

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date January 31, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
February 18, 2026

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, 2026
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%	\$(1,809)	33%	Slightly unfavorable to budget due to higher medical cost and timing of annual payment for transportation allowance.
Other Indirect Expenses*	33%	29%	\$191,953	35%	Favorable to budget due to timing of expenses for legal professional fees, workplace benefits, and IT direct expenses.
Total Indirect Expenses	33%	33%	\$190,144	34%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	33%	34%	\$266,273	33%	Favorable to budget due to timing of collection of fees for winter bar and LPO exams, Law Clerks, pro hac vice, and reimbursement from sections as well as higher than anticipated advertising revenue and new member product sales.
General Fund Indirect Expenses	33%	32%	\$190,687	33%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	33%	24%	\$264,138	24%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	33%	-145%	\$721,098	-87%	Favorable to budget for the reasons described above.

CLE Revenue	33%	37%	\$58,474	38%	Favorable to budget due to seasonally high product sales.
CLE Direct Expenses	33%	17%	\$71,992	11%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	33%	33%	(\$434)	35%	Slightly unfavorable to budget due to quarterly vacation accrual adjustments.
CLE Net	33%	-66%	\$130,900	261%	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, insurance, professional fees (legal & audit), internet & telephone, postage, records management, bank fees, Technology, etc.

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2026 Budget
For the Period from January 01, 2026 to January 31, 2026

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	-	-	80,759	753,348	13,392	112,600	94,150	365,948	(94,150)	(365,948)
Admissions/Bar Exam	664,165	1,479,440	335,301	1,089,992	38,294	459,830	373,596	1,549,822	290,569	(70,382)
Advancement FTE	-	-	105,554	315,609	140	6,600	105,694	322,209	(105,694)	(322,209)
Bar News	195,963	529,600	108,574	331,526	128,921	382,945	237,494	714,471	(41,531)	(184,871)
Board of Governors	-	-	77,889	238,885	81,129	417,665	159,019	656,550	(159,019)	(656,550)
Conference & Broadcasting Services	-	-	27,578	83,138	-	-	27,578	83,138	(27,578)	(83,138)
Character & Fitness Board	-	-	53,373	159,981	8,942	23,050	61,414	183,031	(61,414)	(183,031)
Communications Strategies	-	3,000	238,898	741,101	21,208	189,015	260,106	930,116	(260,106)	(927,116)
Communications Strategies FTE	-	-	86,295	257,458	-	-	86,295	257,458	(86,295)	(257,458)
Discipline	27,779	85,000	2,081,031	6,614,175	48,714	185,509	2,129,745	6,799,684	(2,101,966)	(6,714,684)
Diversity	135,000	135,000	101,112	342,071	9,080	62,575	110,192	404,646	24,808	(269,646)
Entity Regulation	6,000	75,500	38,072	115,083	1,866	27,973	39,938	143,055	(33,938)	(67,555)
Facilities & Operations	-	-	252,917	746,702	792	2,565	253,709	749,267	(253,709)	(749,267)
Finance	190,438	600,000	398,909	1,225,253	1,882	4,920	400,791	1,230,173	(210,353)	(630,173)
Foundation	-	-	56,610	175,440	4,324	19,185	60,935	194,625	(60,935)	(194,625)
Human Resources	-	-	226,403	540,066	-	-	226,403	540,066	(226,403)	(540,066)
Law Clerk Program	221,700	224,000	54,504	177,416	14,195	67,409	68,699	244,825	153,001	(20,825)
Legislative	-	-	86,335	270,801	6,496	24,790	92,831	295,591	(92,831)	(295,591)
Legal Lunchbox	28,257	34,000	19,694	59,925	-	8,100	19,694	68,025	8,563	(34,025)
Licensing and Membership Records	210,732	494,240	261,249	807,725	9,124	22,680	270,373	830,405	(59,641)	(336,149)
Licensing Fees	5,403,523	17,652,266	17,287	68,332	367	10,000	22,488	78,332	(17,209)	(61,045)
Limited License Legal Technician	5,279	17,287	22,121	68,332	367	10,000	22,488	78,332	(17,209)	(61,045)
Limited Practice Officers	62,857	182,000	30,005	92,656	5,577	32,704	35,582	125,360	27,275	56,640
Mandatory CLE	477,225	1,338,250	236,458	694,269	48,579	153,032	285,037	847,301	192,188	490,949
Member Wellness Program	1,000	9,000	78,737	242,930	1,374	13,100	80,110	256,030	(79,110)	(247,030)
Member Services & Engagement	3,600	15,300	102,662	309,044	5,744	125,020	108,406	434,064	(104,806)	(418,764)
Mini CLE	-	-	43,871	134,341	-	-	43,871	134,341	(43,871)	(134,341)
New Member Education	80,683	142,000	38,743	118,278	-	3,700	38,743	121,978	41,940	20,022
Office of General Counsel	1,000	-	351,663	1,116,772	3,934	26,750	355,596	1,143,522	(354,596)	(1,143,522)
Office of the Executive Director	-	-	306,529	932,020	105,373	142,635	411,902	1,074,655	(411,902)	(1,074,655)
OIG-Disciplinary Board	-	-	70,220	210,543	31,609	136,245	101,829	346,788	(101,829)	(346,788)
Practice of Law Board	-	-	32,364	98,855	197	16,200	32,560	115,055	(32,560)	(115,055)
Practice Management Assistance	26,480	62,000	51,464	152,525	88,391	95,695	139,855	248,220	(113,735)	(186,220)
Professional Responsibility Program	-	-	70,145	216,787	2,022	7,990	72,167	224,777	(12,167)	(224,777)
Public Service Programs	2,639	132,635	86,167	310,124	1,903	12,700	88,071	322,824	(85,432)	(190,189)
Publication and Design Services	-	-	40,209	124,205	4,756	5,000	44,965	129,205	(44,965)	(129,205)
Regulatory Services FTE	-	-	135,176	425,472	1,330	12,590	136,507	438,062	(136,507)	(438,062)
Regulatory Reform	-	-	54,881	167,255	8,828	57,000	63,709	224,255	(63,709)	(224,255)
Sections Administration	350,465	275,000	105,347	322,943	376	2,400	105,722	325,343	244,743	(50,343)
Volunteer Engagement	-	-	80,721	253,536	6,728	36,301	87,449	289,836.58	(87,449)	(289,837)
Technology	-	-	346,231	959,791	-	-	346,231	959,791	(346,231)	(959,791)
Subtotal General Fund	8,094,786	23,485,538	6,974,770	21,496,370	704,686	2,906,473	7,679,455	24,402,843	415,330	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(248)	-	-	(248)	248	744
Expenses using Special Project Reserve funds	-	-	(54,881)	-	(8,828)	-	(63,709)	(224,255)	63,709	224,255
Total General Fund - Net Result from Operations	8,094,786	23,485,538	6,919,889	21,496,370	695,858	2,906,473	7,615,499	24,177,844	479,287	(692,306)
Percentage of Budget	34%	32%	24%	24%	31%	31%	31%	31%	31%	31%
CLE-Seminars and Products	590,762	1,491,745	350,474	1,048,807	73,573	313,153	424,048	1,361,960	166,715	(129,785)
CLE - Deskbooks	-	105,120	79,363	242,008	279	124,380	79,642	366,387	(79,642)	(261,267)
Total CLE	590,762	1,596,865	429,837	1,290,814	73,852	437,533	503,690	1,728,347	87,073	(131,482)
Percentage of Budget	37%	33%	17%	17%	29%	29%	29%	29%	29%	29%
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	87,073	(131,482)
Total CLE Fund - Net Result from Operations	-	-	429,837	-	-	-	503,690	1,728,347	-	-
Total All Sections	582,971	653,216	-	-	450,407	1,091,122	450,407	1,091,122	132,564	(437,806)
Bench Bar Press-Restricted	6,285	-	-	-	4,847	-	4,847	0	1,438	-
Client Protection Fund-Restricted	684,158	945,480	65,738	194,280	3,145	507,100	68,882	701,380	615,275	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	-	-	65,738	-	-	-	68,882	701,380	615,275	244,100
Totals	9,952,677	26,681,199	7,470,345	22,981,465	1,232,090	4,942,227	8,702,435	27,923,692	1,251,680	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(248)	-	(248)	-	248	-
Totals Net of Use of Special Project Reserve Funds	-	-	(54,881)	-	(8,828)	-	(63,709)	27,698,693	63,709	(1,017,494)
Percentage of Budget	37%	33%	25%	25%	31%	31%	31%	31%	31%	31%

