	58%	58%	\$33,778	59%	Favorable to budget due to the timing of L&I quarterly payments and lower than budgeted FICA, retirement, and medical.
Other Indirect Expenses*	58%	60%	(\$53,786)	56%	Unfavorable to budget mainly due to unanticipated software depreciation, office downsizing expenses, and the timing of IT annual payments.
Total Indirect Expenses	58%	58%	(\$20,008)	58%	Unfavorable to budget resulting from other indirect expenses described above.

General Fund Revenues	58%	65%	\$1,425,245	65%	Favorable to budget due to timing of donations and fee collection for the summer bar exam, law clerks, PHV, and MCLE. Additional revenue from interest income and sales for new member products.
General Fund Indirect Expenses	58%	58%	(\$17,620)	58%	Unfavorable to budget as described for indirect expenses above.
General Fund Direct Expenses	58%	44%	\$466,958	42%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	58%	-170%	\$1,874,583	137%	Favorable to budget for the reasons described above.

CLE Revenue	58%	54%	(\$74,976)	70%	Unfavorable to budget due to lower seminar registrations and timing of deskbook royalty payments.
CLE Direct Expenses	58%	16%	\$151,485	29%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	58%	58%	(\$1,750)	60%	Unfavorable to budget mainly due to cost of staff replacement.
CLE Net	58%	173%	\$74,759	236%	Favorable to budget primarily due to timing of direct expenses.

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2025 Budget
For the Period from April 1, 2025 to April 30, 2025

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	-	-	147,044	250,535	73,460	139,795	220,503	390,330	(220,503)	(390,330)
Admissions/Bar Exam	1,358,045	1,480,180	536,571	906,127	188,349	480,204	724,920	1,386,331	633,125	93,849
Advancement FTE	-	-	222,875	386,288	120	3,300	222,995	389,588	(222,995)	(389,588)
Bar News	364,722	589,600	190,057	326,761	232,754	387,175	422,811	713,536	(58,089)	(124,336)
Board of Governors	-	-	126,466	222,445	158,709	360,300	582,174	582,745	(582,174)	(582,745)
Character & Fitness Board	-	-	82,909	140,905	8,553	33,000	91,461	173,905	(91,461)	(173,905)
Communications Strategies	-	600	377,684	710,318	30,586	180,295	408,270	890,613	(408,270)	(890,613)
Communications Strategies FTE	-	-	151,292	249,012	-	-	151,292	249,012	(151,292)	(249,012)
Discipline	45,270	90,000	3,599,187	6,275,710	66,535	216,544	3,665,722	6,492,254	(3,620,451)	(6,402,254)
Diversity	135,000	135,000	214,990	371,905	6,367	70,900	221,357	442,805	(86,357)	(307,805)
Finance	466,088	600,000	699,576	1,154,793	3,322	4,920	702,897	1,159,713	(236,809)	(559,713)
Foundation	-	-	96,916	165,726	4,957	17,800	101,873	183,526	(101,873)	(183,526)
Human Resources	-	-	472,555	574,952	-	-	472,555	574,952	(472,555)	(574,952)
Law Clerk Program	241,926	207,200	105,016	178,661	3,114	51,031	108,130	229,692	133,796	(22,492)
Legislative	-	-	148,881	254,298	18,451	26,275	167,332	280,573	(167,332)	(280,573)
Legal Lunchbox	31,687	34,000	30,890	34,192	4,414	4,725	35,304	38,917	(3,617)	(4,917)
Licensing and Membership Records	283,526	450,200	462,609	790,226	12,060	36,032	474,668	826,258	(191,142)	(376,058)
Licensing Fees	10,225,586	17,492,616	-	-	-	-	-	-	10,225,586	17,492,616
Limited License Legal Technician	15,234	25,031	55,551	103,088	1,427	12,400	56,978	115,588	(41,744)	(90,557)
Limited Practice Officers	109,952	189,300	60,333	106,563	11,129	37,404	143,867	38,490	45,433	45,433
Mandatory CLE	963,225	1,233,800	399,455	653,747	86,390	151,233	485,846	805,000	477,379	428,720
Member Wellness Program	1,500	10,000	133,363	227,746	2,378	11,905	135,741	239,651	(134,241)	(229,651)
Member Services & Engagement	9,950	16,300	153,547	291,819	11,496	119,550	165,043	411,369	(155,093)	(395,069)
Mini CLE	-	-	70,064	119,503	-	-	70,064	119,503	(70,064)	(119,503)
New Member Education	125,478	88,000	62,469	106,868	-	1,950	62,469	108,818	63,009	(20,818)
Office of General Counsel	270	-	594,728	1,002,440	3,889	26,005	598,617	1,028,445	(598,347)	(1,028,445)
Office of the Executive Director	-	-	511,721	884,643	112,936	138,975	624,657	1,023,618	(624,657)	(1,023,618)
OCG-Disciplinary Board	-	-	118,133	198,045	69,949	128,500	188,081	326,545	(188,081)	(326,545)
Practice of Law Board	-	-	42,106	76,989	397	16,000	42,504	92,989	(42,504)	(92,989)
Practice Management Assistance	33,083	62,000	83,063	142,003	90,586	93,650	173,649	235,653	(140,560)	(173,653)
Professional Responsibility Program	-	-	122,380	208,419	1,347	6,700	123,726	215,119	(123,726)	(215,119)
Public Service Programs	134,832	132,400	129,715	223,674	160,038	310,700	289,753	534,374	(154,922)	(401,974)
Publication and Design Services	-	-	76,221	124,220	4,844	5,000	81,065	129,220	(81,065)	(129,220)
Regulatory Services FTE	-	-	257,357	439,881	1,319	9,490	258,677	449,371	(258,677)	(449,371)
Regulatory Reform	-	-	102,011	157,462	12,409	42,500	199,962	(114,420)	(199,962)	(199,962)
Sections Administration	361,421	275,000	168,569	296,910	209	2,400	168,779	299,310	192,642	(24,310)
Service Center	-	-	423,701	726,174	1,309	3,053	425,010	729,227	(425,010)	(729,227)
Volunteer Engagement	-	-	121,299	242,951	14,611	68,066	135,910	311,017	(135,910)	(311,017)
Technology	-	-	1,134,581	2,048,168	-	-	1,134,581	2,048,168	(1,134,581)	(2,048,168)
Subtotal General Fund	14,906,794	23,111,227	12,485,883	21,374,165	1,398,415	3,197,877	13,884,298	24,572,042	1,022,497	(1,460,815)
Expenses using Facilities Reserve funds	-	-	(151,601)	-	-	-	(151,601)	(109,065)	151,601	109,065
Expenses using Special Project Reserve funds	-	-	(102,011)	-	(12,409)	-	(114,420)	(199,962)	114,420	199,962
Total General Fund - Net Result from Operations	14,906,794	23,111,227	12,232,271	21,374,165	1,386,005	3,197,877	13,618,276	24,263,015	1,288,518	(1,151,788)
Percentage of Budget	65%	65%	58%	58%	44%	44%	57%	57%	54%	54%
CLE-Seminars and Products	915,778	1,623,710	596,724	1,051,695	58,686	306,112	655,409	1,357,807	260,369	265,904
CLE - Deskbooks	32,827	131,000	180,071	276,952	450	54,950	180,520	331,902	(147,693)	(200,902)
Total CLE	948,605	1,754,710	776,794	1,328,647	59,135	361,062	835,930	1,689,709	112,676	65,001
Percentage of Budget	54%	54%	58%	58%	16%	16%	49%	(7,789)	8,771	7,789
Expenses using Facilities Reserve funds	-	-	(8,771)	-	-	-	(8,771)	1,681,920	121,447	72,790
Total CLE Fund - Net Result from Operations	-	-	768,023	768,023	-	-	827,158	827,158	-	-
Total All Sections	590,596	645,483	-	-	529,176	1,040,206	529,176	1,040,206	61,419	(394,722)
Client Protection Fund-Restricted	851,013	930,540	107,366	182,964	(102,698)	506,400	4,668	689,364	846,344	241,176
Expenses using Facilities Reserve funds	(1,349)	-	-	-	-	-	(1,349)	(983)	1,349	983
Total CPF Fund - Net Result from Operations	-	-	106,017	182,964	(102,698)	506,400	3,319	688,381	847,693	242,159
Totals	17,297,008	26,441,960	13,370,043	22,885,776	1,884,028	5,105,545	15,254,072	27,991,320	2,042,936	(1,549,360)
Totals Net of Use of Facilities Reserve Funds	-	-	(161,721)	-	-	-	(161,721)	27,673,521	161,721	(1,231,561)
Totals Net of Use of Special Project Reserve Funds	-	-	(102,011)	-	(12,409)	-	(114,420)	114,420	-	-
Percentage of Budget	65%	65%	58%	58%	37%	37%	54%	54%	54%	54%

