

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

# Financial Reports

(Unaudited)

Year to Date April 30, 2024

Prepared by  
Maggie Yu, Controller

Submitted by  
Tiffany Lynch, Director of Finance  
May 24, 2024

**Washington State Bar Association Financial Summary**  
**Compared to Fiscal Year 2024 Budget**  
**For the Period from April 1, 2024 to April 30, 2024**

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	137,813	242,764	25,624	94,100	163,437	336,864	(163,437)	(336,864)
Admissions/Bar Exam	1,084,550	1,300,740	525,028	912,180	175,450	449,245	700,478	1,361,425	384,072	(60,685)
Advancement FTE	-	-	215,764	359,957	3,931	8,424	219,694	368,381	(219,694)	(368,381)
Bar News	361,037	610,100	203,951	343,204	221,699	364,960	425,650	708,164	(64,612)	(98,064)
Board of Governors	-	-	92,766	180,310	144,078	385,800	236,845	566,110	(236,845)	(566,110)
Character & Fitness Board	-	-	85,861	139,249	2,655	33,000	88,516	172,249	(88,516)	(172,249)
Communications Strategies	1,845	500	368,499	691,453	18,168	134,015	386,667	825,468	(384,822)	(824,968)
Communications Strategies FTE	-	-	145,607	249,385	-	-	145,607	249,385	(145,607)	(249,385)
Discipline	39,564	119,000	3,452,746	6,095,389	108,639	218,700	3,561,384	6,314,089	(3,521,820)	(6,195,089)
Diversity	135,000	135,000	146,128	359,183	30,524	117,700	176,652	476,883	(41,652)	(341,883)
Finance	580,405	400,000	661,807	1,135,942	4,360	2,640	666,167	1,138,582	(85,762)	(738,582)
Foundation	-	-	97,667	150,558	4,936	10,650	102,604	161,208	(102,604)	(161,208)
Human Resources	-	-	378,710	470,254	-	-	378,710	470,254	(378,710)	(470,254)
Law Clerk Program	186,734	207,200	97,049	164,394	4,485	19,735	101,534	184,130	85,200	23,070
Legislative	-	-	147,691	255,565	13,602	25,735	161,293	281,300	(161,293)	(281,300)
Legal Lunchbox	32,030	29,000	29,992	44,021	6,067	7,675	36,059	51,696	(4,029)	(22,696)
Licensing and Membership Records	325,730	450,900	380,985	653,019	23,281	32,777	404,266	685,796	(78,536)	(234,896)
Licensing Fees	10,082,532	17,320,499	-	-	-	-	0	-	10,082,532	17,320,499
Limited License Legal Technician	9,540	20,712	46,895	77,600	1,118	14,240	48,014	91,840	(38,474)	(71,128)
Limited Practice Officers	118,894	202,000	64,557	107,357	8,493	24,625	73,051	131,982	45,843	70,018
Mandatory CLE	1,003,672	1,113,800	481,955	775,905	70,384	139,999	552,339	915,904	451,333	197,896
Member Wellness Program	10,000	7,500	139,461	230,294	1,566	3,612	141,026	233,906	(131,026)	(226,406)
Member Services & Engagement	9,986	10,800	170,212	296,376	3,333	94,395	173,545	390,771	(163,559)	(379,971)
Mini CLE	-	-	67,180	110,349	-	-	67,180	110,349	(67,180)	(110,349)
New Member Education	107,848	67,000	61,294	97,387	765	1,750	62,059	99,137	45,789	(32,137)
Office of General Counsel	112	-	595,406	1,052,227	2,404	25,824	597,810	1,078,051	(597,698)	(1,078,051)
Office of the Executive Director	-	-	410,962	702,639	21,096	114,622	432,058	817,261	(432,058)	(817,261)
OGC-Disciplinary Board	-	-	126,261	217,741	52,491	98,000	178,752	315,741	(178,752)	(315,741)
Practice of Law Board	-	-	49,865	76,560	1,157	12,000	51,023	88,560	(51,023)	(88,560)
Practice Management Assistance	33,884	62,000	79,476	137,538	84,300	75,760	163,775	213,298	(129,891)	(151,298)
Professional Responsibility Program	-	-	136,396	236,590	1,868	3,000	138,264	239,590	(138,264)	(239,590)
Public Service Programs	130,000	130,000	117,891	230,480	146,631	297,409	264,522	527,889	(134,522)	(397,889)
Publication and Design Services	-	-	71,248	119,085	4,840	4,300	76,088	123,385	(76,088)	(123,385)
Regulatory Services FTE	-	-	311,300	520,795	1,775	20,150	313,074	540,945	(313,074)	(540,945)
Sections Administration	361,870	297,786	172,651	297,439	105	3,050	172,756	300,489	189,114	(2,703)
Service Center	-	-	425,503	729,058	1,386	4,560	426,889	733,618	(426,889)	(733,618)
Volunteer Engagement	-	-	57,974	96,192	9,673	17,800	67,648	113,991.59	(67,648)	(113,992)
Technology	-	-	1,252,212	2,094,122	-	-	1,252,212	2,094,122	(1,252,212)	(2,094,122)
<b>Subtotal General Fund</b>	<b>14,615,234</b>	<b>22,484,537</b>	<b>12,006,762</b>	<b>20,652,560</b>	<b>1,200,884</b>	<b>2,860,252</b>	<b>13,207,646</b>	<b>23,512,812</b>	<b>1,407,588</b>	<b>(1,028,275)</b>
Expenses using reserve funds	-	-	-	-	-	-	-	-	-	-
<b>Total General Fund - Net Result from Operations</b>									<b>1,407,588</b>	<b>(1,028,275)</b>
<b>Percentage of Budget</b>	<b>65%</b>		<b>58%</b>		<b>42%</b>		<b>56%</b>			
CLE-Seminars and Products	1,193,705	1,605,300	612,455	1,008,971	87,471	295,117	699,926	1,304,088	493,778	301,212
CLE - Deskbooks	32,825	136,500	149,493	253,996	6,494	26,375	155,988	280,371	(123,162)	(143,871)
Total CLE	1,226,530	1,741,800	761,948	1,262,967	93,965	321,492	855,914	1,584,459	370,616	157,341
<b>Percentage of Budget</b>	<b>70%</b>		<b>60%</b>		<b>29%</b>		<b>54%</b>			
Total All Sections	575,304	688,964	-	-	494,113	1,017,566	494,113	1,017,566	81,191	(328,603)
Client Protection Fund-Restricted	706,597	595,930	109,522	183,430	16,089	505,200	125,611	688,630	580,986	(92,700)
<b>Totals</b>	<b>17,123,665</b>	<b>25,511,231</b>	<b>12,878,233</b>	<b>22,098,957</b>	<b>1,805,052</b>	<b>4,704,510</b>	<b>14,683,285</b>	<b>26,803,468</b>	<b>2,440,380</b>	<b>(1,292,237)</b>
<b>Percentage of Budget</b>	<b>67%</b>		<b>58%</b>		<b>38%</b>		<b>55%</b>			

Summary of Fund Balances:	Fund Balances Sept. 30, 2023	2024 Budgeted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,513,398	4,420,698	5,094,384
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,177,163	1,334,504	1,547,779
Section Funds	1,970,404	1,641,801	2,051,595
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,000,000	2,000,000	2,000,000
Facilities Reserve Fund	2,700,000	2,700,000	2,700,000
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	5,149,490	4,121,215	6,557,078
<b>Total General Fund Balance</b>	<b>9,849,490</b>	<b>8,821,215</b>	<b>11,257,078</b>
<b>Net Change in Total General Fund Balance</b>		<b>(1,028,275)</b>	<b>1,407,588</b>
<b>Total Fund Balance</b>	<b>17,510,455</b>	<b>16,218,218</b>	<b>19,950,835</b>
<b>Net Change In Fund Balance</b>		<b>(1,292,237)</b>	<b>2,440,380</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of April 30, 2024**

**Checking & Savings Accounts**

**General Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Account</u></b>	<b><u>Amount</u></b>
Wells Fargo	General	<u>1,171,704</u>

Total

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.37%	4,287,757
UBS Financial Money Market	5.29%	889,033
Morgan Stanley Money Market	5.33%	2,918,381
Merrill Lynch Money Market	5.28%	1,660,733
CDs/Treasuries	see list	15,154,550

**General Fund Total** 26,082,158

**Client Protection Fund**

**Checking**

<b><u>Bank</u></b>	<b><u>Amount</u></b>
Wells Fargo	<u>284,705</u>

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
Wells Fargo Money Market	5.37%	2,558,719
Morgan Stanley Money Market	5.10%	115,458
CDs/Treasuries	see list	2,487,585

