

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date January 31, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
February 21, 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 January 31, 2025
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	33%	33%	\$21,733	33%	Favorable to budget mainly due to timing of taxes and benefits payments.
Other Indirect Expenses*	33%	35%	(\$75,585)	33%	Unfavorable to budget due to timing of payments for online legal research, office downsizing expenses, audit fees, IT costs, and unanticipated software depreciation.
Total Indirect Expenses	33%	34%	(\$53,852)	33%	Unfavorable to budget resulting from other indirect expenses described above.

General Fund Revenues	33%	33%	\$14,435	33%	Favorable to budget due to timing of fee collection for the winter bar and LPO exams, law clerks, and new member product sales.
General Fund Indirect Expenses	33%	33%	(\$32,559)	33%	Unfavorable to budget as described for indirect expenses above.
General Fund Direct Expenses	33%	24%	\$312,585	12%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	33%	-87%	\$294,461	130%	Favorable to budget for the reasons described above.

CLE Revenue	33%	38%	\$89,290	45%	Favorable to budget due to seasonally high product sales.
CLE Direct Expenses	33%	11%	\$80,000	11%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	33%	35%	(\$20,680)	26%	Unfavorable to budget due to timing of payment of other indirect expenses.
CLE Net	33%	261%	\$148,610	271%	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 January 1, 2025 to January 31, 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	-	-	83,839	250,535	53,285	139,795	137,123	390,330	(137,123)	(390,330)
Admissions/Bar Exam	562,275	1,480,180	306,121	906,127	35,180	480,204	541,301	1,386,331	220,974	93,849
Advancement FTE	-	-	126,932	386,288	120	3,300	127,052	389,588	(127,052)	(389,588)
Bar News	169,723	589,600	113,686	326,761	117,088	387,774	230,774	713,536	(61,051)	(124,336)
Board of Governors	-	-	67,086	222,445	76,189	360,300	143,275	582,745	(143,275)	(582,745)
Character & Fitness Board	-	-	47,433	140,905	6,118	33,000	53,551	173,905	(53,551)	(173,905)
Communications Strategies	-	600	209,785	710,318	11,401	180,295	221,186	890,613	(221,186)	(890,613)
Communications Strategies FTE	-	-	84,365	249,012	-	-	84,365	249,012	(84,365)	(249,012)
Discipline	34,180	90,000	2,077,522	6,275,710	38,744	216,544	2,116,266	6,492,254	(2,082,087)	(6,402,254)
Diversity	-	135,000	122,340	371,905	4,257	70,900	126,598	442,805	(126,598)	(307,805)
Finance	218,483	600,000	398,083	1,154,793	1,706	4,920	399,789	1,159,713	(181,306)	(559,713)
Foundation	-	-	53,575	165,726	4,140	17,800	59,715	183,526	(59,715)	(183,526)
Human Resources	-	-	277,402	574,952	-	-	277,402	574,952	(277,402)	(574,952)
Law Clerk Program	196,500	207,200	59,656	178,661	1,662	51,031	61,318	229,692	135,182	(22,492)
Legislative	-	-	85,447	254,298	7,652	26,275	93,099	280,573	(93,099)	(280,573)
Legal Lunchbox	20,286	34,000	17,811	34,192	-	4,725	17,811	38,917	2,475	(4,917)
Licensing and Membership Records	161,225	450,200	261,393	790,226	6,029	36,032	267,422	826,258	(106,197)	(376,058)
Licensing Fees	5,344,170	17,492,616	-	-	-	-	-	-	5,344,170	17,492,616
Limited License Legal Technician	10,604	25,031	32,066	103,088	403	12,500	32,469	115,588	(21,865)	(90,557)
Limited Practice Officers	189,300	60,842	189,300	106,563	5,301	37,304	39,102	143,867	21,740	45,433
Mandatory CLE	496,875	1,233,800	232,449	653,747	49,540	151,233	281,989	805,080	214,886	428,720
Member Wellness Program	1,500	10,000	76,000	227,746	1,933	11,905	77,933	239,651	(76,433)	(229,651)
Member Services & Engagement	5,150	16,300	83,344	291,819	10,792	119,550	94,136	411,369	(88,986)	(395,069)
Mini CLE	-	-	40,015	119,503	-	-	40,015	119,503	(40,015)	(119,503)
New Member Education	95,776	88,000	36,087	106,868	-	1,950	36,087	108,818	59,689	(20,818)
Office of General Counsel	270	-	34,078	1,002,440	1,761	26,005	344,839	1,028,445	(344,569)	(1,028,445)
Office of the Executive Director	-	-	284,414	884,643	103,271	138,975	387,685	1,023,618	(387,685)	(1,023,618)
OCG-Disciplinary Board	-	-	68,572	198,045	33,500	128,500	102,072	326,545	(102,072)	(326,545)
Practice of Law Board	-	-	25,850	76,989	-	16,000	25,850	92,989	(25,850)	(92,989)
Practice Management Assistance	16,480	62,000	47,668	142,003	87,465	93,650	135,133	235,653	(118,653)	(173,653)
Professional Responsibility Program	-	-	70,143	208,419	1,301	6,700	71,444	215,119	(71,444)	(215,119)
Public Service Programs	-	132,400	74,241	223,674	78,664	310,700	152,904	534,374	(152,904)	(401,974)
Publication and Design Services	-	-	43,268	124,220	4,836	5,000	48,104	129,220	(48,104)	(129,220)
Regulatory Services FTE	-	-	146,985	439,881	1,216	9,490	148,202	449,371	(148,202)	(449,371)
Regulatory Reform	-	-	53,006	157,462	2,966	42,500	55,972	199,962	(55,972)	(199,962)
Sections Administration	323,838	275,000	94,955	296,910	-	2,400	94,955	299,310	228,883	(24,310)
Service Center	-	-	240,513	726,174	715	3,053	241,228	729,227	(241,228)	(729,227)
Volunteer Engagement	-	-	67,689	242,951	6,138	68,066	73,828	311,017	(73,828)	(311,017)
Technology	-	-	668,659	2,048,168	-	-	668,659	2,048,168	(668,659)	(2,048,168)
Subtotal General Fund	7,718,177	23,111,227	7,157,280	21,374,165	753,374	3,197,877	7,910,654	24,572,042	(192,477)	(1,460,815)
Expenses using Facilities Reserve funds	-	-	(111,770)	-	-	-	(111,770)	(109,065)	111,770	109,065
Expenses using Special Project Reserve funds	-	-	(53,006)	-	(2,966)	-	(55,972)	(199,962)	55,972	199,962
Total General Fund - Net Result from Operations	7,718,177	23,111,227	6,992,505	21,374,165	750,408	3,197,877	7,742,912	24,263,015	(24,736)	(1,151,788)
Percentage of Budget	33%	33%	35%	33%	24%	31%	32%	31%	(24,736)	(1,151,788)
CLE-Seminars and Products	674,193	1,623,710	344,192	1,051,695	40,354	306,112	384,546	1,357,807	289,648	265,904
CLE - Deskbooks	0	131,000	119,370	276,952	-	54,950	119,370	331,902	(119,370)	(200,902)
Total CLE	674,193	1,754,710	463,562	1,328,647	40,354	361,062	503,916	1,689,709	170,277	65,001
Percentage of Budget	38%	38%	35%	35%	11%	30%	30%	(7,789)	6,467	7,789
Expenses using Facilities Reserve funds	-	-	(6,467)	-	-	-	(6,467)	1,681,920	176,744	72,790
Total CLE Fund - Net Result from Operations	-	-	457,095	1,328,647	40,354	361,062	497,449	1,681,920	176,744	72,790
Total All Sections	520,106	645,483	-	-	432,296	1,040,206	432,296	1,040,206	87,810	(394,722)
Client Protection Fund-Restricted	682,323	930,540	61,601	182,964	(168,399)	506,400	(106,798)	689,364	789,121	241,176
Expenses using Facilities Reserve funds	-	-	(994)	-	-	-	(994)	994	-	983
Total CPF Fund - Net Result from Operations	682,323	930,540	60,607	182,964	(168,399)	506,400	(107,792)	688,381	790,115	242,159
Totals	9,594,798	26,441,960	7,682,444	22,885,776	1,057,624	5,105,545	8,740,068	27,991,320	854,730	(1,549,360)
Totals Net of Use of Facilities Reserve Funds	-	-	(119,231)	-	-	-	(119,231)	27,673,521	119,231	(1,231,561)
Totals Net of Use of Special Project Reserve Funds	-	-	(53,006)	-	(2,966)	-	(55,972)	55,972	55,972	-
Percentage of Budget	36%	36%	34%	34%	21%	31%	31%	1,029,933	1,029,933	-

