

**WASHINGTON STATE**  
**BAR ASSOCIATION**

# Financial Reports

(Unaudited)

Year to Date August 31, 2024

Prepared by  
Maggie Yu, Controller

Submitted by  
Tiffany Lynch, Director of Finance  
September 18, 2024

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

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	208,193	246,721	46,747	94,100	254,939	340,821	(254,939)	(340,821)
Admissions/Bar Exam	1,292,105	1,300,740	810,845	892,601	481,500	449,245	1,292,345	1,341,846	(240)	(41,106)
Advancement FTE	-	-	334,915	369,375	5,845	8,424	340,761	377,799	(340,761)	(377,799)
Bar News	500,588	610,100	310,455	348,179	296,225	364,960	606,680	713,139	(106,091)	(103,039)
Board of Governors	-	-	157,350	186,679	243,826	385,800	401,176	572,479	(401,176)	(572,479)
Character & Fitness Board	-	-	131,443	146,219	2,750	33,000	134,193	179,219	(134,193)	(179,219)
Communications Strategies	4,314	500	554,029	688,499	87,686	134,015	641,714	822,514	(637,400)	(822,014)
Communications Strategies FTE	-	-	225,554	247,980	-	-	225,554	247,980	(225,554)	(247,980)
Discipline	66,587	119,000	5,355,460	6,045,036	157,565	184,630	5,513,025	6,229,667	(5,446,437)	(6,110,667)
Diversity	135,000	135,000	238,838	362,337	66,526	117,700	305,364	480,037	(170,364)	(345,037)
Finance	932,906	650,000	1,015,614	1,151,069	4,605	2,640	1,020,220	1,153,709	(87,313)	(503,709)
Foundation	-	-	152,009	169,428	8,033	10,650	160,043	180,078	(160,043)	(180,078)
Human Resources	-	-	711,029	625,154	-	-	711,029	625,154	(711,029)	(625,154)
Law Clerk Program	203,968	207,200	149,715	168,171	10,153	19,735	159,868	187,907	44,100	19,293
Legislative	-	-	227,989	255,640	17,094	25,735	245,083	281,375	(245,083)	(281,375)
Legal Lunchbox	34,970	29,000	45,529	48,255	6,067	7,675	51,596	55,930	(16,626)	(26,930)
Licensing and Membership Records	522,835	450,900	602,630	652,394	35,393	44,777	638,023	697,171	(115,187)	(246,271)
Licensing Fees	15,699,174	17,320,499	-	-	-	-	0	-	15,699,174	17,320,499
Limited License Legal Technician	15,947	20,712	72,796	81,130	1,118	14,240	73,914	95,370	(57,967)	(74,658)
Limited Practice Officers	172,798	202,000	99,908	112,079	20,446	24,625	120,353	136,704	52,445	65,296
Mandatory CLE	1,359,197	1,113,800	688,619	783,630	116,792	139,999	805,411	923,629	553,786	190,171
Member Wellness Program	11,050	7,500	215,550	236,881	2,007	3,612	217,557	240,493	(206,507)	(232,993)
Member Services & Engagement	17,313	10,800	255,340	297,790	34,155	94,395	289,495	392,185	(272,182)	(381,385)
Mini CLE	-	-	103,589	116,330	-	-	103,589	116,330	(103,589)	(116,330)
New Member Education	132,489	67,000	92,291	106,078	1,254	1,750	93,545	107,828	38,944	(40,828)
Office of General Counsel	502	-	958,174	1,083,147	4,979	25,824	963,153	1,108,971	(962,652)	(1,108,971)
Office of the Executive Director	-	-	644,530	702,850	113,047	114,622	757,577	817,472	(757,577)	(817,472)
OGC-Disciplinary Board	-	-	190,467	205,120	123,633	98,000	314,100	303,120	(314,100)	(303,120)
Practice of Law Board	-	-	75,493	84,860	1,157	12,000	76,651	96,860	(76,651)	(96,860)
Practice Management Assistance	69,406	62,000	122,402	136,963	84,428	75,760	206,830	212,723	(137,424)	(150,723)
Professional Responsibility Program	-	-	211,428	234,403	2,346	3,000	213,775	237,403	(213,775)	(237,403)
Public Service Programs	130,000	130,000	180,008	219,330	159,324	297,409	339,332	516,739	(209,332)	(386,739)
Publication and Design Services	-	-	114,183	122,320	4,840	4,300	119,023	126,620	(119,023)	(126,620)
Regulatory Services FTE	-	-	481,107	539,250	6,539	8,500	487,646	547,750	(487,646)	(547,750)
Sections Administration	365,728	297,786	269,340	300,288	4,70	3,050	269,810	303,338	95,918	(15,552)
Service Center	-	-	651,127	724,952	2,188	4,560	653,315	729,512	(653,315)	(729,512)
Volunteer Engagement	-	-	89,537	99,534	17,331	17,800	106,869	117,333.53	(106,869)	(117,334)
Technology	-	-	1,939,033	2,087,445	-	-	1,939,033	2,087,445	(1,939,033)	(2,087,445)
<b>Subtotal General Fund</b>	<b>21,666,879</b>	<b>22,734,537</b>	<b>18,686,518</b>	<b>20,878,112</b>	<b>2,166,071</b>	<b>2,826,533</b>	<b>20,852,589</b>	<b>23,704,645</b>	<b>814,289</b>	<b>(970,108)</b>
Expenses using reserve funds	-	-	(153,245)	-	-	-	(153,245)	(311,547)	153,245	311,547
<b>Total General Fund - Net Result from Operations</b>	<b>95%</b>		<b>18,839,763</b>		<b>77%</b>		<b>18,839,763</b>	<b>23,393,098</b>	<b>661,044</b>	<b>(658,561)</b>
<b>Percentage of Budget</b>			<b>90%</b>		<b>77%</b>		<b>88%</b>			
CLE-Seminars and Products	1,601,910	1,605,300	926,688	1,050,884	239,682	295,117	1,166,369	1,346,001	435,540	259,299
CLE - Deskbooks	97,862	136,500	230,042	256,391	9,350	239,391	239,391	282,766	(141,529)	(146,266)
<b>Total CLE</b>	<b>1,699,772</b>	<b>1,741,800</b>	<b>1,156,729</b>	<b>1,307,275</b>	<b>249,031</b>	<b>321,492</b>	<b>1,405,761</b>	<b>1,628,767</b>	<b>294,011</b>	<b>113,033</b>
<b>Percentage of Budget</b>	<b>98%</b>		<b>88%</b>		<b>77%</b>		<b>86%</b>	<b>(22,225)</b>	<b>10,932</b>	<b>22,225</b>
Expenses using reserve funds	-	-	(10,932)	-	-	-	(10,932)	<b>1,606,542</b>	<b>283,079</b>	<b>135,258</b>
<b>Total CLE Fund - Net Result from Operations</b>			<b>1,167,662</b>				<b>1,167,662</b>			
<b>Percentage of Budget</b>			<b>89%</b>		<b>66%</b>		<b>85%</b>			
<b>Total All Sections</b>	<b>632,013</b>	<b>688,964</b>	<b>-</b>	<b>-</b>	<b>645,136</b>	<b>1,017,566</b>	<b>645,136</b>	<b>1,017,566</b>	<b>(13,124)</b>	<b>(328,603)</b>
Client Protection Fund-Restricted	814,576	715,930	168,007	188,214	27,285	505,200	195,292	693,414	619,284	22,516
Expenses using reserve funds	-	-	(1,409)	-	-	-	(1,409)	(2,865)	1,409	2,865
<b>Total CPF Fund - Net Result from Operations</b>			<b>169,417</b>				<b>169,417</b>	<b>690,549</b>	<b>617,874</b>	<b>25,381</b>
<b>Totals</b>	<b>24,813,239</b>	<b>25,881,231</b>	<b>20,011,255</b>	<b>22,373,601</b>	<b>3,087,524</b>	<b>4,670,791</b>	<b>23,098,779</b>	<b>27,044,392</b>	<b>1,714,461</b>	<b>(1,163,162)</b>
Totals Net of Use of Facilities Reserve Funds			(165,587)				(165,587)	26,707,755	165,587	(826,525)
<b>Percentage of Budget</b>	<b>96%</b>		<b>89%</b>		<b>66%</b>		<b>85%</b>			

Summary of Fund Balances:	Fund Balances Sept. 30, 2023	2024 Reforecasted Fund Balances	Fund Balances Year to Date
<b>Restricted Funds:</b>			
Client Protection Fund	4,513,398	4,535,914	5,131,272
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,177,163	1,290,196	1,460,242
Section Funds	1,970,404	1,641,801	1,957,280
<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	2,865,587
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	5,149,490	4,490,929	5,810,534
<b>Total General Fund Balance</b>	<b>9,849,490</b>	<b>9,502,476</b>	<b>10,676,121</b>
<b>Net Change in Unrestricted General Fund Balance</b>		<b>(347,014)</b>	<b>814,289</b>
<b>Total Fund Balance</b>	<b>17,510,455</b>	<b>16,658,840</b>	<b>19,224,915</b>
<b>Net Change In Fund Balance</b>		<b>(851,615)</b>	<b>1,714,461</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of August 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>1,336,264</u>

Total

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.23%	80,662
UBS Financial Money Market	5.27%	908,207
Merrill Lynch Money Market	5.41%	2,191,593
CDs/Treasuries	see list	14,450,790

**General Fund Total** 18,967,516

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	<u>193,249</u>

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.23%	2,351,729
CDs/Treasuries	see list	2,979,853