Summary of Fund Balances:	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	5,922,367
Bench Bar Press	1,110	1,110	2,548
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,320,799
Section Funds	2,164,531	1,726,725	2,297,095
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,477
Special Projects and Innovation Fund	616,067	391,813	552,359
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	7,233,441
Total General Fund Balance	10,030,146	9,112,841	10,445,476
Net Change in Total General Fund Balance	-	(917,304)	415,330
Total Fund Balance	18,736,606	17,494,113	19,988,286
Net Change In Fund Balance	-	(1,242,493)	1,251,680

Washington State Bar Association
Analysis of Cash Investments
As of January 31, 2026

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

3,392,067

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.64%

18,193,807

UBS Financial Money Market

3.78%

1,183,605

CDs/Treasuries

see list

5,750,000

General Fund Total

28,519,480

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

633,636

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.64%

4,270,645

CDs/Treasuries

see list

750,000

Client Protection Fund Total

5,654,282

Grand Total Cash & Investments

34,173,762

Washington State Bar Association
 Analysis of Cash Investments
 As of January 31, 2026

General 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>
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000.00
Preferred Bank LA Calif CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000.00
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000.00
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000.00
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000.00
Israel Discount k of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000.00
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000.00
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000.00
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
Goldman Sachs Bank CD	3.60%	6	12/30/2025	1/6/2026	7/6/2026	250,000.00
Bank of America CD	3.60%	6	12/30/2025	1/7/2026	7/7/2026	250,000.00
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000.00
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000.00
Citibank NA CD	4.15%	12	7/28/2025	7/31/2025	7/31/2026	250,000.00
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000.00
JP Morgan Chase Bank CD	3.60%	12	12/30/2025	1/7/2026	1/7/2027	250,000.00
Bank of Baroda CD	3.70%	12	1/23/2026	1/28/2026	1/28/2027	250,000.00
Ally Bank/UT CD	3.60%	12	1/23/2026	1/29/2026	1/29/2027	250,000.00
BMW Bank North America CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000.00
Cape & Coast Bank CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000.00
Total						5,750,000.00