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	5,549,468
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,409,459	1,521,201
Section Funds	2,123,665	1,728,943	2,211,475
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	88,056
Special Projects and Innovation Fund	400,000	200,038	344,028
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,965,497	6,994,328
Total General Fund Balance	10,126,350	8,665,535	9,926,411
Net Change in Total General Fund Balance	-	(1,460,815)	(192,477)
Total Fund Balance	18,353,825	16,804,465	19,208,555
Net Change In Fund Balance	-	(1,549,360)	854,730

**Washington State Bar Association
Analysis of Cash Investments
As of January 31, 2025**

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>5,300,478</u>

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.32%	11,837,495
UBS Financial Money Market	4.48%	1,166,868
CDs/Treasuries	see list	9,205,083

General Fund Total 27,509,923

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>270,867</u>

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.32%	2,601,382
CDs/Treasuries	see list	2,466,671

Client Protection Fund Total 5,338,921

Grand Total Cash & Investments 32,848,844

**Washington State Bar Association
Analysis of Cash Investments
As of January 31, 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>
Preferred Bank LA CD	5.10%	9	4/26/2024	5/3/2024	2/3/2025	250,000
Israel Discount Bank CD	5.25%	9	5/2/2024	5/8/2024	2/10/2025	250,000
Synovus BK CD	5.20%	9	5/2/2024	5/10/2024	2/10/2025	250,000
Northeast Bank CD	4.90%	13	2/12/2024	2/14/2024	2/23/2025	250,000
Cambridge Saving Bank CD	5.35%	9	6/11/2024	6/20/2024	3/17/2025	240,000
Beal Bank USA CD	5.00%	12	3/12/2024	3/20/2024	3/19/2025	250,000
Beal Bank Plano TX CD	5.00%	12	3/26/2024	4/3/2024	4/2/2025	250,000
Old National BK CD	5.00%	12	3/26/2024	4/4/2024	4/4/2025	250,000
Exchange Bank CD	5.00%	12	4/16/2024	4/24/2024	4/23/2025	250,000
Northside Community Bank CD	5.00%	12	4/16/2024	4/24/2024	4/24/2025	250,000
CF Bank CD	5.05%	12	4/26/2024	5/3/2024	5/2/2025	250,000
Morgan Stanley Bank CD	5.10%	12	5/2/2024	5/8/2024	5/8/2025	250,000
Meridian Bank CD	5.10%	12	5/9/2024	5/15/2024	5/15/2025	250,000
Morgan Stanley PVT Bank CD	5.15%	12	5/9/2024	5/15/2024	5/15/2025	250,000
City National Bank of FL CD	4.15%	9	10/10/2024	10/16/2024	7/16/2025	250,000
Bank of America Calif CD	4.10%	9	10/10/2024	10/17/2024	7/17/2025	250,000
Western Allance Bank CD	4.10%	9	10/10/2024	10/18/2024	7/18/2025	250,000
Cross River Bank CD	4.30%	9	11/19/2024	11/22/2024	8/22/2025	250,000
US Bank NA Cincinnati CD	4.40%	9	11/19/2024	11/26/2024	8/26/2025	250,000
BMO bank NA CD	4.30%	9	11/26/2024	11/29/2024	8/29/2025	250,000
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
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

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..3%	11	11/26/2024	11/27/2024	10/30/2025	240,364

Total **9,205,083**

**Washington State Bar Association
Analysis of Cash Investments
As of January 31, 2025**

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
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
<u>US T- Bill's</u>						
US Treasury Bill	4.70%	6	8/27/2024	8/28/2024	2/20/2025	244,476
US Treasury Bill	4.50%	6	9/13/2024	9/16/2024	3/13/2025	244,632
US Treasury Bill	4.30%	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	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143
Total						2,466,671

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	1,173,945	5,344,170	12,148,446	31%	(486,702)
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,173,945</u>	<u>5,344,170</u>	<u>12,148,446</u>	<u>31%</u>	<u>(486,702)</u>

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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%	(9,167)
BAR EXAM FEES	1,378,980	67,410	540,465	838,515	39%	80,805
RULE 9/LEGAL INTERN FEES	12,500	600	1,900	10,600	15%	(2,267)
SPECIAL ADMISSIONS	61,200	3,390	19,910	41,290	33%	(490)
TOTAL REVENUE:	1,480,180	71,400	562,275	917,905	38%	68,882
DIRECT EXPENSES:						
POSTAGE	2,000	205	1,468	532	73%	(801)
STAFF TRAVEL/PARKING	24,000	-	18	23,982	0%	7,982
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(80)
SUPPLIES	2,000	2,720	2,720	(720)	136%	(2,053)
FACILITY, PARKING, FOOD	100,000	-	-	100,000	0%	33,333
EXAMINER FEES	44,500	-	9,000	35,500	20%	5,833
UBE EXMINATIONS	118,000	-	-	118,000	0%	39,333
BOARD OF BAR EXAMINERS	42,500	-	-	42,500	0%	14,167
BAR EXAM PROCTORS	23,000	-	-	23,000	0%	7,667
DISABILITY ACCOMMODATIONS	65,000	-	1,975	63,025	3%	19,692
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	(367)
LAW SCHOOL VISITS	2,000	-	-	2,000	0%	667
SOFTWARE HOSTING	45,609	3,792	14,752	30,857	32%	451
STAFF CONFERENCE & TRAINING	10,100	(600)	4,302	5,798	43%	(935)
TOTAL DIRECT EXPENSES:	480,204	6,116	35,180	445,024	7%	124,888
INDIRECT EXPENSES:						
SALARY EXPENSE (6.65 FTE)	551,588	47,792	186,892	364,696	34%	(3,030)
BENEFITS EXPENSE	194,873	16,393	62,580	132,293	32%	2,378
OTHER INDIRECT EXPENSE	159,666	13,423	56,649	103,017	35%	(3,427)
TOTAL INDIRECT EXPENSES:	906,127	77,608	306,121	600,007	34%	(4,078)
TOTAL ALL EXPENSES:	1,386,331	83,724	341,301	1,045,031	25%	120,810
NET INCOME (LOSS):	93,849	(12,324)	220,974	(127,126)	235%	189,692

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	3,300	-	120	3,180	4%	980
TOTAL DIRECT EXPENSES:	<u>3,300</u>	<u>-</u>	<u>120</u>	<u>3,180</u>	<u>4%</u>	<u>980</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	22,115	86,418	178,108	33%	1,757
BENEFITS EXPENSE	74,703	6,215	23,809	50,894	32%	1,092
OTHER INDIRECT EXPENSE	47,060	3,958	16,706	30,354	35%	(1,019)
TOTAL INDIRECT EXPENSES:	<u>386,288</u>	<u>32,288</u>	<u>126,932</u>	<u>259,355</u>	<u>33%</u>	<u>1,830</u>
TOTAL ALL EXPENSES:	<u>389,588</u>	<u>32,288</u>	<u>127,052</u>	<u>262,535</u>	<u>33%</u>	<u>2,810</u>
NET INCOME (LOSS):	<u>(389,588)</u>	<u>(32,288)</u>	<u>(127,052)</u>	<u>(262,535)</u>	<u>33%</u>	<u>2,810</u>