**Client Protection Fund Total** 5,524,831

**Grand Total Cash & Investments** 24,492,347

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

**General Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term</u></b> <b><u>Months</u></b>	<b><u>Trade</u></b> <b><u>Date</u></b>	<b><u>Settle</u></b> <b><u>Date</u></b>	<b><u>Maturity</u></b> <b><u>Date</u></b>	<b><u>Amount</u></b>
<i>From WF</i>						
Wells Fargo CD	5.36. %	12	9/25/2023	9/26/2023	9/9/2024	249,330
Stearns Bank NA CD	5.10%	7	2/21/2024	2/27/2024	9/27/2024	250,000
Leader Bank CD	4.90%	9	12/21/2023	12/29/2023	9/30/2024	250,000
US Treasury Bill	5.20%	6	4/4/2024	4/5/2024	10/3/2024	243,731
US Bank NA CD	5.00%	9	12/21/2023	1/4/2024	10/4/2024	250,000
BMO bank NA CD	5.45%	12	10/4/2023	10/11/2023	10/11/2024	250,000
Bank of Hope CD	4.65%	9	1/4/2024	1/12/2024	10/15/2024	250,000
Bank of India CD	4.70%	9	1/10/2024	1/18/2024	10/16/2024	250,000
Independent bank CD	4.85%	9	1/10/2024	1/19/2024	10/18/2024	250,000
First Central Saving CD	4.75%	9	1/10/2024	1/19/2024	10/19/2024	250,000
Premier Bank Diubuque CD	4.85%	9	1/16/2024	1/23/2024	10/23/2024	250,000
Bank of Houston CD	4.70%	9	1/10/2024	1/26/2024	10/25/2024	250,000
AvidBank CD	4.90%	9	1/16/2024	1/25/2024	10/25/2024	250,000
Promiseone Bank CD	4.90%	9	2/12/2024	2/23/2024	11/25/2024	250,000
Banc of California Inc CD	5.15%	9	2/21/2024	2/28/2024	11/29/2024	250,000
Barrington BK & TR CO CD	5.15%	9	2/21/2024	2/29/2024	11/29/2024	250,000
US Treasury Bill	5.15%	7	4/26/2024	4/29/2024	11/29/2024	242,666
Fulton Bank NA Lancaster PA CD	5.20%	10	2/23/2024	2/23/2024	12/6/2024	250,000
BankUnited NATL CD	5.20%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Renasant BK CD	5.15%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Washington Financial BK CD	5.15%	8	3/26/2024	4/12/2024	12/12/2024	250,000
Associated BK Green CD	5.15%	9	3/12/2024	3/15/2024	12/16/2024	250,000
Simmons Bank Pine Bluff CD	5.20%	9	3/12/2024	3/18/2024	12/18/2024	250,000
Regions Bank CD	4.85%	12	12/15/2023	12/22/2023	12/20/2024	250,000
Eagle Bank CD	5.20%	9	3/12/2024	3/22/2024	12/20/2024	250,000
Citizens BK	5.25%	9	3/26/2024	3/27/2024	12/27/2024	250,000
Crossfirst BK	5.20%	9	3/26/2024	4/5/2024	1/6/2025	250,000
WebBank CD	4.80%	12	1/4/2024	1/8/2024	1/7/2025	250,000
Valley NatL BK	5.15%	9	4/4/2024	4/9/2024	1/9/2025	250,000
Zions Bancorp CD	5.10%	9	4/4/2024	4/10/2024	1/10/2025	250,000
Truist Bank Charlotte CD	5.10%	9	4/9/2024	4/17/2024	1/13/2025	250,000
American COML BK CD	4.60%	12	1/4/2024	1/17/2024	1/16/2025	250,000
Northern Bank & Trust CD	4.80%	12	1/10/2024	1/17/2024	1/16/2025	250,000
Live Oak Banking CD	4.70%	12	1/4/2024	1/17/2024	1/17/2025	250,000
Bank of China CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Royal Business Bank CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Bank of New York Mellon CD	5.10%	9	4/16/2024	4/18/2024	1/21/2025	250,000
US Treasury Bill	4.80%	12	2/12/2024	2/13/2024	1/23/2025	239,063
Bank of Utah CD	4.70%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Open Bank CD	4.75%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Bank of Baroda CD	5.15%	9	4/16/2024	4/29/2024	1/29/2025	250,000
Preferred Bank LA CD	5.10%	9	4/26/2024	5/3/2024	2/3/2025	250,000
Israel discount BK CD	5.25%	9	5/2/2024	5/8/2024	2/10/2025	250,000
Synovus BK CD	5.20%	9	5/2/2024	5/10/2024	2/10/2025	250,000
Northeast Bank CD	4.90%	13	2/12/2024	2/14/2024	2/23/2025	250,000
Beal Bank USA CD	5.00%	12	3/12/2024	3/20/2024	3/19/2025	250,000
Beal Bank Plano TX CD	5.00%	12	3/26/2024	4/3/2024	4/2/2025	250,000
Old National BK CD	5.00%	12	3/26/2024	4/4/2024	4/4/2025	250,000
Exchange Bank CD	5.00%	12	4/16/2024	4/24/2024	4/23/2025	250,000
Northside Community Bank CD	5.00%	12	4/16/2024	4/24/2024	4/24/2025	250,000

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

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

**Total from WF 13,474,790**

*From ML*

Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
MIZUHO Bank CD	5.35%	6	6/21/2024	6/21/2024	12/26/2024	243,000
Cambridge saving bank CD	5.35%	9	6/11/2024	6/20/2024	3/17/2025	240,000

**Total from ML 726,000**

*From UBS*

US Treasury Bill	4.50%		12/20/2023	12/21/2023	11/30/2024	250,000
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**Total from UBS 250,000**

**Total 14,450,790**

**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>
US Treasury Bill	5.15%	6	3/12/2024	3/14/2024	9/12/2024	243,737
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 NA CD	5.00%	10	1/12/2024	1/19/2024	11/19/2024	250,000
Charles Schwab Bank CD	5.10%	12	12/4/2023	12/8/2023	12/10/2024	250,000
Fifth Third Bank CD	4.70%	12	1/11/2024	1/16/2024	1/15/2025	250,000
US Treasury Bill	4.70%	6	8/27/2024	8/28/2024	2/20/2025	244,476
Goldman Sachs Bank	5.00%	9	7/12/2024	7/23/2024	4/23/2025	250,000
FirstBank Nashville CD	5.15%	12	5/14/2024	5/17/2024	5/16/2025	250,000
US Treasury Bill	4.35%	10	8/27/2024	8/28/2024	6/12/2025	241,640

**Total 2,979,853**

# 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 August 31, 2024  
As % of Completion to Annual Reforecast

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	92%	91%	\$41,007	90%	Favorable to reforecast due to lower payroll taxes, medical costs, and retirement rates.
Other Indirect Expenses*	92%	81%	\$456,873	81%	Favorable to reforecast due to timing of payments for technology costs and facilities costs related to the office space downsizing project and lower than budgeted legal fees.
Total Indirect Expenses	92%	89%	\$497,880	88%	Favorable to reforecast resulting from other indirect net savings described above.

General Fund Revenues	92%	95%	\$826,887	96%	Favorable to reforecast from higher than budgeted interest income, product sales for new member and legal lunch box, pro hac vice, and MCLE fees; and timing of collection for donations, bar exam, and law clerk fees.
General Fund Indirect Expenses	92%	90%	\$451,750	88%	Favorable to reforecast resulting from net other indirect expenses savings.
General Fund Direct Expenses	92%	77%	\$424,918	70%	Favorable to reforecast due to timing of program activities and meetings/events and anticipated underspending for the year.
General Fund Net	92%	184%	\$1,703,555	286%	Favorable to reforecast for the reasons described above.

CLE Revenue	92%	98%	\$103,122	89%	Favorable to reforecast due to higher product sales and seminar sponsor revenue than expected.
CLE Direct Expenses	92%	77%	\$45,670	54%	Favorable to reforecast due to timing of expenses for seminar activities and lower than budgeted cost for obsolete deskbook inventory.
CLE Indirect Expenses	92%	88%	\$41,606	88%	Favorable to reforecast mainly due to other indirect savings.
CLE Net	92%	260%	\$190,397	158%	Favorable to reforecast primarily due to timing of 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 August 1, 2024 to August 31, 2024

**92% OF YEAR COMPLETE**

	<b>FISCAL 2024 REFORECAST</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	1,401,283	15,699,174	1,621,325	91%	(177,950)
<b>TOTAL REVENUE:</b>	<b>17,320,499</b>	<b>1,401,283</b>	<b>15,699,174</b>	<b>1,621,325</b>	<b>91%</b>	<b>(177,950)</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from August 1, 2024 to August 31, 2024  
**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	7,450	20,050	27%	(17,758)
BAR EXAM FEES	1,215,000	42,970	1,232,915	(17,915)	101%	119,165
RULE 9/LEGAL INTERN FEES	12,000	1,300	16,150	(4,150)	135%	5,150
SPECIAL ADMISSIONS	46,240	2,745	35,590	10,650	77%	(6,797)
<b>TOTAL REVENUE:</b>	<b>1,300,740</b>	<b>47,015</b>	<b>1,292,105</b>	<b>8,635</b>	<b>99%</b>	<b>99,760</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	1,000	100	1,831	(831)	183%	(915)
STAFF TRAVEL/PARKING	20,000	10,797	20,367	(367)	102%	(2,034)
STAFF MEMBERSHIP DUES	400	-	555	(155)	139%	(188)
SUPPLIES	1,500	19	1,824	(324)	122%	(449)
FACILITY, PARKING, FOOD	94,000	(1,412)	125,601	(31,601)	134%	(39,435)
EXAMINER FEES	34,000	-	31,500	2,500	93%	(333)
UBE EXMINATIONS	113,000	97,020	134,108	(21,108)	119%	(30,525)
BOARD OF BAR EXAMINERS	39,000	12,460	20,041	18,959	51%	15,709
BAR EXAM PROCTORS	21,000	8,243	13,737	7,263	65%	5,513
DISABILITY ACCOMMODATIONS	55,967	46,170	73,578	(17,611)	131%	(22,275)
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	(59)	1,059	-6%	976
LAW SCHOOL VISITS	1,700	722	1,133	567	67%	426
DEPRECIATION-SOFTWARE	11,038	411	10,697	341	97%	(578)
SOFTWARE HOSTING	41,140	3,848	40,239	901	98%	(2,528)
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	917
STAFF CONFERENCE & TRAINING	13,500	-	6,348	7,152	47%	6,027
<b>TOTAL DIRECT EXPENSES:</b>	<b>449,245</b>	<b>178,378</b>	<b>481,500</b>	<b>(32,255)</b>	<b>107%</b>	<b>(69,692)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	522,057	45,118	494,746	27,311	95%	(16,193)
BENEFITS EXPENSE	171,676	15,710	155,190	16,486	90%	2,180
OTHER INDIRECT EXPENSE	198,867	10,635	160,909	37,958	81%	21,386
<b>TOTAL INDIRECT EXPENSES:</b>	<b>892,601</b>	<b>71,463</b>	<b>810,845</b>	<b>81,756</b>	<b>91%</b>	<b>7,372</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,341,846</b>	<b>249,841</b>	<b>1,292,345</b>	<b>49,501</b>	<b>96%</b>	<b>(62,320)</b>
<b>NET INCOME (LOSS):</b>	<b>(41,106)</b>	<b>(202,826)</b>	<b>(240)</b>	<b>(40,866)</b>	<b>1%</b>	<b>37,440</b>



## Washington State Bar Association

Statement of Activities

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	1,915	5,845	2,579	69%	1,877
<b>TOTAL DIRECT EXPENSES:</b>	<u>8,424</u>	<u>1,915</u>	<u>5,845</u>	<u>2,579</u>	<u>69%</u>	<u>1,877</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.89 FTE)	244,054	20,703	227,001	17,053	93%	(3,285)
BENEFITS EXPENSE	69,638	5,672	62,777	6,861	90%	1,058
OTHER INDIRECT EXPENSE	55,683	2,983	45,137	10,546	81%	5,905
<b>TOTAL INDIRECT EXPENSES:</b>	<u>369,375</u>	<u>29,358</u>	<u>334,915</u>	<u>34,460</u>	<u>91%</u>	<u>3,678</u>
<b>TOTAL ALL EXPENSES:</b>	<u>377,799</u>	<u>31,272</u>	<u>340,761</u>	<u>37,038</u>	<u>90%</u>	<u>5,555</u>
<b>NET INCOME (LOSS):</b>	<u>(377,799)</u>	<u>(31,272)</u>	<u>(340,761)</u>	<u>(37,038)</u>	<u>90%</u>	<u>5,555</u>