**Client Protection Fund Total** 5,446,466

**Grand Total Cash & Investments** 31,528,624

**Washington State Bar Association**  
**Analysis of Cash Investments**  
**As of April 30, 2024**

**General Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
<i>From WF</i>						
Truist Bank CD	5.25%	12	5/30/2023	6/2/2023	5/31/2024	250,000
US Treasury Bill	5.25%	11	7/11/2023	7/13/2023	6/13/2024	238,368
US Treasury Bill	5.10%	6	1/4/2024	1/5/2024	7/5/2024	243,816
US Treasury Bill	5.00%	6	1/16/2024	1/17/2024	7/8/2024	244,324
US Treasury Bill	5.25%	4	4/16/2024	4/17/2024	8/13/2024	245,827
Texas Capital Bank CD	5.25%	12	8/9/2023	8/16/2023	8/15/2024	250,000
ESSA Bank & Trust PA CD	5.25%	12	8/9/2023	8/22/2023	8/21/2024	250,000
Bank of America CD	5.30%	12	8/25/2023	8/30/2023	8/29/2024	250,000
Stearns Bank NA CD	5.10%	7	2/21/2024	2/27/2024	9/27/2024	250,000
Leader Bank CD	4.90%	9	12/21/2023	12/29/2023	9/30/2024	250,000
US Treasury Bill	5.20%	6	4/4/2024	4/5/2024	10/3/2024	243,731
US Bank NA CD	5.00%	9	12/21/2023	1/4/2024	10/4/2024	250,000
BMO bank NA CD	5.45%	12	10/4/2023	10/11/2023	10/11/2024	250,000
Bank of Hope CD	4.65%	9	1/4/2024	1/12/2024	10/15/2024	250,000
Bank of India CD	4.70%	9	1/10/2024	1/18/2024	10/16/2024	250,000
Independent bank CD	4.85%	9	1/10/2024	1/19/2024	10/18/2024	250,000
First Central Saving CD	4.75%	9	1/10/2024	1/19/2024	10/19/2024	250,000
Premier Bank Diubuque CD	4.85%	9	1/16/2024	1/23/2024	10/23/2024	250,000
Bank of Houston CD	4.70%	9	1/10/2024	1/26/2024	10/25/2024	250,000
AvidBank CD	4.90%	9	1/16/2024	1/25/2024	10/25/2024	250,000
Promiseone Bank CD	4.90%	9	2/12/2024	2/23/2024	11/25/2024	250,000
Banc of California Inc CD	5.15%	9	2/21/2024	2/28/2024	11/29/2024	250,000
Barrington BK & TR CO CD	5.15%	9	2/21/2024	2/29/2024	11/29/2024	250,000
US Treasury Bill	5.15%	7	4/26/2024	4/29/2024	11/29/2024	242,666
Washington Financial BK CD	5.15%	8	3/26/2024	4/12/2024	12/12/2024	250,000
Associated BK Green CD	5.15%	9	3/12/2024	3/15/2024	12/16/2024	250,000
Simmons Bank Pine Bluff CD	5.20%	9	3/12/2024	3/18/2024	12/18/2024	250,000
Regions Bank CD	4.85%	12	12/15/2023	12/22/2023	12/20/2024	250,000
Eagle Bank CD	5.20%	9	3/12/2024	3/22/2024	12/20/2024	250,000
Citizens BK	5.25%	9	3/26/2024	3/27/2024	12/27/2024	250,000
Crossfirst BK	5.20%	9	3/26/2024	4/5/2024	1/6/2025	250,000
WebBank CD	4.80%	12	1/4/2024	1/8/2024	1/7/2025	250,000
Valley NatL BK	5.15%	9	4/4/2024	4/9/2024	1/9/2025	250,000
Zoins Bancorp CD	5.10%	9	4/4/2024	4/10/2024	1/10/2025	250,000
American COML BK CD	4.60%	12	1/4/2024	1/17/2024	1/16/2025	250,000
Northern Bank & Trust CD	4.80%	12	1/10/2024	1/17/2024	1/16/2025	250,000
Live Oak Banking CD	4.70%	12	1/4/2024	1/17/2024	1/17/2025	250,000
Bank of China CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Royal Business Bank CD	5.10%	9	4/9/2024	4/17/2024	1/17/2025	250,000
Bank of New York Mellon CD	5.10%	9	4/16/2024	4/18/2024	1/21/2025	250,000
US Treasury Bill	4.80%	12	2/12/2024	2/13/2024	1/23/2025	239,063
Bank of Utah CD	4.70%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Open Bank CD	4.75%	12	1/12/2024	1/26/2024	1/24/2025	250,000
Bank of Baroda CD	5.15%	9	4/16/2024	4/29/2024	1/29/2025	250,000
Northeast Bank CD	4.90%	13	2/12/2024	2/14/2024	2/23/2025	250,000
Beal Bank USA CD	5.00%	12	3/12/2024	3/20/2024	3/19/2025	250,000
Beal Bank Plano TX CD	5.00%	12	3/26/2024	4/3/2024	4/2/2025	250,000
Old National BK CD	5.00%	12	3/26/2024	4/4/2024	4/4/2025	250,000
Exchange Bank CD	5.00%	12	4/16/2024	4/24/2024	4/23/2025	250,000
Northside Community Bank CD	5.00%	12	4/16/2024	4/24/2024	4/24/2025	250,000
<b>Total from WF</b>						<b>12,447,796</b>

**Washington State Bar Association**  
**Analysis of Cash Investments**  
**As of April 30, 2024**

*From ML*

Banner bank CD	5.25%	12	6/6/2023	6/12/2023	6/11/2024	237,000
PNC bank, national association CD	5.35%	9	9/14/2023	9/20/2023	6/20/2024	240,000
US Treasury Bill	5.18%	6	1/16/2024	1/18/2024	7/18/2024	487,424
Bank hapoalim B.M CD	5.20%	18	6/6/2023	6/12/2023	12/9/2024	243,000
					<b>Total from ML</b>	<b>1,207,424</b>

*From MS*

Wells Fargo	5.36%	12	9/25/2023	9/26/2023	9/9/2024	249,330
Fulton Bank NA Lancaster PA CD	5.20%	10	2/23/2024	2/23/2024	12/6/2024	250,000
BankUnited NATL CD	5.20%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Renasant BK CD	5.15%	10	2/27/2024	2/27/2024	12/9/2024	250,000
Truist Bank Charlotte CD	5.10%	9	4/9/2024	4/17/2024	1/13/2025	250,000
					<b>Total from MS</b>	<b>1,249,330</b>

*From UBS*

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

**Total 15,154,550**

**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>
US Treasury Bill	5.10%	6	1/11/2024	1/12/2024	7/11/2024	243,847
FHLB (Federal Home Loan Bank)	5.50%	11	10/11/2023	10/12/2023	8/26/2024	250,000
US Treasury Bill	5.15%	6	3/12/2024	3/14/2024	9/12/2024	243,737
DMB community bank CD	5.30%	12	9/11/2023	9/25/2023	9/24/2024	250,000
Everbank CD	5.45%	12	9/25/2023	9/29/2023	9/27/2024	250,000
Citibank CD	5.50%	12	9/25/2023	9/29/2023	9/27/2024	250,000
Triad Business Bank CD	4.80%	9	1/11/2024	1/24/2024	10/24/2024	250,000
FlagStar Bank NA CD	5.00%	10	1/12/2024	1/19/2024	11/19/2024	250,000
Charles Schwab Bank CD	5.10%	12	12/4/2023	12/8/2023	12/10/2024	250,000
Fifth Third Bank CD	4.70%	12	1/11/2024	1/16/2024	1/15/2025	250,000
					<b>Total</b>	<b>2,487,585</b>

# WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors  
Budget and Audit Committee

From: Terra Nevitt, Executive Director; Tiffany Lynch, Director of Finance; Maggie Yu, Controller

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through April 30, 2024  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	58%	59%	(\$96,842)	57%	Unfavorable to budget due to timing of seasonal temporary salaries, higher medical costs from budgeting correction, and lower capital labor
Other Indirect Expenses*	58%	56%	\$109,667	56%	Favorable to budget due to timing of possible payments for legal fees and furniture/equipment, workplace benefits, depreciation, and postage.
Total Indirect Expenses	58%	58%	\$12,825	57%	Favorable to budget resulting from other indirect net savings described above.

General Fund Revenues	58%	65%	\$1,499,254	64%	Favorable to budget from higher interest income, legal lunch box product sales, new member product sales, and MCLE fees, and timing of collection for donations, bar exams, and law clerk fees.
General Fund Indirect Expenses	58%	58%	\$40,563	57%	Favorable to budget resulting from net other indirect expenses savings.
General Fund Direct Expenses	58%	42%	\$467,596	37%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	58%	137%	\$2,007,415	302%	Favorable to budget for the reasons described above.

CLE Revenue	58%	70%	\$210,480	59%	Favorable to budget due to timing of product sales and higher seminar sponsor revenue
CLE Direct Expenses	58%	29%	\$93,572	19%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	58%	60%	(\$25,217)	57%	Unfavorable to budget and mainly due to medical coverage budget correction.
CLE Net	58%	236%	\$278,824	145%	Favorable to budget primarily due to timing of product sales.

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

**Washington State Bar Association**

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,320,499	1,454,157	10,082,532	7,237,967	58%	(21,092)
<b>TOTAL REVENUE:</b>	<u>17,320,499</u>	<u>1,454,157</u>	<u>10,082,532</u>	<u>7,237,967</u>	<u>58%</u>	<u>(21,092)</u>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	8,424	-	3,931	4,493	47%	983
<b>TOTAL DIRECT EXPENSES:</b>	<b>8,424</b>	<b>-</b>	<b>3,931</b>	<b>4,493</b>	<b>47%</b>	<b>983</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.89 FTE)	244,054	20,608	144,322	99,732	59%	(1,957)
BENEFITS EXPENSE	58,985	5,725	39,624	19,361	67%	(5,216)
OTHER INDIRECT EXPENSE	56,918	4,597	31,817	25,101	56%	1,385
<b>TOTAL INDIRECT EXPENSES:</b>	<b>359,957</b>	<b>30,929</b>	<b>215,764</b>	<b>144,193</b>	<b>60%</b>	<b>(5,789)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>368,381</b>	<b>30,929</b>	<b>219,694</b>	<b>148,686</b>	<b>60%</b>	<b>(4,806)</b>
<b>NET INCOME (LOSS):</b>	<b>(368,381)</b>	<b>(30,929)</b>	<b>(219,694)</b>	<b>(148,686)</b>	<b>60%</b>	<b>(4,806)</b>



## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,500	7,450	7,450	20,050	27%	(8,592)
BAR EXAM FEES	1,215,000	138,655	1,046,885	168,115	86%	338,135
RULE 9/LEGAL INTERN FEES	12,000	3,350	7,150	4,850	60%	150
SPECIAL ADMISSIONS	46,240	3,100	23,065	23,175	50%	(3,908)
<b>TOTAL REVENUE:</b>	<b>1,300,740</b>	<b>152,555</b>	<b>1,084,550</b>	<b>216,190</b>	<b>83%</b>	<b>325,785</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	1,000	126	1,280	(280)	128%	(697)
STAFF TRAVEL/PARKING	20,000	427	7,207	12,793	36%	4,459
STAFF MEMBERSHIP DUES	400	-	305	95	76%	(72)
SUPPLIES	1,500	-	-	1,500	0%	875
FACILITY, PARKING, FOOD	94,000	-	42,976	51,024	46%	11,857
EXAMINER FEES	34,000	(1,000)	13,000	21,000	38%	6,833
UBE EXMINATIONS	113,000	-	37,088	75,912	33%	28,829
BOARD OF BAR EXAMINERS	39,000	1,227	7,492	31,508	19%	15,258
BAR EXAM PROCTORS	21,000	(8,275)	5,494	15,506	26%	6,756
DISABILITY ACCOMMODATIONS	55,967	10,275	22,958	33,009	41%	9,689
CHARACTER & FITNESS INVESTIGATIONS	1,000	(59)	(59)	1,059	-6%	643
LAW SCHOOL VISITS	1,700	-	396	1,304	23%	596
DEPRECIATION-SOFTWARE	11,038	411	9,055	1,983	82%	(2,616)
SOFTWARE HOSTING	41,140	3,707	25,269	15,871	61%	(1,271)
EQUIPMENT, HARDWARE & SOFTWARE	1,000	-	-	1,000	0%	583
STAFF CONFERENCE & TRAINING	13,500	-	2,989	10,511	22%	4,886
<b>TOTAL DIRECT EXPENSES:</b>	<b>449,245</b>	<b>6,839</b>	<b>175,450</b>	<b>273,795</b>	<b>39%</b>	<b>86,610</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.75 FTE)	522,057	42,633	312,921	209,137	60%	(8,387)
BENEFITS EXPENSE	186,844	13,373	98,683	88,162	53%	10,310
OTHER INDIRECT EXPENSE	203,278	16,386	113,425	89,853	56%	5,154
<b>TOTAL INDIRECT EXPENSES:</b>	<b>912,180</b>	<b>72,393</b>	<b>525,028</b>	<b>387,151</b>	<b>58%</b>	<b>7,077</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,361,425</b>	<b>79,232</b>	<b>700,478</b>	<b>660,947</b>	<b>51%</b>	<b>93,686</b>
<b>NET INCOME (LOSS):</b>	<b>(60,685)</b>	<b>73,323</b>	<b>384,072</b>	<b>(444,757)</b>	<b>-633%</b>	<b>419,471</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
ATJ BOARD RETREAT	4,000	1,298	1,298	2,702	32%	1,036
LEADERSHIP TRAINING	4,000	-	1,453	2,547	36%	880
ATJ BOARD EXPENSE	65,000	3,724	13,146	51,854	20%	24,771
STAFF TRAVEL/PARKING	2,800	166	315	2,485	11%	1,318
STAFF CONFERENCE & TRAINING	3,300	-	842	2,458	26%	1,083
PUBLIC DEFENSE	4,000	693	2,043	1,957	51%	290
CONFERENCE/INSTITUTE EXPENSE	-	-	(135)	135		135
RECEPTION/FORUM EXPENSE	11,000	1,998	6,663	4,337	61%	(246)
<b>TOTAL DIRECT EXPENSES:</b>	<b>94,100</b>	<b>7,879</b>	<b>25,624</b>	<b>68,476</b>	<b>27%</b>	<b>29,267</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.64 FTE)	145,500	10,717	82,189	63,311	56%	2,686
BENEFITS EXPENSE	47,875	3,740	28,179	19,696	59%	(252)
OTHER INDIRECT EXPENSE	49,389	3,965	27,445	21,944	56%	1,365
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,764</b>	<b>18,422</b>	<b>137,813</b>	<b>104,951</b>	<b>57%</b>	<b>3,799</b>
<b>TOTAL ALL EXPENSES:</b>	<b>336,864</b>	<b>26,301</b>	<b>163,437</b>	<b>173,426</b>	<b>49%</b>	<b>33,067</b>
<b>NET INCOME (LOSS):</b>	<b>(336,864)</b>	<b>(26,301)</b>	<b>(163,437)</b>	<b>(173,426)</b>	<b>49%</b>	<b>33,067</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,500	-	-	2,500	0%	(1,458)
DISPLAY ADVERTISING	400,000	46,000	279,414	120,586	70%	46,081
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	50
CLASSIFIED ADVERTISING	7,500	251	1,802	5,698	24%	(2,573)
JOB TARGET ADVERTISING	200,000	19,094	79,713	120,287	40%	(36,953)
<b>TOTAL REVENUE:</b>	<b>610,100</b>	<b>65,345</b>	<b>361,037</b>	<b>249,063</b>	<b>59%</b>	<b>5,146</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	110,000	13,175	79,684	30,316	72%	(15,517)
PRINTING, COPYING & MAILING	250,000	23,038	140,338	109,662	56%	5,495
DIGITAL/ONLINE DEVELOPMENT	2,000	331	352	1,648	18%	815
GRAPHICS/ARTWORK	100	-	1,103	(1,003)	1103%	(1,044)
EDITORIAL ADVISORY COMMITTEE	-	-	20	(20)		(20)
STAFF CONFERENCE & TRAINING	2,500	-	-	2,500	0%	1,458
STAFF MEMBERSHIP DUES	135	-	-	135	0%	79
SUBSCRIPTIONS	225	-	203	22	90%	(72)
<b>TOTAL DIRECT EXPENSES:</b>	<b>364,960</b>	<b>36,544</b>	<b>221,699</b>	<b>143,261</b>	<b>61%</b>	<b>(8,806)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.23 FTE)	213,007	19,399	127,029	85,979	60%	(2,774)
BENEFITS EXPENSE	63,040	5,878	39,519	23,521	63%	(2,746)
OTHER INDIRECT EXPENSE	67,157	5,404	37,403	29,754	56%	1,772
<b>TOTAL INDIRECT EXPENSES:</b>	<b>343,204</b>	<b>30,680</b>	<b>203,951</b>	<b>139,253</b>	<b>59%</b>	<b>(3,748)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>708,164</b>	<b>67,224</b>	<b>425,650</b>	<b>282,514</b>	<b>60%</b>	<b>(12,554)</b>
<b>NET INCOME (LOSS):</b>	<b>(98,064)</b>	<b>(1,879)</b>	<b>(64,612)</b>	<b>(33,451)</b>	<b>66%</b>	<b>(7,409)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	190,000	1,236	52,088	137,912	27%	58,746
BOG COMMITTEES' EXPENSES	2,500	-	16	2,484	1%	1,442
BOG RETREAT	35,000	-	17,329	17,671	50%	3,088
BOG CONFERENCE ATTENDANCE	60,000	38,815	44,494	15,506	74%	(9,494)
BOG TRAVEL & OUTREACH	22,000	6,182	20,111	1,889	91%	(7,277)
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	11,667
BOG ELECTIONS	26,900	5,023	9,041	17,860	34%	6,651
PRESIDENT'S DINNER	15,000	-	482	14,518	3%	8,268
NEW GOVERNOR ORIENTATION	10,000	-	-	10,000	0%	5,833
PRESIDENT'S PHOTO	3,300	488	488	2,812	15%	1,437
LONG RANGE STRATEGIC PLANNING COUNCIL	600	-	-	600	0%	350
SUPPLIES	500	-	30	470	6%	262
<b>TOTAL DIRECT EXPENSES:</b>	<b>385,800</b>	<b>51,743</b>	<b>144,078</b>	<b>241,722</b>	<b>37%</b>	<b>80,972</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.50 FTE)	104,320	9,788	52,355	51,965	50%	8,498
BENEFITS EXPENSE	30,817	2,543	15,152	15,665	49%	2,825
OTHER INDIRECT EXPENSE	45,173	3,649	25,259	19,913	56%	1,091
<b>TOTAL INDIRECT EXPENSES:</b>	<b>180,310</b>	<b>15,980</b>	<b>92,766</b>	<b>87,544</b>	<b>51%</b>	<b>12,415</b>
<b>TOTAL ALL EXPENSES:</b>	<b>566,110</b>	<b>67,723</b>	<b>236,845</b>	<b>329,266</b>	<b>42%</b>	<b>93,386</b>
<b>NET INCOME (LOSS):</b>	<b>(566,110)</b>	<b>(67,723)</b>	<b>(236,845)</b>	<b>(329,266)</b>	<b>42%</b>	<b>93,386</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
<b>REVENUE:</b>						
TOTAL REVENUE:	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CHARACTER & FITNESS BOARD EXP	18,000	2,064	2,064	15,936	11%	8,436
COURT REPORTERS	15,000	592	592	14,408	4%	8,158
<b>TOTAL DIRECT EXPENSES:</b>	<b>33,000</b>	<b>2,655.44</b>	<b>2,655.44</b>	<b>30,345</b>	<b>8%</b>	<b>16,595</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.75 FTE)	93,739	7,229	56,007	37,732	60%	(1,326)
BENEFITS EXPENSE	22,924	2,222	17,224	5,699	75%	(3,852)
OTHER INDIRECT EXPENSE	22,586	1,825	12,630	9,957	56%	546
<b>TOTAL INDIRECT EXPENSES:</b>	<b>139,249</b>	<b>11,276</b>	<b>85,861</b>	<b>53,388</b>	<b>62%</b>	<b>(4,632)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>172,249</b>	<b>13,932</b>	<b>88,516</b>	<b>83,733</b>	<b>51%</b>	<b>11,962</b>
<b>NET INCOME (LOSS):</b>	<b>(172,249)</b>	<b>(13,932)</b>	<b>(88,516)</b>	<b>(83,733)</b>	<b>51%</b>	<b>11,962</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	825,000	95,133	401,029	423,971	49%	(80,221)
SEMINAR REVENUE-OTHER	20,000	13,400	23,952	(3,952)	120%	12,285
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	87,500
SHIPPING & HANDLING	300	-	45	255	15%	(130)
COURSEBOOK SALES	10,000	-	360	9,640	4%	(5,473)
MP3 AND VIDEO SALES	900,000	27,937	768,318	131,682	85%	243,318
<b>TOTAL REVENUE:</b>	<b>1,605,300</b>	<b>136,470</b>	<b>1,193,705</b>	<b>411,595</b>	<b>74%</b>	<b>19,565</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	292
DEPRECIATION	2,040	170	1,190	850	58%	-
ONLINE EXPENSES	53,000	3,988	28,859	24,141	54%	2,057
ACCREDITATION FEES	3,000	(36)	1,962	1,038	65%	(212)
EQUIPMENT, HARD.& SOFTWARE **	1,000	-	184	816	18%	399
FACILITIES **	159,500	17,799	44,621	114,879	28%	48,421
DISABILITY ACCOMMODATIONS	7,000	-	1,334	5,666	19%	2,749
SPEAKERS & PROGRAM DEVELOP	45,000	5,764	8,551	36,450	19%	17,700
HONORARIA	3,000	-	-	3,000	0%	1,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	117
STAFF TRAVEL/PARKING	15,000	645	733	14,267	5%	8,017
STAFF CONFERENCE & TRAINING	2,777	-	-	2,777	0%	1,620
STAFF MEMBERSHIP DUES	1,000	-	-	1,000	0%	583
SUPPLIES	500	-	-	500	0%	292
COST OF SALES - COURSEBOOKS	1,100	-	24	1,076	2%	618
POSTAGE & DELIVERY-COURSEBOOKS	500	-	13	487	3%	279
<b>TOTAL DIRECT EXPENSES:</b>	<b>295,117</b>	<b>28,330</b>	<b>87,471</b>	<b>207,646</b>	<b>30%</b>	<b>84,680</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.89 FTE)	583,378	49,558	347,244	236,134	60%	(6,940)
BENEFITS EXPENSE	187,984	19,196	132,599	55,385	71%	(22,942)
OTHER INDIRECT EXPENSE	237,609	19,158	132,612	104,997	56%	5,993
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,008,971</b>	<b>87,912</b>	<b>612,455</b>	<b>396,516</b>	<b>61%</b>	<b>(23,889)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,304,088</b>	<b>116,242</b>	<b>699,926</b>	<b>604,161</b>	<b>54%</b>	<b>60,792</b>
<b>NET INCOME (LOSS):</b>	<b>301,212</b>	<b>20,228</b>	<b>493,778</b>	<b>(192,566)</b>	<b>164%</b>	<b>318,071</b>