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% 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%	(371)
LEADERSHIP TRAINING	6,000	-	1,425	4,575	24%	575
ATJ BOARD EXPENSE	58,500	1,777	20,936	37,564	36%	(1,436)
STAFF TRAVEL/PARKING	2,800	-	259	2,541	9%	674
STAFF CONFERENCE & TRAINING	2,495	351	1,530	965	61%	(699)
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	(946)
CONFERENCE/INSTITUTE EXPENSE	30,000	(351)	19,167	10,833	64%	(9,167)
RECEPTION/FORUM EXPENSE	30,000	700	5,317	24,683	18%	4,683
TOTAL DIRECT EXPENSES:	139,795	2,477	53,285	86,510	38%	(6,686)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.68 FTE)	157,861	12,973	52,714	105,147	33%	(94)
BENEFITS EXPENSE	52,337	4,306	16,805	35,532	32%	641
OTHER INDIRECT EXPENSE	40,337	3,393	14,319	26,018	35%	(874)
TOTAL INDIRECT EXPENSES:	250,535	20,672	83,839	166,696	33%	(327)
TOTAL ALL EXPENSES:	390,330	23,150	137,123	253,207	35%	(7,013)
NET INCOME (LOSS):	(390,330)	(23,150)	(137,123)	(253,207)	35%	(7,013)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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%	(667)
DISPLAY ADVERTISING	405,000	-	140,525	264,475	35%	5,525
SUBSCRIPT/SINGLE ISSUES	100	36	72	28	72%	39
CLASSIFIED ADVERTISING	2,500	453	1,463	1,037	59%	630
JOB TARGET ADVERTISING	180,000	8,723	27,663	152,337	15%	(32,337)
TOTAL REVENUE:	589,600	9,212	169,723	419,877	29%	(26,810)
DIRECT EXPENSES:						
POSTAGE	121,000	-	45,194	75,806	37%	(4,861)
PRINTING, COPYING & MAILING	262,500	23,424	71,689	190,811	27%	15,811
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	667
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	333
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	100
STAFF MEMBERSHIP DUES	150	-	-	150	0%	50
SUBSCRIPTIONS	225	204	204	21	91%	(129)
TOTAL DIRECT EXPENSES:	387,175	23,629	117,088	270,087	30%	11,970
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	24,500	74,137	133,730	36%	(4,848)
BENEFITS EXPENSE	67,753	5,757	21,462	46,291	32%	1,123
OTHER INDIRECT EXPENSE	51,141	4,286	18,087	33,054	35%	(1,040)
TOTAL INDIRECT EXPENSES:	326,761	34,542	113,686	213,075	35%	(4,766)
TOTAL ALL EXPENSES:	713,936	58,171	230,774	483,162	32%	7,204
NET INCOME (LOSS):	(124,336)	(48,959)	(61,051)	(63,285)	49%	(19,606)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS	148,000	12,229	25,436	122,564	17%	23,897
BOG COMMITTEES' EXPENSES **	8,500	3,588	3,628	4,872	43%	(795)
BOG RETREAT	40,000	40	37,745	2,255	94%	(24,412)
BOG CONFERENCE ATTENDANCE	39,500	1,187	2,583	36,917	7%	10,583
BOG TRAVEL & OUTREACH	50,000	-	6,723	43,277	13%	9,944
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	5,000
BOG ELECTIONS	42,000	-	-	42,000	0%	14,000
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	3,333
NEW GOVERNOR ORIENTATION **	3,500	-	-	3,500	0%	1,167
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,100
SUPPLIES	500	-	73	427	15%	93
TOTAL DIRECT EXPENSES:	<u>360,300</u>	<u>17,044</u>	<u>76,189</u>	<u>284,111</u>	<u>21%</u>	<u>43,911</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	10,812	40,628	91,541	31%	3,429
BENEFITS EXPENSE **	48,740	3,991	13,856	34,884	28%	2,391
OTHER INDIRECT EXPENSE **	41,537	3,497	12,603	28,935	30%	1,243
TOTAL INDIRECT EXPENSES:	<u>222,445</u>	<u>18,300</u>	<u>67,086</u>	<u>155,359</u>	<u>30%</u>	<u>7,062</u>
TOTAL ALL EXPENSES:	<u>582,745</u>	<u>35,344</u>	<u>143,275</u>	<u>439,470</u>	<u>25%</u>	<u>50,973</u>
NET INCOME (LOSS):	<u>(582,745)</u>	<u>(35,344)</u>	<u>(143,275)</u>	<u>(439,470)</u>	<u>25%</u>	<u>50,973</u>

**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 January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	1,980	3,022	14,978	17%	2,978
COURT REPORTERS	15,000	213	3,096	11,904	21%	1,904
TOTAL DIRECT EXPENSES:	<u>33,000</u>	<u>2,193.25</u>	<u>6,118.21</u>	<u>26,882</u>	<u>19%</u>	<u>4,882</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,896	32,070	63,245	34%	(299)
BENEFITS EXPENSE	27,582	2,279	8,957	18,625	32%	237
OTHER INDIRECT EXPENSE	18,007	1,518	6,406	11,602	36%	(403)
TOTAL INDIRECT EXPENSES:	<u>140,905</u>	<u>11,693</u>	<u>47,433</u>	<u>93,472</u>	<u>34%</u>	<u>(465)</u>
TOTAL ALL EXPENSES:	<u>173,905</u>	<u>13,886</u>	<u>53,551</u>	<u>120,353</u>	<u>31%</u>	<u>4,417</u>
NET INCOME (LOSS):	<u>(173,905)</u>	<u>(13,886)</u>	<u>(53,551)</u>	<u>(120,353)</u>	<u>31%</u>	<u>4,417</u>

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% 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	(185)	159,535	665,465	19%	(115,465)
SEMINAR REVENUE-OTHER	20,000	-	800	19,200	4%	(5,867)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	50,000
SHIPPING & HANDLING	210	18	81	129	39%	11
COURSEBOOK SALES	3,500	140	555	2,945	16%	(612)
MP3 AND VIDEO SALES	925,000	46,750	513,223	411,777	55%	204,889
TOTAL REVENUE:	1,623,710	46,723	674,193	949,517	42%	(71,332)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	167
DEPRECIATION	2,012	170	680	1,332	34%	(9)
ONLINE EXPENSES	54,000	4,844	18,020	35,980	33%	(20)
ACCREDITATION FEES	3,000	2,226	2,196	804	73%	(1,196)
FACILITIES	165,000	-	18,570	146,430	11%	36,430
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	2,333
SPEAKERS & PROGRAM DEVELOP	48,000	-	766	47,234	2%	15,234
HONORARIA	3,000	-	-	3,000	0%	1,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	67
STAFF TRAVEL/PARKING	15,000	-	53	14,947	0%	4,947
STAFF CONFERENCE & TRAINING	5,900	-	-	5,900	0%	1,967
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	500
SUPPLIES	500	-	-	500	0%	167
COST OF SALES - COURSEBOOKS	300	11	38	262	13%	62
POSTAGE & DELIVERY-COURSEBOOKS	200	5	31	169	16%	35
TOTAL DIRECT EXPENSES:	306,112	7,256	40,354	265,758	13%	61,683
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	53,315	204,014	426,909	32%	6,294
BENEFITS EXPENSE	228,691	19,010	72,098	156,593	32%	4,132
OTHER INDIRECT EXPENSE	192,080	16,132	68,079	124,001	35%	(4,053)
TOTAL INDIRECT EXPENSES:	1,051,695	88,456	344,192	707,503	33%	6,373
TOTAL ALL EXPENSES:	1,357,807	95,712	384,546	973,261	28%	68,056
NET INCOME (LOSS):	265,904	(48,989)	289,648	(23,744)	109%	201,013

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% 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	1,709	15,676	(5,676)	157%	12,343
CPF MEMBER ASSESSMENTS	720,540	388,515	596,105	124,435	83%	355,925
INTEREST INCOME	200,000	19,800	70,542	129,458	35%	3,875
TOTAL REVENUE:	930,540	410,024	682,323	248,217	73%	372,143
DIRECT EXPENSES:						
BANK FEES	2,500	(140)	(1,919)	4,419	-77%	2,753
GIFTS TO INJURED CLIENTS	500,000	(166,480)	(166,480)	666,480	-33%	333,147
CPF BOARD EXPENSES	2,000	-	-	2,000	0%	667
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	567
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
TOTAL DIRECT EXPENSES:	506,400	(166,620)	(168,399)	674,799	-33%	337,199
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	9,573	38,874	76,286	34%	(487)
BENEFITS EXPENSE	38,272	3,150	12,302	25,970	32%	456
OTHER INDIRECT EXPENSE	29,532	2,470	10,425	19,107	35%	(581)
TOTAL INDIRECT EXPENSES:	182,964	15,194	61,601	121,363	34%	(613)
TOTAL ALL EXPENSES:	689,364	(151,426)	(106,798)	796,163	-15%	336,586
NET INCOME (LOSS):	241,176	561,450	789,121	(547,945)	327%	708,729

