

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

Financial Reports

(Unaudited)

Year to Date February 28, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
March 19, 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 February 28,
2025 As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	42%	41%	\$39,620	42%	Favorable to budget mainly due to timing of taxes and benefits payments and higher capital labor.
Other Indirect Expenses*	42%	44%	(\$88,161)	41%	Unfavorable to budget due to timing of payments for online legal research, office downsizing expenses, audit fees, IT costs, rent and unanticipated software depreciation.
Total Indirect Expenses	42%	42%	(\$48,541)	42%	Unfavorable to budget resulting from other indirect expenses described above.

General Fund Revenues	42%	45%	\$768,508	46%	Favorable to budget due to timing of fee collection for the summer bar exam, law clerks, and MCLE. Additional revenue from interest income, and sales for new members and legal lunchbox products.
General Fund Indirect Expenses	42%	42%	(\$30,882)	41%	Unfavorable to budget as described for indirect expenses above.
General Fund Direct Expenses	42%	30%	\$369,497	24%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	42%	-134%	\$1,107,123	118%	Favorable to budget for the reasons described above.

CLE Revenue	42%	43%	\$18,909	58%	Favorable to budget due to seasonally high product sales.
CLE Direct Expenses	42%	12%	\$105,704	17%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	42%	43%	(\$17,052)	43%	Unfavorable to budget due to timing of payment of other indirect expenses.
CLE Net	42%	207%	\$107,561	260%	Favorable to budget primarily due to timing of direct expenses and product sales.

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2025 Budget
For the Period from February 1, 2025 to February 28, 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	-	-	104,568	250,535	65,904	139,795	170,472	390,330	(170,472)	(390,330)
Admissions/Bar Exam	782,050	1,480,180	382,548	906,127	97,920	480,204	480,468	1,386,331	301,582	93,849
Advancement FTE	-	-	158,603	386,288	120	3,300	158,723	389,588	(158,723)	(389,588)
Bar News	229,928	589,600	139,351	326,761	155,767	387,175	713,936	665,990	(124,336)	(124,336)
Board of Governors	-	-	88,429	222,445	85,974	360,300	174,403	582,745	(174,403)	(582,745)
Character & Fitness Board	-	-	59,163	140,905	6,118	33,000	65,281	173,905	(65,281)	(173,905)
Communications Strategies	-	600	262,814	710,318	11,834	180,295	274,648	890,613	(274,648)	(890,613)
Communications Strategies FTE	-	-	108,879	249,012	-	-	108,879	249,012	(108,879)	(249,012)
Discipline	37,420	90,000	2,579,284	6,275,710	58,191	216,544	2,637,475	6,492,254	(2,600,055)	(6,402,254)
Diversity	39,916	135,000	152,935	371,905	4,852	70,900	157,787	442,805	(117,872)	(307,805)
Finance	289,109	600,000	501,288	1,154,793	2,460	4,920	503,747	1,159,713	(214,638)	(559,713)
Foundation	-	-	69,306	165,726	4,360	17,800	73,666	183,526	(73,666)	(183,526)
Human Resources	-	-	344,709	574,952	-	-	344,709	574,952	(344,709)	(574,952)
Law Clerk Program	232,460	207,200	74,652	178,661	1,889	51,031	76,542	229,692	155,918	(22,492)
Legislative	-	-	106,569	254,298	10,793	26,275	117,362	280,573	(117,362)	(280,573)
Legal Lunchbox	30,266	34,000	22,185	34,192	4,414	4,725	26,599	38,917	3,667	(4,917)
Licensing and Membership Records	200,776	450,200	328,532	790,226	7,501	36,032	335,853	826,258	(135,076)	(376,058)
Licensing Fees	7,195,708	17,492,616	-	-	-	-	0	-	7,195,708	17,492,616
Limited License Legal Technician	12,317	25,031	40,757	103,088	403	12,500	41,160	115,588	(28,843)	(90,557)
Limited Practice Officers	78,482	189,300	42,750	106,563	7,580	37,304	43,867	28,152	45,433	45,433
Mandatory CLE	725,450	1,233,800	290,989	653,747	61,552	151,333	352,541	805,080	372,909	428,720
Member Wellness Program	1,500	10,000	95,095	227,746	2,044	11,905	97,139	239,651	(95,639)	(229,651)
Member Services & Engagement	6,350	16,300	106,725	291,819	13,816	119,550	120,541	411,369	(114,191)	(395,069)
Mini CLE	-	-	49,922	119,503	-	-	49,922	119,503	(49,922)	(119,503)
New Member Education	109,351	88,000	44,884	106,868	-	1,950	44,884	108,818	64,467	(20,818)
Office of General Counsel	270	-	426,877	1,002,440	1,865	26,005	428,742	1,028,445	(428,472)	(1,028,445)
Office of the Executive Director	-	-	361,606	884,643	104,944	138,975	466,550	1,023,618	(466,550)	(1,023,618)
OGC-Disciplinary Board	-	-	85,073	198,045	42,094	128,500	127,167	326,545	(127,167)	(326,545)
Practice of Law Board	-	-	32,234	76,989	-	16,000	32,234	92,989	(32,234)	(92,989)
Practice Management Assistance	33,061	62,000	59,454	142,003	87,730	93,650	147,184	235,653	(114,123)	(173,653)
Professional Responsibility Program	-	-	87,488	208,419	1,301	6,700	88,788	215,119	(88,788)	(215,119)
Public Service Programs	39,916	132,400	92,605	223,674	103,164	310,700	195,770	534,374	(155,854)	(401,974)
Publication and Design Services	-	-	54,056	124,220	4,844	5,000	58,900	129,220	(58,900)	(129,220)
Regulatory Services FTE	-	-	183,802	439,881	1,216	9,490	185,018	449,371	(185,018)	(449,371)
Regulatory Reform	-	-	66,186	157,462	3,184	42,500	69,370	199,962	(69,370)	(199,962)
Sections Administration	353,856	275,000	119,543	296,910	35	2,400	119,578	299,310	234,278	(24,310)
Service Center	-	-	302,474	726,174	913	3,053	303,387	729,227	(303,387)	(729,227)
Volunteer Engagement	-	-	87,449	242,951	8,170	68,066	95,619	311,017	(95,619)	(311,017)
Technology	-	-	823,180	2,048,168	-	-	823,180	2,048,168	(823,180)	(2,048,168)
Subtotal General Fund	10,398,186	23,111,227	8,936,783	21,374,165	962,952	3,197,877	9,899,735	24,572,042	498,451	(1,460,815)
Expenses using Facilities Reserve funds	-	-	(127,665)	-	-	-	(127,665)	(109,065)	127,665	109,065
Expenses using Special Project Reserve funds	-	-	(66,186)	-	(3,184)	-	(69,370)	(199,962)	69,370	199,962
Total General Fund - Net Result from Operations	10,398,186	-	8,742,932	-	959,768	-	9,702,700	24,263,015	695,486	(1,151,788)
Percentage of Budget	45%	-	42%	-	30%	-	40%	-	-	-
CLE-Seminars and Products	731,192	1,623,710	429,745	1,051,695	44,739	306,112	474,484	1,357,807	256,708	265,904
CLE - Deskbooks	18,845	131,000	140,910	276,952	-	54,950	140,910	331,902	(122,064)	(200,902)
Total CLE	750,038	1,754,710	570,655	1,328,647	44,739	361,062	615,394	1,689,709	134,643	65,001
Percentage of Budget	43%	-	43%	-	12%	-	36%	(7,789)	7,386	7,789
Expenses using Facilities Reserve funds	-	-	(7,386)	-	-	-	(7,386)	1,681,920	142,030	72,790
Total CLE Fund - Net Result from Operations	-	-	563,269	-	-	-	608,008	-	-	-
Total All Sections	569,364	645,483	-	-	493,077	1,040,206	493,077	1,040,206	76,287	(394,722)
Client Protection Fund-Restricted	788,113	930,540	76,842	182,964	(165,698)	506,400	(88,856)	689,364	876,969	241,176
Expenses using Facilities Reserve funds	-	-	(1,136)	-	-	-	(1,136)	(983)	1,136	983
Total CPF Fund - Net Result from Operations	-	-	75,706	-	-	-	(89,992)	688,381	878,105	242,159
Totals	12,505,701	26,441,960	9,584,280	22,885,776	1,335,071	5,105,545	10,919,351	27,991,320	1,586,350	(1,549,360)
Totals Net of Use of Facilities Reserve Funds	-	-	(136,187)	-	-	-	(136,187)	27,673,521	136,187	(1,231,561)
Totals Net of Use of Special Project Reserve Funds	-	-	(66,186)	-	(3,184)	-	(69,370)	-	69,370	-
Percentage of Budget	47%	-	42%	-	26%	-	39%	-	1,791,908	-