Summary of Fund Balances:	Fund Balances Sept. 30, 2024	2025 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,759,353	5,000,528	5,607,046
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,409,459	1,465,905
Section Funds	2,123,665	1,728,943	2,185,084
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	21,310
Special Projects and Innovation Fund	400,000	200,038	285,580
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,965,497	8,331,836
Total General Fund Balance	10,126,350	8,665,535	11,138,726
Net Change in Total General Fund Balance	-	(1,460,815)	1,022,497
Total Fund Balance	18,353,825	16,804,465	20,396,761
Net Change In Fund Balance	-	(1,549,360)	2,042,936

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2025**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>1,440,056</u>

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.26%	14,817,873
UBS Financial Money Market	4.27%	1,169,966
CDs/Treasuries	see list	8,734,715

General Fund Total 26,162,609

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>178,370</u>

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.26%	2,629,180
CDs/Treasuries	see list	2,962,811

Client Protection Fund Total 5,770,361

Grand Total Cash & Investments 31,932,970

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2025**

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>
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
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
City National Bank of FL CD	4.15%	9	10/10/2024	10/16/2024	7/16/2025	250,000
Bank of America Calif CD	4.10%	9	10/10/2024	10/17/2024	7/17/2025	250,000
Western Allance Bank CD	4.10%	9	10/10/2024	10/18/2024	7/18/2025	250,000
Cross River Bank CD	4.30%	9	11/19/2024	11/22/2024	8/22/2025	250,000
US Bank NA Cincinnati CD	4.40%	9	11/19/2024	11/26/2024	8/26/2025	250,000
BMO Bank NA CD	4.30%	9	11/26/2024	11/29/2024	8/29/2025	250,000
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,243
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000
First Reliance Bank CD	4.25%	12	2/21/2025	2/26/2025	2/25/2026	250,000
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000
Fortis Bankus CD	4.25%	12	3/28/2025	4/11/2025	4/10/2026	250,000
Israel Discount BK of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000
<u>US T- Bill's</u>						
US Treasury Bill	4.15%	4	1/7/2025	1/8/2025	5/6/2025	246,689
US Treasury Bill	4.20%	6	12/12/2024	12/13/2024	6/12/2025	244,897
US Treasury Bill	4.12%	6	12/31/2024	1/2/2025	7/3/2025	244,967
US Treasury Bill	4.15%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.22%	6	2/21/2025	2/24/2025	8/31/2025	514,177
US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364
Total						8,734,715

**Washington State Bar Association
Analysis of Cash Investments
As of April 30, 2025**

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>
FirstBank Nashville CD	5.15%	12	5/14/2024	5/17/2024	5/16/2025	250,000
Ally Bank CD	4.05%	9	10/10/2024	10/17/2024	7/17/2025	250,000
Dollar Bank CD	4.15%	12	12/12/2024	12/20/2024	12/19/2025	250,000
Mizuho Bank USA	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000
Bank of American NA CD	4.35%	12	1/16/2025	1/24/2025	1/23/2026	250,000

US T- Bill's

US Treasury Bill	4.35%	10	8/27/2024	8/28/2024	6/12/2025	241,640
US Treasury Bill	4.12%	4	4/7/2025	4/8/2025	8/5/2025	246,686
US Treasury Bill	4.00%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.20%	6	2/21/2025	2/24/2025	8/21/2025	489,963
US Treasury Bill	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143

Total 2,962,811

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,492,616	1,481,138	10,225,586	7,267,030	58%	21,560
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,481,138</u>	<u>10,225,586</u>	<u>7,267,030</u>	<u>58%</u>	<u>21,560</u>

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,500	8,150	8,150	19,350	30%	(7,892)
BAR EXAM FEES	1,378,980	215,390	1,311,500	67,480	95%	507,095
RULE 9/LEGAL INTERN FEES	12,500	4,050	6,950	5,550	56%	(342)
SPECIAL ADMISSIONS	61,200	2,160	31,445	29,755	51%	(4,255)
TOTAL REVENUE:	1,480,180	229,750	1,358,045	122,135	92%	494,607
DIRECT EXPENSES:						
POSTAGE	2,000	153	1,964	36	98%	(797)
STAFF TRAVEL/PARKING	24,000	-	8,264	15,736	34%	5,736
STAFF MEMBERSHIP DUES	495	-	245	250	49%	44
SUPPLIES	2,000	77	3,110	(1,110)	156%	(1,944)
FACILITY, PARKING, FOOD	100,000	-	43,083	56,917	43%	15,250
EXAMINER FEES	44,500	-	21,750	22,750	49%	4,208
UBE EXMINATIONS	118,000	-	41,448	76,552	35%	27,385
BOARD OF BAR EXAMINERS	42,500	527	3,029	39,471	7%	21,762
BAR EXAM PROCTORS	23,000	-	9,432	13,568	41%	3,985
DISABILITY ACCOMMODATIONS	65,000	-	25,184	39,816	39%	12,732
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	(117)
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,146
SOFTWARE HOSTING	45,609	3,759	25,817	19,793	57%	789
STAFF CONFERENCE & TRAINING	10,100	-	4,302	5,798	43%	1,590
TOTAL DIRECT EXPENSES:	480,204	4,516	188,349	291,855	39%	91,770
INDIRECT EXPENSES:						
SALARY EXPENSE (6.62 FTE)	551,588	47,318	329,544	222,044	60%	(7,784)
BENEFITS EXPENSE	194,873	16,137	111,505	83,368	57%	2,171
OTHER INDIRECT EXPENSE	159,666	16,541	95,522	64,144	60%	(2,384)
TOTAL INDIRECT EXPENSES:	906,127	79,996	536,571	369,556	59%	(7,997)
TOTAL ALL EXPENSES:	1,386,331	84,512	724,920	661,411	52%	83,773
NET INCOME (LOSS):	93,849	145,238	633,125	(539,276)	675%	578,380

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	3,300	-	120	3,180	4%	1,805
TOTAL DIRECT EXPENSES:	<u>3,300</u>	<u>-</u>	<u>120</u>	<u>3,180</u>	<u>4%</u>	<u>1,805</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	21,872	152,225	112,300	58%	2,081
BENEFITS EXPENSE	74,703	6,153	42,458	32,245	57%	1,119
OTHER INDIRECT EXPENSE	47,060	4,900	28,191	18,868	60%	(740)
TOTAL INDIRECT EXPENSES:	<u>386,288</u>	<u>32,925</u>	<u>222,875</u>	<u>163,413</u>	<u>58%</u>	<u>2,460</u>
TOTAL ALL EXPENSES:	<u>389,588</u>	<u>32,925</u>	<u>222,995</u>	<u>166,593</u>	<u>57%</u>	<u>4,265</u>
NET INCOME (LOSS):	<u>(389,588)</u>	<u>(32,925)</u>	<u>(222,995)</u>	<u>(166,593)</u>	<u>57%</u>	<u>4,265</u>

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	-	2,371	3,629	40%	1,129
LEADERSHIP TRAINING	6,000	-	1,624	4,376	27%	1,876
ATJ BOARD EXPENSE	58,500	1,599	33,003	25,497	56%	1,122
STAFF TRAVEL/PARKING	2,800	-	315	2,485	11%	1,318
STAFF CONFERENCE & TRAINING	2,495	-	1,530	965	61%	(75)
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	54
CONFERENCE/INSTITUTE EXPENSE	30,000	(1)	19,166	10,834	64%	(1,666)
RECEPTION/FORUM EXPENSE	30,000	-	13,170	16,830	44%	4,330
TOTAL DIRECT EXPENSES:	139,795	1,598	73,460	66,335	53%	8,088
INDIRECT EXPENSES:						
SALARY EXPENSE (1.63 FTE)	157,861	13,387	93,121	64,740	59%	(1,035)
BENEFITS EXPENSE	52,337	4,278	29,869	22,467	57%	661
OTHER INDIRECT EXPENSE	40,337	4,089	24,053	16,283	60%	(524)
TOTAL INDIRECT EXPENSES:	250,535	21,754	147,044	103,491	59%	(898)
TOTAL ALL EXPENSES:	390,330	23,353	220,503	169,827	56%	7,189
NET INCOME (LOSS):	(390,330)	(23,353)	(220,503)	(169,827)	56%	7,189