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>
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000.00
Safra National Bank CD	3.65%	11	1/23/2026	1/29/2026	12/29/2026	250,000.00
Total						750,000.00

Washington State Bar Association

Statement of Activities

For the Period from January 01, 2026 to January 31, 2026

33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,652,266	1,211,072	5,403,523	12,248,743	31%	(480,565)
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,211,072</u>	<u>5,403,523</u>	<u>12,248,743</u>	<u>31%</u>	<u>(480,565)</u>

Washington State Bar Association

Statement of Activities

For the Period from January 01, 2026 to January 31, 2026

33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	9,500	-	-	9,500	0%	(3,167)
BAR EXAM FEES	1,395,000	77,765	648,420	746,580	46%	183,420
RULE 9/LEGAL INTERN FEES	13,000	500	1,350	11,650	10%	(2,983)
SPECIAL ADMISSIONS	61,940	3,880	14,395	47,545	23%	(6,252)
TOTAL REVENUE:	1,479,440	82,145	664,165	815,275	45%	171,018
DIRECT EXPENSES:						
POSTAGE	2,900	328	1,565	1,335	54%	(598)
STAFF TRAVEL/PARKING	24,000	-	-	24,000	0%	8,000
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(80)
SUPPLIES	2,500	726	1,346	1,154	54%	(512)
FACILITY, PARKING, FOOD	150,985	-	-	150,985	0%	50,328
EXAMINER FEES	43,750	9,750	9,750	34,000	22%	4,833
UBE EXMINATIONS	46,200	-	-	46,200	0%	15,400
BOARD OF BAR EXAMINERS	45,000	-	-	45,000	0%	15,000
BAR EXAM PROCTORS	10,000	-	-	10,000	0%	3,333
DISABILITY ACCOMMODATIONS	75,000	-	2,275	72,725	3%	22,725
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	500
LAW SCHOOL VISITS	1,500	-	-	1,500	0%	500
SOFTWARE HOSTING	45,000	5,353	17,760	27,240	39%	(2,760)
STAFF CONFERENCE & TRAINING	11,000	797	5,354	5,646	49%	(1,687)
TOTAL DIRECT EXPENSES:	459,830	16,954	38,294	421,536	8%	114,982
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	54,533	194,474	440,921	31%	17,324
BENEFITS EXPENSE	198,059	17,714	65,638	132,420	33%	381
OTHER INDIRECT EXPENSE	256,539	13,994	75,189	181,350	29%	10,324
TOTAL INDIRECT EXPENSES:	1,089,992	86,241	335,301	754,691	31%	28,029
TOTAL ALL EXPENSES:	1,549,822	103,195	373,596	1,176,227	24%	143,012
NET INCOME (LOSS):	(70,382)	(21,050)	290,569	(360,952)	-413%	314,030

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from January 01, 2026 to January 31, 2026

33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUE:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	2,060
TOTAL DIRECT EXPENSES:	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>2,060</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	18,134	74,093	142,431	34%	(1,918)
BENEFITS EXPENSE	50,531	4,454	17,197	33,334	34%	(353)
OTHER INDIRECT EXPENSE	48,553	2,654	14,264	34,289	29%	1,920
TOTAL INDIRECT EXPENSES:	<u>315,609</u>	<u>25,242</u>	<u>105,554</u>	<u>210,055</u>	<u>33%</u>	<u>(351)</u>
TOTAL ALL EXPENSES:	<u>322,209</u>	<u>25,242</u>	<u>105,694</u>	<u>216,514</u>	<u>33%</u>	<u>1,709</u>
NET INCOME (LOSS):	<u>(322,209)</u>	<u>(25,242)</u>	<u>(105,694)</u>	<u>(216,514)</u>	<u>33%</u>	<u>1,709</u>

Washington State Bar Association
Statement of Activities
For the Period from January 01, 2026 to January 31, 2026
33% OF YEAR COMPLETE

	FISCAL 2026 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	-	-	6,000	0%	2,000
LEADERSHIP TRAINING	10,000	-	3,450	6,550	34%	(117)
ATJ BOARD EXPENSE **	55,400	325	1,935	53,465	3%	16,531
STAFF TRAVEL/PARKING	2,800	-	239	2,561	9%	695
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(2,196)
PUBLIC DEFENSE	4,000	671	4,106	(106)	103%	(2,772)
RECEPTION/FORUM EXPENSE	30,000	-	-	30,000	0%	10,000
TOTAL DIRECT EXPENSES:	112,600	996	13,392	99,208	12%	24,142
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	10,827	49,096	103,540	32%	1,783
BENEFITS EXPENSE	45,272	3,696	15,232	30,041	34%	(141)
OTHER INDIRECT EXPENSE	55,440	3,026	16,431	39,009	30%	2,049
TOTAL INDIRECT EXPENSES:	253,348	17,549	80,759	172,589	32%	3,691
TOTAL ALL EXPENSES:	365,948	18,546	94,150	271,797	26%	27,832
NET INCOME (LOSS):	(365,948)	(18,546)	(94,150)	(271,797)	26%	27,832