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	5,637,457
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,409,459	1,486,487
Section Funds	2,123,665	1,728,943	2,199,952
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	46,844
Special Projects and Innovation Fund	400,000	200,038	330,630
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,965,497	7,738,804
Total General Fund Balance	10,116,350	8,665,535	10,616,278
Net Change in Total General Fund Balance	-	(1,460,815)	498,451
Total Fund Balance	18,353,825	16,804,465	19,940,175
Net Change In Fund Balance	-	(1,549,360)	1,586,350

**Washington State Bar Association
Analysis of Cash Investments
As of February 28, 2025**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>1,407,706</u>

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.30%	16,450,227
UBS Financial Money Market	4.34%	1,167,941
CDs/Treasuries	see list	9,219,260

General Fund Total 28,245,134

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>371,991</u>

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.30%	2,611,091
CDs/Treasuries	see list	2,712,159

Client Protection Fund Total 5,695,240

Grand Total Cash & Investments 33,940,374

**Washington State Bar Association
Analysis of Cash Investments
As of February 28, 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>
Cambridge Saving Bank CD	5.35%	9	6/11/2024	6/20/2024	3/17/2025	240,000
Beal Bank USA CD	5.00%	12	3/12/2024	3/20/2024	3/19/2025	250,000
Beal Bank Plano TX CD	5.00%	12	3/26/2024	4/3/2024	4/2/2025	250,000
Old National BK CD	5.00%	12	3/26/2024	4/4/2024	4/4/2025	250,000
Exchange Bank CD	5.00%	12	4/16/2024	4/24/2024	4/23/2025	250,000
Northside Community Bank CD	5.00%	12	4/16/2024	4/24/2024	4/24/2025	250,000
CF Bank CD	5.05%	12	4/26/2024	5/3/2024	5/2/2025	250,000
Morgan Stanley Bank CD	5.10%	12	5/2/2024	5/8/2024	5/8/2025	250,000
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 Alliance 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
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
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

US T- Bill's

US Treasury Bill	4.40%	4	11/19/2024	11/20/2024	3/18/2025	246,493
US Treasury Bill	4.60%	6	10/10/2024	10/11/2024	4/10/2025	244,781
US Treasury Bill	4.20%	4	12/17/2024	12/18/2024	4/15/2025	246,651
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	4.22%	6	2/21/2025	2/24/2025	8/31/2025	514,177
US Treasury Bill	4..3%	11	11/26/2024	11/27/2024	10/30/2025	240,364

Total	9,219,260
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Washington State Bar Association
Analysis of Cash Investments
As of February 28, 2025

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term</u> <u>Months</u>	<u>Trade</u> <u>Date</u>	<u>Settle</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
Goldman Sachs Bank CD	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
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
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	4.50%	6	9/13/2024	9/16/2024	3/13/2025	244,632
US Treasury Bill	4.30%	6	10/10/2024	10/11/2024	4/10/2025	244,781
US Treasury Bill	4.35%	10	8/27/2024	8/28/2024	6/12/2025	241,640
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	<u><u>2,712,159</u></u>
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Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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	1,851,539	7,195,708	10,296,908	41%	(92,882)
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,851,539</u>	<u>7,195,708</u>	<u>10,296,908</u>	<u>41%</u>	<u>(92,882)</u>

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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	-	-	27,500	0%	(11,458)
BAR EXAM FEES	1,378,980	214,800	755,265	623,715	55%	180,690
RULE 9/LEGAL INTERN FEES	12,500	450	2,350	10,150	19%	(2,858)
SPECIAL ADMISSIONS	61,200	4,525	24,435	36,765	40%	(1,065)
TOTAL REVENUE:	1,480,180	219,775	782,050	698,130	53%	165,308
DIRECT EXPENSES:						
POSTAGE	2,000	173	1,641	359	82%	(808)
STAFF TRAVEL/PARKING	24,000	1,980	1,998	22,002	8%	8,002
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(39)
SUPPLIES	2,000	-	2,720	(720)	136%	(1,887)
FACILITY, PARKING, FOOD	100,000	44,184	44,184	55,816	44%	(2,517)
EXAMINER FEES	44,500	12,750	21,750	22,750	49%	(3,208)
UBE EXMINATIONS	118,000	-	-	118,000	0%	49,167
BOARD OF BAR EXAMINERS	42,500	-	-	42,500	0%	17,708
BAR EXAM PROCTORS	23,000	-	-	23,000	0%	9,583
DISABILITY ACCOMMODATIONS	65,000	-	1,975	63,025	3%	25,108
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	(283)
LAW SCHOOL VISITS	2,000	-	-	2,000	0%	833
SOFTWARE HOSTING	45,609	3,653	18,405	27,204	40%	599
STAFF CONFERENCE & TRAINING	10,100	-	4,302	5,798	43%	(94)
TOTAL DIRECT EXPENSES:	480,204	62,740	97,920	382,284	20%	102,165
INDIRECT EXPENSES:						
SALARY EXPENSE (6.65 FTE)	551,588	46,604	233,496	318,092	42%	(3,667)
BENEFITS EXPENSE	194,873	15,946	78,526	116,347	40%	2,671
OTHER INDIRECT EXPENSE	159,666	13,877	70,526	89,140	44%	(3,999)
TOTAL INDIRECT EXPENSES:	906,127	76,427	382,548	523,580	42%	(4,995)
TOTAL ALL EXPENSES:	1,386,331	139,167	480,468	905,864	35%	97,170
NET INCOME (LOSS):	93,849	80,608	301,582	(207,734)	321%	262,479

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	3,300	-	120	3,180	4%	1,255
TOTAL DIRECT EXPENSES:	<u>3,300</u>	<u>-</u>	<u>120</u>	<u>3,180</u>	<u>4%</u>	<u>1,255</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	21,518	107,936	156,589	41%	2,283
BENEFITS EXPENSE	74,703	6,060	29,869	44,834	40%	1,257
OTHER INDIRECT EXPENSE	47,060	4,092	20,798	26,261	44%	(1,190)
TOTAL INDIRECT EXPENSES:	<u>386,288</u>	<u>31,671</u>	<u>158,603</u>	<u>227,685</u>	<u>41%</u>	<u>2,350</u>
TOTAL ALL EXPENSES:	<u>389,588</u>	<u>31,671</u>	<u>158,723</u>	<u>230,865</u>	<u>41%</u>	<u>3,605</u>
NET INCOME (LOSS):	<u>(389,588)</u>	<u>(31,671)</u>	<u>(158,723)</u>	<u>(230,865)</u>	<u>41%</u>	<u>3,605</u>

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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%	129
LEADERSHIP TRAINING	6,000	199	1,624	4,376	27%	876
ATJ BOARD EXPENSE	58,500	5,232	26,167	32,333	45%	(1,792)
STAFF TRAVEL/PARKING	2,800	36	295	2,505	11%	872
STAFF CONFERENCE & TRAINING	2,495	-	1,530	965	61%	(491)
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	(613)
CONFERENCE/INSTITUTE EXPENSE	30,000	-	19,167	10,833	64%	(6,667)
RECEPTION/FORUM EXPENSE	30,000	7,153	12,470	17,530	42%	30
TOTAL DIRECT EXPENSES:	139,795	12,620	65,904	73,891	47%	(7,656)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.68 FTE)	157,861	12,973	65,688	92,174	42%	88
BENEFITS EXPENSE	52,337	4,248	21,053	31,283	40%	754
OTHER INDIRECT EXPENSE	40,337	3,508	17,827	22,510	44%	(1,020)
TOTAL INDIRECT EXPENSES:	250,535	20,729	104,568	145,967	42%	(178)
TOTAL ALL EXPENSES:	390,330	33,349	170,472	219,858	44%	(7,835)
NET INCOME (LOSS):	(390,330)	(33,349)	(170,472)	(219,858)	44%	(7,835)