## Washington State Bar Association

Statement of Activities

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	2,718	1,282	68%	948
LEADERSHIP TRAINING	4,000	-	3,506	494	88%	160
ATJ BOARD EXPENSE	65,000	6,875	30,253	34,747	47%	29,330
STAFF TRAVEL/PARKING	2,800	79	616	2,184	22%	1,951
STAFF CONFERENCE & TRAINING	3,300	-	1,082	2,218	33%	1,943
PUBLIC DEFENSE	4,000	-	2,043	1,957	51%	1,624
CONFERENCE/INSTITUTE EXPENSE	-	-	(135)	135		135
RECEPTION/FORUM EXPENSE	11,000	-	6,663	4,337	61%	3,420
<b>TOTAL DIRECT EXPENSES:</b>	<b>94,100</b>	<b>6,954</b>	<b>46,747</b>	<b>47,353</b>	<b>50%</b>	<b>39,512</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	145,500	11,406	125,808	19,692	86%	7,567
BENEFITS EXPENSE	52,903	3,828	43,450	9,453	82%	5,045
OTHER INDIRECT EXPENSE	48,317	2,573	38,935	9,382	81%	5,356
<b>TOTAL INDIRECT EXPENSES:</b>	<b>246,721</b>	<b>17,808</b>	<b>208,193</b>	<b>38,528</b>	<b>84%</b>	<b>17,968</b>
<b>TOTAL ALL EXPENSES:</b>	<b>340,821</b>	<b>24,762</b>	<b>254,939</b>	<b>85,881</b>	<b>75%</b>	<b>57,480</b>
<b>NET INCOME (LOSS):</b>	<b>(340,821)</b>	<b>(24,762)</b>	<b>(254,939)</b>	<b>(85,881)</b>	<b>75%</b>	<b>57,480</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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%	(2,292)
DISPLAY ADVERTISING	400,000	-	372,264	27,736	93%	5,598
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	16
CLASSIFIED ADVERTISING	7,500	150	2,359	5,141	31%	(4,516)
JOB TARGET ADVERTISING	200,000	10,380	125,857	74,143	63%	(57,476)
<b>TOTAL REVENUE:</b>	<b>610,100</b>	<b>10,530</b>	<b>500,588</b>	<b>109,512</b>	<b>82%</b>	<b>(58,670)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	-	107,709	2,291	98%	(6,876)
PRINTING, COPYING & MAILING	250,000	-	186,534	63,466	75%	42,633
DIGITAL/ONLINE DEVELOPMENT	2,000	-	522	1,478	26%	1,312
GRAPHICS/ARTWORK	100	-	1,103	(1,003)	1103%	(1,011)
EDITORIAL ADVISORY COMMITTEE	-	-	20	(20)		(20)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	2,292
STAFF MEMBERSHIP DUES	135	-	135	-	100%	(11)
SUBSCRIPTIONS	225	-	203	22	90%	3
<b>TOTAL DIRECT EXPENSES:</b>	<b>364,960</b>	<b>-</b>	<b>296,225</b>	<b>68,735</b>	<b>81%</b>	<b>38,322</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	213,007	9,697	193,756	19,251	91%	1,500
BENEFITS EXPENSE	69,472	6,422	63,636	5,835	92%	46
OTHER INDIRECT EXPENSE	65,700	3,507	53,062	12,638	81%	7,163
<b>TOTAL INDIRECT EXPENSES:</b>	<b>348,179</b>	<b>19,626</b>	<b>310,455</b>	<b>37,724</b>	<b>89%</b>	<b>8,709</b>
<b>TOTAL ALL EXPENSES:</b>	<b>713,139</b>	<b>19,626</b>	<b>606,680</b>	<b>106,459</b>	<b>85%</b>	<b>47,031</b>
<b>NET INCOME (LOSS):</b>	<b>(103,039)</b>	<b>(9,096)</b>	<b>(106,091)</b>	<b>3,053</b>	<b>103%</b>	<b>(11,639)</b>

## Washington State Bar Association

Statement of Activities

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
	_____	_____	_____	_____	_____	_____
<b>TOTAL REVENUE:</b>	-	-	-	-	-	-
<b>DIRECT EXPENSES:</b>						
	_____	_____	_____	_____	_____	_____
BOG MEETINGS	190,000	5,988	120,477	69,523	63%	53,690
BOG COMMITTEES' EXPENSES	2,500	-	18	2,482	1%	2,273
BOG RETREAT	35,000	-	23,917	11,083	68%	8,167
BOG CONFERENCE ATTENDANCE	60,000	3,327	54,325	5,675	91%	675
BOG TRAVEL & OUTREACH	22,000	99	25,395	(3,395)	115%	(5,228)
LEADERSHIP TRAINING	20,000	1,336	1,681	18,319	8%	16,653
BOG ELECTIONS	26,900	-	12,545	14,355	47%	12,113
PRESIDENT'S DINNER	15,000	118	637	14,363	4%	13,113
NEW GOVERNOR ORIENTATION	10,000	-	2,570	7,430	26%	6,597
PRESIDENT'S PHOTO	3,300	1,164	1,652	1,648	50%	1,373
LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	-	600	0%	550
SUPPLIES	500	479	610	(110)	122%	(151)
<b>TOTAL DIRECT EXPENSES:</b>	<b>385,800</b>	<b>12,512</b>	<b>243,826</b>	<b>141,974</b>	<b>63%</b>	<b>109,824</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	104,320	9,851	94,281	10,039	90%	1,346
BENEFITS EXPENSE	38,166	2,785	27,235	10,931	71%	7,750
OTHER INDIRECT EXPENSE	44,193	2,368	35,834	8,359	81%	4,676
<b>TOTAL INDIRECT EXPENSES:</b>	<b>186,679</b>	<b>15,004</b>	<b>157,350</b>	<b>29,329</b>	<b>84%</b>	<b>13,772</b>
<b>TOTAL ALL EXPENSES:</b>	<b>572,479</b>	<b>27,517</b>	<b>401,176</b>	<b>171,302</b>	<b>70%</b>	<b>123,596</b>
<b>NET INCOME (LOSS):</b>	<b>(572,479)</b>	<b>(27,517)</b>	<b>(401,176)</b>	<b>(171,302)</b>	<b>70%</b>	<b>123,596</b>

## Washington State Bar Association

Statement of Activities

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	2,064	15,936	11%	14,436
COURT REPORTERS	15,000	-	687	14,313	5%	13,063
<b>TOTAL DIRECT EXPENSES:</b>	<b>33,000</b>	<b>-</b>	<b>2,750.45</b>	<b>30,250</b>	<b>8%</b>	<b>27,500</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.75 FTE)	93,739	7,666	87,952	5,787	94%	(2,024)
BENEFITS EXPENSE	30,383	2,241	25,573	4,810	84%	2,278
OTHER INDIRECT EXPENSE	22,096	1,184	17,917	4,179	81%	2,338
<b>TOTAL INDIRECT EXPENSES:</b>	<b>146,219</b>	<b>11,091</b>	<b>131,443</b>	<b>14,776</b>	<b>90%</b>	<b>2,591</b>
<b>TOTAL ALL EXPENSES:</b>	<b>179,219</b>	<b>11,091</b>	<b>134,193</b>	<b>45,026</b>	<b>75%</b>	<b>30,091</b>
<b>NET INCOME (LOSS):</b>	<b>(179,219)</b>	<b>(11,091)</b>	<b>(134,193)</b>	<b>(45,026)</b>	<b>75%</b>	<b>30,091</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from August 1, 2024 to August 31, 2024  
**92% OF YEAR COMPLETE**

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<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	825,000	29,966	560,818	264,182	68%	(195,432)
SEMINAR REVENUE-OTHER	20,000	-	43,902	(23,902)	220%	25,569
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	137,500
SHIPPING & HANDLING	300	9	72	228	24%	(203)
COURSEBOOK SALES	10,000	280	850	9,150	9%	(8,317)
MP3 AND VIDEO SALES	900,000	28,178	996,267	(96,267)	111%	171,267
<b>TOTAL REVENUE:</b>	<b>1,605,300</b>	<b>58,433</b>	<b>1,601,910</b>	<b>3,390</b>	<b>100%</b>	<b>(32,363)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	458
DEPRECIATION	2,040	170	1,870	170	92%	-
ONLINE EXPENSES	53,000	4,331	45,128	7,872	85%	3,455
ACCREDITATION FEES	3,000	(48)	1,746	1,254	58%	1,004
EQUIPMENT, HARD.& SOFTWARE **	-	-	2,596	(2,596)		(2,596)
FACILITIES **	160,500	45,509	143,566	16,934	89%	3,559
DISABILITY ACCOMMODATIONS	7,000	-	3,803	3,197	54%	2,614
SPEAKERS & PROGRAM DEVELOP	45,000	5,390	25,969	19,031	58%	15,281
HONORARIA	3,000	-	-	3,000	0%	2,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	183
STAFF TRAVEL/PARKING	15,000	3,861	11,365	3,635	76%	2,385
STAFF CONFERENCE & TRAINING	2,777	941	2,092	685	75%	454
STAFF MEMBERSHIP DUES	1,000	(1,091)	1,091	(91)	109%	(174)
SUPPLIES	500	-	379	121	76%	79
COST OF SALES - COURSEBOOKS	1,100	16	52	1,048	5%	957
POSTAGE & DELIVERY-COURSEBOOKS	500	-	25	475	5%	434
<b>TOTAL DIRECT EXPENSES:</b>	<b>295,117</b>	<b>59,079</b>	<b>239,682</b>	<b>55,435</b>	<b>81%</b>	<b>30,842</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.89 FTE)	583,378	49,658	535,620	47,758	92%	(857)
BENEFITS EXPENSE	235,053	18,038	202,939	32,114	86%	12,526
OTHER INDIRECT EXPENSE	232,454	12,434	188,129	44,324	81%	24,953
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,050,884</b>	<b>80,130</b>	<b>926,688</b>	<b>124,196</b>	<b>88%</b>	<b>36,623</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,346,001</b>	<b>139,209</b>	<b>1,166,369</b>	<b>179,632</b>	<b>87%</b>	<b>67,465</b>
<b>NET INCOME (LOSS):</b>	<b>259,299</b>	<b>(80,776)</b>	<b>435,540</b>	<b>(176,241)</b>	<b>168%</b>	<b>197,849</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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<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	10,000	909	25,493	(15,493)	255%	16,326
CPF MEMBER ASSESSMENTS	525,930	2,860	543,240	(17,310)	103%	61,138
INTEREST INCOME	180,000	12,795	245,843	(65,843)	137%	80,843
<b>TOTAL REVENUE:</b>	<b>715,930</b>	<b>16,565</b>	<b>814,576</b>	<b>(98,646)</b>	<b>114%</b>	<b>158,307</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES	3,000	(232)	(2,675)	5,675	-89%	5,425
GIFTS TO INJURED CLIENTS	500,000	-	28,975	471,025	6%	429,358
CPF BOARD EXPENSES	2,000	286	785	1,215	39%	1,048
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(17)
<b>TOTAL DIRECT EXPENSES:</b>	<b>505,200</b>	<b>54</b>	<b>27,285</b>	<b>477,915</b>	<b>5%</b>	<b>435,815</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	110,717	9,184	101,928	8,789	92%	(438)
BENEFITS EXPENSE	41,259	3,303	36,791	4,468	89%	1,029
OTHER INDIRECT EXPENSE	36,238	1,936	29,288	6,950	81%	3,931
<b>TOTAL INDIRECT EXPENSES:</b>	<b>188,214</b>	<b>14,423</b>	<b>168,007</b>	<b>20,207</b>	<b>89%</b>	<b>4,522</b>
<b>TOTAL ALL EXPENSES:</b>	<b>693,414</b>	<b>14,477</b>	<b>195,292</b>	<b>498,122</b>	<b>28%</b>	<b>440,337</b>
<b>NET INCOME (LOSS):</b>	<b>22,516</b>	<b>2,088</b>	<b>619,284</b>	<b>(596,768)</b>	<b>2750%</b>	<b>598,644</b>