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from January 01, 2026 to January 31, 2026

33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BENCH-BAR-PRESS						
REVENUE:						
LUNCHEON REGISTRATION	-	-	4,485	(4,485)		4,485
BENCH-BAR-PRESS MEMBERSHIP DUES	-	-	1,800	(1,800)		1,800
TOTAL REVENUE:	-	-	6,285	(6,285)		6,285
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	4,847	(4,847)		(4,847)
TOTAL DIRECT EXPENSES:	-	-	4,847	(4,847)		(4,847)
NET INCOME (LOSS):	-	-	1,438	(1,438)		1,438

Washington State Bar Association

Statement of Activities

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33% OF YEAR COMPLETE

	FISCAL 2026 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)
BNEWS DISPLAY ADVERTISING	405,000	-	154,289	250,711	38%	19,289
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	32	68	32%	(1)
BNEWS CLASSIFIED ADVERTISING	2,500	1,111	2,377	123	95%	1,544
JOB TARGET ADVERTISING	120,000	9,866	39,265	80,735	33%	(735)
TOTAL REVENUE:	529,600	10,977	195,963	333,637	37%	19,430
DIRECT EXPENSES:						
POSTAGE	135,000	-	49,978	85,022	37%	(4,978)
PRINTING, COPYING & MAILING	242,000	-	77,943	164,057	32%	2,724
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	667
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	333
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	100
STAFF CONFERENCE & TRAINING	2,200	878	999	1,201	45%	(266)
STAFF MEMBERSHIP DUES	220	-	-	220	0%	73
SUBSCRIPTIONS	225	-	-	225	0%	75
TOTAL DIRECT EXPENSES:	382,945	878	128,921	254,025	34%	(1,272)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,471	66,928	132,223	34%	(545)
BENEFITS EXPENSE	59,029	5,193	20,100	38,929	34%	(424)
OTHER INDIRECT EXPENSE	73,346	4,010	21,546	51,800	29%	2,903
TOTAL INDIRECT EXPENSES:	331,526	25,674	108,574	222,953	33%	1,935
TOTAL ALL EXPENSES:	714,471	26,552	237,494	476,977	33%	663
NET INCOME (LOSS):	(184,871)	(15,575)	(41,531)	(143,340)	22%	20,093

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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS	200,000	3,191	12,815	187,185	6%	53,852
BOG COMMITTEES' EXPENSES **	11,200	403	1,053	10,147	9%	2,680
BOG RETREAT	40,000	-	31,365	8,635	78%	(18,031)
BOG CONFERENCE ATTENDANCE	56,500	-	1,648	54,852	3%	17,185
BOG TRAVEL & OUTREACH	45,000	26,807	34,049	10,951	76%	(19,049)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	5,000
BOG ELECTIONS **	26,900	-	-	26,900	0%	8,967
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	4,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	2,333
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,100
SUPPLIES	765	-	200	565	26%	55
TOTAL DIRECT EXPENSES:	417,665	30,401	81,129	336,536	19%	58,092
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,768	45,215	89,828	33%	(201)
BENEFITS EXPENSE	44,269	3,985	15,265	29,005	34%	(508)
OTHER INDIRECT EXPENSE	59,572	3,240	17,410	42,163	29%	2,448
TOTAL INDIRECT EXPENSES:	238,885	18,994	77,889	160,996	33%	1,739
TOTAL ALL EXPENSES:	656,550	49,394	159,019	497,531	24%	59,831
NET INCOME (LOSS):	(656,550)	(49,394)	(159,019)	(497,531)	24%	59,831

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association
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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONFERENCE AND BROADCAST SERVICES						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	49,269	4,333	16,830	32,439	34%	(407)
BENEFITS EXPENSE	14,930	1,357	5,181	9,749	35%	(204)
OTHER INDIRECT EXPENSE	18,939	1,036	5,567	13,372	29%	746
TOTAL INDIRECT EXPENSES:	83,138	6,726	27,578	55,560	33%	135
NET INCOME (LOSS):	(83,138)	(6,726)	(27,578)	(55,560)	33%	135

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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	3,806	8,194	32%	194
COURT REPORTERS	11,050	370	4,236	6,814	38%	(552)
TOTAL DIRECT EXPENSES:	23,050	370.00	8,042	15,008	35%	(358)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,600	35,599	68,292	34%	(969)
BENEFITS EXPENSE	26,820	2,457	9,218	17,602	34%	(278)
OTHER INDIRECT EXPENSE	29,270	1,592	8,555	20,714	29%	1,201
TOTAL INDIRECT EXPENSES:	159,981	12,649	53,373	106,608	33%	(46)
TOTAL ALL EXPENSES:	183,031	13,019	61,414	121,616	34%	(404)
NET INCOME (LOSS):	(183,031)	(13,019)	(61,414)	(121,616)	34%	(404)