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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%	(833)
DISPLAY ADVERTISING	405,000	51,872	192,397	212,603	48%	23,647
SUBSCRIPT/SINGLE ISSUES	100	-	72	28	72%	30
CLASSIFIED ADVERTISING	2,500	456	1,919	581	77%	877
JOB TARGET ADVERTISING	180,000	7,877	35,540	144,460	20%	(39,460)
TOTAL REVENUE:	589,600	60,205	229,928	359,672	39%	(15,739)
DIRECT EXPENSES:						
POSTAGE	121,000	15,585	60,779	60,221	50%	(10,363)
PRINTING, COPYING & MAILING	262,500	22,522	94,212	168,288	36%	15,163
DIGITAL/ONLINE DEVELOPMENT	2,000	572	572	1,428	29%	262
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	417
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	125
STAFF MEMBERSHIP DUES	150	-	-	150	0%	63
SUBSCRIPTIONS	225	-	204	21	91%	(111)
TOTAL DIRECT EXPENSES:	387,175	38,678	155,767	231,408	40%	5,556
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	15,952	90,089	117,778	43%	(3,478)
BENEFITS EXPENSE	67,753	5,282	26,744	41,010	39%	1,487
OTHER INDIRECT EXPENSE	51,141	4,431	22,518	28,623	44%	(1,209)
TOTAL INDIRECT EXPENSES:	326,761	25,665	139,351	187,411	43%	(3,200)
TOTAL ALL EXPENSES:	713,936	64,343	295,117	418,819	41%	2,356
NET INCOME (LOSS):	(124,336)	(4,138)	(65,190)	(59,146)	52%	(13,383)

Washington State Bar Association
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42% 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	1,594	27,030	120,970	18%	34,636
BOG COMMITTEES' EXPENSES **	8,500	62	3,690	4,810	43%	(148)
BOG RETREAT	40,000	222	37,967	2,033	95%	(21,300)
BOG CONFERENCE ATTENDANCE	39,500	2,637	5,220	34,280	13%	11,238
BOG TRAVEL & OUTREACH	50,000	1,253	7,976	42,024	16%	12,857
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	6,250
BOG ELECTIONS	42,000	4,018	4,018	37,982	10%	13,482
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	4,167
NEW GOVERNOR ORIENTATION **	3,500	-	-	3,500	0%	1,458
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,375
SUPPLIES	500	-	73	427	15%	135
TOTAL DIRECT EXPENSES:	360,300	9,785	85,974	274,326	24%	64,151
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	10,667	51,294	80,874	39%	3,776
BENEFITS EXPENSE **	48,740	4,967	18,823	29,916	39%	1,485
OTHER INDIRECT EXPENSE **	41,537	5,709	18,311	23,226	44%	(1,004)
TOTAL INDIRECT EXPENSES:	222,445	21,343	88,429	134,016	40%	4,257
TOTAL ALL EXPENSES:	582,745	31,128	174,403	408,342	30%	68,408
NET INCOME (LOSS):	(582,745)	(31,128)	(174,403)	(408,342)	30%	68,408

**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 February 1, 2025 to February 28, 2025

42% 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:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	-	3,022	14,978	17%	4,478
COURT REPORTERS	15,000	-	3,096	11,904	21%	3,154
TOTAL DIRECT EXPENSES:	33,000	-	6,118.21	26,882	19%	7,632
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,896	39,966	55,349	42%	(251)
BENEFITS EXPENSE	27,582	2,265	11,222	16,360	41%	271
OTHER INDIRECT EXPENSE	18,007	1,569	7,975	10,032	44%	(472)
TOTAL INDIRECT EXPENSES:	140,905	11,730	59,163	81,742	42%	(453)
TOTAL ALL EXPENSES:	173,905	11,730	65,281	108,624	38%	7,179
NET INCOME (LOSS):	(173,905)	(11,730)	(65,281)	(108,624)	38%	7,179

Washington State Bar Association
Statement of Activities
For the Period from February 1, 2025 to February 28, 2025
42% 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	31,662	191,197	633,803	23%	(152,553)
SEMINAR REVENUE-OTHER	20,000	-	800	19,200	4%	(7,533)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	62,500
SHIPPING & HANDLING	210	-	81	129	39%	(7)
COURSEBOOK SALES	3,500	-	555	2,945	16%	(903)
MP3 AND VIDEO SALES	925,000	25,337	538,560	386,440	58%	153,143
TOTAL REVENUE:	1,623,710	56,999	731,192	892,518	45%	(97,587)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	208
DEPRECIATION	2,012	170	850	1,162	42%	(12)
ONLINE EXPENSES	54,000	1,839	19,858	34,142	37%	2,642
ACCREDITATION FEES	3,000	(24)	2,172	828	72%	(922)
FACILITIES	165,000	2,400	20,970	144,030	13%	47,780
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	2,917
SPEAKERS & PROGRAM DEVELOP	48,000	-	766	47,234	2%	19,234
HONORARIA	3,000	-	-	3,000	0%	1,250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	83
STAFF TRAVEL/PARKING	15,000	-	53	14,947	0%	6,197
STAFF CONFERENCE & TRAINING	5,900	-	-	5,900	0%	2,458
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	625
SUPPLIES	500	-	-	500	0%	208
COST OF SALES - COURSEBOOKS	300	-	38	262	13%	87
POSTAGE & DELIVERY-COURSEBOOKS	200	-	31	169	16%	52
TOTAL DIRECT EXPENSES:	306,112	4,385	44,739	261,373	15%	82,808
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	50,626	254,640	376,284	40%	8,245
BENEFITS EXPENSE	228,691	18,251	90,349	138,342	40%	4,939
OTHER INDIRECT EXPENSE	192,080	16,677	84,757	107,323	44%	(4,723)
TOTAL INDIRECT EXPENSES:	1,051,695	85,554	429,745	621,949	41%	8,461
TOTAL ALL EXPENSES:	1,357,807	89,939	474,484	883,322	35%	91,268
NET INCOME (LOSS):	265,904	(32,940)	256,708	9,196	97%	145,915

Washington State Bar Association
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42% 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	521	16,197	(6,197)	162%	12,030
CPF MEMBER ASSESSMENTS	720,540	87,340	683,445	37,095	95%	383,220
INTEREST INCOME	200,000	17,929	88,471	111,529	44%	5,138
TOTAL REVENUE:	930,540	105,791	788,113	142,427	85%	400,388
DIRECT EXPENSES:						
BANK FEES	2,500	(243)	(2,162)	4,662	-86%	3,204
GIFTS TO INJURED CLIENTS	500,000	2,800	(163,680)	663,680	-33%	372,013
CPF BOARD EXPENSES	2,000	144	144	1,856	7%	690
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	708
STAFF MEMBERSHIP DUES	200	-	-	200	0%	83
TOTAL DIRECT EXPENSES:	506,400	2,701	(165,698)	672,098	-33%	376,698
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	9,573	48,447	66,713	42%	(464)
BENEFITS EXPENSE	38,272	3,114	15,416	22,856	40%	531
OTHER INDIRECT EXPENSE	29,532	2,554	12,979	16,553	44%	(674)
TOTAL INDIRECT EXPENSES:	182,964	15,241	76,842	106,122	42%	(607)
TOTAL ALL EXPENSES:	689,364	17,942	(88,856)	778,220	-13%	376,091
NET INCOME (LOSS):	241,176	87,848	876,969	(635,794)	364%	776,479

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	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%	(42)
WSBA LOGO MERCHANDISE SALES	500	-	-	500	0%	(208)
TOTAL REVENUE:	600	-	-	600	0%	(250)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	913	4,982	15%	1,543
STAFF MEMBERSHIP DUES	1,800	-	-	1,800	0%	750
SUBSCRIPTIONS	4,000	103	539	3,461	13%	1,128
APEX DINNER	52,500	-	-	52,500	0%	21,875
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	14,583
50 YEAR MEMBER TRIBUTE LUNCH	35,000	-	-	35,000	0%	14,583
BAR OUTREACH	20,000	-	74	19,926	0%	8,259
COMMUNICATIONS OUTREACH	15,000	131	1,587	13,413	11%	4,663
STAFF CONFERENCE & TRAINING	11,100	-	8,721	2,379	79%	(4,096)
TOTAL DIRECT EXPENSES:	180,295	432	11,834	168,461	7%	63,289
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	35,612	148,554	278,015	35%	29,183
BENEFITS EXPENSE **	154,335	10,404	57,087	97,249	37%	7,220
OTHER INDIRECT EXPENSE **	129,414	7,014	57,174	72,240	44%	(3,251)
TOTAL INDIRECT EXPENSES:	710,318	53,029	262,814	447,504	37%	33,152
TOTAL ALL EXPENSES:	890,613	53,462	274,648	615,965	31%	96,441
NET INCOME (LOSS):	(890,013)	(53,462)	(274,648)	(615,365)	31%	96,191