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	-	-	2,000	0%	(1,167)
DISPLAY ADVERTISING	405,000	59,119	305,679	99,321	75%	69,429
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	50
CLASSIFIED ADVERTISING	2,500	171	2,692	(192)	108%	1,234
JOB TARGET ADVERTISING	180,000	8,852	56,243	123,757	31%	(48,757)
TOTAL REVENUE:	589,600	68,142	364,722	224,878	62%	20,788
DIRECT EXPENSES:						
POSTAGE	121,000	15,271	91,121	29,879	75%	(20,538)
PRINTING, COPYING & MAILING	262,500	23,221	140,525	121,975	54%	12,600
DIGITAL/ONLINE DEVELOPMENT	2,000	331	903	1,097	45%	264
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	583
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	175
STAFF MEMBERSHIP DUES	150	-	-	150	0%	88
SUBSCRIPTIONS	225	-	204	21	91%	(73)
TOTAL DIRECT EXPENSES:	387,175	38,823	232,754	154,421	60%	(6,902)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	15,361	122,002	85,865	59%	(747)
BENEFITS EXPENSE	67,753	5,210	37,532	30,221	55%	1,991
OTHER INDIRECT EXPENSE	51,141	5,305	30,523	20,618	60%	(691)
TOTAL INDIRECT EXPENSES:	326,761	25,877	190,057	136,704	58%	554
TOTAL ALL EXPENSES:	713,936	64,699	422,811	291,125	59%	(6,348)
NET INCOME (LOSS):	(124,336)	3,443	(58,089)	(66,247)	47%	14,440

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS	148,000	505	62,398	85,602	42%	23,935
BOG COMMITTEES' EXPENSES **	8,500	15	3,723	4,777	44%	1,235
BOG RETREAT **	43,000	-	38,128	4,872	89%	(13,044)
BOG CONFERENCE ATTENDANCE **	36,500	15,790	31,162	5,338	85%	(9,871)
BOG TRAVEL & OUTREACH	50,000	255	8,994	41,006	18%	20,173
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	8,750
BOG ELECTIONS	42,000	10,025	14,043	27,958	33%	10,458
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	5,833
NEW GOVERNOR ORIENTATION **	3,500	24	177	3,323	5%	1,864
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,925
SUPPLIES	500	-	84	416	17%	207
TOTAL DIRECT EXPENSES:	360,300	26,614	158,709	201,591	44%	51,466
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	11,851	74,574	57,594	56%	2,524
BENEFITS EXPENSE **	48,740	4,123	27,077	21,663	56%	1,355
OTHER INDIRECT EXPENSE **	41,537	4,310	24,815	16,722	60%	(585)
TOTAL INDIRECT EXPENSES:	222,445	20,283	126,466	95,979	57%	3,294
TOTAL ALL EXPENSES:	582,745	46,898	285,174	297,571	49%	54,760
NET INCOME (LOSS):	(582,745)	(46,898)	(285,174)	(297,571)	49%	54,760

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	465	3,805	14,195	21%	6,695
COURT REPORTERS	15,000	1,652	4,748	10,252	32%	4,002
TOTAL DIRECT EXPENSES:	<u>33,000</u>	<u>2,116</u>	<u>8,553</u>	<u>24,447</u>	<u>26%</u>	<u>10,697</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	8,033	56,182	39,133	59%	(581)
BENEFITS EXPENSE	27,582	2,300	15,917	11,665	58%	173
OTHER INDIRECT EXPENSE	18,007	1,879	10,810	7,197	60%	(306)
TOTAL INDIRECT EXPENSES:	<u>140,905</u>	<u>12,212</u>	<u>82,909</u>	<u>57,996</u>	<u>59%</u>	<u>(714)</u>
TOTAL ALL EXPENSES:	<u>173,905</u>	<u>14,328</u>	<u>91,461</u>	<u>82,443</u>	<u>53%</u>	<u>9,983</u>
NET INCOME (LOSS):	<u>(173,905)</u>	<u>(14,328)</u>	<u>(91,461)</u>	<u>(82,443)</u>	<u>53%</u>	<u>9,983</u>

Washington State Bar Association
Statement of Activities
For the Period from April 1, 2025 to April 30, 2025
58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	825,000	23,169	261,628	563,372	32%	(219,622)
SEMINAR REVENUE-OTHER	20,000	-	800	19,200	4%	(10,867)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	87,500
SHIPPING & HANDLING	210	-	90	120	43%	(33)
COURSEBOOK SALES	3,500	-	650	2,850	19%	(1,392)
MP3 AND VIDEO SALES	925,000	70,692	652,611	272,389	71%	113,027
TOTAL REVENUE:	1,623,710	93,861	915,778	707,932	56%	(142,989)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	292
DEPRECIATION	2,012	170	1,190	822	59%	(16)
ONLINE EXPENSES	54,000	2,030	24,107	29,893	45%	7,393
ACCREDITATION FEES	3,000	(24)	2,040	960	68%	(290)
FACILITIES	165,000	6,232	29,904	135,096	18%	66,346
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	4,083
SPEAKERS & PROGRAM DEVELOP	48,000	-	766	47,234	2%	27,234
HONORARIA	3,000	-	-	3,000	0%	1,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	117
STAFF TRAVEL/PARKING	15,000	343	578	14,422	4%	8,172
STAFF CONFERENCE & TRAINING	5,900	-	-	5,900	0%	3,442
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	875
SUPPLIES	500	-	-	500	0%	292
COST OF SALES - COURSEBOOKS	300	-	48	252	16%	127
POSTAGE & DELIVERY-COURSEBOOKS	200	-	53	147	26%	64
TOTAL DIRECT EXPENSES:	306,112	8,751	58,686	247,426	19%	119,880
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	44,306	354,735	276,189	56%	13,304
BENEFITS EXPENSE	228,691	17,224	127,104	101,587	56%	6,299
OTHER INDIRECT EXPENSE	192,080	19,967	114,885	77,195	60%	(2,838)
TOTAL INDIRECT EXPENSES:	1,051,695	81,497	596,724	454,971	57%	16,765
TOTAL ALL EXPENSES:	1,357,807	90,249	655,409	702,397	48%	136,645
NET INCOME (LOSS):	265,904	3,613	260,369	5,534	98%	105,259

Washington State Bar Association

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For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	10,000	986	18,347	(8,347)	183%	12,514
CPF MEMBER ASSESSMENTS	720,540	8,185	705,520	15,020	98%	285,205
INTEREST INCOME	200,000	19,466	127,145	72,855	64%	10,478
TOTAL REVENUE:	930,540	28,637	851,013	79,527	91%	308,198
DIRECT EXPENSES:						
BANK FEES	2,500	(175)	(2,698)	5,198	-108%	4,156
GIFTS TO INJURED CLIENTS	500,000	45,000	(100,180)	600,180	-20%	391,847
CPF BOARD EXPENSES	2,000	36	180	1,820	9%	987
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	992
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
TOTAL DIRECT EXPENSES:	506,400	44,861	(102,698)	609,098	-20%	398,098
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	9,573	67,943	47,218	59%	(766)
BENEFITS EXPENSE	38,272	3,131	21,830	16,442	57%	495
OTHER INDIRECT EXPENSE	29,532	3,058	17,593	11,939	60%	(366)
TOTAL INDIRECT EXPENSES:	182,964	15,762	107,366	75,599	59%	(637)
TOTAL ALL EXPENSES:	689,364	60,623	4,668	684,696	1%	397,461
NET INCOME (LOSS):	241,176	(31,986)	846,344	(605,169)	351%	705,659

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	100	-	-	100	0%	(58)
WSBA LOGO MERCHANDISE SALES	500	-	-	500	0%	(292)
TOTAL REVENUE:	600	-	-	600	0%	(350)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,309	4,586	22%	2,130
STAFF MEMBERSHIP DUES	1,800	-	-	1,800	0%	1,050
SUBSCRIPTIONS	4,000	226	896	3,104	22%	1,437
APEX	52,500	-	5	52,495	0%	30,620
BAR LEADERS SUMMIT	35,000	13,945	13,945	21,055	40%	6,471
50 YEAR MEMBER TRIBUTE LUNCH	35,000	-	3,358	31,642	10%	17,059
BAR OUTREACH	20,000	38	159	19,841	1%	11,508
COMMUNICATIONS OUTREACH	15,000	524	2,192	12,808	15%	6,558
STAFF CONFERENCE & TRAINING	11,100	-	8,721	2,379	79%	(2,246)
TOTAL DIRECT EXPENSES:	180,295	14,932	30,586	149,709	17%	74,586
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	34,027	217,736	208,832	51%	31,095
BENEFITS EXPENSE **	154,335	12,343	82,485	71,850	53%	7,544
OTHER INDIRECT EXPENSE **	129,414	13,446	77,463	51,951	60%	(1,971)
TOTAL INDIRECT EXPENSES:	710,318	59,816	377,684	332,633	53%	36,668
TOTAL ALL EXPENSES:	890,613	74,748	408,270	482,342	46%	111,254
NET INCOME (LOSS):	(890,013)	(74,748)	(408,270)	(481,742)	46%	110,904