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	FISCAL 2026 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	730,535	920	121,671	608,864	17%	(121,841)
SEMINAR REVENUE-OTHER	32,500	-	16,000	16,500	49%	5,167
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	50,000
SHIPPING & HANDLING	210	9	27	183	13%	(43)
COURSEBOOK SALES	3,500	140	255	3,245	7%	(912)
DIGITAL VIDEO SALES	875,000	44,328	452,809	422,191	52%	161,143
TOTAL REVENUE:	1,491,745	45,397	590,762	900,983	40%	(66,674)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	50
ONLINE EXPENSES	54,000	3	17,840	36,160	33%	160
ACCREDITATION FEES	2,500	2,178	2,148	352	86%	(1,315)
FACILITIES	175,000	400	43,907	131,093	25%	14,427
DISABILITY ACCOMMODATIONS	7,000	149	149	6,851	2%	2,185
SPEAKERS & PROGRAM DEVELOP	45,700	1,492	6,466	39,234	14%	8,767
HONORARIA	3,000	-	-	3,000	0%	1,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	67
STAFF TRAVEL/PARKING	16,500	-	2,721	13,779	16%	2,779
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	1,233
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	500
SUBSCRIPTIONS	1,300	-	-	1,300	0%	433
SUPPLIES	1,000	-	41	959	4%	293
COST OF SALES - COURSEBOOKS	300	4	25	275	8%	75
POSTAGE & DELIVERY-COURSEBOOKS	200	-	22	178	11%	44
IT EXPENSE DUE TO GF	1,103	72	255	848	23%	113
TOTAL DIRECT EXPENSES:	313,153	4,298	73,573	239,580	23%	30,811
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,922	209,755	404,712	34%	(4,933)
BENEFITS EXPENSE	202,492	18,142	70,202	132,290	35%	(2,705)
OTHER INDIRECT EXPENSE	231,847	12,185	70,517	161,330	30%	6,765
TOTAL INDIRECT EXPENSES:	1,048,807	83,249	350,474	698,333	33%	(872)
TOTAL ALL EXPENSES:	1,361,960	87,547	424,048	937,912	31%	29,939
NET INCOME (LOSS):	129,785	(42,150)	166,715	(36,930)	128%	123,453

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	2,500	4,500	(4,500)		4,500
CPF RESTITUTION	10,000	371	1,766	8,234	18%	(1,567)
CPF MEMBER ASSESSMENTS	735,480	403,170	610,290	125,190	83%	365,130
INTEREST INCOME	200,000	14,912	67,602	132,398	34%	935
TOTAL REVENUE:	945,480	420,953	684,158	261,322	72%	368,998
DIRECT EXPENSES:						
BANK FEES	500	(21)	(88)	588	-18%	254
GIFTS TO INJURED CLIENTS	500,000	-	2,500	497,500	1%	164,167
CPF BOARD EXPENSES	2,000	-	732	1,268	37%	(66)
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,467
STAFF MEMBERSHIP DUES	200	-	-	200	0%	67
TOTAL DIRECT EXPENSES:	507,100	(21)	3,145	503,955	1%	165,889
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,768	41,583	75,917	35%	(2,416)
BENEFITS EXPENSE	34,425	3,029	11,746	22,679	34%	(271)
OTHER INDIRECT EXPENSE	42,355	2,309	12,408	29,946	29%	1,710
TOTAL INDIRECT EXPENSES:	194,280	15,106	65,738	128,542	34%	(978)
TOTAL ALL EXPENSES:	701,380	15,085	68,882	632,498	10%	164,911
NET INCOME (LOSS):	244,100	405,868	615,275	(371,175)	252%	533,909

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	FISCAL 2026 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	1,000	-	-	1,000	0%	(333)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(667)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(1,000)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	792	5,103	13%	1,173
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	63
SUBSCRIPTIONS	4,520	109	668	3,852	15%	839
APEX	52,500	-	-	52,500	0%	17,500
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	11,667
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	12,667
BAR OUTREACH	15,000	1,190	9,547	5,453	64%	(4,547)
COMMUNICATIONS OUTREACH	15,000	249	1,873	13,127	12%	3,127
STAFF CONFERENCE & TRAINING	11,300	(878)	7,791	3,510	69%	(4,024)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	3,333
TOTAL DIRECT EXPENSES:	189,015	867	21,208	167,807	11%	41,797
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,547	137,498	280,497	33%	1,834
BENEFITS EXPENSE	137,502	12,122	47,032	90,470	34%	(1,198)
OTHER INDIRECT EXPENSE	185,603	10,119	54,367	131,236	29%	7,500
TOTAL INDIRECT EXPENSES:	741,101	56,788	238,898	502,203	32%	8,136
TOTAL ALL EXPENSES:	930,116	57,655	260,106	670,010	28%	49,933
NET INCOME (LOSS):	(927,116)	(57,655)	(260,106)	(667,010)	28%	48,933

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COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	62,650	120,543	34%	(1,585)
BENEFITS EXPENSE	39,830	3,498	13,517	26,313	34%	(240)
OTHER INDIRECT EXPENSE	34,435	1,885	10,128	24,307	29%	1,350
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>20,649</u>	<u>86,295</u>	<u>171,163</u>	<u>34%</u>	<u>(475)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(20,649)</u>	<u>(86,295)</u>	<u>(171,163)</u>	<u>34%</u>	<u>(475)</u>