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Washington State Bar Association
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42% 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	18,089	78,932	100,805	44%	(4,041)
BENEFITS EXPENSE	45,265	4,333	19,314	25,951	43%	(454)
OTHER INDIRECT EXPENSE	24,010	2,092	10,634	13,376	44%	(630)
TOTAL INDIRECT EXPENSES:	<u>249,012</u>	<u>24,515</u>	<u>108,879</u>	<u>140,133</u>	<u>44%</u>	<u>(5,124)</u>
NET INCOME (LOSS):	<u>(249,012)</u>	<u>(24,515)</u>	<u>(108,879)</u>	<u>(140,133)</u>	<u>44%</u>	<u>(5,124)</u>

Washington State Bar Association

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	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	-	-	30,000	0%	(12,500)
LEXIS/NEXIS ROYALTIES	75,000	10,634	10,634	64,366	14%	(20,616)
SECTION PUBLICATION SALES	1,000	-	-	1,000	0%	(417)
FASTCASE ROYALTIES	25,000	8,212	8,212	16,788	33%	(2,205)
TOTAL REVENUE:	131,000	18,845	18,845	112,155	14%	(35,738)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	-	-	5,000	0%	2,083
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	208
SPLITS TO SECTIONS	300	-	-	300	0%	125
DESKBOOK ROYALTIES	300	-	-	300	0%	125
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	125
OBSOLETE INVENTORY	48,250	-	-	48,250	0%	20,104
STAFF MEMBERSHIP DUES	250	-	-	250	0%	104
SUBSCRIPTIONS	50	-	-	50	0%	21
TOTAL DIRECT EXPENSES:	54,950	-	-	54,950	0%	22,896
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	13,459	98,418	79,669	55%	(24,215)
BENEFITS EXPENSE	56,847	4,419	23,883	32,964	42%	(197)
OTHER INDIRECT EXPENSE	42,017	3,662	18,609	23,409	44%	(1,102)
TOTAL INDIRECT EXPENSES:	276,952	21,539	140,910	136,042	51%	(25,513)
TOTAL ALL EXPENSES:	331,902	21,539	140,910	190,992	42%	(2,617)
NET INCOME (LOSS):	(200,902)	(2,694)	(122,064)	(78,838)	61%	(38,355)

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	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	170	213	788	21%	(204)
RECOVERY OF DISCIPLINE COSTS	70,000	1,030	28,327	41,673	40%	(840)
DISCIPLINE HISTORY SUMMARY	19,000	2,040	8,880	10,120	47%	963
TOTAL REVENUE:	90,000	3,240	37,420	52,580	42%	(80)
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	24,259	-	-	24,259	0%	10,108
PUBLICATIONS PRODUCTION	350	-	-	350	0%	146
STAFF TRAVEL/PARKING	25,000	525	4,204	20,796	17%	6,212
STAFF MEMBERSHIP DUES	7,090	-	6,308	782	89%	(3,354)
TELEPHONE	4,000	196	921	3,079	23%	745
COURT REPORTERS	60,000	9,949	25,719	34,281	43%	(719)
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	417
LITIGATION EXPENSES	40,000	517	3,676	36,324	9%	12,991
DISABILITY EXPENSES	5,500	-	3,649	1,851	66%	(1,358)
TRANSLATION SERVICES	12,000	255	1,238	10,763	10%	3,763
STAFF CONFERENCE & TRAINING	37,345	8,006	12,476	24,869	33%	3,084
TOTAL DIRECT EXPENSES:	216,544	19,447	58,191	158,353	27%	32,036
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,063,643	319,107	1,655,684	2,407,960	41%	37,501
BENEFITS EXPENSE	1,275,677	101,298	510,138	765,539	40%	21,394
OTHER INDIRECT EXPENSE	936,389	81,356	413,462	522,928	44%	(23,300)
TOTAL INDIRECT EXPENSES:	6,275,710	501,761	2,579,284	3,696,426	41%	35,595
TOTAL ALL EXPENSES:	6,492,254	521,209	2,637,475	3,854,779	41%	67,631
NET INCOME (LOSS):	(6,402,254)	(517,969)	(2,600,055)	(3,802,199)	41%	67,551

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42% 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	39,916	39,916	95,084	30%	(16,334)
TOTAL REVENUE:	135,000	39,916	39,916	95,084	30%	(16,334)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	-	211	3,489	6%	1,331
STAFF MEMBERSHIP DUES	700	390	480	220	69%	(188)
DEI COUNCIL	5,900	199	279	5,621	5%	2,180
DIVERSITY EVENTS & PROJECTS	43,100	6	3,675	39,425	9%	14,283
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	3,125
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	1,088
CONSULTING SERVICES	7,000	-	45	6,955	1%	2,872
TOTAL DIRECT EXPENSE:	70,900	595	4,852	66,048	7%	24,689
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	18,592	92,910	134,839	41%	1,986
BENEFITS EXPENSE	79,569	6,402	31,564	48,004	40%	1,589
OTHER INDIRECT EXPENSE	64,587	5,600	28,461	36,126	44%	(1,549)
TOTAL INDIRECT EXPENSES:	371,905	30,595	152,935	218,970	41%	2,025
TOTAL ALL EXPENSES:	442,805	31,190	157,787	285,017	36%	26,715
NET INCOME (LOSS):	(307,805)	8,726	(117,872)	(189,933)	38%	10,380

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42% 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%	(2,667)
ROYALTIES	62,000	16,582	33,061	28,939	53%	7,228
TOTAL REVENUE:	72,000	16,582	34,561	37,439	48%	4,561
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	-	965	485	67%	(361)
MEMBER WELLNESS COUNCIL	4,250	-	1,042	3,208	25%	729
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	(667)
STAFF TRAVEL/PARKING	5,000	265	689	4,311	14%	1,394
STAFF CONFERENCE & TRAINING	9,100	-	222	8,878	2%	3,570
SUBSCRIPTIONS	1,455	110	552	903	38%	55
CPE COMMITTEE	1,000	-	286	714	29%	130
FASTCASE	85,000	-	84,568	432	99%	(49,152)
TOTAL DIRECT EXPENSES:	112,255	375	91,074	21,181	81%	(44,301)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,342	157,613	218,443	42%	(923)
BENEFITS EXPENSE	117,836	9,592	47,363	70,474	40%	1,736
OTHER INDIRECT EXPENSE	84,275	7,292	37,061	47,214	44%	(1,947)
TOTAL INDIRECT EXPENSES:	578,168	48,226	242,037	336,130	42%	(1,134)
TOTAL ALL EXPENSES:	690,423	48,601	333,111	357,311	48%	(45,435)
NET INCOME (LOSS):	(618,423)	(32,020)	(298,550)	(319,873)	48%	(40,874)

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For the Period from February 1, 2025 to February 28, 2025
42% 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	70,626	289,109	310,891	48%	39,109
TOTAL REVENUE:	600,000	70,626	289,109	310,891	48%	39,109
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	754	2,156	1,594	57%	(594)
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	(95)
STAFF MEMBERSHIP DUES	670	-	-	670	0%	279
TOTAL DIRECT EXPENSES:	4,920	754	2,460	2,460	50%	(410)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	755,465	68,954	331,414	424,051	44%	(16,637)
BENEFITS EXPENSE	233,179	19,820	96,533	136,646	41%	625
OTHER INDIRECT EXPENSE	166,149	14,431	73,341	92,808	44%	(4,112)
TOTAL INDIRECT EXPENSES:	1,154,793	103,204	501,288	653,505	43%	(20,124)
TOTAL ALL EXPENSES:	1,159,713	103,958	503,747	655,965	43%	(20,534)
NET INCOME (LOSS):	(559,713)	(33,332)	(214,638)	(345,075)	38%	18,576