## Washington State Bar Association

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**92% OF YEAR COMPLETE**

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<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	500	-	4,314	(3,814)	863%	3,856
<b>TOTAL REVENUE:</b>	<b>500</b>	<b>-</b>	<b>4,314</b>	<b>(3,814)</b>	<b>863%</b>	<b>3,856</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	198	3,015	2,880	51%	2,389
STAFF MEMBERSHIP DUES	1,120	170	1,164	(44)	104%	(137)
SUBSCRIPTIONS	4,000	103	2,133	1,867	53%	1,533
APEX	50,000	17,169	38,893	11,107	78%	6,940
50 YEAR MEMBER TRIBUTE LUNCH	30,000	-	25,289	4,711	84%	2,211
BAR OUTREACH	18,000	1,118	4,492	13,508	25%	12,008
COMMUNICATIONS OUTREACH	15,000	53	3,499	11,501	23%	10,251
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	1	2,499	0%	2,291
STAFF CONFERENCE & TRAINING	7,500	-	9,199	(1,699)	123%	(2,324)
<b>TOTAL DIRECT EXPENSES:</b>	<b>134,015</b>	<b>18,812</b>	<b>87,686</b>	<b>46,329</b>	<b>65%</b>	<b>35,162</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	398,702	26,976	320,277	78,424	80%	45,199
BENEFITS EXPENSE	136,595	8,881	109,710	26,885	80%	15,502
OTHER INDIRECT EXPENSE	153,201	8,198	124,041	29,160	81%	16,393
<b>TOTAL INDIRECT EXPENSES:</b>	<b>688,499</b>	<b>44,055</b>	<b>554,029</b>	<b>134,470</b>	<b>80%</b>	<b>77,095</b>
<b>TOTAL ALL EXPENSES:</b>	<b>822,514</b>	<b>62,867</b>	<b>641,714</b>	<b>180,799</b>	<b>78%</b>	<b>112,257</b>
<b>NET INCOME (LOSS):</b>	<b>(822,014)</b>	<b>(62,867)</b>	<b>(637,400)</b>	<b>(184,613)</b>	<b>78%</b>	<b>116,112</b>



**Washington State Bar Association**

Statement of Activities

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

**92% OF YEAR COMPLETE**

	<b>FISCAL 2024 REFORECAST</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	158,472	12,674	93%	(1,588)
BENEFITS EXPENSE	47,372	3,853	43,308	4,065	91%	117
OTHER INDIRECT EXPENSE	29,462	1,571	23,775	5,687	81%	3,232
TOTAL INDIRECT EXPENSES:	<u>247,980</u>	<u>19,686</u>	<u>225,554</u>	<u>22,426</u>	<u>91%</u>	<u>1,761</u>
NET INCOME (LOSS):	<u>(247,980)</u>	<u>(19,686)</u>	<u>(225,554)</u>	<u>(22,426)</u>	<u>91%</u>	<u>1,761</u>

**Washington State Bar Association**  
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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	5,351	13,432	16,568	45%	(14,068)
LEXIS/NEXIS ROYALTIES	75,000	17,282	56,748	18,252	76%	(12,002)
SECTION PUBLICATION SALES	1,500	45	630	870	42%	(745)
FASTCASE ROYALTIES	30,000	9,923	27,053	2,947	90%	(447)
<b>TOTAL REVENUE:</b>	<b>136,500</b>	<b>32,601</b>	<b>97,862</b>	<b>38,638</b>	<b>72%</b>	<b>(27,263)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	4,000	1,587	4,251	(251)	106%	(584)
COST OF SALES - SECTION PUBLICATION	500	37	392	108	78%	66
SPLITS TO SECTIONS	300	-	96	204	32%	179
DESKBOOK ROYALTIES	300	-	198	102	66%	77
OBSOLETE INVENTORY	21,000	-	4,122	16,878	20%	15,128
STAFF MEMBERSHIP DUES	225	(218)	248	(23)	110%	(42)
SUBSCRIPTIONS	50	-	43	7	86%	3
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,375</b>	<b>1,405</b>	<b>9,350</b>	<b>17,025</b>	<b>35%</b>	<b>14,827</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.65 FTE)	155,883	12,990	144,338	11,545	93%	(1,445)
BENEFITS EXPENSE	51,896	4,153	46,424	5,472	89%	1,148
OTHER INDIRECT EXPENSE	48,612	2,596	39,280	9,332	81%	5,281
<b>TOTAL INDIRECT EXPENSES:</b>	<b>256,391</b>	<b>19,739</b>	<b>230,042</b>	<b>26,349</b>	<b>90%</b>	<b>4,983</b>
<b>TOTAL ALL EXPENSES:</b>	<b>282,766</b>	<b>21,145</b>	<b>239,391</b>	<b>43,375</b>	<b>85%</b>	<b>19,811</b>
<b>NET INCOME (LOSS):</b>	<b>(146,266)</b>	<b>11,456</b>	<b>(141,529)</b>	<b>(4,737)</b>	<b>97%</b>	<b>(7,452)</b>

## Washington State Bar Association

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	170	830	17%	(747)
RECOVERY OF DISCIPLINE COSTS	100,000	8,043	49,467	50,533	49%	(42,200)
DISCIPLINE HISTORY SUMMARY	18,000	1,560	16,950	1,050	94%	450
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>9,603</b>	<b>66,587</b>	<b>52,413</b>	<b>56%</b>	<b>(42,496)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	11,539	-	-	11,539	0%	10,577
PUBLICATIONS PRODUCTION	300	-	-	300	0%	275
STAFF TRAVEL/PARKING	15,000	1,947	11,606	3,394	77%	2,144
STAFF MEMBERSHIP DUES	7,365	-	6,418	947	87%	333
TELEPHONE	4,800	181	2,559	2,241	53%	1,841
COURT REPORTERS	60,000	3,557	57,916	2,084	97%	(2,916)
OUTSIDE COUNSEL/AIC	1,000	-	250	750	25%	667
LITIGATION EXPENSES	40,000	1,702	41,633	(1,633)	104%	(4,966)
DISABILITY EXPENSES	9,000	-	4,301	4,699	48%	3,949
TRANSLATION SERVICES	1,000	350	8,888	(7,888)	889%	(7,972)
STAFF CONFERENCE & TRAINING	34,627	4,241	23,993	10,634	69%	7,748
<b>TOTAL DIRECT EXPENSES:</b>	<b>184,630</b>	<b>11,979</b>	<b>157,565</b>	<b>27,066</b>	<b>85%</b>	<b>11,680</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.00 FTE)	3,795,327	322,608	3,433,140	362,187	90%	45,910
BENEFITS EXPENSE	1,130,160	93,037	1,017,164	112,997	90%	18,817
OTHER INDIRECT EXPENSE	1,119,549	59,823	905,156	214,392	81%	121,097
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,045,036</b>	<b>475,468</b>	<b>5,355,460</b>	<b>689,576</b>	<b>89%</b>	<b>185,823</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,229,667</b>	<b>487,446</b>	<b>5,513,025</b>	<b>716,642</b>	<b>88%</b>	<b>197,503</b>
<b>NET INCOME (LOSS):</b>	<b>(6,110,667)</b>	<b>(477,843)</b>	<b>(5,446,437)</b>	<b>(664,229)</b>	<b>89%</b>	<b>155,007</b>

## Washington State Bar Association

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	-	100%	11,250
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>100%</b>	<b>11,250</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	-	285	1,215	19%	1,090
STAFF MEMBERSHIP DUES	550	-	90	460	16%	414
COMMITTEE FOR DIVERSITY	3,800	812	2,754	1,046	72%	729
DIVERSITY EVENTS & PROJECTS	31,800	-	2,468	29,332	8%	26,682
SURVEYS	17,500	-	17,500	-	100%	(1,458)
STAFF CONFERENCE & TRAINING	2,000	154	2,154	(154)	108%	(321)
CONSULTING SERVICES	60,550	-	41,275	19,275	68%	14,230
<b>TOTAL DIRECT EXPENSE:</b>	<b>117,700</b>	<b>966</b>	<b>66,526</b>	<b>51,174</b>	<b>57%</b>	<b>41,366</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	212,559	16,966	133,629	78,931	63%	61,217
BENEFITS EXPENSE	70,525	5,136	41,122	29,404	58%	23,527
OTHER INDIRECT EXPENSE	79,252	4,236	64,088	15,164	81%	8,560
<b>TOTAL INDIRECT EXPENSES:</b>	<b>362,337</b>	<b>26,338</b>	<b>238,838</b>	<b>123,499</b>	<b>66%</b>	<b>93,304</b>
<b>TOTAL ALL EXPENSES:</b>	<b>480,037</b>	<b>27,304</b>	<b>305,364</b>	<b>174,673</b>	<b>64%</b>	<b>134,670</b>
<b>NET INCOME (LOSS):</b>	<b>(345,037)</b>	<b>(27,304)</b>	<b>(170,364)</b>	<b>(174,673)</b>	<b>49%</b>	<b>145,920</b>