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	-	-	5,120	0%	(1,707)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(25,000)
CASEMAKER ROYALTIES	25,000	-	-	25,000	0%	(8,333)
TOTAL REVENUE:	105,120	-	-	105,120	0%	(35,040)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	-	65	2,735	2%	868
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	-	2,200	0%	733
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	79
OBSOLETE INVENTORY	118,700	-	-	118,700	0%	39,567
STAFF MEMBERSHIP DUES	330	-	-	330	0%	110
SUBSCRIPTIONS	50	-	-	50	0%	17
TOTAL DIRECT EXPENSES:	124,380	-	279	124,101	0%	41,181
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	48,109	96,937	33%	240
BENEFITS EXPENSE	45,925	4,075	15,695	30,231	34%	(386)
OTHER INDIRECT EXPENSE	51,036	2,689	15,559	35,477	30%	1,453
TOTAL INDIRECT EXPENSES:	242,008	18,928	79,363	162,645	33%	1,306
TOTAL ALL EXPENSES:	366,387	18,928	79,642	286,745	22%	42,487
NET INCOME (LOSS):	(261,267)	(18,928)	(79,642)	(181,625)	30%	7,447

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	276	786	214	79%	453
RECOVERY OF DISCIPLINE COSTS	65,000	5,602	18,983	46,017	29%	(2,684)
DISCIPLINE HISTORY SUMMARY	19,000	2,130	8,010	10,990	42%	1,677
TOTAL REVENUE:	85,000	8,008	27,779	57,221	33%	(555)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	117
STAFF TRAVEL/PARKING	15,000	1,806	5,361	9,639	36%	(361)
STAFF MEMBERSHIP DUES	7,659	-	7,156	503	93%	(4,603)
TELEPHONE	3,000	199	794	2,206	26%	206
COURT REPORTERS	66,200	7,285	16,610	49,590	25%	5,457
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	167
LITIGATION EXPENSES	30,000	1,240	4,131	25,869	14%	5,869
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	304
TRANSLATION SERVICES	10,000	2,814	5,465	4,535	55%	(2,132)
STAFF CONFERENCE & TRAINING	37,800	-	4,501	33,299	12%	8,099
TOTAL DIRECT EXPENSES:	185,509	13,344	48,714	136,795	26%	13,122
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	329,297	1,304,668	2,826,692	32%	72,452
BENEFITS EXPENSE	1,139,859	98,674	383,084	756,776	34%	(3,131)
OTHER INDIRECT EXPENSE	1,342,955	73,202	393,279	949,676	29%	54,373
TOTAL INDIRECT EXPENSES:	6,614,175	501,174	2,081,031	4,533,144	31%	123,694
TOTAL ALL EXPENSES:	6,799,684	514,518	2,129,745	4,669,939	31%	136,817
NET INCOME (LOSS):	(6,714,684)	(506,510)	(2,101,966)	(4,612,718)	31%	136,262

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DIVERSITY						
REVENUE:						
DONATIONS	135,000	135,000	135,000	-	100%	90,000
TOTAL REVENUE:	135,000	135,000	135,000	-	100%	90,000
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	36	248	3,452	7%	985
STAFF MEMBERSHIP DUES	775	75	175	600	23%	83
DEI COUNCIL	7,600	(340)	1,917	5,683	25%	617
DIVERSITY EVENTS & PROJECTS	37,100	(447)	4,801	32,299	13%	7,565
STAFF EQUITY LEADERSHIP LAB	6,000	583	1,939	4,061	32%	61
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,467
CONSULTING SERVICES	3,000	-	-	3,000	0%	1,000
TOTAL DIRECT EXPENSE:	62,575	(93)	9,080	53,495	15%	11,778
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	14,136	55,477	142,647	28%	10,564
BENEFITS EXPENSE	66,814	4,995	20,351	46,463	30%	1,921
OTHER INDIRECT EXPENSE	77,134	4,198	25,285	51,849	33%	427
TOTAL INDIRECT EXPENSES:	342,071	23,329	101,112	240,959	30%	12,912
TOTAL ALL EXPENSES:	404,646	23,236	110,192	294,454	27%	24,690
NET INCOME (LOSS):	(269,646)	111,764	24,808	(294,454)	-9%	114,690

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ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	4,000	6,000	22,000	21%	(3,333)
ANNUAL FEES	47,500	-	-	47,500	0%	(15,833)
TOTAL REVENUE:	75,500	4,000	6,000	69,500	8%	(19,167)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	1,551	1,551	2,849	35%	(84)
INVESTIGATION	9,600	-	-	9,600	0%	3,200
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	3,333
SOFTWARE HOSTING	3,973	15	316	3,657	8%	1,009
TOTAL DIRECT EXPENSES:	27,973	1,566	1,866	26,106	7%	7,458
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,446	26,105	51,365	34%	(282)
BENEFITS EXPENSE	18,673	1,647	6,400	12,274	34%	(175)
OTHER INDIRECT EXPENSE	18,939	1,036	5,567	13,372	29%	746
TOTAL INDIRECT EXPENSES:	115,083	9,130	38,072	77,011	33%	289
TOTAL ALL EXPENSES:	143,055	10,695	39,938	103,117	28%	7,747
NET INCOME (LOSS):	(67,555)	(6,695)	(33,938)	(33,617)	50%	(11,420)