Washington State Bar Association

Statement of Activities

For the Period from February 1, 2025 to February 28, 2025

42% 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%	(1,867)
PRINTING & COPYING	1,000	-	-	1,000	0%	417
STAFF TRAVEL/PARKING	3,000	-	-	3,000	0%	1,250
SUPPLIES	2,000	-	-	2,000	0%	833
BOARD OF TRUSTEES	3,600	-	62	3,538	2%	1,438
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	1,098	1,302	46%	(98)
POSTAGE	400	-	-	400	0%	167
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	917
TOTAL DIRECT EXPENSES:	17,800	220	4,360	13,440	24%	3,057
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,787	44,482	61,977	42%	(124)
BENEFITS EXPENSE	34,056	2,759	13,721	20,335	40%	469
OTHER INDIRECT EXPENSE	25,210	2,185	11,103	14,108	44%	(598)
TOTAL INDIRECT EXPENSES:	165,726	13,731	69,306	96,420	42%	(253)
TOTAL ALL EXPENSES:	183,526	13,950	73,666	109,860	40%	2,803
NET INCOME (LOSS):	(183,526)	(13,950)	(73,666)	(109,860)	40%	2,803

Washington State Bar Association

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42% 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	-	15	285	5%	110
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	(111)
SUBSCRIPTIONS	2,000	-	993	1,007	50%	(160)
STAFF TRAINING- GENERAL	36,800	281	727	36,073	2%	14,606
RECRUITING AND ADVERTISING	8,000	120	1,985	6,015	25%	1,348
PAYROLL PROCESSING	50,000	5,244	24,799	25,201	50%	(3,966)
SALARY SURVEYS	1,000	-	-	1,000	0%	417
CONSULTING SERVICES	10,000	-	-	10,000	0%	4,167
STAFF CONFERENCE & TRAINING	2,200	-	171	2,029	8%	745
TRANSFER TO INDIRECT EXPENSE	(111,300)	(5,645)	(29,219)	(82,081)	26%	(17,156)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	565,461	46,923	243,501	321,959	43%	(7,893)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
BENEFITS EXPENSE	113,451	12,045	58,829	54,622	52%	(11,558)
OTHER INDIRECT EXPENSE	96,040	8,339	42,378	53,662	44%	(2,362)
TOTAL INDIRECT EXPENSES:	574,952	67,307	344,709	230,243	60%	(105,146)
TOTAL ALL EXPENSES:	574,952	67,307	344,709	230,243	60%	(105,146)
NET INCOME (LOSS):	(574,952)	(67,307)	(344,709)	(230,243)	60%	(105,146)

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42% 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	35,660	230,160	(26,160)	113%	145,160
LAW CLERK APPLICATION FEES	3,200	300	2,300	900	72%	967
TOTAL REVENUE:	207,200	35,960	232,460	(25,260)	112%	146,126
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	104
DEPRECIATION	12,000	-	-	12,000	0%	5,000
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	42
LAW CLERK BOARD EXPENSE	8,000	173	1,613	6,387	20%	1,721
SOFTWARE HOSTING	681	55	277	404	41%	7
LAW CLERK OUTREACH	30,000	-	-	30,000	0%	12,500
TOTAL DIRECT EXPENSES:	51,031	227	1,889	49,142	4%	19,373
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	111,508	9,392	46,798	64,710	42%	(336)
BENEFITS EXPENSE	37,621	3,051	14,875	22,746	40%	800
OTHER INDIRECT EXPENSE	29,532	2,554	12,979	16,553	44%	(674)
TOTAL INDIRECT EXPENSES:	178,661	14,996	74,652	104,009	42%	(210)
TOTAL ALL EXPENSES:	229,692	15,224	76,542	153,150	33%	19,163
NET INCOME (LOSS):	(22,492)	20,736	155,918	(178,410)	-693%	165,289

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42% 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	93	336	2,164	13%	705
STAFF MEMBERSHIP DUES	200	-	-	200	0%	83
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	938
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(1,153)
TELEPHONE	575	48	240	335	42%	(1)
CONTRACT LOBBYIST	15,000	3,000	6,000	9,000	40%	250
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	391
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	125
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(1,184)
TOTAL DIRECT EXPENSES:	26,275	3,141	10,793	15,482	41%	154
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	13,276	67,200	93,237	42%	(351)
BENEFITS EXPENSE	53,043	4,307	21,385	31,658	40%	716
OTHER INDIRECT EXPENSE	40,817	3,539	17,983	22,834	44%	(976)
TOTAL INDIRECT EXPENSES:	254,298	21,122	106,569	147,729	42%	(611)
TOTAL ALL EXPENSES:	280,573	24,263	117,362	163,210	42%	(457)
NET INCOME (LOSS):	(280,573)	(24,263)	(117,362)	(163,210)	42%	(457)

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42% 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	2,875	14,000	13,000	52%	2,750
INVESTIGATION FEES	20,000	1,600	12,900	7,100	65%	4,567
PRO HAC VICE **	400,000	34,828	170,451	229,549	43%	3,784
MEMBER CONTACT INFORMATION	3,000	200	3,173	(173)	106%	1,923
PHOTO BAR CARD SALES	200	48	252	(52)	126%	169
TOTAL REVENUE:	450,200	39,551	200,776	249,424	45%	13,193
DIRECT EXPENSES:						
POSTAGE	17,652	-	89	17,563	1%	7,266
SOFTWARE HOSTING	18,380	1,472	7,412	10,968	40%	246
TOTAL DIRECT EXPENSES:	36,032	1,472	7,501	28,531	21%	7,512
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	43,887	213,507	302,198	41%	1,370
BENEFITS EXPENSE	158,553	13,009	63,709	94,844	40%	2,355
OTHER INDIRECT EXPENSE	115,968	10,062	51,135	64,833	44%	(2,815)
TOTAL INDIRECT EXPENSES:	790,226	66,958	328,352	461,875	42%	909
TOTAL ALL EXPENSES:	826,258	68,430	335,853	490,406	41%	8,422
NET INCOME (LOSS):	(376,058)	(28,879)	(135,076)	(240,982)	36%	21,615

**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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42% 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%	2,683
LLLT LICENSE FEES	17,731	1,507	6,511	11,220	37%	(877)
LLLT LATE LICENSE FEES	-	206	206	(206)		206
MCLE LATE FEES	300	-	-	300	0%	(125)
TOTAL REVENUE:	25,031	1,713	12,317	12,714	49%	1,887
DIRECT EXPENSES:						
LLLT BOARD	11,500	-	368	11,132	3%	4,424
LLLT EDUCATION	1,000	-	35	965	4%	382
TOTAL DIRECT EXPENSES:	12,500	-	403	12,097	3%	4,806
INDIRECT EXPENSES:						
SALARY EXPENSE (0.66 FTE)	66,030	5,616	25,797	40,232	39%	1,715
BENEFITS EXPENSE	21,211	1,690	7,923	13,289	37%	915
OTHER INDIRECT EXPENSE	15,847	1,385	7,037	8,810	44%	(434)
TOTAL INDIRECT EXPENSES:	103,088	8,690	40,757	62,331	40%	2,196
TOTAL ALL EXPENSES:	115,588	8,690	41,160	74,428	36%	7,002
NET INCOME (LOSS):	(90,557)	(6,978)	(28,843)	(61,714)	32%	8,889

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42% 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	-	300	-	100%	175
MCLE LATE FEES	4,000	-	1,650	2,350	41%	(17)
LPO EXAMINATION FEES	23,000	1,900	10,300	12,700	45%	717
LPO LICENSE FEES	160,000	13,400	63,892	96,108	40%	(2,774)
LPO LATE LICENSE FEES	2,000	2,340	2,340	(340)	117%	1,507
TOTAL REVENUE:	189,300	17,640	78,482	110,818	41%	(393)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	1,972	1,972	7,528	21%	1,986
EXAM WRITING	19,000	-	4,200	14,800	22%	3,717
LPO BOARD	4,000	-	-	4,000	0%	1,667
LPO OUTREACH	1,000	-	-	1,000	0%	417
PRINTING & COPYING	200	34	34	166	17%	49
SUPPLIES	200	-	-	200	0%	83
SOFTWARE HOSTING	3,404	273	1,373	2,031	40%	45
TOTAL DIRECT EXPENSES:	37,304	2,279	7,580	29,724	20%	7,963
INDIRECT EXPENSES:						
SALARY EXPENSE (0.70 FTE)	67,660	5,758	27,181	40,479	40%	1,010
BENEFITS EXPENSE	22,097	1,745	8,219	13,878	37%	988
OTHER INDIRECT EXPENSE	16,807	1,446	7,350	9,457	44%	(347)
TOTAL INDIRECT EXPENSES:	106,563	8,949	42,750	63,813	40%	1,651
TOTAL ALL EXPENSES:	143,867	11,228	50,330	93,538	35%	9,615
NET INCOME (LOSS):	45,433	6,412	28,152	17,280	62%	9,222