## Washington State Bar Association

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	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ETHICS, WELLNESS, &amp; PRACTICE</b>						
<b>(MWP-PMA-PRP)</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	-	11,050	(3,550)	147%	4,175
ROYALTIES	62,000	12,689	69,406	(7,406)	112%	12,573
<b>TOTAL REVENUE:</b>	<b>69,500</b>	<b>12,689</b>	<b>80,456</b>	<b>(10,956)</b>	<b>116%</b>	<b>16,748</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,350	-	517	833	38%	721
MEMBER WELLNESS COUNCIL	1,000	-	-	1,000	0%	917
STAFF TRAVEL/PARKING	2,250	128	2,096	154	93%	(34)
STAFF CONFERENCE & TRAINING	572	-	527	45	92%	(2)
SUBSCRIPTIONS	1,200	110	1,213	(13)	101%	(113)
CPE COMMITTEE	1,000	-	386	614	39%	531
FASTCASE	75,000	-	84,042	(9,042)	112%	(15,292)
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,372</b>	<b>239</b>	<b>88,781</b>	<b>(6,409)</b>	<b>108%</b>	<b>(13,274)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.53 FTE)	355,322	30,217	331,234	24,088	93%	(5,522)
BENEFITS EXPENSE	148,925	12,096	133,730	15,195	90%	2,785
OTHER INDIRECT EXPENSE	104,000	5,579	84,417	19,583	81%	10,916
<b>TOTAL INDIRECT EXPENSES:</b>	<b>608,247</b>	<b>47,892</b>	<b>549,381</b>	<b>58,866</b>	<b>90%</b>	<b>8,179</b>
<b>TOTAL ALL EXPENSES:</b>	<b>690,619</b>	<b>48,131</b>	<b>638,162</b>	<b>52,457</b>	<b>92%</b>	<b>(5,095)</b>
<b>NET INCOME (LOSS):</b>	<b>(621,119)</b>	<b>(35,442)</b>	<b>(557,706)</b>	<b>(63,413)</b>	<b>90%</b>	<b>11,653</b>

## Washington State Bar Association

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	650,000	48,274	932,906	(282,906)	144%	337,073
MISCELLANEOUS	-	(30)	-	-		-
<b>TOTAL REVENUE:</b>	<b>650,000</b>	<b>48,244</b>	<b>932,906</b>	<b>(282,906)</b>	<b>144%</b>	<b>337,073</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	54	3,729	(2,229)	249%	(2,354)
STAFF CONFERENCE & TRAINING	520	-	263	257	51%	214
STAFF MEMBERSHIP DUES	620	-	613	7	99%	(45)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,640</b>	<b>54</b>	<b>4,605</b>	<b>(1,965)</b>	<b>174%</b>	<b>(2,185)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	714,291	57,649	649,344	64,947	91%	5,423
BENEFITS EXPENSE	232,902	18,945	201,227	31,675	86%	12,267
OTHER INDIRECT EXPENSE	203,876	10,908	165,044	38,832	81%	21,842
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,151,069</b>	<b>87,502</b>	<b>1,015,614</b>	<b>135,454</b>	<b>88%</b>	<b>39,532</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,153,709</b>	<b>87,556</b>	<b>1,020,220</b>	<b>133,489</b>	<b>88%</b>	<b>37,346</b>
<b>NET INCOME (LOSS):</b>	<b>(503,709)</b>	<b>(39,312)</b>	<b>(87,313)</b>	<b>(416,395)</b>	<b>17%</b>	<b>374,420</b>

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	FISCAL 2024 REFORECAST	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%	(250)
PRINTING & COPYING	700	9	452	248	65%	190
STAFF TRAVEL/PARKING	900	16	16	884	2%	809
SUPPLIES	150	81	81	69	54%	56
BOARD OF TRUSTEES	3,250	544	1,018	2,232	31%	1,961
EQUIPMENT/HARDWARE/SOFTWARE	-	220	1,955	(1,955)		(1,955)
POSTAGE	350	-	38	312	11%	282
STAFF CONFERENCE & TRAINING	2,300	-	1,473	827	64%	636
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,650</b>	<b>870</b>	<b>8,033</b>	<b>2,617</b>	<b>75%</b>	<b>1,729</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	100,026	8,531	92,409	7,617	92%	(719)
BENEFITS EXPENSE	38,468	3,135	34,447	4,020	90%	815
OTHER INDIRECT EXPENSE	30,935	1,662	25,153	5,782	81%	3,204
<b>TOTAL INDIRECT EXPENSES:</b>	<b>169,428</b>	<b>13,328</b>	<b>152,009</b>	<b>17,419</b>	<b>90%</b>	<b>3,300</b>
<b>TOTAL ALL EXPENSES:</b>	<b>180,078</b>	<b>14,198</b>	<b>160,043</b>	<b>20,036</b>	<b>89%</b>	<b>5,029</b>
<b>NET INCOME (LOSS):</b>	<b>(180,078)</b>	<b>(14,198)</b>	<b>(160,043)</b>	<b>(20,036)</b>	<b>89%</b>	<b>5,029</b>

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	FISCAL 2024 REFORECAST	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	-	44	656	6%	598
STAFF MEMBERSHIP DUES	1,000	-	1,036	(36)	104%	(119)
SUBSCRIPTIONS	1,000	86	1,904	(904)	190%	(988)
STAFF TRAINING- GENERAL	12,912	194	7,426	5,486	58%	4,410
RECRUITING AND ADVERTISING	8,000	1,137	5,931	2,069	74%	1,403
PAYROLL PROCESSING	50,000	8,262	43,909	6,091	88%	1,925
SALARY SURVEYS	1,500	-	1,973	(473)	132%	(598)
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,833
TRANSFER TO INDIRECT EXPENSE	(77,112)	(9,680)	(62,223)	(14,889)	81%	(8,463)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	608,465	65,506	482,827	125,638	79%	74,933
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
BENEFITS EXPENSE	98,842	13,795	132,759	(33,917)	134%	(42,154)
OTHER INDIRECT EXPENSE	117,847	6,308	95,443	22,404	81%	12,584
<b>TOTAL INDIRECT EXPENSES:</b>	<b>625,154</b>	<b>85,610</b>	<b>711,029</b>	<b>(85,875)</b>	<b>114%</b>	<b>(137,971)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>625,154</b>	<b>85,610</b>	<b>711,029</b>	<b>(85,875)</b>	<b>114%</b>	<b>(137,971)</b>
<b>NET INCOME (LOSS):</b>	<b>(625,154)</b>	<b>(85,610)</b>	<b>(711,029)</b>	<b>85,875</b>	<b>114%</b>	<b>(137,971)</b>



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	FISCAL 2024 REFORECAST	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	7,500	199,068	4,932	98%	12,068
LAW CLERK APPLICATION FEES	3,200	400	4,900	(1,700)	153%	1,967
<b>TOTAL REVENUE:</b>	<b>207,200</b>	<b>7,900</b>	<b>203,968</b>	<b>3,232</b>	<b>98%</b>	<b>14,035</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	276	276	(26)	110%	(47)
DEPRECIATION	4,675	-	-	4,675	0%	4,286
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	92
LAW CLERK BOARD EXPENSE	8,000	822	5,716	2,284	71%	1,617
STAFF TRAVEL/PARKING	500	-	24	476	5%	434
SOFTWARE HOSTING	1,210	113	1,184	27	98%	(74)
LAW CLERK OUTREACH	5,000	2,881	2,953	2,047	59%	1,630
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,735</b>	<b>4,092</b>	<b>10,153</b>	<b>9,583</b>	<b>51%</b>	<b>7,938</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	100,677	8,425	92,948	7,729	92%	(661)
BENEFITS EXPENSE	31,257	2,471	27,480	3,777	88%	1,172
OTHER INDIRECT EXPENSE	36,238	1,936	29,287	6,951	81%	3,931
<b>TOTAL INDIRECT EXPENSES:</b>	<b>168,171</b>	<b>12,832</b>	<b>149,715</b>	<b>18,456</b>	<b>89%</b>	<b>4,442</b>
<b>TOTAL ALL EXPENSES:</b>	<b>187,907</b>	<b>16,923</b>	<b>159,868</b>	<b>28,039</b>	<b>85%</b>	<b>12,380</b>
<b>NET INCOME (LOSS):</b>	<b>19,293</b>	<b>(9,023)</b>	<b>44,100</b>	<b>(24,807)</b>	<b>229%</b>	<b>26,415</b>

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<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	83	2,417	3%	2,209
STAFF MEMBERSHIP DUES	450	130	260	190	58%	153
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	2,063
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(151)
TELEPHONE	485	48	529	(44)	109%	(84)
OLYMPIA RENT	1,500	-	-	1,500	0%	1,375
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	(1,042)
LEGISLATIVE COMMITTEE	1,250	-	2	1,248	0%	1,144
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	275
STAFF CONFERENCE & TRAINING	2,500	-	1,736	764	69%	555
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,735</b>	<b>178</b>	<b>17,094</b>	<b>8,641</b>	<b>66%</b>	<b>6,496</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	152,783	12,752	140,343	12,441	92%	(291)
BENEFITS EXPENSE	52,771	4,227	46,988	5,783	89%	1,386
OTHER INDIRECT EXPENSE	50,085	2,687	40,658	9,427	81%	5,253
<b>TOTAL INDIRECT EXPENSES:</b>	<b>255,640</b>	<b>19,667</b>	<b>227,989</b>	<b>27,651</b>	<b>89%</b>	<b>6,348</b>
<b>TOTAL ALL EXPENSES:</b>	<b>281,375</b>	<b>19,845</b>	<b>245,083</b>	<b>36,292</b>	<b>87%</b>	<b>12,844</b>
<b>NET INCOME (LOSS):</b>	<b>(281,375)</b>	<b>(19,845)</b>	<b>(245,083)</b>	<b>(36,292)</b>	<b>87%</b>	<b>12,844</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	2,450	26,900	100	100%	2,150
INVESTIGATION FEES	20,000	1,800	26,000	(6,000)	130%	7,667
PRO HAC VICE	400,000	43,057	463,989	(63,989)	116%	97,322
MEMBER CONTACT INFORMATION	3,700	-	5,706	(2,006)	154%	2,315
PHOTO BAR CARD SALES	200	12	240	(40)	120%	57
<b>TOTAL REVENUE:</b>	<b>450,900</b>	<b>47,319</b>	<b>522,835</b>	<b>(71,935)</b>	<b>116%</b>	<b>109,510</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	17,652	-	14,599	3,053	83%	1,582
CONSULTING SERVICES **	12,000	-	6,000	6,000	50%	5,000
SOFTWARE HOSTING	15,125	1,415	14,794	331	98%	(929)
<b>TOTAL DIRECT EXPENSES:</b>	<b>44,777</b>	<b>1,415</b>	<b>35,393</b>	<b>9,384</b>	<b>79%</b>	<b>5,652</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	401,688	38,563	385,568	16,121	96%	(17,353)
BENEFITS EXPENSE	137,867	12,045	125,754	12,113	91%	624
OTHER INDIRECT EXPENSE	112,839	6,035	91,308	21,530	81%	12,127
<b>TOTAL INDIRECT EXPENSES:</b>	<b>652,394</b>	<b>56,643</b>	<b>602,630</b>	<b>49,765</b>	<b>92%</b>	<b>(4,602)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>697,171</b>	<b>58,058</b>	<b>638,023</b>	<b>59,148</b>	<b>92%</b>	<b>1,051</b>
<b>NET INCOME (LOSS):</b>	<b>(246,271)</b>	<b>(10,739)</b>	<b>(115,187)</b>	<b>(131,084)</b>	<b>47%</b>	<b>110,561</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 August 1, 2024 to August 31, 2024