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	100	-	-	100	0%	(33)
WSBA LOGO MERCHANDISE SALES	500	-	-	500	0%	(167)
TOTAL REVENUE:	600	-	-	600	0%	(200)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	715	5,180	12%	1,250
STAFF MEMBERSHIP DUES	1,800	-	-	1,800	0%	600
SUBSCRIPTIONS	4,000	105	435	3,565	11%	898
APEX DINNER	52,500	-	-	52,500	0%	17,500
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	11,667
50 YEAR MEMBER TRIBUTE LUNCH	35,000	-	-	35,000	0%	11,667
BAR OUTREACH	20,000	-	74	19,926	0%	6,593
COMMUNICATIONS OUTREACH	15,000	226	1,456	13,544	10%	3,544
STAFF CONFERENCE & TRAINING	11,100	-	8,721	2,379	79%	(5,021)
TOTAL DIRECT EXPENSES:	180,295	530	11,401	168,894	6%	48,697
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	29,634	112,942	313,627	26%	29,248
BENEFITS EXPENSE **	154,335	11,724	46,683	107,652	30%	4,762
OTHER INDIRECT EXPENSE **	129,414	10,863	50,160	79,254	39%	(7,022)
TOTAL INDIRECT EXPENSES:	710,318	52,222	209,785	500,533	30%	26,988
TOTAL ALL EXPENSES:	890,613	52,751	221,186	669,426	25%	75,685
NET INCOME (LOSS):	(890,013)	(52,751)	(221,186)	(668,826)	25%	75,485

**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 January 1, 2025 to January 31, 2025
33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	179,737	14,978	60,843	118,894	34%	(931)
BENEFITS EXPENSE	45,265	3,807	14,981	30,285	33%	108
OTHER INDIRECT EXPENSE	24,010	2,024	8,541	15,469	36%	(538)
TOTAL INDIRECT EXPENSES:	<u>249,012</u>	<u>20,809</u>	<u>84,365</u>	<u>164,647</u>	<u>34%</u>	<u>(1,361)</u>
NET INCOME (LOSS):	<u>(249,012)</u>	<u>(20,809)</u>	<u>(84,365)</u>	<u>(164,647)</u>	<u>34%</u>	<u>(1,361)</u>

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	-	-	30,000	0%	(10,000)
LEXIS/NEXIS ROYALTIES	75,000	-	0	75,000	0%	(25,000)
SECTION PUBLICATION SALES	1,000	-	-	1,000	0%	(333)
FASTCASE ROYALTIES	25,000	-	-	25,000	0%	(8,333)
TOTAL REVENUE:	131,000	-	0	131,000	0%	(43,667)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	-	-	5,000	0%	1,667
COST OF SALES - SECTION PUBLICATION	500	-	-	500	0%	167
SPLITS TO SECTIONS	300	-	-	300	0%	100
DESKBOOK ROYALTIES	300	-	-	300	0%	100
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	100
OBSOLETE INVENTORY	48,250	-	-	48,250	0%	16,083
STAFF MEMBERSHIP DUES	250	-	-	250	0%	83
SUBSCRIPTIONS	50	-	-	50	0%	17
TOTAL DIRECT EXPENSES:	54,950	-	-	54,950	0%	18,317
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	39,521	84,959	93,128	48%	(25,596)
BENEFITS EXPENSE	56,847	5,763	19,464	37,383	34%	(515)
OTHER INDIRECT EXPENSE	42,017	3,542	14,947	27,070	36%	(941)
TOTAL INDIRECT EXPENSES:	276,952	48,826	119,370	157,582	43%	(27,053)
TOTAL ALL EXPENSES:	331,902	48,826	119,370	212,532	36%	(8,736)
NET INCOME (LOSS):	(200,902)	(48,826)	(119,370)	(81,532)	59%	(52,403)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	-	43	958	4%	(291)
RECOVERY OF DISCIPLINE COSTS	70,000	4,710	27,297	42,703	39%	3,964
DISCIPLINE HISTORY SUMMARY	19,000	2,010	6,840	12,160	36%	507
TOTAL REVENUE:	90,000	6,720	34,180	55,820	38%	4,180
DIRECT EXPENSES:						
DEPRECIATION-SOFTWARE	24,259	-	-	24,259	0%	8,086
PUBLICATIONS PRODUCTION	350	-	-	350	0%	117
STAFF TRAVEL/PARKING	25,000	1,127	3,680	21,321	15%	4,654
STAFF MEMBERSHIP DUES	7,090	-	6,308	782	89%	(3,945)
TELEPHONE	4,000	181	726	3,274	18%	608
COURT REPORTERS	60,000	9,246	15,770	44,230	26%	4,230
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	333
LITIGATION EXPENSES	40,000	(2,568)	3,159	36,841	8%	10,174
DISABILITY EXPENSES	5,500	55	3,649	1,851	66%	(1,816)
TRANSLATION SERVICES	12,000	363	983	11,018	8%	3,018
STAFF CONFERENCE & TRAINING	37,345	-	4,471	32,874	12%	7,978
TOTAL DIRECT EXPENSES:	216,544	8,404	38,744	177,800	18%	33,437
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,063,643	325,908	1,336,576	2,727,067	33%	17,971
BENEFITS EXPENSE	1,275,677	103,922	408,840	866,838	32%	16,386
OTHER INDIRECT EXPENSE	936,389	78,693	332,106	604,283	35%	(19,977)
TOTAL INDIRECT EXPENSES:	6,275,710	508,523	2,077,522	4,198,187	33%	14,381
TOTAL ALL EXPENSES:	6,492,254	516,927	2,116,266	4,375,988	33%	47,818
NET INCOME (LOSS):	(6,402,254)	(510,207)	(2,082,087)	(4,320,167)	33%	51,998

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	-	135,000	0%	(45,000)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(45,000)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	41	211	3,489	6%	1,023
STAFF MEMBERSHIP DUES	700	90	90	610	13%	143
DEI COUNCIL	5,900	-	79	5,821	1%	1,887
DIVERSITY EVENTS & PROJECTS	43,100	3,372	3,670	39,430	9%	10,697
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	2,500
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	838
CONSULTING SERVICES	7,000	-	45	6,955	1%	2,288
TOTAL DIRECT EXPENSE:	70,900	3,503	4,257	66,643	6%	19,376
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	18,297	74,317	153,432	33%	1,599
BENEFITS EXPENSE	79,569	6,444	25,162	54,406	32%	1,361
OTHER INDIRECT EXPENSE	64,587	5,417	22,861	41,726	35%	(1,332)
TOTAL INDIRECT EXPENSES:	371,905	30,158	122,340	249,565	33%	1,628
TOTAL ALL EXPENSES:	442,805	33,661	126,598	316,207	29%	21,004
NET INCOME (LOSS):	(307,805)	(33,661)	(126,598)	(181,207)	41%	(23,996)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	1,000	1,500	8,500	15%	(1,833)
ROYALTIES	62,000	17	16,480	45,520	27%	(4,187)
TOTAL REVENUE:	72,000	1,017	17,980	54,020	25%	(6,020)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	-	965	485	67%	(482)
MEMBER WELLNESS COUNCIL	4,250	128	1,042	3,208	25%	375
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	(1,083)
STAFF TRAVEL/PARKING	5,000	-	424	4,576	8%	1,242
STAFF CONFERENCE & TRAINING	9,100	-	222	8,878	2%	2,812
SUBSCRIPTIONS	1,455	110	441	1,014	30%	44
CPE COMMITTEE	1,000	-	286	714	29%	47
FASTCASE	85,000	84,568	84,568	432	99%	(56,235)
TOTAL DIRECT EXPENSES:	112,255	84,807	90,699	21,556	81%	(53,281)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,342	126,271	249,785	34%	(919)
BENEFITS EXPENSE	117,836	9,693	37,771	80,065	32%	1,508
OTHER INDIRECT EXPENSE	84,275	7,054	29,769	54,506	35%	(1,677)
TOTAL INDIRECT EXPENSES:	578,168	48,089	193,811	384,357	34%	(1,088)
TOTAL ALL EXPENSES:	690,423	132,896	284,510	405,913	41%	(54,369)
NET INCOME (LOSS):	(618,423)	(131,879)	(266,530)	(351,892)	43%	(60,389)

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% 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	53,624	218,483	381,517	36%	18,483
TOTAL REVENUE:	600,000	53,624	218,483	381,517	36%	18,483
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	981	1,402	2,348	37%	(152)
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	(137)
STAFF MEMBERSHIP DUES	670	-	-	670	0%	223
TOTAL DIRECT EXPENSES:	4,920	981	1,706	3,214	35%	(66)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	755,465	69,876	262,460	493,005	35%	(10,638)
BENEFITS EXPENSE	233,179	20,400	76,713	156,465	33%	1,013
OTHER INDIRECT EXPENSE	166,149	13,959	58,910	107,239	35%	(3,527)
TOTAL INDIRECT EXPENSES:	1,154,793	104,235	398,083	756,709	34%	(13,152)
TOTAL ALL EXPENSES:	1,159,713	105,216	399,789	759,924	34%	(13,218)
NET INCOME (LOSS):	(559,713)	(51,592)	(181,306)	(378,407)	32%	5,265