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	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	67,200	303,800	296,200	51%	53,800
ACTIVITY APPLICATION LATE FEE	220,000	23,250	124,450	95,550	57%	32,783
MCLE LATE FEES	225,000	114,900	181,500	43,500	81%	87,750
ANNUAL ACCREDITED SPONSOR FEES	39,000	15,000	39,000	-	100%	22,750
ATTENDANCE LATE FEES	120,000	4,950	49,400	70,600	41%	(600)
COMITY CERTIFICATES	29,800	3,275	27,300	2,500	92%	14,883
TOTAL REVENUE:	1,233,800	228,575	725,450	508,350	59%	211,367
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	60,060	82,123	42%	(817)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(292)
MCLE BOARD	4,000	-	992	3,008	25%	675
STAFF TRAVEL/PARKING	50	-	-	50	0%	21
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	1,917
TOTAL DIRECT EXPENSES:	151,333	12,012	61,552	89,781	41%	1,503
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE)	402,008	37,185	184,189	217,819	46%	(16,686)
BENEFITS EXPENSE	136,972	11,386	56,134	80,838	41%	938
OTHER INDIRECT EXPENSE	114,768	9,969	50,666	64,101	44%	(2,846)
TOTAL INDIRECT EXPENSES:	653,747	58,540	290,989	362,758	45%	(18,594)
TOTAL ALL EXPENSES:	805,080	70,552	352,541	452,539	44%	(17,091)
NET INCOME (LOSS):	428,720	158,023	372,909	55,811	87%	194,276

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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	1,200	6,350	4,450	59%	1,850
NMP PRODUCT SALES	60,000	6,414	98,626	(38,626)	164%	73,626
DIGITAL VIDEO SALES	25,000	980	21,266	3,734	85%	10,849
SPONSORSHIPS	11,500	9,000	9,000	2,500	78%	4,208
SEMINAR REGISTRATIONS	16,000	7,161	10,725	5,275	67%	4,058
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(6,250)
TOTAL REVENUE:	138,300	24,755	145,967	(7,667)	106%	88,342
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	46	82	3,418	2%	1,376
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	917
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	3,125
PRINTING & COPYING	1,600	1,442	1,442	158	90%	(775)
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	417
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	833
HONORARIUM	1,500	-	-	1,500	0%	625
YLL SECTION PROGRAM	1,300	(35)	520	780	40%	22
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	-	-	65,000	0%	27,083
ON24 OVERAGE CHARGE	4,500	4,414	4,414	86	98%	(2,539)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	208
WYLC CLE COMPS	1,000	-	-	1,000	0%	417
WYLC OUTREACH EVENTS	5,000	1,346	1,346	3,654	27%	737
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	42
WYL COMMITTEE	15,000	75	778	14,222	5%	5,472
TRIAL ADVOCACY EXPENSES	1,700	-	-	1,700	0%	708
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(5,144)
LAW SCHOOL OUTREACH	500	-	-	500	0%	208
RECEPTION/FORUM EXPENSE	1,000	100	200	800	20%	217
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(1,406)
STAFF MEMBERSHIP DUES	450	-	-	450	0%	188
LENDING LIBRARY	4,000	49	136	3,864	3%	1,531
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	104
TOTAL DIRECT EXPENSES:	126,225	7,437	18,230	107,995	14%	34,364
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	26,677	125,869	207,225	38%	12,920
BENEFITS EXPENSE	126,899	10,119	48,744	78,154	38%	4,130
OTHER INDIRECT EXPENSE	111,406	9,662	49,103	62,304	44%	(2,683)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(7,923)
TOTAL INDIRECT EXPENSES:	552,383	46,459	223,716	328,667	41%	6,444
TOTAL ALL EXPENSES:	678,608	53,896	241,945	436,662	36%	40,808
NET INCOME (LOSS):	(540,308)	(29,141)	(95,979)	(444,329)	18%	129,150

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	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%	8,333
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(58,333)
ED TRAVEL & OUTREACH	6,000	1,175	1,581	4,419	26%	919
STAFF TRAVEL/PARKING	2,000	198	913	1,087	46%	(80)
STAFF CONFERENCE & TRAINING	8,800	-	1,505	7,295	17%	2,162
STAFF MEMBERSHIP DUES	2,175	300	945	1,230	43%	(39)
TOTAL DIRECT EXPENSES:	138,975	1,673	104,944	34,031	76%	(47,038)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	51,254	249,636	371,917	40%	9,344
BENEFITS EXPENSE **	161,527	14,998	67,200	94,327	42%	103
OTHER INDIRECT EXPENSE **	101,562	10,940	44,770	56,793	44%	(2,452)
TOTAL INDIRECT EXPENSES:	884,643	77,192	361,606	523,037	41%	6,995
TOTAL ALL EXPENSES:	1,023,618	78,865	466,550	557,068	46%	(40,043)
NET INCOME (LOSS):	(1,023,618)	(78,865)	(466,550)	(557,068)	46%	(40,043)

**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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	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	-	-	3,500	0%	1,458
STAFF MEMBERSHIP DUES	2,090	-	1,625	465	78%	(754)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	417
CUSTODIANSHIPS	5,000	-	-	5,000	0%	2,083
WILLS	2,000	-	-	2,000	0%	833
LITIGATION EXPENSES	200	-	136	64	68%	(52)
DISABILITY ACCOMMODATIONS	6,000	-	-	6,000	0%	2,500
STAFF CONFERENCE & TRAINING	6,215	104	104	6,111	2%	2,485
TOTAL DIRECT EXPENSES:	26,005	104	1,865	24,140	7%	8,970
INDIRECT EXPENSES:						
SALARY EXPENSE (5.92 FTE) **	658,437	54,913	281,940	376,497	43%	(7,592)
BENEFITS EXPENSE	201,864	16,546	82,229	119,635	41%	1,881
OTHER INDIRECT EXPENSE	142,139	12,339	62,707	79,432	44%	(3,483)
TOTAL INDIRECT EXPENSES:	1,002,440	83,798	426,877	575,563	43%	(9,193)
TOTAL ALL EXPENSES:	1,028,445	83,903	428,742	599,703	42%	(223)
NET INCOME (LOSS):	(1,028,445)	(83,903)	(428,472)	(599,973)	42%	47

**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 February 1, 2025 to February 28, 2025
42% 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%	42
DISCIPLINARY BOARD EXPENSES	5,000	-	-	5,000	0%	2,083
CHIEF HEARING OFFICER	40,000	3,333	16,665	23,335	42%	2
COURT REPORTERS	25,000	1,061	4,411	20,589	18%	6,005
HEARING OFFICER EXPENSES	4,000	-	18	3,982	0%	1,649
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	417
APPOINTED COUNSEL	50,400	4,200	21,000	29,400	42%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	417
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	833
TOTAL DIRECT EXPENSES:	128,500	8,594	42,094	86,406	33%	11,447
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,447	54,417	71,288	43%	(2,040)
BENEFITS EXPENSE	41,128	3,347	16,895	24,233	41%	241
OTHER INDIRECT EXPENSE	31,213	2,708	13,761	17,452	44%	(756)
TOTAL INDIRECT EXPENSES:	198,045	16,501	85,073	112,972	43%	(2,554)
TOTAL ALL EXPENSES:	326,545	25,096	127,167	199,378	39%	8,893
NET INCOME (LOSS):	(326,545)	(25,096)	(127,167)	(199,378)	39%	8,893

Washington State Bar Association

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42% 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	-	-	16,000	0%	6,667
TOTAL DIRECT EXPENSES:	16,000	-	-	16,000	0%	6,667
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,386	3,923	19,861	27,525	42%	(117)
BENEFITS EXPENSE	16,398	1,322	6,587	9,810	40%	245
OTHER INDIRECT EXPENSE	13,205	1,139	5,786	7,419	44%	(284)
TOTAL INDIRECT EXPENSES:	76,989	6,384	32,234	44,755	42%	(155)
TOTAL ALL EXPENSES:	92,989	6,384	32,234	60,755	35%	6,511
NET INCOME (LOSS):	(92,989)	(6,384)	(32,234)	(60,755)	35%	6,511