**92% OF YEAR COMPLETE**

	<b>FISCAL 2024 REFORECAST</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>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	2,000	-	1,045	955	52%	(788)
LLLT LICENSE FEES	18,562	1,316	13,948	4,614	75%	(3,067)
LLLT LATE LICENSE FEES	-	-	404	(404)		404
INVESTIGATION FEES	-	-	100	(100)		100
MCLE LATE FEES	150	-	450	(300)	300%	313
<b>TOTAL REVENUE:</b>	<b>20,712</b>	<b>1,316</b>	<b>15,947</b>	<b>4,765</b>	<b>77%</b>	<b>(3,039)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	14,240	-	1,118	13,122	8%	11,935
<b>TOTAL DIRECT EXPENSES:</b>	<b>14,240</b>	<b>-</b>	<b>1,118</b>	<b>13,122</b>	<b>8%</b>	<b>11,935</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,460	4,379	47,535	3,925	92%	(364)
BENEFITS EXPENSE	14,055	1,127	12,512	1,543	89%	372
OTHER INDIRECT EXPENSE	15,615	843	12,749	2,866	82%	1,565
<b>TOTAL INDIRECT EXPENSES:</b>	<b>81,130</b>	<b>6,349</b>	<b>72,796</b>	<b>8,334</b>	<b>90%</b>	<b>1,573</b>
<b>TOTAL ALL EXPENSES:</b>	<b>95,370</b>	<b>6,349</b>	<b>73,914</b>	<b>21,456</b>	<b>78%</b>	<b>13,508</b>
<b>NET INCOME (LOSS):</b>	<b>(74,658)</b>	<b>(5,033)</b>	<b>(57,967)</b>	<b>(16,691)</b>	<b>78%</b>	<b>10,469</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	1,100	(900)	550%	917
MCLE LATE FEES	4,000	-	3,150	850	79%	(517)
LPO EXAMINATION FEES	25,300	-	20,900	4,400	83%	(2,292)
LPO LICENSE FEES	170,000	12,764	144,048	25,952	85%	(11,785)
LPO LATE LICENSE FEES	2,500	-	3,600	(1,100)	144%	1,308
<b>TOTAL REVENUE:</b>	<b>202,000</b>	<b>12,764</b>	<b>172,798</b>	<b>29,202</b>	<b>86%</b>	<b>(12,369)</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	6,300	-	7,333	(1,033)	116%	(1,558)
EXAM WRITING	9,000	-	8,400	600	93%	(150)
LPO BOARD	4,000	-	278	3,722	7%	3,389
LPO OUTREACH	1,000	-	-	1,000	0%	917
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	1,240	(240)	124%	(324)
PRINTING & COPYING	200	-	123	77	62%	60
SUPPLIES	100	-	113	(13)	113%	(21)
SOFTWARE HOSTING	3,025	283	2,959	66	98%	(186)
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,625</b>	<b>283</b>	<b>20,446</b>	<b>4,179</b>	<b>83%</b>	<b>2,127</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.78 FTE)	69,420	5,815	64,012	5,408	92%	(377)
BENEFITS EXPENSE	19,678	1,554	17,289	2,389	88%	749
OTHER INDIRECT EXPENSE	22,980	1,230	18,606	4,374	81%	2,459
<b>TOTAL INDIRECT EXPENSES:</b>	<b>112,079</b>	<b>8,598</b>	<b>99,908</b>	<b>12,172</b>	<b>89%</b>	<b>2,832</b>
<b>TOTAL ALL EXPENSES:</b>	<b>136,704</b>	<b>8,881</b>	<b>120,353</b>	<b>16,351</b>	<b>88%</b>	<b>4,959</b>
<b>NET INCOME (LOSS):</b>	<b>65,296</b>	<b>3,883</b>	<b>52,445</b>	<b>12,851</b>	<b>80%</b>	<b>(7,410)</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	1,200	12,767	(1,967)	118%	2,867
NMP PRODUCT SALES	40,000	3,391	103,936	(63,936)	260%	67,269
DIGITAL VIDEO SALES	20,000	931	25,970	(5,970)	130%	7,637
SPONSORSHIPS	9,000	-	11,566	(2,566)	129%	3,316
SEMINAR REGISTRATIONS	15,000	-	18,435	(3,435)	123%	4,685
TRIAL ADVOCACY PROGRAM	12,000	-	12,098	(98)	101%	1,098
<b>TOTAL REVENUE:</b>	<b>106,800</b>	<b>5,522</b>	<b>184,772</b>	<b>(77,972)</b>	<b>173%</b>	<b>86,872</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	20	2,480	1%	2,272
STAFF CONFERENCE & TRAINING	250	-	339	(89)	136%	(110)
SMALL TOWN AND RURAL COMMITTEE	5,000	50	50	4,950	1%	4,533
PRINTING & COPYING	1,300	-	-	1,300	0%	1,192
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	917
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,833
HONORARIUM	1,500	-	-	1,500	0%	1,375
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	1,375
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	2,151	28,656	26,344	52%	21,760
ON24 OVERAGE CHARGE	4,500	-	6,067	(1,567)	135%	(1,942)
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	917
WYLC CLE COMPS	1,000	-	-	1,000	0%	917
WYLC OUTREACH EVENTS **	3,500	1,088	2,029	1,471	58%	1,180
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	92
WYL COMMITTEE	13,500	-	2,584	10,916	19%	9,791
TRIAL ADVOCACY EXPENSES	1,500	-	1,254	246	84%	121
RECEPTION/FORUM EXPENSE	1,000	-	149	851	15%	768
INSURANCE REBATE	(425)	-	-	(425)	0%	(390)
WYLC SCHOLARSHIPS/DONATIONS/GRANT **	3,000	-	-	3,000	0%	2,750
STAFF MEMBERSHIP DUES	845	-	150	695	18%	625
LENDING LIBRARY	4,000	11	178	3,822	4%	3,488
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	229
<b>TOTAL DIRECT EXPENSES:</b>	<b>103,820</b>	<b>3,300</b>	<b>41,476</b>	<b>62,344</b>	<b>40%</b>	<b>53,693</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	322,883	26,034	290,605	32,278	90%	5,371
BENEFITS EXPENSE	112,926	9,509	95,540	17,386	85%	7,975
OTHER INDIRECT EXPENSE	136,703	7,310	110,603	26,099	81%	14,707
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(3,722)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>568,452</b>	<b>42,853</b>	<b>496,749</b>	<b>71,703</b>	<b>87%</b>	<b>24,332</b>
<b>TOTAL ALL EXPENSES:</b>	<b>672,272</b>	<b>46,152</b>	<b>538,224</b>	<b>134,047</b>	<b>80%</b>	<b>78,025</b>
<b>NET INCOME (LOSS):</b>	<b>(565,472)</b>	<b>(40,630)</b>	<b>(353,453)</b>	<b>(212,019)</b>	<b>63%</b>	<b>164,897</b>

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## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	15,000	69	16,016	(1,016)	107%	(2,266)
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	80,000	-	100%	(6,667)
ED TRAVEL & OUTREACH	4,000	474	5,069	(1,069)	127%	(1,403)
STAFF TRAVEL/PARKING	4,450	198	2,285	2,165	51%	1,794
STAFF CONFERENCE & TRAINING	9,282	1,753	8,837	445	95%	(329)
STAFF MEMBERSHIP DUES	1,890	-	840	1,050	44%	893
<b>TOTAL DIRECT EXPENSES:</b>	<b>114,622</b>	<b>2,494</b>	<b>113,047</b>	<b>1,575</b>	<b>99%</b>	<b>(7,977)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.90 FTE)	491,121	41,447	452,850	38,271	92%	(2,655)
BENEFITS EXPENSE	126,289	11,350	122,424	3,865	97%	(6,659)
OTHER INDIRECT EXPENSE	85,439	4,577	69,256	16,183	81%	9,063
<b>TOTAL INDIRECT EXPENSES:</b>	<b>702,850</b>	<b>57,375</b>	<b>644,530</b>	<b>58,320</b>	<b>92%</b>	<b>(251)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>817,472</b>	<b>59,869</b>	<b>757,577</b>	<b>59,894</b>	<b>93%</b>	<b>(8,228)</b>
<b>NET INCOME (LOSS):</b>	<b>(817,472)</b>	<b>(59,869)</b>	<b>(757,577)</b>	<b>(59,894)</b>	<b>93%</b>	<b>(8,228)</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	-	427	(427)		427
RECORDS REQUEST FEES	-	75	75	(75)		75
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>75</b>	<b>502</b>	<b>(502)</b>		<b>502</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	2,868	-	1,225	1,643	43%	1,404
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	917
CUSTODIANSHIPS	5,000	-	125	4,875	2%	4,458
WILLS	2,000	-	-	2,000	0%	1,833
LITIGATION EXPENSES	200	3	3	197	2%	180
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	1,925
DISABILITY ACCOMMODATIONS	6,000	-	532	5,468	9%	4,968
STAFF CONFERENCE & TRAINING	6,656	2,344	3,094	3,562	46%	3,007
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,824</b>	<b>2,347</b>	<b>4,979</b>	<b>20,845</b>	<b>19%</b>	<b>18,693</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.07 FTE)	682,914	65,021	649,217	33,697	95%	(23,212)
BENEFITS EXPENSE	221,400	14,866	164,242	57,157	74%	38,707
OTHER INDIRECT EXPENSE	178,833	9,564	144,715	34,118	81%	19,215
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,083,147</b>	<b>89,451</b>	<b>958,174</b>	<b>124,973</b>	<b>88%</b>	<b>34,711</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,108,971</b>	<b>91,799</b>	<b>963,153</b>	<b>145,817</b>	<b>87%</b>	<b>53,403</b>
<b>NET INCOME (LOSS):</b>	<b>(1,108,971)</b>	<b>(91,724)</b>	<b>(962,652)</b>	<b>(146,319)</b>	<b>87%</b>	<b>53,905</b>