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	179,737	14,978	109,436	70,301	61%	(4,589)
BENEFITS EXPENSE	45,265	3,817	27,442	17,823	61%	(1,037)
OTHER INDIRECT EXPENSE	24,010	2,505	14,414	9,596	60%	(408)
TOTAL INDIRECT EXPENSES:	<u>249,012</u>	<u>21,300</u>	<u>151,292</u>	<u>97,720</u>	<u>61%</u>	<u>(6,035)</u>
NET INCOME (LOSS):	<u>(249,012)</u>	<u>(21,300)</u>	<u>(151,292)</u>	<u>(97,720)</u>	<u>61%</u>	<u>(6,035)</u>

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	-	3,899	26,101	13%	(13,601)
LEXIS/NEXIS ROYALTIES	75,000	-	20,716	54,284	28%	(23,034)
SECTION PUBLICATION SALES	1,000	-	-	1,000	0%	(583)
FASTCASE ROYALTIES	25,000	-	8,212	16,788	33%	(6,372)
TOTAL REVENUE:	131,000	-	32,827	98,173	25%	(43,590)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	-	450	4,550	9%	2,467
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	292
SPLITS TO SECTIONS	300	-	-	300	0%	175
DESKBOOK ROYALTIES	300	-	-	300	0%	175
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	175
OBSOLETE INVENTORY	48,250	-	-	48,250	0%	28,146
STAFF MEMBERSHIP DUES	250	-	-	250	0%	146
SUBSCRIPTIONS	50	-	-	50	0%	29
TOTAL DIRECT EXPENSES:	54,950	-	450	54,500	1%	31,605
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	11,744	122,334	55,753	69%	(18,450)
BENEFITS EXPENSE	56,847	4,137	32,513	24,335	57%	648
OTHER INDIRECT EXPENSE	42,017	4,384	25,224	16,794	60%	(714)
TOTAL INDIRECT EXPENSES:	276,952	20,265	180,071	96,881	65%	(18,515)
TOTAL ALL EXPENSES:	331,902	20,265	180,520	151,382	54%	13,089
NET INCOME (LOSS):	(200,902)	(20,265)	(147,693)	(53,209)	74%	(30,500)

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	213	425	575	43%	(158)
RECOVERY OF DISCIPLINE COSTS	70,000	1,110	32,215	37,785	46%	(8,618)
DISCIPLINE HISTORY SUMMARY	19,000	1,710	12,630	6,370	66%	1,547
TOTAL REVENUE:	90,000	3,033	45,270	44,730	50%	(7,230)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	24,259	-	-	24,259	0%	14,151
PUBLICATIONS PRODUCTION	350	-	-	350	0%	204
STAFF TRAVEL/PARKING	25,000	656	5,556	19,444	22%	9,027
STAFF MEMBERSHIP DUES	7,090	-	6,608	482	93%	(2,472)
TELEPHONE	4,000	196	1,313	2,687	33%	1,021
COURT REPORTERS	60,000	(4,253)	22,663	37,337	38%	12,337
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	583
LITIGATION EXPENSES	40,000	1,740	6,672	33,328	17%	16,661
DISABILITY EXPENSES	5,500	-	3,699	1,801	67%	(490)
TRANSLATION SERVICES	12,000	1,026	2,585	9,415	22%	4,415
STAFF CONFERENCE & TRAINING	37,345	-	17,439	19,906	47%	4,346
TOTAL DIRECT EXPENSES:	216,544	(635)	66,535	150,009	31%	59,783
INDIRECT EXPENSES:						
SALARY EXPENSE (38.90 FTE)	4,063,643	323,005	2,318,730	1,744,913	57%	51,728
BENEFITS EXPENSE	1,275,677	102,286	720,280	555,397	56%	23,865
OTHER INDIRECT EXPENSE	936,389	97,144	560,176	376,213	60%	(13,949)
TOTAL INDIRECT EXPENSES:	6,275,710	522,435	3,599,187	2,676,523	57%	61,644
TOTAL ALL EXPENSES:	6,492,254	521,800	3,665,722	2,826,532	56%	121,426
NET INCOME (LOSS):	(6,402,254)	(518,768)	(3,620,451)	(2,781,803)	57%	114,197

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	0	100%	56,250
TOTAL REVENUE:	135,000	-	135,000	0	100%	56,250
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	78	346	3,354	9%	1,813
STAFF MEMBERSHIP DUES	700	-	480	220	69%	(72)
DEI COUNCIL	5,900	-	419	5,481	7%	3,023
DIVERSITY EVENTS & PROJECTS	43,100	(926)	4,915	38,185	11%	20,227
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	4,375
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	1,588
CONSULTING SERVICES	7,000	-	45	6,955	1%	4,038
TOTAL DIRECT EXPENSE:	70,900	(848)	6,367	64,533	9%	34,992
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	19,169	131,541	96,209	58%	1,313
BENEFITS EXPENSE	79,569	6,543	44,872	34,696	56%	1,543
OTHER INDIRECT EXPENSE	64,587	6,705	38,578	26,009	60%	(902)
TOTAL INDIRECT EXPENSES:	371,905	32,416	214,990	156,914	58%	1,954
TOTAL ALL EXPENSES:	442,805	31,568	221,357	221,448	50%	36,946
NET INCOME (LOSS):	(307,805)	(31,568)	(86,357)	(221,447)	28%	93,195

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP) REVENUE:						
DIVERSIONS	10,000	-	1,500	8,500	15%	(4,333)
ROYALTIES	62,000	21	33,083	28,917	53%	(3,084)
TOTAL REVENUE:	72,000	21	34,583	37,417	48%	(7,417)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	88	1,053	397	73%	(207)
MEMBER WELLNESS COUNCIL	4,250	-	1,042	3,208	25%	1,437
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	167
STAFF TRAVEL/PARKING	5,000	-	761	4,239	15%	2,156
STAFF CONFERENCE & TRAINING	9,100	2,856	3,078	6,022	34%	2,230
SUBSCRIPTIONS	1,455	110	772	683	53%	76
CPE COMMITTEE	1,000	-	286	714	29%	297
FASTCASE	85,000	-	84,568	432	99%	(34,985)
TOTAL DIRECT EXPENSES:	112,255	3,055	94,311	17,944	84%	(28,829)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,342	221,438	154,619	59%	(2,071)
BENEFITS EXPENSE	117,836	9,642	67,133	50,704	57%	1,605
OTHER INDIRECT EXPENSE	84,275	8,731	50,235	34,040	60%	(1,075)
TOTAL INDIRECT EXPENSES:	578,168	49,715	338,806	239,362	59%	(1,541)
TOTAL ALL EXPENSES:	690,423	52,770	433,117	257,306	63%	(30,370)
NET INCOME (LOSS):	(618,423)	(52,748)	(398,534)	(219,889)	64%	(37,788)

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	90,418	466,088	133,912	78%	116,088
TOTAL REVENUE:	600,000	90,418	466,088	133,912	78%	116,088
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	90	3,018	732	80%	(831)
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	(12)
STAFF MEMBERSHIP DUES	670	-	-	670	0%	391
TOTAL DIRECT EXPENSES:	4,920	90	3,322	1,598	68%	(452)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	755,465	63,822	463,653	291,811	61%	(22,966)
BENEFITS EXPENSE	233,179	19,374	136,511	96,668	59%	(490)
OTHER INDIRECT EXPENSE	166,149	17,278	99,411	66,738	60%	(2,491)
TOTAL INDIRECT EXPENSES:	1,154,793	100,473	699,576	455,217	61%	(25,947)
TOTAL ALL EXPENSES:	1,159,713	100,563	702,897	456,815	61%	(26,398)
NET INCOME (LOSS):	(559,713)	(10,145)	(236,809)	(322,904)	42%	89,690