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	3,200	-	100%	(2,133)
PRINTING & COPYING	1,000	-	-	1,000	0%	333
STAFF TRAVEL/PARKING	3,000	-	-	3,000	0%	1,000
SUPPLIES	2,000	-	-	2,000	0%	667
BOARD OF TRUSTEES	3,600	-	62	3,538	2%	1,138
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	878	1,522	37%	(78)
POSTAGE	400	-	-	400	0%	133
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	733
TOTAL DIRECT EXPENSES:	17,800	3,420	4,140	13,660	23%	1,793
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,787	35,695	70,765	34%	(209)
BENEFITS EXPENSE	34,056	2,808	10,962	23,094	32%	390
OTHER INDIRECT EXPENSE	25,210	2,113	8,918	16,292	35%	(515)
TOTAL INDIRECT EXPENSES:	165,726	13,708	55,575	110,151	34%	(333)
TOTAL ALL EXPENSES:	183,526	17,128	59,715	123,811	33%	1,460
NET INCOME (LOSS):	(183,526)	(17,128)	(59,715)	(123,811)	33%	1,460

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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%	85
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	(195)
SUBSCRIPTIONS	2,000	-	993	1,007	50%	(326)
STAFF TRAINING- GENERAL	36,800	447	447	36,353	1%	11,820
RECRUITING AND ADVERTISING	8,000	1,376	1,865	6,135	23%	801
PAYROLL PROCESSING	50,000	3,611	19,555	30,445	39%	(2,888)
SALARY SURVEYS	1,000	-	-	1,000	0%	333
CONSULTING SERVICES	10,000	-	-	10,000	0%	3,333
STAFF CONFERENCE & TRAINING	2,200	100	171	2,029	8%	562
TRANSFER TO INDIRECT EXPENSE	(111,300)	(5,535)	(23,574)	(87,726)	21%	(13,526)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	565,461	44,845	196,579	368,882	35%	(8,092)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
BENEFITS EXPENSE	113,451	11,687	46,784	66,667	41%	(8,967)
OTHER INDIRECT EXPENSE	96,040	8,066	34,040	62,000	35%	(2,026)
TOTAL INDIRECT EXPENSES:	574,952	64,597	277,402	297,550	48%	(85,752)
TOTAL ALL EXPENSES:	574,952	64,597	277,402	297,550	48%	(85,752)
NET INCOME (LOSS):	(574,952)	(64,597)	(277,402)	(297,550)	48%	(85,752)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	126,833	194,500	9,500	95%	126,500
LAW CLERK APPLICATION FEES	3,200	200	2,000	1,200	63%	933
TOTAL REVENUE:	207,200	127,033	196,500	10,700	95%	127,433
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	83
DEPRECIATION	12,000	-	-	12,000	0%	4,000
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	33
LAW CLERK BOARD EXPENSE	8,000	-	1,440	6,560	18%	1,227
SOFTWARE HOSTING	681	57	222	459	33%	5
LAW CLERK OUTREACH	30,000	-	-	30,000	0%	10,000
TOTAL DIRECT EXPENSES:	51,031	57	1,662	49,369	3%	15,348
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	111,508	9,145	37,406	74,101	34%	(237)
BENEFITS EXPENSE	37,621	3,067	11,824	25,797	31%	716
OTHER INDIRECT EXPENSE	29,532	2,470	10,425	19,107	35%	(581)
TOTAL INDIRECT EXPENSES:	178,661	14,683	59,656	119,005	33%	(102)
TOTAL ALL EXPENSES:	229,692	14,739	61,318	168,374	27%	15,246
NET INCOME (LOSS):	(22,492)	112,294	135,182	(157,674)	-601%	142,679

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	225	243	2,257	10%	590
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	750
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(1,320)
TELEPHONE	575	48	192	383	33%	(1)
CONTRACT LOBBYIST	15,000	3,000	3,000	12,000	20%	2,000
LEGISLATIVE REVIEW COMMITTEE	1,250	18	130	1,120	10%	287
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	100
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(1,367)
TOTAL DIRECT EXPENSES:	26,275	3,291	7,652	18,623	29%	1,106
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	13,276	53,924	106,513	34%	(445)
BENEFITS EXPENSE	53,043	4,366	17,078	35,965	32%	603
OTHER INDIRECT EXPENSE	40,817	3,423	14,445	26,372	35%	(839)
TOTAL INDIRECT EXPENSES:	254,298	21,065	85,447	168,851	34%	(681)
TOTAL ALL EXPENSES:	280,573	24,356	93,099	187,474	33%	425
NET INCOME (LOSS):	(280,573)	(24,356)	(93,099)	(187,474)	33%	425

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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	2,775	11,125	15,875	41%	2,125
INVESTIGATION FEES	20,000	4,300	11,300	8,700	57%	4,633
PRO HAC VICE **	400,000	43,968	135,623	264,377	34%	2,290
MEMBER CONTACT INFORMATION	3,000	125	2,973	27	99%	1,973
PHOTO BAR CARD SALES	200	108	204	(4)	102%	137
TOTAL REVENUE:	450,200	51,276	161,225	288,975	36%	11,159
DIRECT EXPENSES:						
POSTAGE	17,652	-	89	17,563	1%	5,795
SOFTWARE HOSTING	18,380	1,528	5,940	12,440	32%	187
TOTAL DIRECT EXPENSES:	36,032	1,528	6,029	30,003	17%	5,982
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	42,981	169,620	346,085	33%	2,282
BENEFITS EXPENSE	158,553	13,072	50,700	107,853	32%	2,151
OTHER INDIRECT EXPENSE	115,968	9,733	41,074	74,895	35%	(2,418)
TOTAL INDIRECT EXPENSES:	790,226	65,785	261,393	528,833	33%	2,015
TOTAL ALL EXPENSES:	826,258	67,313	267,422	558,836	32%	7,997
NET INCOME (LOSS):	(376,058)	(16,038)	(106,197)	(269,862)	28%	19,156

**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 January 1, 2025 to January 31, 2025

33% 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%	3,267
LLLT LICENSE FEES	17,731	1,098	5,004	12,727	28%	(906)
MCLE LATE FEES	300	-	-	300	0%	(100)
TOTAL REVENUE:	25,031	1,098	10,604	14,427	42%	2,260
DIRECT EXPENSES:						
LLLT BOARD	11,500	-	368	11,132	3%	3,466
LLLT EDUCATION	1,000	35	35	965	4%	298
TOTAL DIRECT EXPENSES:	12,500	35	403	12,097	3%	3,764
INDIRECT EXPENSES:						
SALARY EXPENSE (0.66 FTE)	66,030	4,878	20,181	45,849	31%	1,829
BENEFITS EXPENSE	21,211	1,607	6,233	14,979	29%	838
OTHER INDIRECT EXPENSE	15,847	1,339	5,652	10,194	36%	(370)
TOTAL INDIRECT EXPENSES:	103,088	7,824	32,066	71,021	31%	2,296
TOTAL ALL EXPENSES:	115,588	7,859	32,469	83,119	28%	6,060
NET INCOME (LOSS):	(90,557)	(6,761)	(21,865)	(68,692)	24%	8,320

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	300	100	300	-	100%	200
MCLE LATE FEES	4,000	1,500	1,650	2,350	41%	317
LPO EXAMINATION FEES	23,000	(100)	8,400	14,600	37%	733
LPO LICENSE FEES	160,000	11,305	50,492	109,508	32%	(2,841)
LPO LATE LICENSE FEES	2,000	-	-	2,000	0%	(667)
TOTAL REVENUE:	189,300	12,805	60,842	128,458	32%	(2,258)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	-	9,500	0%	3,167
EXAM WRITING	19,000	-	4,200	14,800	22%	2,133
LPO BOARD	4,000	-	-	4,000	0%	1,333
LPO OUTREACH	1,000	-	-	1,000	0%	333
PRINTING & COPYING	200	-	-	200	0%	67
SUPPLIES	200	-	-	200	0%	67
SOFTWARE HOSTING	3,404	283	1,101	2,303	32%	34
TOTAL DIRECT EXPENSES:	37,304	283	5,301	32,003	14%	7,134
INDIRECT EXPENSES:						
SALARY EXPENSE (0.70 FTE)	67,660	5,019	21,424	46,236	32%	1,130
BENEFITS EXPENSE	22,097	1,674	6,474	15,623	29%	892
OTHER INDIRECT EXPENSE	16,807	1,399	5,904	10,903	35%	(301)
TOTAL INDIRECT EXPENSES:	106,563	8,092	33,801	72,763	32%	1,720
TOTAL ALL EXPENSES:	143,867	8,375	39,102	104,766	27%	8,854
NET INCOME (LOSS):	45,433	4,429	21,740	23,692	48%	6,596