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	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	39,916	39,916	92,484	30%	(15,251)
TOTAL REVENUE:	132,400	39,916	39,916	92,484	30%	(15,251)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	24,000	102,441	197,559	34%	22,559
STAFF TRAVEL/PARKING	2,000	-	54	1,946	3%	779
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0%	1,042
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	917
PRO BONO OUTREACH	4,000	501	669	3,331	17%	997
TOTAL DIRECT EXPENSES:	310,700	24,501	103,164	207,536	33%	26,294
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,125	56,310	80,605	41%	738
BENEFITS EXPENSE	47,862	3,855	19,094	28,769	40%	849
OTHER INDIRECT EXPENSE	38,896	3,385	17,201	21,695	44%	(995)
TOTAL INDIRECT EXPENSES:	223,674	18,365	92,605	131,068	41%	592
TOTAL ALL EXPENSES:	534,374	42,865	195,770	338,604	37%	26,886
NET INCOME (LOSS):	(401,974)	(2,950)	(155,854)	(246,120)	39%	11,635

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	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	8	88	112	44%	(5)
IMAGE LIBRARY	4,800	-	4,756	44	99%	(2,756)
TOTAL DIRECT EXPENSES:	5,000	8	4,844	156	97%	(2,761)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,729	33,743	42,602	44%	(1,932)
BENEFITS EXPENSE	26,506	2,213	10,931	15,576	41%	114
OTHER INDIRECT EXPENSE	21,369	1,846	9,383	11,986	44%	(479)
TOTAL INDIRECT EXPENSES:	124,220	10,788	54,056	70,164	44%	(2,298)
TOTAL ALL EXPENSES:	129,220	10,797	58,900	70,319	46%	(5,059)
NET INCOME (LOSS):	(129,220)	(10,797)	(58,900)	(70,319)	46%	(5,059)

Washington State Bar Association

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42% 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%	(286)
STAFF CONFERENCE & TRAINING	8,400	-	600	7,800	7%	2,900
STAFF TRAVEL/PARKING	600	-	126	474	21%	124
TOTAL DIRECT EXPENSES:	9,490	-	1,216	8,274	13%	3,024
INDIRECT EXPENSES:						
SALARY EXPENSE (2.25 FTE)	300,943	25,107	125,473	175,471	42%	(80)
BENEFITS EXPENSE	84,916	7,001	34,403	50,512	41%	978
OTHER INDIRECT EXPENSE	54,022	4,708	23,926	30,097	44%	(1,416)
TOTAL INDIRECT EXPENSES:	439,881	36,816	183,802	256,079	42%	(518)
TOTAL ALL EXPENSES:	449,371	36,816	185,018	264,353	41%	2,506
NET INCOME (LOSS):	(449,371)	(36,816)	(185,018)	(264,353)	41%	2,220

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42% 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:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	42,500	218	3,184	39,316	7%	14,524
TOTAL DIRECT EXPENSES:	42,500	218	3,184	39,316	7%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	109,615	9,137	45,967	63,648	42%	(294)
BENEFITS EXPENSE	29,839	2,473	12,244	17,596	41%	189
OTHER INDIRECT EXPENSE	18,007	1,569	7,975	10,032	44%	(472)
TOTAL INDIRECT EXPENSES:	157,462	13,180	66,186	91,276	42%	(577)
TOTAL ALL EXPENSES:	199,962	13,398	69,370	130,592	35%	(577)
NET INCOME (LOSS):	(199,962)	(13,398)	(69,370)	(130,592)	35%	13,947

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	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	913	1,463	38%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	282
TOTAL DIRECT EXPENSES:	3,053	198	913	2,140	30%	359
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	36,664	177,158	249,967	41%	811
BENEFITS EXPENSE	160,271	13,205	63,860	96,411	40%	2,920
OTHER INDIRECT EXPENSE	138,778	12,093	61,456	77,321	44%	(3,632)
TOTAL INDIRECT EXPENSES:	726,174	61,962	302,474	423,699	42%	98
TOTAL ALL EXPENSES:	729,227	62,160	303,387	425,839	42%	457
NET INCOME (LOSS):	(729,227)	(62,160)	(303,387)	(425,839)	42%	457

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	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	30,018	353,856	(78,856)	129%	239,273
TOTAL REVENUE:	275,000	30,018	353,856	(78,856)	129%	239,273
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	35	35	1,465	2%	590
SECTION/COMMITTEE CHAIR MTGS	700	-	-	700	0%	292
STAFF MEMBERSHIP DUES	200	-	-	200	0%	83
TOTAL DIRECT EXPENSES:	2,400	35	35	2,365	1%	965
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	13,833	66,219	102,873	39%	4,236
BENEFITS EXPENSE	67,073	5,432	26,271	40,802	39%	1,676
OTHER INDIRECT EXPENSE	60,745	5,323	27,053	33,692	45%	(1,743)
TOTAL INDIRECT EXPENSES:	296,910	24,588	119,543	177,366	40%	4,169
TOTAL ALL EXPENSES:	299,310	24,623	119,578	179,731	40%	5,134
NET INCOME (LOSS):	(24,310)	5,395	234,278	(258,588)	-964%	244,407

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	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	47,393	554,174	(115,894)	126%	371,557
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(66,542)
INTEREST INCOME	2,050	-	-	2,050	0%	(854)
PUBLICATIONS REVENUE	1,250	1,865	1,865	(615)	149%	1,344
OTHER	44,203	-	13,325	30,878	30%	(5,093)
TOTAL REVENUE:	645,483	49,258	569,364	76,119	88%	300,413
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	30,763	139,221	620,552	18%	177,351
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	30,018	353,856	(73,424)	126%	(237,009)
TOTAL DIRECT EXPENSES:	1,040,206	60,782	493,077	547,129	47%	(59,658)
NET INCOME (LOSS):	(394,722)	(11,523)	76,287	(471,009)	-19%	240,754

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	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	11,074	67,005	47,995	58%	(19,088)
STAFF TRAVEL/PARKING	1,000	-	90	910	9%	327
STAFF MEMBERSHIP DUES	300	-	-	300	0%	125
TELEPHONE	90,000	6,940	36,321	53,679	40%	1,179
COMPUTER HARDWARE	66,200	2,884	30,213	35,987	46%	(2,630)
COMPUTER SOFTWARE	530,000	12,084	246,109	283,891	46%	(25,275)
HARDWARE SERVICE & WARRANTIES	50,000	-	21,699	28,301	43%	(865)
SOFTWARE MAINTENANCE & LICENSING	380,000	44,725	159,414	220,586	42%	(1,081)
THIRD PARTY SERVICES	65,000	306	47,595	17,405	73%	(20,512)
CLOUD INFRASTRUCTURE	130,000	-	13,494	116,506	10%	40,673
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	2,500
TRANSFER TO INDIRECT EXPENSES	(1,433,500)	(78,012)	(621,940)	(811,560)	43%	24,649
TOTAL DIRECT EXPENSES:	-	-	-	-		(0)
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,414,575	113,082	587,467	827,108	42%	1,939
BENEFITS EXPENSE **	420,473	31,618	157,964	262,508	38%	17,233
CAPITAL LABOR & OVERHEAD	(75,000)	(15,257)	(49,699)	(25,301)	66%	(18,449)
OTHER INDIRECT EXPENSE	288,120	25,077	127,448	160,672	44%	(7,398)
TOTAL INDIRECT EXPENSES:	2,048,168	154,521	823,180	1,224,987	40%	(6,675)
TOTAL ALL EXPENSES:	2,048,168	154,521	823,180	1,224,987	40%	(6,675)
NET INCOME (LOSS):	(2,048,168)	(154,521)	(823,180)	(1,224,987)	40%	30,223

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	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
POSTAGE	600	-	468	132	78%	(218)
STAFF MEMBERSHIP DUES	450	90	300	150	67%	(113)
STAFF CONFERENCE & TRAINING	5,200	-	-	5,200	0%	2,167
SUBSCRIPTIONS	816	-	358	458	44%	(18)
REGULATORY SCHOOL	45,000	-	5,102	39,898	11%	13,648
ABA DELEGATES	16,000	1,941	1,941	14,059	12%	4,725
TOTAL DIRECT EXPENSES:	<u>68,066</u>	<u>2,031</u>	<u>8,170</u>	<u>59,896</u>	<u>12%</u>	<u>20,191</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	150,680	12,054	50,616	100,063	34%	12,167
BENEFITS EXPENSE	51,454	4,137	18,694	32,761	36%	2,746
OTHER INDIRECT EXPENSE	40,817	3,569	18,140	22,677	44%	(1,133)
TOTAL INDIRECT EXPENSES:	<u>242,951</u>	<u>19,760</u>	<u>87,449</u>	<u>155,502</u>	<u>36%</u>	<u>13,780</u>
TOTAL ALL EXPENSES:	<u>311,017</u>	<u>21,792</u>	<u>95,619</u>	<u>215,398</u>	<u>31%</u>	<u>13,780</u>
NET INCOME (LOSS):	<u><u>(311,017)</u></u>	<u><u>(21,792)</u></u>	<u><u>(95,619)</u></u>	<u><u>(215,398)</u></u>	<u><u>31%</u></u>	<u><u>33,971</u></u>