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,200	-	3,200	-	100%	(1,333)
PRINTING & COPYING	1,000	-	-	1,000	0%	583
STAFF TRAVEL/PARKING	3,000	54	54	2,946	2%	1,696
SUPPLIES	2,000	-	103	1,897	5%	1,063
BOARD OF TRUSTEES	3,600	-	62	3,538	2%	2,038
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	1,537	863	64%	(137)
POSTAGE	400	-	-	400	0%	233
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,283
TOTAL DIRECT EXPENSES:	17,800	274	4,957	12,843	28%	5,427
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,816	62,437	44,023	59%	(335)
BENEFITS EXPENSE	34,056	2,786	19,430	14,626	57%	436
OTHER INDIRECT EXPENSE	25,210	2,616	15,050	10,161	60%	(343)
TOTAL INDIRECT EXPENSES:	165,726	14,217	96,916	68,810	58%	(242)
TOTAL ALL EXPENSES:	183,526	14,491	101,873	81,654	56%	5,184
NET INCOME (LOSS):	(183,526)	(14,491)	(101,873)	(81,654)	56%	5,184

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	-	33	267	11%	142
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	55
SUBSCRIPTIONS	2,000	-	993	1,007	50%	174
STAFF TRAINING- GENERAL	36,800	99	876	35,924	2%	20,590
RECRUITING AND ADVERTISING	8,000	-	2,170	5,830	27%	2,497
PAYROLL PROCESSING	50,000	3,561	31,901	18,099	64%	(2,734)
SALARY SURVEYS	1,000	-	-	1,000	0%	583
CONSULTING SERVICES	10,000	-	-	10,000	0%	5,833
STAFF CONFERENCE & TRAINING	2,200	-	171	2,029	8%	1,112
TRANSFER TO INDIRECT EXPENSE	(111,300)	(3,660)	(36,673)	(74,627)	33%	(28,252)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	565,461	45,622	332,097	233,364	59%	(2,245)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
BENEFITS EXPENSE	113,451	11,914	83,016	30,435	73%	(16,836)
OTHER INDIRECT EXPENSE	96,040	9,983	57,442	38,598	60%	(1,419)
TOTAL INDIRECT EXPENSES:	574,952	67,519	472,555	102,397	82%	(137,166)
TOTAL ALL EXPENSES:	574,952	67,519	472,555	102,397	82%	(137,166)
NET INCOME (LOSS):	(574,952)	(67,519)	(472,555)	(102,397)	82%	(137,166)

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	204,000	3,833	238,826	(34,826)	117%	119,826
LAW CLERK APPLICATION FEES	3,200	700	3,100	100	97%	1,233
TOTAL REVENUE:	207,200	4,533	241,926	(34,726)	117%	121,059
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	146
DEPRECIATION	12,000	-	-	12,000	0%	7,000
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	58
LAW CLERK BOARD EXPENSE	8,000	232	2,727	5,273	34%	1,940
SOFTWARE HOSTING	681	56	387	294	57%	10
LAW CLERK OUTREACH	30,000	-	-	30,000	0%	17,500
TOTAL DIRECT EXPENSES:	51,031	289	3,114	47,917	6%	26,654
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	111,508	9,607	66,187	45,320	59%	(1,141)
BENEFITS EXPENSE	37,621	3,131	21,235	16,386	56%	710
OTHER INDIRECT EXPENSE	29,532	3,058	17,593	11,939	60%	(366)
TOTAL INDIRECT EXPENSES:	178,661	15,796	105,016	73,645	59%	(797)
TOTAL ALL EXPENSES:	229,692	16,085	108,130	121,562	47%	25,857
NET INCOME (LOSS):	(22,492)	(11,551)	133,796	(156,288)	-595%	146,917

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,500	-	565	1,935	23%	894
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
JUD RECOMMEND COMMITTEE	2,250	-	1,334	916	59%	(21)
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(820)
TELEPHONE	575	48	336	239	59%	(1)
CONTRACT LOBBYIST	15,000	3,000	12,000	3,000	80%	(3,250)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	599
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	175
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(817)
TOTAL DIRECT EXPENSES:	26,275	3,048	18,451	7,824	70%	(3,124)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	13,276	94,239	66,199	59%	(650)
BENEFITS EXPENSE	53,043	4,327	30,266	22,777	57%	676
OTHER INDIRECT EXPENSE	40,817	4,236	24,376	16,441	60%	(566)
TOTAL INDIRECT EXPENSES:	254,298	21,840	148,881	105,417	59%	(540)
TOTAL ALL EXPENSES:	280,573	24,888	167,332	113,241	60%	(3,664)
NET INCOME (LOSS):	(280,573)	(24,888)	(167,332)	(113,241)	60%	(3,664)

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,275	19,000	8,000	70%	3,250
INVESTIGATION FEES	20,000	1,400	15,800	4,200	79%	4,133
PRO HAC VICE **	400,000	40,364	245,145	154,855	61%	11,812
MEMBER CONTACT INFORMATION	3,000	-	3,173	(173)	106%	1,423
PHOTO BAR CARD SALES	200	72	408	(208)	204%	291
TOTAL REVENUE:	450,200	44,111	283,526	166,674	63%	20,910
DIRECT EXPENSES:						
POSTAGE	17,652	-	1,661	15,991	9%	8,636
SOFTWARE HOSTING	18,380	1,515	10,399	7,981	57%	323
TOTAL DIRECT EXPENSES:	36,032	1,515	12,060	23,972	33%	8,959
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	44,763	302,767	212,938	59%	(1,939)
BENEFITS EXPENSE	158,553	13,145	90,529	68,024	57%	1,960
OTHER INDIRECT EXPENSE	115,968	12,046	69,312	46,656	60%	(1,664)
TOTAL INDIRECT EXPENSES:	790,226	69,955	462,609	327,617	59%	(1,644)
TOTAL ALL EXPENSES:	826,258	71,470	474,668	351,590	57%	7,316
NET INCOME (LOSS):	(376,058)	(27,359)	(191,142)	(184,916)	51%	28,225

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

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For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	7,000	-	5,600	1,400	80%	1,517
LLLT LICENSE FEES	17,731	1,385	9,299	8,432	52%	(1,044)
LLLT LATE LICENSE FEES	-	30	335	(335)		335
MCLE LATE FEES	300	-	-	300	0%	(175)
TOTAL REVENUE:	25,031	1,415	15,234	9,797	61%	633
DIRECT EXPENSES:						
LLLT BOARD	11,500	1,025	1,392	10,108	12%	5,316
LLLT EDUCATION	1,000	-	35	965	4%	548
TOTAL DIRECT EXPENSES:	12,500	1,025	1,427	11,073	11%	5,864
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	66,030	3,725	35,487	30,542	54%	3,030
BENEFITS EXPENSE	21,211	1,235	10,967	10,244	52%	1,406
OTHER INDIRECT EXPENSE	15,847	1,216	9,096	6,750	57%	148
TOTAL INDIRECT EXPENSES:	103,088	6,175	55,551	47,537	54%	4,584
TOTAL ALL EXPENSES:	115,588	7,200	56,978	58,609	49%	10,448
NET INCOME (LOSS):	(90,557)	(5,784)	(41,744)	(48,812)	46%	11,081

Washington State Bar Association

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For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	300	100	400	(100)	133%	225
MCLE LATE FEES	4,000	-	1,800	2,200	45%	(533)
LPO EXAMINATION FEES	23,000	1,600	13,900	9,100	60%	483
LPO LICENSE FEES	160,000	13,125	90,192	69,808	56%	(3,142)
LPO LATE LICENSE FEES	2,000	270	3,660	(1,660)	183%	2,493
TOTAL REVENUE:	189,300	15,095	109,952	79,348	58%	(473)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	4,612	4,888	49%	930
EXAM WRITING	19,000	-	4,200	14,800	22%	6,883
LPO BOARD	4,000	-	356	3,644	9%	1,977
LPO OUTREACH	1,000	-	-	1,000	0%	583
PRINTING & COPYING	200	-	34	166	17%	82
SUPPLIES	200	-	-	200	0%	117
SOFTWARE HOSTING	3,404	281	1,926	1,478	57%	59
TOTAL DIRECT EXPENSES:	37,304	281	11,129	26,175	30%	10,631
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	67,660	5,294	38,586	29,073	57%	882
BENEFITS EXPENSE	22,097	1,733	11,821	10,276	53%	1,069
OTHER INDIRECT EXPENSE	16,807	1,695	9,925	6,882	59%	(121)
TOTAL INDIRECT EXPENSES:	106,563	8,722	60,333	46,231	57%	1,829
TOTAL ALL EXPENSES:	143,867	9,003	71,462	72,405	50%	12,461
NET INCOME (LOSS):	45,433	6,092	38,490	6,943	85%	11,987