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	600,000	56,800	236,600	363,400	39%	36,600
ACTIVITY APPLICATION LATE FEE	220,000	21,500	101,200	118,800	46%	27,867
MCLE LATE FEES	225,000	64,200	66,600	158,400	30%	(8,400)
ANNUAL ACCREDITED SPONSOR FEES	39,000	24,000	24,000	15,000	62%	11,000
ATTENDANCE LATE FEES	120,000	11,750	44,450	75,550	37%	4,450
COMITY CERTIFICATES	29,800	9,925	24,025	5,775	81%	14,092
TOTAL REVENUE:	1,233,800	188,175	496,875	736,925	40%	85,608
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	48,048	94,135	34%	(654)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(333)
MCLE BOARD	4,000	-	992	3,008	25%	341
STAFF TRAVEL/PARKING	50	-	-	50	0%	17
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	1,533
TOTAL DIRECT EXPENSES:	151,333	12,012	49,540	101,793	33%	904
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE)	402,008	37,316	147,004	255,004	37%	(13,001)
BENEFITS EXPENSE	136,972	11,574	44,748	92,224	33%	909
OTHER INDIRECT EXPENSE	114,768	9,643	40,697	74,071	35%	(2,441)
TOTAL INDIRECT EXPENSES:	653,747	58,533	232,449	421,298	36%	(14,533)
TOTAL ALL EXPENSES:	805,080	70,545	281,989	523,091	35%	(13,629)
NET INCOME (LOSS):	428,720	117,630	214,886	213,834	50%	71,979

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	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	-	5,150	5,650	48%	1,550
NMP PRODUCT SALES	60,000	10,093	92,212	(32,212)	154%	72,212
DIGITAL VIDEO SALES	25,000	2,009	20,286	4,714	81%	11,953
SPONSORSHIPS	11,500	-	-	11,500	0%	(3,833)
SEMINAR REGISTRATIONS	16,000	3,564	3,564	12,436	22%	(1,769)
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(5,000)
TOTAL REVENUE:	138,300	15,666	121,212	17,088	88%	75,112
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	36	3,464	1%	1,131
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	733
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	2,500
PRINTING & COPYING	1,600	-	-	1,600	0%	533
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	333
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	667
HONORARIUM	1,500	-	-	1,500	0%	500
YLL SECTION PROGRAM	1,300	275	555	745	43%	(122)
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	-	-	65,000	0%	21,667
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	1,500
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	167
WYLC CLE COMPS	1,000	-	-	1,000	0%	333
WYLC OUTREACH EVENTS	5,000	-	-	5,000	0%	1,667
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	33
WYL COMMITTEE	15,000	-	703	14,297	5%	4,297
TRIAL ADVOCACY EXPENSES	1,700	-	-	1,700	0%	567
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(5,978)
LAW SCHOOL OUTREACH	500	-	-	500	0%	167
RECEPTION/FORUM EXPENSE	1,000	-	100	900	10%	233
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(1,125)
STAFF MEMBERSHIP DUES	450	-	-	450	0%	150
LENDING LIBRARY	4,000	29	87	3,913	2%	1,246
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	83
TOTAL DIRECT EXPENSES:	126,225	304	10,792	115,433	9%	31,283
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	27,014	99,192	233,902	30%	11,840
BENEFITS EXPENSE	126,899	10,335	38,625	88,274	30%	3,675
OTHER INDIRECT EXPENSE	111,406	9,346	39,441	71,965	35%	(2,305)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(6,339)
TOTAL INDIRECT EXPENSES:	552,383	46,695	177,257	375,125	32%	6,870
TOTAL ALL EXPENSES:	678,608	47,000	188,050	490,558	28%	38,153
NET INCOME (LOSS):	(540,308)	(31,334)	(66,838)	(473,470)	12%	113,265

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	6,667
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(66,667)
ED TRAVEL & OUTREACH	6,000	10	406	5,594	7%	1,594
STAFF TRAVEL/PARKING	2,000	180	715	1,285	36%	(48)
STAFF CONFERENCE & TRAINING	8,800	360	1,505	7,295	17%	1,428
STAFF MEMBERSHIP DUES	2,175	400	645	1,530	30%	80
TOTAL DIRECT EXPENSES:	138,975	950	103,271	35,704	74%	(56,946)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	50,792	198,382	423,171	32%	8,802
BENEFITS EXPENSE **	161,527	13,934	52,201	109,325	32%	1,641
OTHER INDIRECT EXPENSE **	101,562	8,527	33,830	67,732	33%	24
TOTAL INDIRECT EXPENSES:	884,643	73,253	284,414	600,229	32%	10,467
TOTAL ALL EXPENSES:	1,023,618	74,203	387,685	635,933	38%	(46,479)
NET INCOME (LOSS):	(1,023,618)	(74,203)	(387,685)	(635,933)	38%	(46,479)

**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 January 1, 2025 to January 31, 2025
33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	270	270	(270)		270
TOTAL REVENUE:	-	270	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	1,167
STAFF MEMBERSHIP DUES	2,090	-	1,625	465	78%	(928)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	333
CUSTODIANSHIPS	5,000	-	-	5,000	0%	1,667
WILLS	2,000	-	-	2,000	0%	667
LITIGATION EXPENSES	200	120	136	64	68%	(69)
DISABILITY ACCOMMODATIONS	6,000	-	-	6,000	0%	2,000
STAFF CONFERENCE & TRAINING	6,215	-	-	6,215	0%	2,072
TOTAL DIRECT EXPENSES:	26,005	120	1,761	24,244	7%	6,908
INDIRECT EXPENSES:						
SALARY EXPENSE (5.92 FTE) **	658,437	55,084	227,027	431,410	34%	(7,548)
BENEFITS EXPENSE	201,864	16,750	65,683	136,181	33%	1,605
OTHER INDIRECT EXPENSE	142,139	11,935	50,369	91,771	35%	(2,989)
TOTAL INDIRECT EXPENSES:	1,002,440	83,769	343,078	659,361	34%	(8,932)
TOTAL ALL EXPENSES:	1,028,445	83,889	344,839	683,605	34%	(2,024)
NET INCOME (LOSS):	(1,028,445)	(83,619)	(344,569)	(683,875)	34%	(1,754)

**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 January 1, 2025 to January 31, 2025

33% 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%	33
DISCIPLINARY BOARD EXPENSES	5,000	-	-	5,000	0%	1,667
CHIEF HEARING OFFICER	40,000	3,333	13,332	26,668	33%	1
COURT REPORTERS	25,000	501	3,350	21,650	13%	4,983
HEARING OFFICER EXPENSES	4,000	18	18	3,982	0%	1,315
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	333
APPOINTED COUNSEL	50,400	4,200	16,800	33,600	33%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	333
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	667
TOTAL DIRECT EXPENSES:	128,500	8,052	33,500	95,000	26%	9,333
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	11,981	43,970	81,734	35%	(2,069)
BENEFITS EXPENSE	41,128	3,658	13,548	27,579	33%	161
OTHER INDIRECT EXPENSE	31,213	2,619	11,053	20,160	35%	(649)
TOTAL INDIRECT EXPENSES:	198,045	18,258	68,572	129,473	35%	(2,557)
TOTAL ALL EXPENSES:	326,545	26,310	102,072	224,473	31%	6,777
NET INCOME (LOSS):	(326,545)	(26,310)	(102,072)	(224,473)	31%	6,777

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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%	5,333
TOTAL DIRECT EXPENSES:	16,000	-	-	16,000	0%	5,333
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,386	3,923	15,937	31,449	34%	(142)
BENEFITS EXPENSE	16,398	1,348	5,265	11,133	32%	201
OTHER INDIRECT EXPENSE	13,205	1,101	4,648	8,558	35%	(246)
TOTAL INDIRECT EXPENSES:	76,989	6,372	25,850	51,139	34%	(187)
TOTAL ALL EXPENSES:	92,989	6,372	25,850	67,139	28%	5,146
NET INCOME (LOSS):	(92,989)	(6,372)	(25,850)	(67,139)	28%	5,146