\*\*Budget reallocations apply to this line item. For details, see FY24 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	10,000	481	22,301	(12,301)	223%	16,467
CPF MEMBER ASSESSMENTS	525,930	4,640	530,855	(4,925)	101%	224,063
INTEREST INCOME	60,000	22,040	153,441	(93,441)	256%	118,441
<b>TOTAL REVENUE:</b>	<b>595,930</b>	<b>27,161</b>	<b>706,597</b>	<b>(110,667)</b>	<b>119%</b>	<b>358,971</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES	3,000	(181)	(1,731)	4,731	-58%	3,481
GIFTS TO INJURED CLIENTS	500,000	16,475	17,475	482,525	3%	274,192
CPF BOARD EXPENSES	2,000	-	345	1,655	17%	822
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
<b>TOTAL DIRECT EXPENSES:</b>	<b>505,200</b>	<b>16,294</b>	<b>16,089</b>	<b>489,111</b>	<b>3%</b>	<b>278,611</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	110,717	9,207	65,420	45,297	59%	(835)
BENEFITS EXPENSE	35,671	3,341	23,458	12,214	66%	(2,649)
OTHER INDIRECT EXPENSE	37,042	2,983	20,645	16,397	56%	963
<b>TOTAL INDIRECT EXPENSES:</b>	<b>183,430</b>	<b>15,530</b>	<b>109,522</b>	<b>73,908</b>	<b>60%</b>	<b>(2,521)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>688,630</b>	<b>31,824</b>	<b>125,611</b>	<b>563,019</b>	<b>18%</b>	<b>276,090</b>
<b>NET INCOME (LOSS):</b>	<b>(92,700)</b>	<b>(4,663)</b>	<b>580,986</b>	<b>(673,686)</b>	<b>-627%</b>	<b>635,061</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	500	582	1,845	(1,345)	369%	1,554
<b>TOTAL REVENUE:</b>	<b>500</b>	<b>582</b>	<b>1,845</b>	<b>(1,345)</b>	<b>369%</b>	<b>1,554</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	198	2,223	3,672	38%	1,216
STAFF MEMBERSHIP DUES	1,120	362	362	758	32%	291
SUBSCRIPTIONS	4,000	334	1,225	2,775	31%	1,108
APEX DINNER	50,000	-	-	50,000	0%	29,167
50 YEAR MEMBER TRIBUTE LUNCH	30,000	-	-	30,000	0%	17,500
BAR OUTREACH	18,000	-	1,905	16,095	11%	8,595
COMMUNICATIONS OUTREACH	15,000	246	3,253	11,747	22%	5,497
EQUIPMENT, HARDWARE & SOFTWARE	2,500	-	1	2,499	0%	1,457
STAFF CONFERENCE & TRAINING	7,500	4,916	9,199	(1,699)	123%	(4,824)
<b>TOTAL DIRECT EXPENSES:</b>	<b>134,015</b>	<b>6,056</b>	<b>18,168</b>	<b>115,847</b>	<b>14%</b>	<b>60,008</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.20 FTE)	398,702	29,789	208,789	189,913	52%	23,787
BENEFITS EXPENSE	136,152	10,297	72,274	63,878	53%	7,148
OTHER INDIRECT EXPENSE	156,599	12,632	87,437	69,163	56%	3,913
<b>TOTAL INDIRECT EXPENSES:</b>	<b>691,453</b>	<b>52,719</b>	<b>368,499</b>	<b>322,954</b>	<b>53%</b>	<b>34,848</b>
<b>TOTAL ALL EXPENSES:</b>	<b>825,468</b>	<b>58,775</b>	<b>386,667</b>	<b>438,801</b>	<b>47%</b>	<b>94,856</b>
<b>NET INCOME (LOSS):</b>	<b>(824,968)</b>	<b>(58,193)</b>	<b>(384,822)</b>	<b>(440,146)</b>	<b>47%</b>	<b>96,409</b>



# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	171,146	14,262	101,340	69,806	59%	(1,505)
BENEFITS EXPENSE	48,124	3,918	27,508	20,616	57%	564
OTHER INDIRECT EXPENSE	30,115	2,421	16,759	13,356	56%	808
TOTAL INDIRECT EXPENSES:	<u>249,385</u>	<u>20,601</u>	<u>145,607</u>	<u>103,778</u>	<u>58%</u>	<u>(132)</u>
NET INCOME (LOSS):	<u>(249,385)</u>	<u>(20,601)</u>	<u>(145,607)</u>	<u>(103,778)</u>	<u>58%</u>	<u>(132)</u>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	30,000	-	4,264	25,736	14%	(13,236)
LEXIS/NEXIS ROYALTIES	75,000	-	21,829	53,171	29%	(21,921)
SECTION PUBLICATION SALES	1,500	-	540	960	36%	(335)
FASTCASE ROYALTIES	30,000	-	6,192	23,808	21%	(11,308)
<b>TOTAL REVENUE:</b>	<b>136,500</b>	<b>-</b>	<b>32,825</b>	<b>103,675</b>	<b>24%</b>	<b>(46,800)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	4,000	(0)	1,717	2,283	43%	616
COST OF SALES - SECTION PUBLICATION	500	-	318	182	64%	(26)
SPLITS TO SECTIONS	300	-	96	204	32%	79
DESKBOOK ROYALTIES	300	-	198	102	66%	(23)
OBSOLETE INVENTORY	21,000	-	4,122	16,878	20%	8,128
STAFF MEMBERSHIP DUES	225	-	-	225	0%	131
SUBSCRIPTIONS	50	-	43	7	86%	(14)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,375</b>	<b>(0)</b>	<b>6,494</b>	<b>19,881</b>	<b>25%</b>	<b>8,891</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.65 FTE)	155,883	12,990	92,301	63,582	59%	(1,369)
BENEFITS EXPENSE	48,424	4,200	29,504	18,919	61%	(1,257)
OTHER INDIRECT EXPENSE	49,690	4,000	27,688	22,002	56%	1,298
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,996</b>	<b>21,190</b>	<b>149,493</b>	<b>104,503</b>	<b>59%</b>	<b>(1,329)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>280,371</b>	<b>21,190</b>	<b>155,988</b>	<b>124,384</b>	<b>56%</b>	<b>7,562</b>
<b>NET INCOME (LOSS):</b>	<b>(143,871)</b>	<b>(21,190)</b>	<b>(123,162)</b>	<b>(20,709)</b>	<b>86%</b>	<b>(39,237)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	-	85	915	9%	(498)
RECOVERY OF DISCIPLINE COSTS	100,000	7,145	29,189	70,811	29%	(29,145)
DISCIPLINE HISTORY SUMMARY	18,000	1,590	10,290	7,710	57%	(210)
<b>TOTAL REVENUE:</b>	<b>119,000</b>	<b>8,735</b>	<b>39,564</b>	<b>79,436</b>	<b>33%</b>	<b>(29,853)</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION-SOFTWARE	45,608	-	-	45,608	0%	26,605
PUBLICATIONS PRODUCTION	300	-	-	300	0%	175
STAFF TRAVEL/PARKING	15,000	2,281	6,355	8,645	42%	2,395
STAFF MEMBERSHIP DUES	7,365	150	6,193	1,172	84%	(1,897)
TELEPHONE	4,800	151	1,836	2,964	38%	964
COURT REPORTERS	60,000	7,145	34,711	25,289	58%	289
OUTSIDE COUNSEL/AIC	1,000	-	250	750	25%	334
LITIGATION EXPENSES	40,000	15,611	35,407	4,593	89%	(12,073)
DISABILITY EXPENSES	9,000	-	1,307	7,693	15%	3,943
TRANSLATION SERVICES	1,000	2,721	6,404	(5,404)	640%	(5,820)
STAFF CONFERENCE & TRAINING	34,627	-	16,177	18,450	47%	4,022
MISCELLANEOUS	-	(1)	-	-		-
<b>TOTAL DIRECT EXPENSES:</b>	<b>218,700</b>	<b>28,059</b>	<b>108,639</b>	<b>110,061</b>	<b>50%</b>	<b>18,936</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.00 FTE)	3,795,327	309,195	2,172,554	1,622,774	57%	41,387
BENEFITS EXPENSE	1,155,682	91,609	642,147	513,536	56%	32,001
OTHER INDIRECT EXPENSE	1,144,380	92,178	638,045	506,335	56%	29,510
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,095,389</b>	<b>492,982</b>	<b>3,452,746</b>	<b>2,642,644</b>	<b>57%</b>	<b>102,898</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,314,089</b>	<b>521,041</b>	<b>3,561,384</b>	<b>2,752,705</b>	<b>56%</b>	<b>121,834</b>
<b>NET INCOME (LOSS):</b>	<b>(6,195,089)</b>	<b>(512,306)</b>	<b>(3,521,820)</b>	<b>(2,673,269)</b>	<b>57%</b>	<b>91,982</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	5,000	135,000	-	100%	56,250
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>5,000</b>	<b>135,000</b>	<b>-</b>	<b>100%</b>	<b>56,250</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	-	234	1,266	16%	641
STAFF MEMBERSHIP DUES	550	-	90	460	16%	231
COMMITTEE FOR DIVERSITY	3,800	-	125	3,675	3%	2,092
DIVERSITY EVENTS & PROJECTS	31,800	-	575	31,225	2%	17,975
SURVEYS	11,500	10,000	10,000	1,500	87%	(3,292)
STAFF CONFERENCE & TRAINING	2,000	-	2,000	-	100%	(833)
CONSULTING SERVICES	66,550	-	17,500	49,050	26%	21,321
<b>TOTAL DIRECT EXPENSE:</b>	<b>117,700</b>	<b>10,000</b>	<b>30,524</b>	<b>87,176</b>	<b>26%</b>	<b>38,135</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	212,559	10,430	76,925	135,635	36%	47,068
BENEFITS EXPENSE	65,613	3,174	24,028	41,586	37%	14,247
OTHER INDIRECT EXPENSE	81,010	6,527	45,176	35,834	56%	2,080
<b>TOTAL INDIRECT EXPENSES:</b>	<b>359,183</b>	<b>20,130</b>	<b>146,128</b>	<b>213,055</b>	<b>41%</b>	<b>63,395</b>
<b>TOTAL ALL EXPENSES:</b>	<b>476,883</b>	<b>30,130</b>	<b>176,652</b>	<b>300,231</b>	<b>37%</b>	<b>101,530</b>
<b>NET INCOME (LOSS):</b>	<b>(341,883)</b>	<b>(25,130)</b>	<b>(41,652)</b>	<b>(300,231)</b>	<b>12%</b>	<b>157,780</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ETHICS, WELLNESS, &amp; PRACTICE</b>						
<b>(MWP-PMA-PRP)</b>						
<b>REVENUE:</b>						
DIVERSIONS	7,500	3,000	10,000	(2,500)	133%	5,625
ROYALTIES	62,000	14	33,884	28,116	55%	(2,283)
<b>TOTAL REVENUE:</b>	<b>69,500</b>	<b>3,014</b>	<b>43,884</b>	<b>25,616</b>	<b>63%</b>	<b>3,342</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,350	476	517	833	38%	271
MEMBER WELLNESS COUNCIL	1,000	-	-	1,000	0%	583
STAFF TRAVEL/PARKING	2,250	1,071	1,489	761	66%	(177)
STAFF CONFERENCE & TRAINING	572	527	527	45	92%	(193)
SUBSCRIPTIONS	1,200	110	772	428	64%	(72)
CPE COMMITTEE	1,000	-	386	614	39%	197
FASTCASE	75,000	-	84,042	(9,042)	112%	(40,292)
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,372</b>	<b>2,184</b>	<b>87,733</b>	<b>(5,361)</b>	<b>107%</b>	<b>(39,683)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.53 FTE)	355,322	29,849	211,091	144,231	59%	(3,820)
BENEFITS EXPENSE	142,794	12,139	84,735	58,059	59%	(1,439)
OTHER INDIRECT EXPENSE	106,307	8,597	59,506	46,801	56%	2,507
<b>TOTAL INDIRECT EXPENSES:</b>	<b>604,423</b>	<b>50,585</b>	<b>355,332</b>	<b>249,091</b>	<b>59%</b>	<b>(2,752)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>686,795</b>	<b>52,769</b>	<b>443,065</b>	<b>243,729</b>	<b>65%</b>	<b>(42,435)</b>
<b>NET INCOME (LOSS):</b>	<b>(617,295)</b>	<b>(49,755)</b>	<b>(399,182)</b>	<b>(218,113)</b>	<b>65%</b>	<b>(39,093)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	400,000	121,470	580,405	(180,405)	145%	347,072
<b>TOTAL REVENUE:</b>	<b>400,000</b>	<b>121,470</b>	<b>580,405</b>	<b>(180,405)</b>	<b>145%</b>	<b>347,072</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	436	3,484	(1,984)	232%	(2,609)
STAFF CONFERENCE & TRAINING	520	-	263	257	51%	40
STAFF MEMBERSHIP DUES	620	-	613	7	99%	(252)
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,640</b>	<b>436</b>	<b>4,360</b>	<b>(1,720)</b>	<b>165%</b>	<b>(2,820)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	714,291	54,926	419,823	294,468	59%	(3,153)
BENEFITS EXPENSE	213,253	17,225	125,645	87,609	59%	(1,247)
OTHER INDIRECT EXPENSE	208,398	16,807	116,339	92,058	56%	5,226
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,135,942</b>	<b>88,959</b>	<b>661,807</b>	<b>474,135</b>	<b>58%</b>	<b>826</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,138,582</b>	<b>89,395</b>	<b>666,167</b>	<b>472,415</b>	<b>59%</b>	<b>(1,994)</b>
<b>NET INCOME (LOSS):</b>	<b>(738,582)</b>	<b>32,076</b>	<b>(85,762)</b>	<b>(652,820)</b>	<b>12%</b>	<b>345,078</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,000	-	3,000	-	100%	(1,250)
PRINTING & COPYING	700	-	422	278	60%	(13)
STAFF TRAVEL/PARKING	900	-	-	900	0%	525
SUPPLIES	150	-	-	150	0%	88
BOARD OF TRUSTEES	3,250	100	399	2,851	12%	1,497
EQUIPMENT/HARDWARE/SOFTWARE	-	220	1,077	(1,077)		(1,077)
POSTAGE	350	-	38	312	11%	166
STAFF CONFERENCE & TRAINING	2,300	-	-	2,300	0%	1,342
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,650</b>	<b>320</b>	<b>4,936</b>	<b>5,714</b>	<b>46%</b>	<b>1,276</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	100,026	8,216	58,234	41,791	58%	114
BENEFITS EXPENSE	18,911	3,100	21,703	(2,792)	115%	(10,672)
OTHER INDIRECT EXPENSE	31,621	2,561	17,730	13,891	56%	715
<b>TOTAL INDIRECT EXPENSES:</b>	<b>150,558</b>	<b>13,877</b>	<b>97,667</b>	<b>52,890</b>	<b>65%</b>	<b>(9,842)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>161,208</b>	<b>14,197</b>	<b>102,604</b>	<b>58,604</b>	<b>64%</b>	<b>(8,566)</b>
<b>NET INCOME (LOSS):</b>	<b>(161,208)</b>	<b>(14,197)</b>	<b>(102,604)</b>	<b>(58,604)</b>	<b>64%</b>	<b>(8,566)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	700	-	18	682	3%	390
STAFF MEMBERSHIP DUES	1,000	-	867	133	87%	(284)
SUBSCRIPTIONS	1,000	-	1,818	(818)	182%	(1,235)
STAFF TRAINING- GENERAL	12,912	(132)	7,231	5,681	56%	301
RECRUITING AND ADVERTISING	8,000	454	2,530	5,470	32%	2,137
PAYROLL PROCESSING	50,000	3,390	24,523	25,477	49%	4,644
SALARY SURVEYS	1,500	-	1,973	(473)	132%	(1,098)
CONSULTING SERVICES	2,000	-	-	2,000	0%	1,167
TRANSFER TO INDIRECT EXPENSE	(77,112)	(3,712)	(38,960)	(38,152)	51%	(6,022)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	454,865	38,386	232,777	222,088	51%	32,561
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
BENEFITS EXPENSE	94,928	12,032	78,655	16,273	83%	(23,281)
OTHER INDIRECT EXPENSE	120,461	9,720	67,278	53,183	56%	2,991
<b>TOTAL INDIRECT EXPENSES:</b>	<b>470,254</b>	<b>60,137</b>	<b>378,710</b>	<b>91,544</b>	<b>81%</b>	<b>(104,395)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>470,254</b>	<b>60,137</b>	<b>378,710</b>	<b>91,544</b>	<b>81%</b>	<b>(104,395)</b>
<b>NET INCOME (LOSS):</b>	<b>(470,254)</b>	<b>(60,137)</b>	<b>(378,710)</b>	<b>(91,544)</b>	<b>81%</b>	<b>(104,395)</b>



## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	204,000	22,000	184,234	19,766	90%	65,234
LAW CLERK APPLICATION FEES	3,200	300	2,500	700	78%	633
<b>TOTAL REVENUE:</b>	<b>207,200</b>	<b>22,300</b>	<b>186,734</b>	<b>20,466</b>	<b>90%</b>	<b>65,867</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	146
DEPRECIATION	4,675	-	-	4,675	0%	2,727
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	58
LAW CLERK BOARD EXPENSE	8,000	-	3,645	4,355	46%	1,022
STAFF TRAVEL/PARKING	500	-	24	476	5%	268
SOFTWARE HOSTING	1,210	109	743	467	61%	(37)
LAW CLERK OUTREACH	5,000	-	73	4,927	1%	2,844
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,735</b>	<b>109</b>	<b>4,485</b>	<b>15,251</b>	<b>23%</b>	<b>7,027</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	100,677	8,331	58,977	41,700	59%	(249)
BENEFITS EXPENSE	26,676	2,480	17,428	9,249	65%	(1,866)
OTHER INDIRECT EXPENSE	37,042	2,983	20,645	16,397	56%	963
<b>TOTAL INDIRECT EXPENSES:</b>	<b>164,394</b>	<b>13,793</b>	<b>97,049</b>	<b>67,346</b>	<b>59%</b>	<b>(1,152)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>184,130</b>	<b>13,902</b>	<b>101,534</b>	<b>82,596</b>	<b>55%</b>	<b>5,875</b>
<b>NET INCOME (LOSS):</b>	<b>23,070</b>	<b>8,398</b>	<b>85,200</b>	<b>(62,130)</b>	<b>369%</b>	<b>71,743</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	39	39	2,461	2%	1,420
STAFF MEMBERSHIP DUES	450	-	130	320	29%	133
JUD RECOMMEND COMMITTEE	2,250	-	-	2,250	0%	1,313
SUBSCRIPTIONS	2,000	-	1,985	16	99%	(818)
TELEPHONE	485	48	336	149	69%	(54)
OLYMPIA RENT	1,500	-	-	1,500	0%	875
CONTRACT LOBBYIST	12,500	-	9,375	3,125	75%	(2,083)
LEGISLATIVE COMMITTEE	1,250	-	2	1,248	0%	727
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	175
STAFF CONFERENCE & TRAINING	2,500	-	1,736	764	69%	(278)
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,735</b>	<b>87</b>	<b>13,602</b>	<b>12,133</b>	<b>53%</b>	<b>1,410</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	152,783	12,561	89,259	63,525	58%	(135)
BENEFITS EXPENSE	51,586	4,233	29,772	21,814	58%	320
OTHER INDIRECT EXPENSE	51,196	4,140	28,660	22,536	56%	1,205
<b>TOTAL INDIRECT EXPENSES:</b>	<b>255,565</b>	<b>20,935</b>	<b>147,691</b>	<b>107,874</b>	<b>58%</b>	<b>1,389</b>
<b>TOTAL ALL EXPENSES:</b>	<b>281,300</b>	<b>21,022</b>	<b>161,293</b>	<b>120,007</b>	<b>57%</b>	<b>2,799</b>
<b>NET INCOME (LOSS):</b>	<b>(281,300)</b>	<b>(21,022)</b>	<b>(161,293)</b>	<b>(120,007)</b>	<b>57%</b>	<b>2,799</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	2,550	18,025	8,975	67%	2,275
INVESTIGATION FEES	20,000	1,800	16,000	4,000	80%	4,333
PRO HAC VICE	400,000	36,640	285,807	114,193	71%	52,474
MEMBER CONTACT INFORMATION	3,700	1,950	5,706	(2,006)	154%	3,548
PHOTO BAR CARD SALES	200	36	192	8	96%	75
<b>TOTAL REVENUE:</b>	<b>450,900</b>	<b>42,976</b>	<b>325,730</b>	<b>125,170</b>	<b>72%</b>	<b>62,705</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	17,652	-	13,991	3,661	79%	(3,694)
SOFTWARE HOSTING	15,125	1,363	9,290	5,835	61%	(467)
<b>TOTAL DIRECT EXPENSES:</b>	<b>32,777</b>	<b>1,363</b>	<b>23,281</b>	<b>9,496</b>	<b>71%</b>	<b>(4,161)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.83 FTE)	401,688	34,026	237,493	164,195	59%	(3,175)
BENEFITS EXPENSE	135,989	11,360	79,129	56,861	58%	199
OTHER INDIRECT EXPENSE	115,341	9,299	64,363	50,978	56%	2,919
<b>TOTAL INDIRECT EXPENSES:</b>	<b>653,019</b>	<b>54,685</b>	<b>380,985</b>	<b>272,034</b>	<b>58%</b>	<b>(57)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>685,796</b>	<b>56,048</b>	<b>404,266</b>	<b>281,530</b>	<b>59%</b>	<b>(4,219)</b>
<b>NET INCOME (LOSS):</b>	<b>(234,896)</b>	<b>(13,072)</b>	<b>(78,536)</b>	<b>(156,360)</b>	<b>33%</b>	<b>58,487</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	2,000	-	-	2,000	0%	(1,167)
LLLT LICENSE FEES	18,562	1,340	8,686	9,876	47%	(2,141)
LLLT LATE LICENSE FEES	-	30	404	(404)		404
MCLE LATE FEES	150	-	450	(300)	300%	363
<b>TOTAL REVENUE:</b>	<b>20,712</b>	<b>1,370</b>	<b>9,540</b>	<b>11,172</b>	<b>46%</b>	<b>(2,542)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	14,240	20	1,118	13,122	8%	7,188
<b>TOTAL DIRECT EXPENSES:</b>	<b>14,240</b>	<b>20</b>	<b>1,118</b>	<b>13,122</b>	<b>8%</b>	<b>7,188</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.53 FTE)	51,460	4,231	30,018	21,442	58%	0
BENEFITS EXPENSE	10,179	1,114	7,890	2,288	78%	(1,953)
OTHER INDIRECT EXPENSE	15,961	1,298	8,987	6,974	56%	324
<b>TOTAL INDIRECT EXPENSES:</b>	<b>77,600</b>	<b>6,642</b>	<b>46,895</b>	<b>30,705</b>	<b>60%</b>	<b>(1,629)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>91,840</b>	<b>6,663</b>	<b>48,014</b>	<b>43,826</b>	<b>52%</b>	<b>5,560</b>
<b>NET INCOME (LOSS):</b>	<b>(71,128)</b>	<b>(5,292)</b>	<b>(38,474)</b>	<b>(32,654)</b>	<b>54%</b>	<b>3,018</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	200	100	700	(500)	350%	583
MCLE LATE FEES	4,000	600	3,150	850	79%	817
LPO EXAMINATION FEES	25,300	1,700	19,600	5,700	77%	4,842
LPO LICENSE FEES	170,000	14,081	91,784	78,216	54%	(7,383)
LPO LATE LICENSE FEES	2,500	540	3,660	(1,160)	146%	2,202
<b>TOTAL REVENUE:</b>	<b>202,000</b>	<b>17,021</b>	<b>118,894</b>	<b>83,106</b>	<b>59%</b>	<b>1,061</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	6,300	-	2,245	4,055	36%	1,430
EXAM WRITING	9,000	-	4,200	4,800	47%	1,050
LPO BOARD	4,000	-	-	4,000	0%	2,333
LPO OUTREACH	1,000	-	-	1,000	0%	583
OFFICE SUPPLIES	1,000	-	-	1,000	0%	583
PRINTING & COPYING	200	-	78	123	39%	39
SUPPLIES	100	-	113	(13)	113%	(55)
SOFTWARE HOSTING	3,025	273	1,858	1,167	61%	(93)
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,625</b>	<b>273</b>	<b>8,493</b>	<b>16,132</b>	<b>34%</b>	<b>5,871</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.78 FTE)	69,420	5,651	40,498	28,922	58%	(3)
BENEFITS EXPENSE	14,447	1,561	10,944	3,503	76%	(2,517)
OTHER INDIRECT EXPENSE	23,490	1,895	13,115	10,374	56%	587
<b>TOTAL INDIRECT EXPENSES:</b>	<b>107,357</b>	<b>9,106</b>	<b>64,557</b>	<b>42,800</b>	<b>60%</b>	<b>(1,933)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>131,982</b>	<b>9,379</b>	<b>73,051</b>	<b>58,931</b>	<b>55%</b>	<b>3,939</b>
<b>NET INCOME (LOSS):</b>	<b>70,018</b>	<b>7,642</b>	<b>45,843</b>	<b>24,175</b>	<b>65%</b>	<b>5,000</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	550,000	61,300	434,000	116,000	79%	113,167
ACTIVITY APPLICATION LATE FEE	220,000	23,550	165,650	54,350	75%	37,317
MCLE LATE FEES	190,000	33,100	260,425	(70,425)	137%	149,592
ANNUAL ACCREDITED SPONSOR FEES	36,000	250	36,250	(250)	101%	15,250
ATTENDANCE LATE FEES	90,000	7,450	80,450	9,550	89%	27,950
COMITY CERTIFICATES	27,800	1,825	26,897	903	97%	10,681
<b>TOTAL REVENUE:</b>	<b>1,113,800</b>	<b>127,475</b>	<b>1,003,672</b>	<b>110,128</b>	<b>90%</b>	<b>353,956</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	130,449	10,736	69,784	60,665	53%	6,311
STAFF MEMBERSHIP DUES	500	500	500	-	100%	(208)
MCLE BOARD	5,000	-	-	5,000	0%	2,917
STAFF TRAVEL/PARKING	50	-	-	50	0%	29
STAFF CONFERENCE & TRAINING	4,000	(500)	100	3,900	3%	2,233
<b>TOTAL DIRECT EXPENSES:</b>	<b>139,999</b>	<b>10,736</b>	<b>70,384</b>	<b>69,615</b>	<b>50%</b>	<b>11,282</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.88 FTE) **	454,500	34,458	298,745	155,755	66%	(33,620)
BENEFITS EXPENSE	144,327	12,178	84,358	59,969	58%	(167)
OTHER INDIRECT EXPENSE	177,078	14,281	98,852	78,226	56%	4,443
<b>TOTAL INDIRECT EXPENSES:</b>	<b>775,905</b>	<b>60,916</b>	<b>481,955</b>	<b>293,950</b>	<b>62%</b>	<b>(29,344)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>915,904</b>	<b>71,652</b>	<b>552,339</b>	<b>363,565</b>	<b>60%</b>	<b>(18,062)</b>
<b>NET INCOME (LOSS):</b>	<b>197,896</b>	<b>55,823</b>	<b>451,333</b>	<b>(253,437)</b>	<b>228%</b>	<b>335,894</b>