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	600,000	64,400	432,500	167,500	72%	82,500
ACTIVITY APPLICATION LATE FEE	220,000	24,450	172,600	47,400	78%	44,267
MCLE LATE FEES	225,000	18,150	225,650	(650)	100%	94,400
ANNUAL ACCREDITED SPONSOR FEES	39,000	-	39,750	(750)	102%	17,000
ATTENDANCE LATE FEES	120,000	6,650	62,050	57,950	52%	(7,950)
COMITY CERTIFICATES	29,800	1,475	30,675	(875)	103%	13,292
TOTAL REVENUE:	1,233,800	115,125	963,225	270,575	78%	243,508
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	84,084	58,099	59%	(1,144)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(208)
MCLE BOARD	4,000	796	1,806	2,194	45%	527
STAFF TRAVEL/PARKING	50	-	-	50	0%	29
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	2,683
TOTAL DIRECT EXPENSES:	151,333	12,808	86,390	64,943	57%	1,887
INDIRECT EXPENSES:						
SALARY EXPENSE (4.76 FTE)	402,008	30,735	251,906	150,102	63%	(17,402)
BENEFITS EXPENSE	136,972	10,863	78,909	58,062	58%	991
OTHER INDIRECT EXPENSE	114,768	11,899	68,640	46,128	60%	(1,692)
TOTAL INDIRECT EXPENSES:	653,747	53,496	399,455	254,292	61%	(18,103)
TOTAL ALL EXPENSES:	805,080	66,305	485,846	319,235	60%	(16,216)
NET INCOME (LOSS):	428,720	48,820	477,379	(48,660)	111%	227,293

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	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	2,400	9,950	850	92%	3,650
NMP PRODUCT SALES	60,000	6,048	106,401	(46,401)	177%	71,401
DIGITAL VIDEO SALES	25,000	686	22,687	2,313	91%	8,104
SPONSORSHIPS	11,500	-	9,000	2,500	78%	2,292
SEMINAR REGISTRATIONS	16,000	-	19,062	(3,062)	119%	9,729
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(8,750)
TOTAL REVENUE:	138,300	9,134	167,100	(28,800)	121%	86,425
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	82	3,418	2%	1,959
STAFF CONFERENCE & TRAINING	2,200	250	250	1,950	11%	1,033
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	4,375
PRINTING & COPYING	1,600	-	1,442	158	90%	(508)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	583
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,167
HONORARIUM	1,500	-	-	1,500	0%	875
YLL SECTION PROGRAM	1,300	-	520	780	40%	238
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	(5,000)	(5,000)	70,000	-8%	42,917
ON24 OVRAGE CHARGE	4,500	-	4,414	86	98%	(1,789)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	292
WYLC CLE COMPS	1,000	-	-	1,000	0%	583
WYLC OUTREACH EVENTS	5,000	-	3,519	1,481	70%	(603)
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	58
WYL COMMITTEE	15,000	-	778	14,222	5%	7,972
TRIAL ADVOCACY EXPENSES	1,700	-	-	1,700	0%	992
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(3,478)
LAW SCHOOL OUTREACH	500	-	-	500	0%	292
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	383
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(1,969)
STAFF MEMBERSHIP DUES	450	-	195	255	43%	68
LENDING LIBRARY	4,000	11	198	3,802	5%	2,135
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	146
TOTAL DIRECT EXPENSES:	126,225	(4,739)	15,910	110,315	13%	57,721
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	26,877	180,811	152,283	54%	13,494
BENEFITS EXPENSE	126,899	10,189	69,603	57,296	55%	4,421
OTHER INDIRECT EXPENSE	111,406	11,567	66,557	44,849	60%	(1,570)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(11,093)
TOTAL INDIRECT EXPENSES:	552,383	48,633	316,971	235,412	57%	5,252
TOTAL ALL EXPENSES:	678,608	43,894	332,881	345,727	49%	62,974
NET INCOME (LOSS):	(540,308)	(34,760)	(165,781)	(374,527)	31%	149,398

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	11,667
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(41,667)
ED TRAVEL & OUTREACH	6,000	(851)	750	5,250	12%	2,750
STAFF TRAVEL/PARKING	2,000	198	1,309	691	65%	(142)
STAFF CONFERENCE & TRAINING	8,800	2,815	9,932	(1,132)	113%	(4,799)
STAFF MEMBERSHIP DUES	2,175	-	945	1,230	43%	324
TOTAL DIRECT EXPENSES:	138,975	2,162	112,936	26,039	81%	(31,867)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	51,804	354,921	266,633	57%	7,652
BENEFITS EXPENSE **	161,527	14,081	96,077	65,450	59%	(1,853)
OTHER INDIRECT EXPENSE **	101,562	10,573	60,723	40,839	60%	(1,478)
TOTAL INDIRECT EXPENSES:	884,643	76,458	511,721	372,922	58%	4,321
TOTAL ALL EXPENSES:	1,023,618	78,620	624,657	398,961	61%	(27,546)
NET INCOME (LOSS):	(1,023,618)	(78,620)	(624,657)	(398,961)	61%	(27,546)

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	-	270	(270)		270
TOTAL REVENUE:	-	-	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	1,908	1,592	55%	134
STAFF MEMBERSHIP DUES	2,090	-	1,625	465	78%	(406)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	583
COURT REPORTERS	-	(179)	(179)	179		179
CUSTODIANSHIPS	5,000	-	51	4,949	1%	2,866
WILLS	2,000	-	-	2,000	0%	1,167
LITIGATION EXPENSES	200	-	136	64	68%	(19)
DISABILITY ACCOMMODATIONS	6,000	244	244	5,756	4%	3,256
STAFF CONFERENCE & TRAINING	6,215	(104)	-	6,215	0%	3,625
SUPPLIES	-	104	104	(104)		(104)
TOTAL DIRECT EXPENSES:	26,005	383	3,889	22,116	15%	11,281
INDIRECT EXPENSES:						
SALARY EXPENSE (6.47 FTE) **	658,437	57,140	391,142	267,295	59%	(7,054)
BENEFITS EXPENSE	201,864	17,733	117,188	84,675	58%	565
OTHER INDIRECT EXPENSE	142,139	16,172	86,398	55,742	61%	(3,483)
TOTAL INDIRECT EXPENSES:	1,002,440	91,046	594,728	407,712	59%	(9,972)
TOTAL ALL EXPENSES:	1,028,445	91,429	598,617	429,828	58%	1,309
NET INCOME (LOSS):	(1,028,445)	(91,429)	(598,347)	(430,098)	58%	1,579

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	58
DISCIPLINARY BOARD EXPENSES	5,000	342	342	4,658	7%	2,574
CHIEF HEARING OFFICER	40,000	3,333	23,331	16,669	58%	2
COURT REPORTERS	25,000	(2,463)	16,796	8,204	67%	(2,213)
HEARING OFFICER EXPENSES	4,000	-	79	3,921	2%	2,254
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	583
APPOINTED COUNSEL	50,400	4,200	29,400	21,000	58%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	583
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,167
TOTAL DIRECT EXPENSES:	128,500	5,412	69,949	58,551	54%	5,010
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,447	75,690	50,015	60%	(2,362)
BENEFITS EXPENSE	41,128	3,365	23,790	17,338	58%	201
OTHER INDIRECT EXPENSE	31,213	3,242	18,653	12,560	60%	(445)
TOTAL INDIRECT EXPENSES:	198,045	17,053	118,133	79,912	60%	(2,606)
TOTAL ALL EXPENSES:	326,545	22,465	188,081	138,464	58%	2,403
NET INCOME (LOSS):	(326,545)	(22,465)	(188,081)	(138,464)	58%	2,403

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	397	397	15,603	2%	8,936
TOTAL DIRECT EXPENSES:	16,000	397	397	15,603	2%	8,936
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	47,386	3,363	25,889	21,498	55%	1,753
BENEFITS EXPENSE	16,398	1,004	8,854	7,544	54%	712
OTHER INDIRECT EXPENSE	13,205	884	7,364	5,842	56%	339
TOTAL INDIRECT EXPENSES:	76,989	5,251	42,106	34,883	55%	2,804
TOTAL ALL EXPENSES:	92,989	5,648	42,504	50,486	46%	11,740
NET INCOME (LOSS):	(92,989)	(5,648)	(42,504)	(50,486)	46%	11,740