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,400	-	-	132,400	0%	(44,133)
TOTAL REVENUE:	132,400	-	-	132,400	0%	(44,133)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	-	78,441	221,559	26%	21,559
STAFF TRAVEL/PARKING	2,000	-	54	1,946	3%	613
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	-	2,500	0%	833
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	733
PRO BONO OUTREACH	4,000	169	169	3,831	4%	1,165
TOTAL DIRECT EXPENSES:	310,700	169	78,664	232,036	25%	24,903
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,125	45,186	91,730	33%	453
BENEFITS EXPENSE	47,862	3,910	15,238	32,624	32%	716
OTHER INDIRECT EXPENSE	38,896	3,274	13,817	25,079	36%	(851)
TOTAL INDIRECT EXPENSES:	223,674	18,309	74,241	149,433	33%	317
TOTAL ALL EXPENSES:	534,374	18,477	152,904	381,469	29%	25,220
NET INCOME (LOSS):	(401,974)	(18,477)	(152,904)	(249,069)	38%	(18,913)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	80	80	120	40%	(13)
IMAGE LIBRARY	4,800	-	4,756	44	99%	(3,156)
TOTAL DIRECT EXPENSES:	5,000	80	4,836	164	97%	(3,169)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,650	27,013	49,331	35%	(1,565)
BENEFITS EXPENSE	26,506	2,233	8,718	17,788	33%	118
OTHER INDIRECT EXPENSE	21,369	1,786	7,536	13,833	35%	(413)
TOTAL INDIRECT EXPENSES:	124,220	10,669	43,268	80,952	35%	(1,861)
TOTAL ALL EXPENSES:	129,220	10,749	48,104	81,116	37%	(5,030)
NET INCOME (LOSS):	(129,220)	(10,749)	(48,104)	(81,116)	37%	(5,030)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% 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%	(327)
STAFF CONFERENCE & TRAINING	8,400	600	600	7,800	7%	2,200
STAFF TRAVEL/PARKING	600	54	126	474	21%	74
TOTAL DIRECT EXPENSES:	9,490	654	1,216	8,274	13%	2,274
INDIRECT EXPENSES:						
SALARY EXPENSE (2.25 FTE)	300,943	25,184	100,366	200,578	33%	(51)
BENEFITS EXPENSE	84,916	7,077	27,402	57,514	32%	903
OTHER INDIRECT EXPENSE	54,022	4,554	19,218	34,804	36%	(1,211)
TOTAL INDIRECT EXPENSES:	439,881	36,815	146,985	292,896	33%	(358)
TOTAL ALL EXPENSES:	449,371	37,469	148,202	301,169	33%	1,915
NET INCOME (LOSS):	(449,371)	(37,469)	(148,202)	(301,169)	33%	1,589

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CONSULTING SERVICES	42,500	1,643	2,966	39,534	7%	11,201
TOTAL DIRECT EXPENSES:	<u>42,500</u>	<u>1,643</u>	<u>2,966</u>	<u>39,534</u>	<u>7%</u>	<u>-</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	109,615	9,137	36,829	72,786	34%	(291)
BENEFITS EXPENSE	29,839	2,498	9,771	20,069	33%	176
OTHER INDIRECT EXPENSE	18,007	1,518	6,406	11,602	36%	(403)
TOTAL INDIRECT EXPENSES:	<u>157,462</u>	<u>13,153</u>	<u>53,006</u>	<u>104,456</u>	<u>34%</u>	<u>(519)</u>
TOTAL ALL EXPENSES:	<u>199,962</u>	<u>14,797</u>	<u>55,972</u>	<u>143,990</u>	<u>28%</u>	<u>(519)</u>
NET INCOME (LOSS):	<u>(199,962)</u>	<u>(14,797)</u>	<u>(55,972)</u>	<u>(143,990)</u>	<u>28%</u>	<u>10,682</u>

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,376	198	715	1,661	30%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	226
TOTAL DIRECT EXPENSES:	3,053	198	715	2,338	23%	303
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	36,904	140,493	286,631	33%	1,881
BENEFITS EXPENSE	160,271	13,150	50,656	109,616	32%	2,768
OTHER INDIRECT EXPENSE	138,778	11,697	49,364	89,414	36%	(3,105)
TOTAL INDIRECT EXPENSES:	726,174	61,750	240,513	485,661	33%	1,545
TOTAL ALL EXPENSES:	729,227	61,948	241,228	487,999	33%	1,848
NET INCOME (LOSS):	(729,227)	(61,948)	(241,228)	(487,999)	33%	1,848

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	229,758	323,838	(48,838)	118%	232,172
TOTAL REVENUE:	275,000	229,758	323,838	(48,838)	118%	232,172
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	-	-	1,500	0%	500
SECTION/COMMITTEE CHAIR MTGS	700	-	-	700	0%	233
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
TOTAL DIRECT EXPENSES:	2,400	-	-	2,400	0%	800
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	13,833	52,386	116,705	31%	3,978
BENEFITS EXPENSE	67,073	5,520	20,839	46,234	31%	1,519
OTHER INDIRECT EXPENSE	60,745	5,149	21,730	39,015	36%	(1,482)
TOTAL INDIRECT EXPENSES:	296,910	24,502	94,955	201,954	32%	4,015
TOTAL ALL EXPENSES:	299,310	24,502	94,955	204,354	32%	4,815
NET INCOME (LOSS):	(24,310)	205,256	228,883	(253,193)	-942%	236,986

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,280	361,267	506,781	(68,500)	116%	360,687
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(53,233)
INTEREST INCOME	2,050	-	-	2,050	0%	(683)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(417)
OTHER	44,203	165	13,325	30,878	30%	(1,409)
TOTAL REVENUE:	645,483	361,432	520,106	125,378	81%	304,944
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	22,537	108,457	651,315	14%	144,800
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	229,758	323,838	(43,405)	115%	(230,361)
TOTAL DIRECT EXPENSES:	1,040,206	252,295	432,296	607,910	42%	(85,560)
NET INCOME (LOSS):	(394,722)	109,137	87,810	(482,532)	-22%	219,384

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	115,000	9,431	55,931	59,069	49%	(17,598)
STAFF TRAVEL/PARKING	1,000	36	90	910	9%	243
STAFF MEMBERSHIP DUES	300	-	-	300	0%	100
TELEPHONE	90,000	6,799	29,381	60,619	33%	619
COMPUTER HARDWARE	66,200	12,065	27,330	38,870	41%	(5,263)
COMPUTER SOFTWARE	530,000	35,243	234,025	295,975	44%	(57,358)
HARDWARE SERVICE & WARRANTIES	50,000	-	21,699	28,301	43%	(5,032)
SOFTWARE MAINTENANCE & LICENSING	380,000	3,419	114,689	265,311	30%	11,978
THIRD PARTY SERVICES	65,000	46,277	47,289	17,711	73%	(25,623)
CLOUD INFRASTRUCTURE	130,000	5,469	13,494	116,506	10%	29,839
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	2,000
TRANSFER TO INDIRECT EXPENSES	(1,433,500)	(118,739)	(543,928)	(889,572)	38%	66,095
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE)	1,414,575	112,094	474,385	940,190	34%	(2,860)
BENEFITS EXPENSE	420,473	32,045	126,346	294,127	30%	13,812
CAPITAL LABOR & OVERHEAD	(75,000)	(12,462)	(34,442)	(40,558)	46%	(9,442)
OTHER INDIRECT EXPENSE	288,120	24,257	102,370	185,750	36%	(6,330)
TOTAL INDIRECT EXPENSES:	2,048,168	155,934	668,659	1,379,509	33%	(4,820)
TOTAL ALL EXPENSES:	2,048,168	155,934	668,659	1,379,509	33%	(4,820)
NET INCOME (LOSS):	(2,048,168)	(155,934)	(668,659)	(1,379,509)	33%	14,063

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	468	132	78%	(268)
STAFF MEMBERSHIP DUES	450	135	210	240	47%	(60)
STAFF CONFERENCE & TRAINING	5,200	(135)	-	5,200	0%	1,733
SUBSCRIPTIONS	816	-	358	458	44%	(86)
REGULATORY SCHOOL	45,000	-	5,102	39,898	11%	9,898
ABA DELEGATES	16,000	-	-	16,000	0%	5,333
TOTAL DIRECT EXPENSES:	68,066	-	6,138	61,928	9%	16,551
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	150,680	13,471	38,563	112,117	26%	11,664
BENEFITS EXPENSE	51,454	4,426	14,556	36,898	28%	2,595
OTHER INDIRECT EXPENSE	40,817	3,453	14,571	26,246	36%	(965)
TOTAL INDIRECT EXPENSES:	242,951	21,349	67,689	175,262	28%	13,294
TOTAL ALL EXPENSES:	311,017	21,349	73,828	237,190	24%	13,294
NET INCOME (LOSS):	(311,017)	(21,349)	(73,828)	(237,190)	24%	29,845