\*\*Budget reallocations apply to this line item. For details, see FY24 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	1,200	6,486	4,314	60%	186
NMP PRODUCT SALES	40,000	2,080	91,244	(51,244)	228%	67,911
DIGITAL VIDEO SALES	20,000	1,470	23,030	(3,030)	115%	11,363
SPONSORSHIPS	9,000	3,500	12,500	(3,500)	139%	7,250
SEMINAR REGISTRATIONS	15,000	-	16,455	(1,455)	110%	7,705
TRIAL ADVOCACY PROGRAM	12,000	149	149	11,851	1%	(6,851)
<b>TOTAL REVENUE:</b>	<b>106,800</b>	<b>8,399</b>	<b>149,864</b>	<b>(43,064)</b>	<b>140%</b>	<b>87,564</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	20	20	2,480	1%	1,438
STAFF CONFERENCE & TRAINING	250	339	339	(89)	136%	(193)
SMALL TOWN AND RURAL COMMITTEE	5,000	-	-	5,000	0%	2,917
PRINTING & COPYING	1,300	-	-	1,300	0%	758
NEW LAWYER OUTREACH	1,000	-	-	1,000	0%	583
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,167
HONORARIUM	1,500	-	-	1,500	0%	875
YLL SECTION PROGRAM	1,500	-	-	1,500	0%	875
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	55,000	400	400	54,600	1%	31,683
ON24 OVERAGE CHARGE	4,500	3,862	6,067	(1,567)	135%	(3,442)
MEMBER ENGAGEMENT COUNCIL	1,000	-	-	1,000	0%	583
WYLC CLE COMPS	1,000	-	-	1,000	0%	583
WYLC OUTREACH EVENTS	3,500	259	259	3,241	7%	1,782
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	58
WYL COMMITTEE	13,500	1,592	2,084	11,416	15%	5,791
TRIAL ADVOCACY EXPENSES	1,500	765	765	735	51%	110
RECEPTION/FORUM EXPENSE	1,000	149	149	851	15%	434
INSURANCE REBATE	(425)	-	-	(425)	0%	(248)
WYLC SCHOLARSHIPS/DONATIONS/GRANT	3,000	-	-	3,000	0%	1,750
STAFF MEMBERSHIP DUES	845	-	-	845	0%	493
LENDING LIBRARY	4,000	11	81	3,919	2%	2,252
NMP SPEAKERS & PROGRAM DEVELOPMENT	250	-	-	250	0%	146
<b>TOTAL DIRECT EXPENSES:</b>	<b>103,820</b>	<b>7,397</b>	<b>10,164</b>	<b>93,656</b>	<b>10%</b>	<b>50,397</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	322,883	21,982	187,780	135,103	58%	568
BENEFITS EXPENSE	89,576	8,160	62,934	26,643	70%	(10,681)
OTHER INDIRECT EXPENSE	139,735	11,263	77,965	61,770	56%	3,547
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(2,368)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>548,134</b>	<b>41,405</b>	<b>328,678</b>	<b>219,456</b>	<b>60%</b>	<b>(8,933)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>651,954</b>	<b>48,803</b>	<b>338,843</b>	<b>313,112</b>	<b>52%</b>	<b>41,464</b>
<b>NET INCOME (LOSS):</b>	<b>(545,154)</b>	<b>(40,404)</b>	<b>(188,979)</b>	<b>(356,175)</b>	<b>35%</b>	<b>129,027</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	15,000	-	9,800	5,200	65%	(1,050)
WASHINGTON LEADERSHIP INSTITUTE	80,000	-	-	80,000	0%	46,667
ED TRAVEL & OUTREACH	4,000	151	3,445	555	86%	(1,112)
STAFF TRAVEL/PARKING	4,450	283	1,483	2,967	33%	1,113
STAFF CONFERENCE & TRAINING	9,282	4,140	6,368	2,914	69%	(953)
STAFF MEMBERSHIP DUES	1,890	-	-	1,890	0%	1,103
<b>TOTAL DIRECT EXPENSES:</b>	<b>114,622</b>	<b>4,574</b>	<b>21,096</b>	<b>93,526</b>	<b>18%</b>	<b>45,767</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.90 FTE)	491,121	41,447	286,819	204,303	58%	(331)
BENEFITS EXPENSE	124,183	10,895	75,325	48,858	61%	(2,885)
OTHER INDIRECT EXPENSE	87,334	7,053	48,819	38,516	56%	2,126
<b>TOTAL INDIRECT EXPENSES:</b>	<b>702,639</b>	<b>59,395</b>	<b>410,962</b>	<b>291,677</b>	<b>58%</b>	<b>(1,089)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>817,261</b>	<b>63,969</b>	<b>432,058</b>	<b>385,203</b>	<b>53%</b>	<b>44,678</b>
<b>NET INCOME (LOSS):</b>	<b>(817,261)</b>	<b>(63,969)</b>	<b>(432,058)</b>	<b>(385,203)</b>	<b>53%</b>	<b>44,678</b>



## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
COPY FEES	-	-	112	(112)		112
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>(112)</b>		<b>112</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	2,868	(250)	1,200	1,668	42%	473
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	583
CUSTODIANSHIPS	5,000	-	125	4,875	2%	2,792
WILLS	2,000	-	-	2,000	0%	1,167
LITIGATION EXPENSES	200	-	-	200	0%	117
TRANSCRIPTION SERVICES	2,100	-	-	2,100	0%	1,225
DISABILITY ACCOMMODATIONS	6,000	22	329	5,671	5%	3,171
STAFF CONFERENCE & TRAINING	6,656	750	750	5,906	11%	3,133
<b>TOTAL DIRECT EXPENSES:</b>	<b>25,824</b>	<b>522</b>	<b>2,404</b>	<b>23,420</b>	<b>9%</b>	<b>12,660</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.07 FTE)	675,398	62,107	386,492	288,906	57%	7,490
BENEFITS EXPENSE	194,029	16,308	106,905	87,125	55%	6,279
OTHER INDIRECT EXPENSE	182,800	14,737	102,010	80,790	56%	4,623
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,052,227</b>	<b>93,153</b>	<b>595,406</b>	<b>456,821</b>	<b>57%</b>	<b>18,393</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,078,051</b>	<b>93,674</b>	<b>597,810</b>	<b>480,241</b>	<b>55%</b>	<b>31,053</b>
<b>NET INCOME (LOSS):</b>	<b>(1,078,051)</b>	<b>(93,674)</b>	<b>(597,698)</b>	<b>(480,353)</b>	<b>55%</b>	<b>31,165</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	58
DISCIPLINARY BOARD EXPENSES	4,000	84	797	3,203	20%	1,537
CHIEF HEARING OFFICER	40,000	3,333	23,331	16,669	58%	2
COURT REPORTERS	500	-	-	500	0%	292
HEARING OFFICER EXPENSES	4,000	163	163	3,837	4%	2,170
HEARING OFFICER TRAINING	400	-	-	400	0%	233
APPOINTED COUNSEL	48,000	4,200	28,200	19,800	59%	(200)
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	583
<b>TOTAL DIRECT EXPENSES:</b>	<b>98,000</b>	<b>7,780</b>	<b>52,491</b>	<b>45,509</b>	<b>54%</b>	<b>4,676</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.40 FTE)	136,708	10,746	80,117	56,591	59%	(370)
BENEFITS EXPENSE	38,872	2,747	22,585	16,287	58%	90
OTHER INDIRECT EXPENSE	42,161	3,404	23,559	18,602	56%	1,035
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,741</b>	<b>16,897</b>	<b>126,261</b>	<b>91,480</b>	<b>58%</b>	<b>755</b>
<b>TOTAL ALL EXPENSES:</b>	<b>315,741</b>	<b>24,677</b>	<b>178,752</b>	<b>136,989</b>	<b>57%</b>	<b>5,431</b>
<b>NET INCOME (LOSS):</b>	<b>(315,741)</b>	<b>(24,677)</b>	<b>(178,752)</b>	<b>(136,989)</b>	<b>57%</b>	<b>5,431</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	12,000	-	1,157	10,843	10%	5,843
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,000</b>	<b>-</b>	<b>1,157</b>	<b>10,843</b>	<b>10%</b>	<b>5,843</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	47,419	3,391	28,726	18,693	61%	(1,065)
BENEFITS EXPENSE	12,578	1,476	11,909	668	95%	(4,572)
OTHER INDIRECT EXPENSE	16,563	1,333	9,229	7,334	56%	433
<b>TOTAL INDIRECT EXPENSES:</b>	<b>76,560</b>	<b>6,200</b>	<b>49,865</b>	<b>26,695</b>	<b>65%</b>	<b>(5,205)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>88,560</b>	<b>6,200</b>	<b>51,023</b>	<b>37,538</b>	<b>58%</b>	<b>638</b>
<b>NET INCOME (LOSS):</b>	<b>(88,560)</b>	<b>(6,200)</b>	<b>(51,023)</b>	<b>(37,538)</b>	<b>58%</b>	<b>638</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	130,000	-	130,000	-	100%	54,167
<b>TOTAL REVENUE:</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>100%</b>	<b>54,167</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	292,309	120,756	145,706	146,603	50%	24,808
STAFF TRAVEL/PARKING	500	51	143	357	29%	149
SURVEYS	100	-	-	100	0%	58
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	532	782	1,718	31%	676
PRO BONO CERTIFICATES	2,000	-	-	2,000	0%	1,167
<b>TOTAL DIRECT EXPENSES:</b>	<b>297,409</b>	<b>121,339</b>	<b>146,631</b>	<b>150,778</b>	<b>49%</b>	<b>26,858</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	128,379	9,203	68,610	59,769	53%	6,278
BENEFITS EXPENSE	53,314	2,941	22,078	31,236	41%	9,021
OTHER INDIRECT EXPENSE	48,787	3,930	27,202	21,584	56%	1,256
<b>TOTAL INDIRECT EXPENSES:</b>	<b>230,480</b>	<b>16,075</b>	<b>117,891</b>	<b>112,589</b>	<b>51%</b>	<b>16,556</b>
<b>TOTAL ALL EXPENSES:</b>	<b>527,889</b>	<b>137,414</b>	<b>264,522</b>	<b>263,367</b>	<b>50%</b>	<b>43,413</b>
<b>NET INCOME (LOSS):</b>	<b>(397,889)</b>	<b>(137,414)</b>	<b>(134,522)</b>	<b>(263,367)</b>	<b>34%</b>	<b>97,580</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	200	-	88	112	44%	28
IMAGE LIBRARY	4,100	-	4,752	(652)	116%	(2,360)
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,300</b>	<b>-</b>	<b>4,840</b>	<b>(540)</b>	<b>113%</b>	<b>(2,332)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.89 FTE)	72,960	6,079	43,127	29,833	59%	(567)
BENEFITS EXPENSE	19,323	1,847	13,062	6,261	68%	(1,790)
OTHER INDIRECT EXPENSE	26,803	2,175	15,059	11,744	56%	576
<b>TOTAL INDIRECT EXPENSES:</b>	<b>119,085</b>	<b>10,102</b>	<b>71,248</b>	<b>47,838</b>	<b>60%</b>	<b>(1,781)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>123,385</b>	<b>10,102</b>	<b>76,088</b>	<b>47,298</b>	<b>62%</b>	<b>(4,113)</b>
<b>NET INCOME (LOSS):</b>	<b>(123,385)</b>	<b>(10,102)</b>	<b>(76,088)</b>	<b>(47,298)</b>	<b>62%</b>	<b>(4,113)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	-	-	350	(350)		(350)
STAFF CONFERENCE & TRAINING	19,500	(69)	1,235	18,265	6%	10,140
STAFF TRAVEL/PARKING	650	34	190	460	29%	189
<b>TOTAL DIRECT EXPENSES:</b>	<b>20,150</b>	<b>(35)</b>	<b>1,775</b>	<b>18,375</b>	<b>9%</b>	<b>10,330</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.60 FTE)	357,120	32,855	207,865	149,255	58%	455
BENEFITS EXPENSE	85,375	9,209	59,717	25,658	70%	(9,915)
OTHER INDIRECT EXPENSE	78,300	6,316	43,718	34,581	56%	1,957
<b>TOTAL INDIRECT EXPENSES:</b>	<b>520,795</b>	<b>48,381</b>	<b>311,300</b>	<b>209,495</b>	<b>60%</b>	<b>(7,503)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>540,945</b>	<b>48,346</b>	<b>313,074</b>	<b>227,871</b>	<b>58%</b>	<b>2,827</b>
<b>NET INCOME (LOSS):</b>	<b>(540,945)</b>	<b>(48,346)</b>	<b>(313,074)</b>	<b>(227,871)</b>	<b>58%</b>	<b>2,477</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SERVICE CENTER</b>						
<b>REVENUE:</b>						
	_____	_____	_____	_____	_____	_____
<b>TOTAL REVENUE:</b>	-	-	-	-	-	-
<b>DIRECT EXPENSES:</b>						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,376	198	1,386	990	58%	-
STAFF CONFERENCE & TRAINING	2,184	-	-	2,184	0%	1,274
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,560</b>	<b>198</b>	<b>1,386</b>	<b>3,174</b>	<b>30%</b>	<b>1,274</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	394,527	32,975	237,279	157,248	60%	(7,139)
BENEFITS EXPENSE	160,465	12,883	91,072	69,393	57%	2,533
OTHER INDIRECT EXPENSE	174,066	14,035	97,152	76,914	56%	4,387
<b>TOTAL INDIRECT EXPENSES:</b>	<b>729,058</b>	<b>59,894</b>	<b>425,503</b>	<b>303,555</b>	<b>58%</b>	<b>(219)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>733,618</b>	<b>60,092</b>	<b>426,889</b>	<b>306,729</b>	<b>58%</b>	<b>1,055</b>
<b>NET INCOME (LOSS):</b>	<b>(733,618)</b>	<b>(60,092)</b>	<b>(426,889)</b>	<b>(306,729)</b>	<b>58%</b>	<b>1,055</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	297,786	2,810	361,870	(64,084)	122%	188,161
<b>TOTAL REVENUE:</b>	<b>297,786</b>	<b>2,810</b>	<b>361,870</b>	<b>(64,084)</b>	<b>122%</b>	<b>188,161</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,000	-	25	975	2%	559
SUBSCRIPTIONS	350	-	-	350	0%	204
SECTION/COMMITTEE CHAIR MTGS	1,000	80	80	920	8%	503
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	292
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,050</b>	<b>80</b>	<b>105</b>	<b>2,945</b>	<b>3%</b>	<b>1,674</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.58 FTE)	159,053	12,762	93,051	66,002	59%	(270)
BENEFITS EXPENSE	60,688	5,138	36,125	24,564	60%	(723)
OTHER INDIRECT EXPENSE	77,697	6,281	43,476	34,222	56%	1,848
<b>TOTAL INDIRECT EXPENSES:</b>	<b>297,439</b>	<b>24,182</b>	<b>172,651</b>	<b>124,788</b>	<b>58%</b>	<b>855</b>
<b>TOTAL ALL EXPENSES:</b>	<b>300,489</b>	<b>24,262</b>	<b>172,756</b>	<b>127,733</b>	<b>57%</b>	<b>2,529</b>
<b>NET INCOME (LOSS):</b>	<b>(2,703)</b>	<b>(21,452)</b>	<b>189,114</b>	<b>(191,816)</b>	<b>-6997%</b>	<b>190,690</b>



# Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	<b>FISCAL 2024 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	438,431	4,335	558,457	(120,026)	127%	302,705
SEMINAR PROFIT SHARE	153,875	-	1,443	152,432	1%	(88,318)
INTEREST INCOME	17,147	-	-	17,147	0%	(10,003)
PUBLICATIONS REVENUE	1,500	-	972	528	65%	97
OTHER	78,010	980	14,433	63,577	19%	(31,073)
<b>TOTAL REVENUE:</b>	<b>688,964</b>	<b>5,315</b>	<b>575,304</b>	<b>113,659</b>	<b>84%</b>	<b>173,409</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	733,096	37,862	132,281	600,815	18%	295,358
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	284,470	2,810	361,832	(77,362)	127%	(195,891)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,017,566</b>	<b>40,672</b>	<b>494,113</b>	<b>523,453</b>	<b>49%</b>	<b>99,467</b>
<b>NET INCOME (LOSS):</b>	<b>(328,603)</b>	<b>(35,356.76)</b>	<b>81,191</b>	<b>(409,794)</b>	<b>-25%</b>	<b>272,876</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	115,000	3,628	12,734	102,266	11%	54,350
STAFF TRAVEL/PARKING	1,000	58	520	480	52%	63
STAFF MEMBERSHIP DUES	200	-	-	200	0%	117
TELEPHONE	95,000	6,503	47,084	47,916	50%	8,332
COMPUTER HARDWARE	65,000	(18,566)	42,809	22,191	66%	(4,893)
COMPUTER SOFTWARE	320,000	19,808	251,093	68,907	78%	(64,426)
HARDWARE SERVICE & WARRANTIES	45,000	8,269	28,535	16,465	63%	(2,285)
SOFTWARE MAINTENANCE & LICENSING	345,000	85,622	212,181	132,819	62%	(10,931)
THIRD PARTY SERVICES **	10,000	275	33,984	(23,984)	340%	(28,151)
CLOUD INFRASTRUCTURE	130,000	3,098	24,131	105,869	19%	51,703
STAFF CONFERENCE & TRAINING	8,000	798	823	7,177	10%	3,844
TRANSFER TO INDIRECT EXPENSES	(1,134,200)	(109,493)	(653,895)	(480,305)	58%	(7,722)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (13.00 FTE) **	1,434,388	107,470	828,703	605,684	58%	8,023
BENEFITS EXPENSE	478,236	36,245	261,865	216,371	55%	17,106
CAPITAL LABOR & OVERHEAD	(210,000)	(8,588)	(56,948)	(153,052)	27%	65,552
OTHER INDIRECT EXPENSE	391,498	31,580	218,592	172,906	56%	9,782
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,094,122</b>	<b>166,707</b>	<b>1,252,212</b>	<b>841,910</b>	<b>60%</b>	<b>100,464</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,094,122</b>	<b>166,707</b>	<b>1,252,212</b>	<b>841,910</b>	<b>60%</b>	<b>100,464</b>
<b>NET INCOME (LOSS):</b>	<b>(2,094,122)</b>	<b>(166,707)</b>	<b>(1,252,212)</b>	<b>(841,910)</b>	<b>60%</b>	<b>(30,641)</b>