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,400	-	134,832	(2,432)	102%	57,598
TOTAL REVENUE:	132,400	-	134,832	(2,432)	102%	57,598
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	56,385	158,826	141,174	53%	16,174
STAFF TRAVEL/PARKING	2,000	-	125	1,875	6%	1,042
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0%	1,458
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,283
PRO BONO OUTREACH	4,000	-	1,087	2,913	27%	1,246
TOTAL DIRECT EXPENSES:	310,700	56,385	160,038	150,662	52%	21,204
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,303	79,328	57,587	58%	539
BENEFITS EXPENSE	47,862	3,907	27,071	20,791	57%	848
OTHER INDIRECT EXPENSE	38,896	4,052	23,316	15,580	60%	(627)
TOTAL INDIRECT EXPENSES:	223,674	19,262	129,715	93,958	58%	761
TOTAL ALL EXPENSES:	534,374	75,647	289,753	244,620	54%	21,965
NET INCOME (LOSS):	(401,974)	(75,647)	(154,922)	(247,052)	39%	79,563

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	88	112	44%	28
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,956)
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	(1,928)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,729	47,953	28,392	63%	(3,418)
BENEFITS EXPENSE	26,506	2,228	15,550	10,956	59%	(88)
OTHER INDIRECT EXPENSE	21,369	2,210	12,718	8,651	60%	(253)
TOTAL INDIRECT EXPENSES:	124,220	11,168	76,221	47,999	61%	(3,759)
TOTAL ALL EXPENSES:	129,220	11,168	81,065	48,155	63%	(5,687)
NET INCOME (LOSS):	(129,220)	(11,168)	(81,065)	(48,155)	63%	(5,687)

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(204)
STAFF CONFERENCE & TRAINING	8,400	-	600	7,800	7%	4,300
STAFF TRAVEL/PARKING	600	54	229	371	38%	121
TOTAL DIRECT EXPENSES:	9,490	54	1,319	8,171	14%	4,421
INDIRECT EXPENSES:						
SALARY EXPENSE (2.20 FTE)	300,943	24,733	176,323	124,620	59%	(773)
BENEFITS EXPENSE	84,916	6,934	48,751	36,165	57%	784
OTHER INDIRECT EXPENSE	54,022	5,489	32,283	21,739	60%	(770)
TOTAL INDIRECT EXPENSES:	439,881	37,156	257,357	182,524	59%	(760)
TOTAL ALL EXPENSES:	449,371	37,210	258,677	190,695	58%	3,661
NET INCOME (LOSS):	(449,371)	(37,210)	(258,677)	(190,695)	58%	3,457

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CONSULTING SERVICES	42,500	7,127	10,311	32,189	24%	14,481
MEETING EXPENSE	-	2,098	2,098	(2,098)		(2,098)
TOTAL DIRECT EXPENSES:	<u>42,500</u>	<u>9,225</u>	<u>12,409</u>	<u>30,091</u>	<u>29%</u>	<u>-</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.35 FTE)	109,615	15,133	70,569	39,046	64%	(6,627)
BENEFITS EXPENSE	29,839	4,258	19,121	10,718	64%	(1,715)
OTHER INDIRECT EXPENSE	18,007	3,389	12,321	5,687	68%	(1,816)
TOTAL INDIRECT EXPENSES:	<u>157,462</u>	<u>22,780</u>	<u>102,011</u>	<u>55,451</u>	<u>65%</u>	<u>(10,158)</u>
TOTAL ALL EXPENSES:	<u>199,962</u>	<u>32,005</u>	<u>114,420</u>	<u>85,542</u>	<u>57%</u>	<u>(10,158)</u>
NET INCOME (LOSS):	<u>(199,962)</u>	<u>(32,005)</u>	<u>(114,420)</u>	<u>(85,542)</u>	<u>57%</u>	<u>2,224</u>

Washington State Bar Association

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For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	1,309	1,067	55%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	395
TOTAL DIRECT EXPENSES:	<u>3,053</u>	<u>198</u>	<u>1,309</u>	<u>1,744</u>	<u>43%</u>	<u>472</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	35,145	249,717	177,408	58%	(561)
BENEFITS EXPENSE	160,271	13,013	90,719	69,553	57%	2,773
OTHER INDIRECT EXPENSE	138,778	14,441	83,265	55,513	60%	(2,311)
TOTAL INDIRECT EXPENSES:	<u>726,174</u>	<u>62,599</u>	<u>423,701</u>	<u>302,473</u>	<u>58%</u>	<u>(99)</u>
TOTAL ALL EXPENSES:	<u>729,227</u>	<u>62,797</u>	<u>425,010</u>	<u>304,217</u>	<u>58%</u>	<u>373</u>
NET INCOME (LOSS):	<u>(729,227)</u>	<u>(62,797)</u>	<u>(425,010)</u>	<u>(304,217)</u>	<u>58%</u>	<u>373</u>

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	2,565	361,421	(86,421)	131%	201,004
TOTAL REVENUE:	275,000	2,565	361,421	(86,421)	131%	201,004
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	25	60	1,440	4%	815
SECTION/COMMITTEE CHAIR MTGS	700	89	89	611	13%	319
STAFF MEMBERSHIP DUES	200	-	60	140	30%	57
TOTAL DIRECT EXPENSES:	2,400	114	209	2,191	9%	1,191
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	13,833	94,508	74,584	56%	4,129
BENEFITS EXPENSE	67,073	5,441	37,428	29,644	56%	1,697
OTHER INDIRECT EXPENSE	60,745	6,336	36,633	24,112	60%	(1,198)
TOTAL INDIRECT EXPENSES:	296,910	25,610	168,569	128,340	57%	4,628
TOTAL ALL EXPENSES:	299,310	25,724	168,779	130,531	56%	5,819
NET INCOME (LOSS):	(24,310)	(23,160)	192,642	(216,952)	-792%	206,823

Washington State Bar Association

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,280	4,195	566,186	(127,906)	129%	310,523
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(93,158)
INTEREST INCOME	2,050	-	-	2,050	0%	(1,196)
PUBLICATIONS REVENUE	1,250	-	2,279	(1,029)	182%	1,550
OTHER	44,203	1,235	22,130	22,073	50%	(3,655)
TOTAL REVENUE:	645,483	5,430	590,596	54,888	91%	214,064
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	27,457	167,755	592,018	22%	275,445
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	2,565	361,421	(80,988)	129%	(197,835)
TOTAL DIRECT EXPENSES:	1,040,206	30,022	529,176	511,029	51%	77,610
NET INCOME (LOSS):	(394,722)	(24,592)	61,419	(456,142)	-16%	291,674

Washington State Bar Association
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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	115,000	21,278	94,491	20,509	82%	(27,407)
STAFF TRAVEL/PARKING	1,000	252	555	445	56%	28
STAFF MEMBERSHIP DUES	300	-	-	300	0%	175
TELEPHONE	90,000	6,836	50,001	39,999	56%	2,499
COMPUTER HARDWARE	66,200	17,841	58,599	7,602	89%	(19,982)
COMPUTER SOFTWARE	530,000	5,096	253,178	276,822	48%	55,989
HARDWARE SERVICE & WARRANTIES	50,000	243	21,942	28,058	44%	7,225
SOFTWARE MAINTENANCE & LICENSING	380,000	191,832	352,642	27,358	93%	(130,975)
THIRD PARTY SERVICES	65,000	677	48,518	16,482	75%	(10,601)
CLOUD INFRASTRUCTURE	130,000	4,525	31,797	98,203	24%	44,036
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	2,409
TRANSFER TO INDIRECT EXPENSES	(1,433,500)	(248,579)	(912,812)	(520,688)	64%	76,603
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,414,575	114,901	821,122	593,454	58%	4,047
BENEFITS EXPENSE **	420,473	32,519	224,245	196,228	53%	21,031
CAPITAL LABOR & OVERHEAD	(75,000)	(16,617)	(83,536)	8,536	111%	(39,786)
OTHER INDIRECT EXPENSE	288,120	30,024	172,751	115,369	60%	(4,681)
TOTAL INDIRECT EXPENSES:	2,048,168	160,827	1,134,581	913,587	55%	(19,389)
TOTAL ALL EXPENSES:	2,048,168	160,827	1,134,581	913,587	55%	(19,389)
NET INCOME (LOSS):	(2,048,168)	(160,827)	(1,134,581)	(913,587)	55%	60,184

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	468	132	78%	(118)
STAFF MEMBERSHIP DUES	450	-	300	150	67%	(38)
STAFF CONFERENCE & TRAINING	5,200	-	-	5,200	0%	3,033
SUBSCRIPTIONS	816	358	716	100	88%	(240)
REGULATORY SCHOOL	45,000	-	7,767	37,233	17%	18,483
ABA DELEGATES	16,000	-	5,360	10,640	34%	3,973
TOTAL DIRECT EXPENSES:	68,066	358	14,611	53,455	21%	25,094
INDIRECT EXPENSES:						
SALARY EXPENSE (1.20 FTE)	150,680	8,812	71,923	78,756	48%	15,973
BENEFITS EXPENSE	51,454	2,989	26,040	25,414	51%	3,975
OTHER INDIRECT EXPENSE	40,817	3,021	23,335	17,482	57%	474
TOTAL INDIRECT EXPENSES:	242,951	14,822	121,299	121,652	50%	20,423
TOTAL ALL EXPENSES:	311,017	15,180	135,910	175,107	44%	20,423
NET INCOME (LOSS):	(311,017)	(15,180)	(135,910)	(175,107)	44%	45,516