Washington State Bar Association
Statement of Activities
For the Period from January 1, 2025 to January 31, 2025
33% OF YEAR COMPLETE

	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,691,362	1,214,243	4,762,397	9,928,965	32%	134,724
TEMPORARY SALARIES	238,085	47,729	193,281	44,804	81%	(113,919)
CAPITAL LABOR & OVERHEAD	(75,000)	(12,462)	(34,442)	(40,558)	46%	9,442
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(6,339)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	1,200	3,600	25%	400
EMPLOYEE SERVICE AWARDS	2,610	120	870	1,740	33%	-
FICA (EMPLOYER PORTION)	1,110,604	91,887	350,395	760,210	32%	19,807
L&I INSURANCE	72,277	-	14,945	57,333	21%	9,148
WA STATE FAMILY MEDICAL LEAVE (EMPLO	33,182	3,209	10,399	22,783	31%	661
MEDICAL (EMPLOYER PORTION)	2,057,482	179,580	667,625	1,389,857	32%	18,202
RETIREMENT (EMPLOYER PORTION)	1,322,122	105,298	420,425	901,697	32%	20,283
TRANSPORTATION ALLOWANCE	34,000	85	22,905	11,095	67%	(11,572)
UNEMPLOYMENT INSURANCE	71,794	8,214	16,369	55,426	23%	7,563
TOTAL SALARY & BENEFITS EXPENSE:	19,344,303	1,639,102	6,426,368	12,917,935	33%	21,733
WORKPLACE BENEFITS	56,400	855	5,585	50,815	10%	13,215
HUMAN RESOURCES POOLED EXP	111,300	5,535	23,574	87,726	21%	13,526
MEETING SUPPORT EXPENSES	9,950	444	2,674	7,276	27%	643
RENT	900,000	76,982	302,829	597,171	34%	(2,829)
MOVE / DOWNSIZE EXPENSES	-	6,410	21,604	(21,604)		(21,604)
PERSONAL PROP TAXES-WSBA	8,400	-	1,623	6,777	19%	1,177
FURNITURE, MAINT, LH IMP	75,617	8,800	36,999	38,618	49%	(11,794)
OFFICE SUPPLIES & EQUIPMENT	22,164	2,214	6,327	15,837	29%	1,061
FURN & OFFICE EQUIP DEPRECIATION	112,375	9,615	37,824	74,551	34%	(366)
COMPUTER HARDWARE DEPRECIATION	42,000	3,391	12,493	29,507	30%	1,507
COMPUTER SOFTWARE DEPRECIATION	18,067	3,717	17,655	412	98%	(11,632)
INSURANCE	288,200	21,710	86,840	201,360	30%	9,226
WORK HOME FURNITURE & EQUIP	14,000	-	1,030	12,970	7%	3,637
PROFESSIONAL FEES-AUDIT	41,000	2,077	36,577	4,423	89%	(22,910)
PROFESSIONAL FEES-LEGAL	200,000	17,436	38,482	161,519	19%	28,185
ONLINE LEGAL RESEARCH	77,900	6,305	33,117	44,783	43%	(7,150)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	2,167
TRANSLATION SERVICES	12,000	608	2,259	9,741	19%	1,741
TELEPHONE & INTERNET	33,600	2,700	10,820	22,780	32%	380
POSTAGE - GENERAL	15,500	585	2,168	13,332	14%	2,998
RECORDS STORAGE	10,000	1,570	13,675	(3,675)	137%	(10,342)
BANK FEES	40,000	7,641	13,666	26,334	34%	(333)
PRODUCTION MAINTENANCE & SUPPLIES	13,000	297	4,325	8,675	33%	8
COMPUTER POOLED EXPENSES	1,433,500	118,739	543,928	889,572	38%	(66,095)
TOTAL OTHER INDIRECT EXPENSES:	3,541,473	297,630	1,256,076	2,285,397	35%	(75,585)
TOTAL INDIRECT EXPENSES:	22,885,776	1,936,733	7,682,444	15,203,332	34%	(53,852)

Washington State Bar Association

Statement of Activities

For the Period from January 1, 2025 to January 31, 2025

33% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2025 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(390,330)	(23,150)	(137,123)	(253,207)
ADMISSIONS/BAR EXAM	93,849	(12,324)	220,974	(127,126)
ADVANCEMENT FTE	(389,588)	(32,288)	(127,052)	(262,535)
BAR NEWS	(124,336)	(48,959)	(61,051)	(63,285)
BOARD OF GOVERNORS	(582,745)	(35,344)	(143,275)	(439,470)
CLE - PRODUCTS	699,820	24,729	437,253	262,567
CLE - SEMINARS	(433,917)	(73,718)	(147,606)	(286,311)
CLIENT PROTECTION FUND	241,176	561,450	789,121	(547,945)
CHARACTER & FITNESS BOARD	(173,905)	(13,886)	(53,551)	(120,353)
COMMUNICATIONS	(890,013)	(52,751)	(221,186)	(668,826)
COMMUNICATIONS FTE	(249,012)	(20,809)	(84,365)	(164,647)
DESKBOOKS	(200,902)	(48,826)	(119,370)	(81,532)
DISCIPLINE	(6,402,254)	(510,207)	(2,082,087)	(4,320,167)
DIVERSITY	(307,805)	(33,661)	(126,598)	(181,207)
FINANCE	(559,713)	(51,592)	(181,306)	(378,407)
FOUNDATION	(183,526)	(17,128)	(59,715)	(123,811)
HUMAN RESOURCES	(574,952)	(64,597)	(277,402)	(297,550)
LAW CLERK PROGRAM	(22,492)	112,294	135,182	(157,674)
LEGISLATIVE	(280,573)	(24,356)	(93,099)	(187,474)
LEGAL LUNCHBOX	(4,917)	(2,444)	2,475	(7,392)
LICENSE FEES	17,492,616	1,173,945	5,344,170	12,148,446
LICENSING AND MEMBERSHIP	(376,058)	(16,038)	(106,197)	(269,862)
LIMITED LICENSE LEGAL TECHNICIAN	(90,557)	(6,761)	(21,865)	(68,692)
LIMITED PRACTICE OFFICERS	45,433	4,429	21,740	23,692
MANDATORY CLE ADMINISTRATION	428,720	117,630	214,886	213,834
MEMBER WELLNESS PROGRAM	(229,651)	(18,281)	(76,433)	(153,218)
MINI CLE	(119,503)	(9,854)	(40,015)	(79,488)
MEMBER SERVICES & ENGAGEMENT	(395,069)	(23,612)	(88,986)	(306,083)
NEW MEMBER EDUCATION	(20,818)	4,577	59,689	(80,508)
OFFICE OF GENERAL COUNSEL	(1,028,445)	(83,619)	(344,569)	(683,875)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,023,618)	(74,203)	(387,685)	(635,933)
OGC-DISCIPLINARY BOARD	(326,545)	(26,310)	(102,072)	(224,473)
PRACTICE OF LAW BOARD	(92,989)	(6,372)	(25,850)	(67,139)
PRACTICE MANAGEMENT ASSISTANCE	(173,653)	(96,297)	(118,653)	(54,999)
PROFESSIONAL RESPONSIBILITY PROGRAM	(215,119)	(17,301)	(71,444)	(143,675)
PUBLIC SERVICE PROGRAMS	(401,974)	(18,477)	(152,904)	(249,069)
PUBLICATION & DESIGN SERVICES	(129,220)	(10,749)	(48,104)	(81,116)
REGULATORY SERVICES FTE	(449,371)	(37,469)	(148,202)	(301,169)
REGULATORY REFORM	(199,962)	(14,797)	(55,972)	(143,990)
SECTIONS ADMINISTRATION	(24,310)	205,256	228,883	(253,193)
SECTIONS OPERATIONS	(394,722)	109,137	87,810	(482,532)
SERVICE CENTER	(729,227)	(61,948)	(241,228)	(487,999)
TECHNOLOGY	(2,048,168)	(155,934)	(668,659)	(1,379,509)
VOLUNTEER EDUCATION	(311,017)	(21,349)	(73,828)	(237,190)
INDIRECT EXPENSES	22,885,776	1,936,733	7,682,444	15,203,332
TOTAL OF ALL	(21,336,416)	(2,484,767)	(8,537,174)	(12,799,242)
NET INCOME (LOSS)	(1,549,360)	548,034	854,730	(2,404,090)