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	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	1,177,011	5,939,408	8,751,954	40%	181,993
TEMPORARY SALARIES	238,085	49,722	243,003	(4,918)	102%	(143,801)
CAPITAL LABOR & OVERHEAD	(75,000)	(15,257)	(49,699)	(25,301)	66%	18,449
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(7,923)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	2,400	2,400	50%	(400)
EMPLOYEE SERVICE AWARDS	2,610	260	1,130	1,480	43%	(43)
FICA (EMPLOYER PORTION)	1,110,604	90,953	441,347	669,257	40%	21,405
L&I INSURANCE	72,277	-	14,945	57,333	21%	15,171
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,182	3,179	13,578	19,604	41%	248
MEDICAL (EMPLOYER PORTION)	2,057,482	172,377	840,002	1,217,480	41%	17,282
RETIREMENT (EMPLOYER PORTION)	1,322,122	106,231	526,655	795,467	40%	24,229
TRANSPORTATION ALLOWANCE	34,000	330	23,235	10,765	68%	(9,068)
UNEMPLOYMENT INSURANCE	71,794	8,132	24,501	47,293	34%	5,413
TOTAL SALARY & BENEFITS EXPENSE:	19,344,303	1,594,138	8,020,506	11,323,797	41%	39,620
WORKPLACE BENEFITS	56,400	962	6,547	49,853	12%	16,953
HUMAN RESOURCES POOLED EXP	111,300	5,645	29,219	82,081	26%	17,156
MEETING SUPPORT EXPENSES	9,950	1,193	3,867	6,083	39%	279
RENT	900,000	156,533	459,362	440,638	51%	(84,362)
MOVE / DOWNSIZE EXPENSES	-	1,415	23,019	(23,019)		(23,019)
PERSONAL PROP TAXES-WSBA	8,400	1,237	2,860	5,540	34%	640
FURNITURE, MAINT, LH IMP	75,617	(2,180)	34,819	40,798	46%	(3,312)
OFFICE SUPPLIES & EQUIPMENT	22,164	2,058	8,385	13,779	38%	850
FURN & OFFICE EQUIP DEPRECIATION	112,375	9,616	47,440	64,935	42%	(617)
COMPUTER HARDWARE DEPRECIATION **	42,000	3,388	15,881	26,119	38%	1,619
COMPUTER SOFTWARE DEPRECIATION	18,067	3,717	21,372	(3,305)	118%	(13,844)
INSURANCE	288,200	21,710	108,550	179,650	38%	11,533
WORK HOME FURNITURE & EQUIP	14,000	-	1,030	12,970	7%	4,803
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	(19,493)
PROFESSIONAL FEES-LEGAL	200,000	6,432	44,913	155,087	22%	38,420
ONLINE LEGAL RESEARCH	77,900	6,305	39,421	38,479	51%	(6,963)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	2,708
TRANSLATION SERVICES	12,000	288	2,548	9,452	21%	2,452
TELEPHONE & INTERNET	33,600	2,740	13,560	20,040	40%	440
POSTAGE - GENERAL	15,500	289	2,457	13,043	16%	4,001
RECORDS STORAGE	10,000	5,175	18,850	(8,850)	189%	(14,684)
BANK FEES	40,000	3,199	16,865	23,135	42%	(198)
PRODUCTION MAINTENANCE & SUPPLIES	13,000	(34)	4,290	8,710	33%	1,126
COMPUTER POOLED EXPENSES	1,433,500	78,012	621,940	811,560	43%	(24,649)
TOTAL OTHER INDIRECT EXPENSES:	3,541,473	307,699	1,563,775	1,977,698	44%	(88,161)
TOTAL INDIRECT EXPENSES:	22,885,776	1,901,837	9,584,280	13,301,495	42%	(48,540)

**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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SUMMARY PAGE	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(390,330)	(33,349)	(170,472)	(219,858)
ADMISSIONS/BAR EXAM	93,849	80,608	301,582	(207,734)
ADVANCEMENT FTE	(389,588)	(31,671)	(158,723)	(230,865)
BAR NEWS	(124,336)	(4,138)	(65,190)	(59,146)
BOARD OF GOVERNORS	(582,745)	(31,128)	(174,403)	(408,342)
CLE - PRODUCTS	699,820	9,686	446,939	252,881
CLE - SEMINARS	(433,917)	(42,625)	(190,231)	(243,686)
CLIENT PROTECTION FUND	241,176	87,848	876,969	(635,794)
CHARACTER & FITNESS BOARD	(173,905)	(11,730)	(65,281)	(108,624)
COMMUNICATIONS	(890,013)	(53,462)	(274,648)	(615,365)
COMMUNICATIONS FTE	(249,012)	(24,515)	(108,879)	(140,133)
DESKBOOKS	(200,902)	(2,694)	(122,064)	(78,838)
DISCIPLINE	(6,402,254)	(517,969)	(2,600,055)	(3,802,199)
DIVERSITY	(307,805)	8,726	(117,872)	(189,933)
FINANCE	(559,713)	(33,332)	(214,638)	(345,075)
FOUNDATION	(183,526)	(13,950)	(73,666)	(109,860)
HUMAN RESOURCES	(574,952)	(67,307)	(344,709)	(230,243)
LAW CLERK PROGRAM	(22,492)	20,736	155,918	(178,410)
LEGISLATIVE	(280,573)	(24,263)	(117,362)	(163,210)
LEGAL LUNCHBOX	(4,917)	1,192	3,667	(8,584)
LICENSE FEES	17,492,616	1,851,539	7,195,708	10,296,908
LICENSING AND MEMBERSHIP	(376,058)	(28,879)	(135,076)	(240,982)
LIMITED LICENSE LEGAL TECHNICIAN	(90,557)	(6,978)	(28,843)	(61,714)
LIMITED PRACTICE OFFICERS	45,433	6,412	28,152	17,280
MANDATORY CLE ADMINISTRATION	428,720	158,023	372,909	55,811
MEMBER WELLNESS PROGRAM	(229,651)	(19,206)	(95,639)	(134,012)
MINI CLE	(119,503)	(9,906)	(49,922)	(69,582)
MEMBER SERVICES & ENGAGEMENT	(395,069)	(25,205)	(114,191)	(280,878)
NEW MEMBER EDUCATION	(20,818)	4,778	64,467	(85,286)
OFFICE OF GENERAL COUNSEL	(1,028,445)	(83,903)	(428,472)	(599,973)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,023,618)	(78,865)	(466,550)	(557,068)
OGC-DISCIPLINARY BOARD	(326,545)	(25,096)	(127,167)	(199,378)
PRACTICE OF LAW BOARD	(92,989)	(6,384)	(32,234)	(60,755)
PRACTICE MANAGEMENT ASSISTANCE	(173,653)	4,530	(114,123)	(59,529)
PROFESSIONAL RESPONSIBILITY PROGRAM	(215,119)	(17,344)	(88,788)	(126,331)
PUBLIC SERVICE PROGRAMS	(401,974)	(2,950)	(155,854)	(246,120)
PUBLICATION & DESIGN SERVICES	(129,220)	(10,797)	(58,900)	(70,319)
REGULATORY SERVICES FTE	(449,371)	(36,816)	(185,018)	(264,353)
REGULATORY REFORM	(199,962)	(13,398)	(69,370)	(130,592)
SECTIONS ADMINISTRATION	(24,310)	5,395	234,278	(258,588)
SECTIONS OPERATIONS	(394,722)	(11,523)	76,287	(471,009)
SERVICE CENTER	(729,227)	(62,160)	(303,387)	(425,839)
TECHNOLOGY	(2,048,168)	(154,521)	(823,180)	(1,224,987)
VOLUNTEER EDUCATION	(311,017)	(21,792)	(95,619)	(215,398)
INDIRECT EXPENSES	22,885,776	1,901,837	9,584,280	13,301,495
TOTAL OF ALL	(21,336,416)	(2,633,456)	(11,170,630)	(10,165,785)
NET INCOME (LOSS)	(1,549,360)	731,620	1,586,350	(3,135,710)