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33% OF YEAR COMPLETE

	FISCAL 2026 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	9,000	(1,000)	1,000	8,000	11%	(2,000)
ROYALTIES	62,000	7,329	26,480	35,520	43%	5,814
TOTAL REVENUE:	71,000	6,329	27,480	43,520	39%	3,814
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	890	495	64%	(428)
MEMBER WELLNESS COUNCIL	4,500	-	-	4,500	0%	1,500
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	1,167
STAFF TRAVEL/PARKING	7,700	-	2,064	5,636	27%	503
STAFF CONFERENCE & TRAINING	10,300	103	580	9,720	6%	2,854
SUBSCRIPTIONS	1,400	111	442	958	32%	25
CPE COMMITTEE	1,000	-	-	1,000	0%	333
VLEX FASTCASE	87,000	87,812	87,812	(812)	101%	(58,812)
TOTAL DIRECT EXPENSES:	116,785	88,026	91,787	24,998	79%	(52,859)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	32,178	129,263	256,513	34%	(671)
BENEFITS EXPENSE	105,599	9,248	35,698	69,901	34%	(498)
OTHER INDIRECT EXPENSE	120,866	6,586	35,385	85,481	29%	4,903
TOTAL INDIRECT EXPENSES:	612,242	48,012	200,346	411,895	33%	3,734
TOTAL ALL EXPENSES:	729,027	136,037	292,133	436,893	40%	(49,124)
NET INCOME (LOSS):	(658,027)	(129,708)	(264,653)	(393,374)	40%	(45,310)

Washington State Bar Association

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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FACILITIES & OPERATIONS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	792	1,584	33%	-
STAFF MEMBERSHIP DUES	189	-	-	189	0%	63
TOTAL DIRECT EXPENSES:	2,565	198	792	1,773	31%	63
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	37,506	144,603	261,592	36%	(9,205)
BENEFITS EXPENSE	141,474	13,046	50,078	91,396	35%	(2,920)
OTHER INDIRECT EXPENSE	199,033	10,841	58,236	140,796	29%	8,108
TOTAL INDIRECT EXPENSES:	746,702	61,394	252,917	493,784	34%	(4,017)
TOTAL ALL EXPENSES:	749,267	61,592	253,709	495,557	34%	(3,954)
NET INCOME (LOSS):	(749,267)	(61,592)	(253,709)	(495,557)	34%	(3,954)

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	45,744	190,438	409,562	32%	(9,562)
TOTAL REVENUE:	600,000	45,744	190,438	409,562	32%	(9,562)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	772	1,652	2,098	44%	(402)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	167
STAFF MEMBERSHIP DUES	670	230	230	440	34%	(7)
TOTAL DIRECT EXPENSES:	4,920	1,002	1,882	3,038	38%	(242)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	73,162	256,809	520,977	33%	2,453
BENEFITS EXPENSE	209,178	19,496	72,320	136,859	35%	(2,594)
OTHER INDIRECT EXPENSE	238,288	12,988	69,780	168,509	29%	9,650
TOTAL INDIRECT EXPENSES:	1,225,253	105,646	398,909	826,344	33%	9,509
TOTAL ALL EXPENSES:	1,230,173	106,648	400,791	829,382	33%	9,267
NET INCOME (LOSS):	(630,173)	(60,904)	(210,353)	(419,820)	33%	(295)

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	FISCAL 2026 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	3,350	-	3,350	-	100%	(2,233)
PRINTING & COPYING	1,000	-	-	1,000	0%	333
STAFF TRAVEL/PARKING	4,000	-	21	3,979	1%	1,312
SUPPLIES	2,000	-	-	2,000	0%	667
BOARD OF TRUSTEES	3,600	25	75	3,525	2%	1,125
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	878	1,757	33%	(0)
POSTAGE	400	-	-	400	0%	133
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	733
TOTAL DIRECT EXPENSES:	19,185	245	4,324	14,861	23%	2,071
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	8,978	35,667	73,088	33%	585
BENEFITS EXPENSE	30,528	2,679	10,375	20,153	34%	(199)
OTHER INDIRECT EXPENSE	36,156	1,968	10,568	25,588	29%	1,484
TOTAL INDIRECT EXPENSES:	175,440	13,625	56,610	118,830	32%	1,870
TOTAL ALL EXPENSES:	194,625	13,870	60,935	133,690	31%	3,940
NET INCOME (LOSS):	(194,625)	(13,870)	(60,935)	(133,690)	31%	3,940