## Washington State Bar Association

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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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%	92
DISCIPLINARY BOARD EXPENSES	4,000	-	797	3,203	20%	2,870
CHIEF HEARING OFFICER	40,000	3,333	36,663	3,337	92%	4
COURT REPORTERS **	500	3,150	40,611	(40,111)	8122%	(40,152)
HEARING OFFICER EXPENSES	4,000	-	163	3,837	4%	3,504
HEARING OFFICER TRAINING	400	-	-	400	0%	367
APPOINTED COUNSEL	48,000	4,200	45,400	2,600	95%	(1,400)
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	917
<b>TOTAL DIRECT EXPENSES:</b>	<b>98,000</b>	<b>10,683</b>	<b>123,633</b>	<b>(25,633)</b>	<b>126%</b>	<b>(33,800)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	129,192	10,864	123,282	5,909	95%	(4,857)
BENEFITS EXPENSE	34,681	2,736	33,762	919	97%	(1,971)
OTHER INDIRECT EXPENSE	41,247	2,209	33,422	7,824	81%	4,387
<b>TOTAL INDIRECT EXPENSES:</b>	<b>205,120</b>	<b>15,808</b>	<b>190,467</b>	<b>14,653</b>	<b>93%</b>	<b>(2,441)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>303,120</b>	<b>26,492</b>	<b>314,100</b>	<b>(10,981)</b>	<b>104%</b>	<b>(36,241)</b>
<b>NET INCOME (LOSS):</b>	<b>(303,120)</b>	<b>(26,492)</b>	<b>(314,100)</b>	<b>10,981</b>	<b>104%</b>	<b>(36,241)</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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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:	_____	_____	_____	_____	_____	_____
<b>TOTAL REVENUE:</b>	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
PRACTICE OF LAW BOARD	12,000	-	1,157	10,843	10%	9,843
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,000</b>	<b>-</b>	<b>1,157</b>	<b>10,843</b>	<b>10%</b>	<b>9,843</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,419	3,700	45,166	2,253	95%	(1,699)
BENEFITS EXPENSE	21,236	1,493	17,234	4,003	81%	2,233
OTHER INDIRECT EXPENSE	16,204	865	13,093	3,111	81%	1,760
<b>TOTAL INDIRECT EXPENSES:</b>	<b>84,860</b>	<b>6,058</b>	<b>75,493</b>	<b>9,366</b>	<b>89%</b>	<b>2,295</b>
<b>TOTAL ALL EXPENSES:</b>	<b>96,860</b>	<b>6,058</b>	<b>76,651</b>	<b>20,209</b>	<b>79%</b>	<b>12,137</b>
<b>NET INCOME (LOSS):</b>	<b>(96,860)</b>	<b>(6,058)</b>	<b>(76,651)</b>	<b>(20,209)</b>	<b>79%</b>	<b>12,137</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	10,833
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>100%</b>	<b>10,833</b>
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES **	12,221	-	-	12,221	0%	11,203
DONATIONS/SPONSORSHIPS/GRANTS **	280,088	-	158,134	121,954	56%	98,613
STAFF TRAVEL/PARKING	500	-	333	167	67%	125
SURVEYS	100	-	-	100	0%	92
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	782	1,718	31%	1,509
PRO BONO CERTIFICATES	2,000	-	75	1,925	4%	1,758
<b>TOTAL DIRECT EXPENSES:</b>	<b>297,409</b>	<b>-</b>	<b>159,324</b>	<b>138,085</b>	<b>54%</b>	<b>113,301</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,379	10,132	107,191	21,189	83%	10,490
BENEFITS EXPENSE	43,223	3,072	34,227	8,996	79%	5,394
OTHER INDIRECT EXPENSE	47,728	2,551	38,590	9,138	81%	5,160
<b>TOTAL INDIRECT EXPENSES:</b>	<b>219,330</b>	<b>15,755</b>	<b>180,008</b>	<b>39,322</b>	<b>82%</b>	<b>21,044</b>
<b>TOTAL ALL EXPENSES:</b>	<b>516,739</b>	<b>15,755</b>	<b>339,332</b>	<b>177,407</b>	<b>66%</b>	<b>134,345</b>
<b>NET INCOME (LOSS):</b>	<b>(386,739)</b>	<b>(15,755)</b>	<b>(209,332)</b>	<b>(177,407)</b>	<b>54%</b>	<b>145,179</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 August 1, 2024 to August 31, 2024

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	88	112	44%	95
IMAGE LIBRARY	4,100	-	4,752	(652)	116%	(993)
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,300</b>	<b>-</b>	<b>4,840</b>	<b>(540)</b>	<b>113%</b>	<b>(898)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.89 FTE)	72,960	10,882	72,893	67	100%	(6,013)
BENEFITS EXPENSE	23,139	1,711	19,928	3,212	86%	1,283
OTHER INDIRECT EXPENSE	26,221	1,412	21,363	4,858	81%	2,673
<b>TOTAL INDIRECT EXPENSES:</b>	<b>122,320</b>	<b>14,005</b>	<b>114,183</b>	<b>8,137</b>	<b>93%</b>	<b>(2,056)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>126,620</b>	<b>14,005</b>	<b>119,023</b>	<b>7,597</b>	<b>94%</b>	<b>(2,955)</b>
<b>NET INCOME (LOSS):</b>	<b>(126,620)</b>	<b>(14,005)</b>	<b>(119,023)</b>	<b>(7,597)</b>	<b>94%</b>	<b>(2,955)</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	350	-	350	-	100%	(29)
STAFF CONFERENCE & TRAINING **	7,500	-	5,913	1,587	79%	962
STAFF TRAVEL/PARKING	650	-	276	374	42%	320
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,500</b>	<b>-</b>	<b>6,539</b>	<b>1,961</b>	<b>77%</b>	<b>1,282</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.60 FTE)	357,120	29,406	325,599	31,522	91%	1,762
BENEFITS EXPENSE	105,529	8,284	93,488	12,041	89%	3,247
OTHER INDIRECT EXPENSE	76,601	4,099	62,021	14,580	81%	8,197
<b>TOTAL INDIRECT EXPENSES:</b>	<b>539,250</b>	<b>41,789</b>	<b>481,107</b>	<b>58,143</b>	<b>89%</b>	<b>13,205</b>
<b>TOTAL ALL EXPENSES:</b>	<b>547,750</b>	<b>41,789</b>	<b>487,646</b>	<b>60,104</b>	<b>89%</b>	<b>14,488</b>
<b>NET INCOME (LOSS):</b>	<b>(547,750)</b>	<b>(41,789)</b>	<b>(487,646)</b>	<b>(60,104)</b>	<b>89%</b>	<b>14,458</b>

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## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	2,178	198	92%	-
STAFF CONFERENCE & TRAINING	2,184	10	10	2,174	0%	1,992
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,560</b>	<b>208</b>	<b>2,188</b>	<b>2,372</b>	<b>48%</b>	<b>1,992</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	394,527	32,975	370,824	23,703	94%	(9,175)
BENEFITS EXPENSE	160,136	12,788	142,479	17,657	89%	4,313
OTHER INDIRECT EXPENSE	170,289	9,109	137,824	32,466	81%	18,275
<b>TOTAL INDIRECT EXPENSES:</b>	<b>724,952</b>	<b>54,872</b>	<b>651,127</b>	<b>73,826</b>	<b>90%</b>	<b>13,413</b>
<b>TOTAL ALL EXPENSES:</b>	<b>729,512</b>	<b>55,080</b>	<b>653,315</b>	<b>76,198</b>	<b>90%</b>	<b>15,405</b>
<b>NET INCOME (LOSS):</b>	<b>(729,512)</b>	<b>(55,080)</b>	<b>(653,315)</b>	<b>(76,198)</b>	<b>90%</b>	<b>15,405</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	674	365,728	(67,942)	123%	92,758
<b>TOTAL REVENUE:</b>	<b>297,786</b>	<b>674</b>	<b>365,728</b>	<b>(67,942)</b>	<b>123%</b>	<b>92,758</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,000	-	59	941	6%	858
SUBSCRIPTIONS	350	-	331	19	95%	(10)
SECTION/COMMITTEE CHAIR MTGS	1,000	-	80	920	8%	836
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	458
STAFF MEMBERSHIP DUES	200	-	-	200	0%	183
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,050</b>	<b>-</b>	<b>470</b>	<b>2,580</b>	<b>15%</b>	<b>2,326</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	159,053	13,673	146,862	12,191	92%	(1,063)
BENEFITS EXPENSE	65,223	6,387	60,802	4,421	93%	(1,014)
OTHER INDIRECT EXPENSE	76,011	4,076	61,676	14,335	81%	8,001
<b>TOTAL INDIRECT EXPENSES:</b>	<b>300,288</b>	<b>24,136</b>	<b>269,340</b>	<b>30,948</b>	<b>90%</b>	<b>5,924</b>
<b>TOTAL ALL EXPENSES:</b>	<b>303,338</b>	<b>24,136</b>	<b>269,810</b>	<b>33,528</b>	<b>89%</b>	<b>8,250</b>
<b>NET INCOME (LOSS):</b>	<b>(5,552)</b>	<b>(23,462)</b>	<b>95,918</b>	<b>(101,470)</b>	<b>-1728%</b>	<b>101,008</b>

# Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

	<b>FISCAL 2024 REFORECAST</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>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	438,431	1,135	564,716	(126,284)	129%	162,820
SEMINAR PROFIT SHARE	153,875	-	23,241	130,634	15%	(117,811)
INTEREST INCOME	17,147	-	-	17,147	0%	(15,718)
PUBLICATIONS REVENUE	1,500	889	1,861	(361)	124%	486
OTHER	78,010	4,295	42,195	35,815	54%	(29,314)
<b>TOTAL REVENUE:</b>	<b>688,964</b>	<b>6,319</b>	<b>632,013</b>	<b>56,951</b>	<b>92%</b>	<b>463</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	11,065	279,446	453,651	38%	392,559
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	674	365,691	(81,221)	129%	(104,926)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,017,566</b>	<b>11,740</b>	<b>645,136</b>	<b>372,430</b>	<b>63%</b>	<b>287,633</b>
<b>NET INCOME (LOSS):</b>	<b>(328,603)</b>	<b>(5,420.56)</b>	<b>(13,124)</b>	<b>(315,479)</b>	<b>4%</b>	<b>288,096</b>