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58% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,691,362	1,178,440	8,346,133	6,345,229	57%	223,828
TEMPORARY SALARIES	238,085	33,406	312,664	(74,579)	131%	(173,781)
CAPITAL LABOR & OVERHEAD	(75,000)	(16,617)	(83,536)	8,536	111%	39,786
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(11,093)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	400
EMPLOYEE SERVICE AWARDS	2,610	150	1,510	1,100	58%	13
FICA (EMPLOYER PORTION)	1,110,604	89,986	623,454	487,150	56%	24,398
L&I INSURANCE	72,277	-	29,544	42,733	41%	12,618
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,182	3,149	19,946	13,236	60%	(590)
MEDICAL (EMPLOYER PORTION)	2,057,482	174,798	1,193,575	863,907	58%	6,622
RETIREMENT (EMPLOYER PORTION)	1,322,122	107,045	739,998	582,124	56%	31,240
TRANSPORTATION ALLOWANCE	34,000	210	23,822	10,178	70%	(3,989)
UNEMPLOYMENT INSURANCE	71,794	8,155	40,889	30,906	57%	991
TOTAL SALARY & BENEFITS EXPENSE:	19,344,303	1,578,722	11,250,398	8,093,904	58%	33,778
WORKPLACE BENEFITS	56,400	2,390	10,429	45,971	18%	22,471
HUMAN RESOURCES POOLED EXP	111,300	3,660	36,673	74,627	33%	28,252
MEETING SUPPORT EXPENSES	9,950	941	5,224	4,726	53%	580
RENT	900,000	54,511	589,305	310,695	65%	(64,305)
MOVE / DOWNSIZE EXPENSES	-	-	24,906	(24,906)		(24,906)
PERSONAL PROP TAXES-WSBA	8,400	619	4,097	4,303	49%	803
FURNITURE, MAINT, LH IMP	75,617	2,446	37,568	38,049	50%	6,542
OFFICE SUPPLIES & EQUIPMENT	22,164	1,033	10,550	11,614	48%	2,379
FURN & OFFICE EQUIP DEPRECIATION	112,375	9,569	66,635	45,740	59%	(1,083)
COMPUTER HARDWARE DEPRECIATION **	42,000	3,388	22,661	19,339	54%	1,839
COMPUTER SOFTWARE DEPRECIATION	18,067	3,717	28,806	(10,739)	159%	(18,267)
INSURANCE	288,200	21,710	151,970	136,230	53%	16,146
WORK HOME FURNITURE & EQUIP	14,000	-	1,030	12,970	7%	7,137
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	(12,660)
PROFESSIONAL FEES-LEGAL	200,000	1,094	64,353	135,647	32%	52,313
ONLINE LEGAL RESEARCH	77,900	6,305	52,056	25,844	67%	(6,614)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	3,792
TRANSLATION SERVICES	12,000	869	3,887	8,113	32%	3,113
TELEPHONE & INTERNET	33,600	2,770	19,090	14,510	57%	510
POSTAGE - GENERAL	15,500	665	3,574	11,926	23%	5,468
RECORDS STORAGE	10,000	2,363	22,035	(12,035)	220%	(16,202)
BANK FEES	40,000	(930)	7,533	32,467	19%	15,800
PRODUCTION MAINTENANCE & SUPPLIES	13,000	1,296	6,479	6,521	50%	1,104
COMPUTER POOLED EXPENSES	1,433,500	248,579	912,812	520,688	64%	(76,603)
GAIN (LOSS) ASSETS	-	1,396	1,396	(1,396)		(1,396)
TOTAL OTHER INDIRECT EXPENSES:	3,541,473	368,390	2,119,645	1,421,828	60%	(53,786)
TOTAL INDIRECT EXPENSES:	22,885,776	1,947,112	13,370,043	9,515,732	58%	(20,008)

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from April 1, 2025 to April 30, 2025

58% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(390,330)	(23,353)	(220,503)	(169,827)
ADMISSIONS/BAR EXAM	93,849	145,238	633,125	(539,276)
ADVANCEMENT FTE	(389,588)	(32,925)	(222,995)	(166,593)
BAR NEWS	(124,336)	3,443	(58,089)	(66,247)
BOARD OF GOVERNORS	(582,745)	(46,898)	(285,174)	(297,571)
CLE - PRODUCTS	699,820	54,271	528,913	170,908
CLE - SEMINARS	(433,917)	(50,658)	(268,544)	(165,373)
CLIENT PROTECTION FUND	241,176	(31,986)	846,344	(605,169)
CHARACTER & FITNESS BOARD	(173,905)	(14,328)	(91,461)	(82,443)
COMMUNICATIONS	(890,013)	(74,748)	(408,270)	(481,742)
COMMUNICATIONS FTE	(249,012)	(21,300)	(151,292)	(97,720)
DESKBOOKS	(200,902)	(20,265)	(147,693)	(53,209)
DISCIPLINE	(6,402,254)	(518,768)	(3,620,451)	(2,781,803)
DIVERSITY	(307,805)	(31,568)	(86,357)	(221,447)
FINANCE	(559,713)	(10,145)	(236,809)	(322,904)
FOUNDATION	(183,526)	(14,491)	(101,873)	(81,654)
HUMAN RESOURCES	(574,952)	(67,519)	(472,555)	(102,397)
LAW CLERK PROGRAM	(22,492)	(11,551)	133,796	(156,288)
LEGISLATIVE	(280,573)	(24,888)	(167,332)	(113,241)
LEGAL LUNCHBOX	(4,917)	(3,853)	(3,617)	(1,300)
LICENSE FEES	17,492,616	1,481,138	10,225,586	7,267,030
LICENSING AND MEMBERSHIP	(376,058)	(27,359)	(191,142)	(184,916)
LIMITED LICENSE LEGAL TECHNICIAN	(90,557)	(5,784)	(41,744)	(48,812)
LIMITED PRACTICE OFFICERS	45,433	6,092	38,490	6,943
MANDATORY CLE ADMINISTRATION	428,720	48,820	477,379	(48,660)
MEMBER WELLNESS PROGRAM	(229,651)	(19,919)	(134,241)	(95,410)
MINI CLE	(119,503)	(10,312)	(70,064)	(49,439)
MEMBER SERVICES & ENGAGEMENT	(395,069)	(17,561)	(155,093)	(239,975)
NEW MEMBER EDUCATION	(20,818)	(3,034)	63,009	(83,827)
OFFICE OF GENERAL COUNSEL	(1,028,445)	(91,429)	(598,347)	(430,098)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,023,618)	(78,620)	(624,657)	(398,961)
OGC-DISCIPLINARY BOARD	(326,545)	(22,465)	(188,081)	(138,464)
PRACTICE OF LAW BOARD	(92,989)	(5,648)	(42,504)	(50,486)
PRACTICE MANAGEMENT ASSISTANCE	(173,653)	(15,025)	(140,566)	(33,086)
PROFESSIONAL RESPONSIBILITY PROGRAM	(215,119)	(17,803)	(123,726)	(91,393)
PUBLIC SERVICE PROGRAMS	(401,974)	(75,647)	(154,922)	(247,052)
PUBLICATION & DESIGN SERVICES	(129,220)	(11,168)	(81,065)	(48,155)
REGULATORY SERVICES FTE	(449,371)	(37,210)	(258,677)	(190,695)
REGULATORY REFORM	(199,962)	(32,005)	(114,420)	(85,542)
SECTIONS ADMINISTRATION	(24,310)	(23,160)	192,642	(216,952)
SECTIONS OPERATIONS	(394,722)	(24,592)	61,419	(456,142)
SERVICE CENTER	(729,227)	(62,797)	(425,010)	(304,217)
TECHNOLOGY	(2,048,168)	(160,827)	(1,134,581)	(913,587)
VOLUNTEER EDUCATION	(311,017)	(15,180)	(135,910)	(175,107)
INDIRECT EXPENSES	22,885,776	1,947,112	13,370,043	9,515,732
TOTAL OF ALL	(21,336,416)	(1,929,324)	(15,412,980)	(5,923,436)
NET INCOME (LOSS)	(1,549,360)	(17,787)	2,042,936	(3,592,296)