\*\*Budget reallocations apply to this line item. For details, see FY24 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	-	-	571	(571)		(571)
STAFF MEMBERSHIP DUES	450	-	300	150	67%	(38)
STAFF CONFERENCE & TRAINING	2,600	599	599	2,001	23%	918
SUBSCRIPTIONS	750	358	716	34	95%	(278)
ABA DELEGATES	14,000	2,502	7,487	6,513	53%	679
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>3,459</b>	<b>9,673</b>	<b>8,127</b>	<b>54%</b>	<b>710</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.60 FTE)	60,485	5,017	35,646	24,839	59%	(363)
BENEFITS EXPENSE	17,637	1,731	12,127	5,510	69%	(1,838)
OTHER INDIRECT EXPENSE	18,069	1,474	10,201	7,868	56%	339
<b>TOTAL INDIRECT EXPENSES:</b>	<b>96,192</b>	<b>8,221</b>	<b>57,974</b>	<b>38,218</b>	<b>60%</b>	<b>(1,862)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>113,992</b>	<b>11,680</b>	<b>67,648</b>	<b>46,344</b>	<b>59%</b>	<b>(1,862)</b>
<b>NET INCOME (LOSS):</b>	<b>(113,992)</b>	<b>(11,680)</b>	<b>(67,648)</b>	<b>(46,344)</b>	<b>59%</b>	<b>(1,152)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	13,743,352	1,086,798	7,816,617	5,926,735	57%	200,338
TEMPORARY SALARIES	142,512	35,675	183,909	(41,397)	129%	(100,777)
CAPITAL LABOR & OVERHEAD	(210,000)	(8,588)	(56,948)	(153,052)	27%	(65,552)
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
INSURANCE REBATE	(4,060)	-	-	(4,060)	0%	(2,368)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	400
EMPLOYEE SERVICE AWARDS	1,680	-	1,140	540	68%	(160)
FICA (EMPLOYER PORTION)	1,015,935	83,320	570,439	445,496	56%	22,190
L&I INSURANCE	71,948	-	29,558	42,390	41%	12,411
WA STATE FAMILY MEDICAL LEAVE (E	29,351	2,360	16,307	13,044	56%	814
MEDICAL (EMPLOYER PORTION)	1,743,648	160,066	1,091,516	652,132	63%	(74,388)
RETIREMENT (EMPLOYER PORTION)	1,292,648	102,946	728,162	564,486	56%	25,883
TRANSPORTATION ALLOWANCE	34,000	217	27,328	6,672	80%	(7,495)
UNEMPLOYMENT INSURANCE	81,488	7,311	39,006	42,482	48%	8,528
<b>TOTAL SALARY &amp; BENEFITS EXPENS</b>	<b>17,747,303</b>	<b>1,470,105</b>	<b>10,449,436</b>	<b>7,297,868</b>	<b>59%</b>	<b>(96,842)</b>
WORKPLACE BENEFITS	52,710	2,771	15,597	37,113	30%	15,151
HUMAN RESOURCES POOLED EXP	77,112	3,712	38,960	38,152	51%	6,022
MEETING SUPPORT EXPENSES	7,500	337	3,950	3,550	53%	425
RENT	2,065,775	163,056	1,246,749	819,026	60%	(41,713)
PERSONAL PROP TAXES-WSBA	6,650	541	3,490	3,160	52%	389
FURNITURE, MAINT, LH IMP	45,000	3,716	15,568	29,432	35%	10,682
OFFICE SUPPLIES & EQUIPMENT	21,500	1,012	10,332	11,168	48%	2,210
FURN & OFFICE EQUIP DEPRECIATION	111,192	9,718	68,019	43,173	61%	(3,157)
COMPUTER HARDWARE DEPRECIATIO	49,926	3,191	23,355	26,571	47%	5,769
COMPUTER SOFTWARE DEPRECIATION	71,787	3,916	27,414	44,373	38%	14,462
INSURANCE	272,643	22,232	155,624	117,019	57%	3,417
WORK HOME FURNITURE & EQUIP	14,000	-	1,650	12,350	12%	6,517
PROFESSIONAL FEES-AUDIT	35,000	-	38,400	(3,400)	110%	(17,983)
PROFESSIONAL FEES-LEGAL	200,000	11,812	26,149	173,851	13%	90,517
ONLINE LEGAL RESEARCH	24,359	2,003	16,988	7,371	70%	(2,779)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	3,792
TRANSLATION SERVICES	12,000	675	3,358	8,643	28%	3,643
TELEPHONE & INTERNET	33,000	2,640	18,790	14,210	57%	460
POSTAGE - GENERAL	18,300	636	4,821	13,479	26%	5,854
RECORDS STORAGE	30,000	7,243	26,673	3,327	89%	(9,173)
BANK FEES	50,000	991	20,111	29,889	40%	9,056
PRODUCTION MAINTENANCE & SUPPL	12,500	1,192	8,906	3,594	71%	(1,614)
COMPUTER POOLED EXPENSES	1,134,200	109,493	653,895	480,305	58%	7,722
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,351,654</b>	<b>350,887</b>	<b>2,428,798</b>	<b>1,922,856</b>	<b>56%</b>	<b>109,667</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,098,957</b>	<b>1,820,992</b>	<b>12,878,233</b>	<b>9,220,724</b>	<b>58%</b>	<b>12,825</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 1, 2024 to April 30, 2024

**58% OF YEAR COMPLETE**

SUMMARY PAGE	FISCAL 2024 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(336,864)	(26,301)	(163,437)	(173,426)
ADMISSIONS/BAR EXAM	(60,685)	73,323	384,072	(444,757)
ADVANCEMENT FTE	(368,381)	(30,929)	(219,694)	(148,686)
BAR NEWS	(98,064)	(1,879)	(64,612)	(33,451)
BOARD OF GOVERNORS	(566,110)	(67,723)	(236,845)	(329,266)
CLE - PRODUCTS	686,807	8,553	633,381	53,425
CLE - SEMINARS	(385,594)	11,675	(139,603)	(245,991)
CLIENT PROTECTION FUND	(92,700)	(4,663)	580,986	(673,686)
CHARACTER & FITNESS BOARD	(172,249)	(13,932)	(88,516)	(83,733)
COMMUNICATIONS	(824,968)	(58,193)	(384,822)	(440,146)
COMMUNICATIONS FTE	(249,385)	(20,601)	(145,607)	(103,778)
DESKBOOKS	(143,871)	(21,190)	(123,162)	(20,709)
DISCIPLINE	(6,195,089)	(512,306)	(3,521,820)	(2,673,269)
DIVERSITY	(341,883)	(25,130)	(41,652)	(300,231)
FINANCE	(738,582)	32,076	(85,762)	(652,820)
FOUNDATION	(161,208)	(14,197)	(102,604)	(58,604)
HUMAN RESOURCES	(470,254)	(60,137)	(378,710)	(91,544)
LAW CLERK PROGRAM	23,070	8,398	85,200	(62,130)
LEGISLATIVE	(281,300)	(21,022)	(161,293)	(120,007)
LEGAL LUNCHBOX	(22,696)	(6,706)	(4,029)	(18,667)
LICENSE FEES	17,320,499	1,454,157	10,082,532	7,237,967
LICENSING AND MEMBERSHIP	(234,896)	(13,072)	(78,536)	(156,360)
LIMITED LICENSE LEGAL TECHNICIAN	(71,128)	(5,292)	(38,474)	(32,654)
LIMITED PRACTICE OFFICERS	70,018	7,642	45,843	24,175
MANDATORY CLE ADMINISTRATION	197,896	55,823	451,333	(253,437)
MEMBER WELLNESS PROGRAM	(226,406)	(17,828)	(131,026)	(95,380)
MINI CLE	(110,349)	(9,562)	(67,180)	(43,170)
MEMBER SERVICES & ENGAGEMENT	(379,971)	(16,758)	(163,559)	(216,412)
NEW MEMBER EDUCATION	(32,137)	(7,378)	45,789	(77,926)
OFFICE OF GENERAL COUNSEL	(1,078,051)	(93,674)	(597,698)	(480,353)
OFFICE OF THE EXECUTIVE DIRECTOR	(817,261)	(63,969)	(432,058)	(385,203)
OGC-DISCIPLINARY BOARD	(315,741)	(24,677)	(178,752)	(136,989)
PRACTICE OF LAW BOARD	(88,560)	(6,200)	(51,023)	(37,538)
PRACTICE MANAGEMENT ASSISTANCE	(151,298)	(11,502)	(129,891)	(21,407)
PROFESSIONAL RESPONSIBILITY PROGRAM	(239,590)	(20,425)	(138,264)	(101,326)
PUBLIC SERVICE PROGRAMS	(397,889)	(137,414)	(134,522)	(263,367)
PUBLICATION & DESIGN SERVICES	(123,385)	(10,102)	(76,088)	(47,298)
REGULATORY SERVICES FTE	(540,945)	(48,346)	(313,074)	(227,871)
SECTIONS ADMINISTRATION	(2,703)	(21,452)	189,114	(191,816)
SECTIONS OPERATIONS	(328,603)	(35,357)	81,191	(409,794)
SERVICE CENTER	(733,618)	(60,092)	(426,889)	(306,729)
TECHNOLOGY	(2,094,122)	(166,707)	(1,252,212)	(841,910)
VOLUNTEER EDUCATION	(113,992)	(11,680)	(67,648)	(46,344)
INDIRECT EXPENSES	22,098,957	1,820,992	12,878,233	9,220,724
<b>TOTAL OF ALL</b>	<b>(20,806,720)</b>	<b>(1,806,242)</b>	<b>(15,318,614)</b>	<b>(5,488,107)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,292,237)</b>	<b>(14,750)</b>	<b>2,440,380</b>	<b>(3,732,618)</b>