**Washington State Bar Association**  
Statement of Activities  
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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	165,000	23,946	88,743	76,257	54%	62,507
STAFF TRAVEL/PARKING	1,000	54	732	268	73%	185
STAFF MEMBERSHIP DUES	200	120	120	80	60%	63
TELEPHONE	95,000	6,650	80,477	14,523	85%	6,606
COMPUTER HARDWARE	66,200	7,781	60,781	5,419	92%	(98)
COMPUTER SOFTWARE	330,000	476	268,064	61,936	81%	34,436
HARDWARE SERVICE & WARRANTIES	50,000	-	30,498	19,502	61%	15,335
SOFTWARE MAINTENANCE & LICENSING	380,000	4,772	333,333	46,667	88%	15,000
THIRD PARTY SERVICES **	10,000	1,699	37,691	(27,691)	377%	(28,524)
CLOUD INFRASTRUCTURE	82,000	3,231	36,357	45,643	44%	38,810
STAFF CONFERENCE & TRAINING	6,000	-	823	5,177	14%	4,677
TRANSFER TO INDIRECT EXPENSES	(1,185,400)	(48,728)	(937,619)	(247,781)	79%	(148,998)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE) **	1,434,388	118,133	1,311,244	123,143	91%	3,611
BENEFITS EXPENSE	480,054	32,530	393,241	86,812	82%	46,808
CAPITAL LABOR & OVERHEAD	(210,000)	(2,590)	(75,555)	(134,445)	36%	116,945
OTHER INDIRECT EXPENSE	383,003	20,495	310,103	72,900	81%	40,984
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,087,445</b>	<b>168,568</b>	<b>1,939,033</b>	<b>148,412</b>	<b>93%</b>	<b>208,347</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,087,445</b>	<b>168,568</b>	<b>1,939,033</b>	<b>148,412</b>	<b>93%</b>	<b>208,347</b>
<b>NET INCOME (LOSS):</b>	<b>(2,087,445)</b>	<b>(168,568)</b>	<b>(1,939,033)</b>	<b>(148,412)</b>	<b>93%</b>	<b>(25,542)</b>

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**Washington State Bar Association**  
Statement of Activities  
For the Period from August 1, 2024 to August 31, 2024  
**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	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	-	300	150	67%	113
STAFF CONFERENCE & TRAINING	2,600	-	1,749	851	67%	634
SUBSCRIPTIONS	750	-	815	(65)	109%	(127)
ABA DELEGATES	14,000	6,409	13,896	104	99%	(1,063)
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>6,409</b>	<b>17,331</b>	<b>469</b>	<b>97%</b>	<b>(1,015)</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	60,485	5,111	55,932	4,553	92%	(487)
BENEFITS EXPENSE	21,371	1,733	19,134	2,237	90%	456
OTHER INDIRECT EXPENSE	17,677	956	14,471	3,206	82%	1,733
<b>TOTAL INDIRECT EXPENSES:</b>	<b>99,534</b>	<b>7,801</b>	<b>89,537</b>	<b>9,996</b>	<b>90%</b>	<b>1,702</b>
<b>TOTAL ALL EXPENSES:</b>	<b>117,334</b>	<b>14,210</b>	<b>106,869</b>	<b>10,465</b>	<b>91%</b>	<b>1,702</b>
<b>NET INCOME (LOSS):</b>	<b>(117,334)</b>	<b>(14,210)</b>	<b>(106,869)</b>	<b>(10,465)</b>	<b>91%</b>	<b>687</b>

**Washington State Bar Association**  
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**92% OF YEAR COMPLETE**

	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	13,743,352	1,119,182	12,235,583	1,507,770	89%	362,491
TEMPORARY SALARIES	296,112	65,844	470,269	(174,157)	159%	(198,833)
CAPITAL LABOR & OVERHEAD	(210,000)	(2,590)	(75,555)	(134,445)	36%	(116,945)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(3,722)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	4,800	-	100%	(400)
EMPLOYEE SERVICE AWARDS	1,680	60	1,420	260	85%	120
FICA (EMPLOYER PORTION)	1,027,685	88,379	914,158	113,527	89%	27,887
L&I INSURANCE	73,611	-	44,493	29,119	60%	22,984
WA STATE FAMILY MEDICAL LEAVE (E	29,686	2,487	26,004	3,682	88%	1,208
MEDICAL (EMPLOYER PORTION)	1,944,108	161,441	1,717,619	226,488	88%	64,479
RETIREMENT (EMPLOYER PORTION)	1,292,648	100,996	1,135,124	157,524	88%	49,803
TRANSPORTATION ALLOWANCE	34,000	280	28,527	5,473	84%	2,640
UNEMPLOYMENT INSURANCE	82,748	5,385	63,225	19,523	76%	12,627
<b>TOTAL SALARY &amp; BENEFITS EXPENS</b>	<b>18,116,370</b>	<b>1,542,663</b>	<b>16,565,666</b>	<b>1,550,704</b>	<b>91%</b>	<b>41,007</b>
WORKPLACE BENEFITS	52,710	9,266	40,202	12,508	76%	8,116
HUMAN RESOURCES POOLED EXP	77,112	9,680	62,223	14,889	81%	8,463
MEETING SUPPORT EXPENSES	7,500	1,509	7,463	37	100%	(588)
RENT	1,753,325	91,119	1,614,241	139,084	92%	(7,027)
MOVE / DOWNSIZE EXPENSES	98,400	-	36,887	61,513	37%	53,313
PERSONAL PROP TAXES-WSBA	6,650	541	5,654	996	85%	441
FURNITURE, MAINT, LH IMP	73,832	1,921	27,443	46,389	37%	40,237
OFFICE SUPPLIES & EQUIPMENT	22,564	629	14,382	8,183	64%	6,302
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,562	106,572	4,621	96%	(4,646)
COMPUTER HARDWARE DEPRECIATIO	49,926	3,190	36,122	13,804	72%	9,644
COMPUTER SOFTWARE DEPRECIATION	71,787	1,609	36,750	35,037	51%	29,054
INSURANCE	272,643	21,552	243,873	28,770	89%	6,050
WORK HOME FURNITURE & EQUIP	14,000	460	3,191	10,809	23%	9,642
PROFESSIONAL FEES-AUDIT	35,000	-	38,400	(3,400)	110%	(6,317)
PROFESSIONAL FEES-LEGAL	200,000	17,770	81,112	118,888	41%	102,222
ONLINE LEGAL RESEARCH	24,359	2,306	24,746	(387)	102%	(2,417)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	5,958
TRANSLATION SERVICES	12,000	510	6,229	5,771	52%	4,771
TELEPHONE & INTERNET	33,000	2,740	29,530	3,470	89%	720
POSTAGE - GENERAL	18,300	448	8,251	10,049	45%	8,524
RECORDS STORAGE	68,531	3,383	53,022	15,509	77%	9,798
BANK FEES	50,000	818	22,539	27,461	45%	23,294
PRODUCTION MAINTENANCE & SUPPL	12,500	(16)	9,140	3,360	73%	2,318
COMPUTER POOLED EXPENSES	1,185,400	48,728	937,619	247,781	79%	148,998
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,257,231</b>	<b>227,725</b>	<b>3,445,589</b>	<b>811,642</b>	<b>81%</b>	<b>456,873</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,373,601</b>	<b>1,770,388</b>	<b>20,011,255</b>	<b>2,362,346</b>	<b>89%</b>	<b>497,880</b>

## Washington State Bar Association

Statement of Activities

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

**92% OF YEAR COMPLETE**

SUMMARY PAGE	FISCAL 2024 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(340,821)	(24,762)	(254,939)	(85,881)
ADMISSIONS/BAR EXAM	(41,106)	(202,826)	(240)	(40,866)
ADVANCEMENT FTE	(377,799)	(31,272)	(340,761)	(37,038)
BAR NEWS	(103,039)	(9,096)	(106,091)	3,053
BOARD OF GOVERNORS	(572,479)	(27,517)	(401,176)	(171,302)
CLE - PRODUCTS	670,916	10,450	791,520	(120,604)
CLE - SEMINARS	(411,617)	(91,226)	(355,980)	(55,637)
CLIENT PROTECTION FUND	22,516	2,088	619,284	(596,768)
CHARACTER & FITNESS BOARD	(179,219)	(11,091)	(134,193)	(45,026)
COMMUNICATIONS	(822,014)	(62,867)	(637,400)	(184,613)
COMMUNICATIONS FTE	(247,980)	(19,686)	(225,554)	(22,426)
DESKBOOKS	(146,266)	11,456	(141,529)	(4,737)
DISCIPLINE	(6,110,667)	(477,843)	(5,446,437)	(664,229)
DIVERSITY	(345,037)	(27,304)	(170,364)	(174,673)
FINANCE	(503,709)	(39,312)	(87,313)	(416,395)
FOUNDATION	(180,078)	(14,198)	(160,043)	(20,036)
HUMAN RESOURCES	(625,154)	(85,610)	(711,029)	85,875
LAW CLERK PROGRAM	19,293	(9,023)	44,100	(24,807)
LEGISLATIVE	(281,375)	(19,845)	(245,083)	(36,292)
LEGAL LUNCHBOX	(26,930)	(3,021)	(16,626)	(10,303)
LICENSE FEES	17,320,499	1,401,283	15,699,174	1,621,325
LICENSING AND MEMBERSHIP	(246,271)	(10,739)	(115,187)	(131,084)
LIMITED LICENSE LEGAL TECHNICIAN	(74,658)	(5,033)	(57,967)	(16,691)
LIMITED PRACTICE OFFICERS	65,296	3,883	52,445	12,851
MANDATORY CLE ADMINISTRATION	190,171	20,293	553,786	(363,615)
MEMBER WELLNESS PROGRAM	(232,993)	(18,774)	(206,507)	(26,486)
MINI CLE	(116,330)	(8,955)	(103,589)	(12,741)
MEMBER SERVICES & ENGAGEMENT	(381,385)	(24,051)	(272,182)	(109,203)
NEW MEMBER EDUCATION	(40,828)	(4,603)	38,944	(79,772)
OFFICE OF GENERAL COUNSEL	(1,108,971)	(91,724)	(962,652)	(146,319)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,472)	(59,869)	(757,577)	(59,894)
OGC-DISCIPLINARY BOARD	(303,120)	(26,492)	(314,100)	10,981
PRACTICE OF LAW BOARD	(96,860)	(6,058)	(76,651)	(20,209)
PRACTICE MANAGEMENT ASSISTANCE	(150,723)	1,796	(137,424)	(13,299)
PROFESSIONAL RESPONSIBILITY PROGRAM	(237,403)	(18,464)	(213,775)	(23,628)
PUBLIC SERVICE PROGRAMS	(386,739)	(15,755)	(209,332)	(177,407)
PUBLICATION & DESIGN SERVICES	(126,620)	(14,005)	(119,023)	(7,597)
REGULATORY SERVICES FTE	(547,750)	(41,789)	(487,646)	(60,104)
SECTIONS ADMINISTRATION	(5,552)	(23,462)	95,918	(101,470)
SECTIONS OPERATIONS	(328,603)	(5,421)	(13,124)	(315,479)
SERVICE CENTER	(729,512)	(55,080)	(653,315)	(76,198)
TECHNOLOGY	(2,087,445)	(168,568)	(1,939,033)	(148,412)
VOLUNTEER EDUCATION	(117,334)	(14,210)	(106,869)	(10,465)
INDIRECT EXPENSES	22,373,601	1,770,388	20,011,255	2,362,346
<b>TOTAL OF ALL</b>	<b>(21,210,440)</b>	<b>(1,452,087)</b>	<b>(21,725,716)</b>	<b>515,276</b>
<b>NET INCOME (LOSS)</b>	<b>(1,163,162)</b>	<b>(318,301)</b>	<b>1,714,461</b>	<b>(2,877,622)</b>