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	FISCAL 2026 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	-	-	300	0%	100
STAFF MEMBERSHIP DUES	1,200	-	553	647	46%	(153)
SUBSCRIPTIONS	2,000	-	1,192	808	60%	(525)
STAFF TRAINING- GENERAL	29,300	3,019	3,615	25,685	12%	6,152
RECRUITING AND ADVERTISING	8,750	12	282	8,468	3%	2,635
HR INFORMATION SYSTEM	65,950	4,292	24,318	41,632	37%	(2,334)
SALARY SURVEYS	3,000	-	-	3,000	0%	1,000
CONSULTING SERVICES	1,000	-	-	1,000	0%	333
STAFF CONFERENCE & TRAINING	4,200	150	150	4,050	4%	1,250
TRANSFER TO INDIRECT EXPENSE	(115,700)	(7,474)	(30,110)	(85,590)	26%	(8,457)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	37,343	145,485	358,744	29%	22,592
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
BENEFITS EXPENSE	98,098	10,648	40,548	57,550	41%	(7,849)
OTHER INDIRECT EXPENSE	137,739	7,513	40,370	97,369	29%	5,543
TOTAL INDIRECT EXPENSES:	540,066	55,504	226,403	313,663	42%	(46,381)
TOTAL ALL EXPENSES:	540,066	55,504	226,403	313,663	42%	(46,381)
NET INCOME (LOSS):	(540,066)	(55,504)	(226,403)	(313,663)	42%	(46,381)

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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	129,167	219,000	1,000	100%	145,667
LAW CLERK APPLICATION FEES	4,000	400	2,700	1,300	68%	1,367
TOTAL REVENUE:	224,000	129,567	221,700	2,300	99%	147,033
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	110
DEPRECIATION	37,278	2,908	11,632	25,646	31%	794
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	33
LAW CLERK BOARD EXPENSE	9,000	-	2,219	6,781	25%	781
SOFTWARE HOSTING	700	84	344	356	49%	(111)
LAW CLERK OUTREACH	20,000	-	-	20,000	0%	6,667
TOTAL DIRECT EXPENSES:	67,409	2,992	14,195	53,214	21%	8,275
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	8,787	31,840	73,004	30%	3,108
BENEFITS EXPENSE	31,938	2,816	10,805	21,133	34%	(159)
OTHER INDIRECT EXPENSE	40,633	2,209	11,858	28,775	29%	1,686
TOTAL INDIRECT EXPENSES:	177,416	13,812	54,504	122,912	31%	4,635
TOTAL ALL EXPENSES:	244,825	16,804	68,699	176,126	28%	12,910
NET INCOME (LOSS):	(20,825)	112,763	153,001	(173,826)	-735%	159,943

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LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	29,000	3,700	12,199	16,801	42%	2,532
INVESTIGATION FEES	25,000	2,900	7,285	17,715	29%	(1,048)
PRO HAC VICE	435,000	54,606	188,382	246,618	43%	43,382
MEMBER CONTACT INFORMATION	5,000	800	2,650	2,350	53%	983
PHOTO BAR CARD SALES	260	36	216	44	83%	129
TOTAL REVENUE:	494,260	62,042	210,732	283,528	43%	45,979
DIRECT EXPENSES:						
POSTAGE	4,000	-	230	3,770	6%	1,103
SOFTWARE HOSTING	18,380	2,242	8,894	9,486	48%	(2,768)
INVESTIGATION	300	-	-	300	0%	100
TOTAL DIRECT EXPENSES:	22,680	2,242	9,124	13,556	40%	(1,564)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	42,938	165,732	338,111	33%	2,216
BENEFITS EXPENSE	139,284	12,312	47,282	92,002	34%	(854)
OTHER INDIRECT EXPENSE	164,598	8,978	48,234	116,364	29%	6,632
TOTAL INDIRECT EXPENSES:	807,725	64,229	261,249	546,477	32%	7,993
TOTAL ALL EXPENSES:	830,405	66,471	270,373	560,032	33%	6,429
NET INCOME (LOSS):	(336,145)	(4,429)	(59,641)	(276,504)	18%	52,407

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
LLLT LICENSE FEES	17,000	976	4,979	12,021	29%	(688)
LLLT LATE LICENSE FEES	137	-	-	137	0%	(46)
MCLE LATE FEES	150	300	300	(150)	200%	250
TOTAL REVENUE:	17,287	1,276	5,279	12,008	31%	(483)
DIRECT EXPENSES:						
LLLT BOARD	9,000	-	367	8,633	4%	2,633
LLLT EDUCATION	1,000	-	-	1,000	0%	333
TOTAL DIRECT EXPENSES:	10,000	-	367	9,633	4%	2,967
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,401	13,769	27,710	33%	58
BENEFITS EXPENSE	12,046	1,049	4,059	7,987	34%	(43)
OTHER INDIRECT EXPENSE	14,807	800	4,294	10,513	29%	642
TOTAL INDIRECT EXPENSES:	68,332	5,251	22,121	46,211	32%	656
TOTAL ALL EXPENSES:	78,332	5,251	22,488	55,844	29%	3,623
NET INCOME (LOSS):	(61,045)	(3,975)	(17,209)	(43,836)	28%	3,139

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	-	400	600	40%	67
MCLE LATE FEES	3,000	2,100	2,100	900	70%	1,100
LPO EXAMINATION FEES	18,000	(300)	12,100	5,900	67%	6,100
LPO LICENSE FEES	158,000	10,424	48,257	109,743	31%	(4,410)
LPO LATE LICENSE FEES	2,000	-	-	2,000	0%	(667)
TOTAL REVENUE:	182,000	12,224	62,857	119,143	35%	2,190
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	-	9,500	0%	3,167
EXAM WRITING	15,000	4,200	4,200	10,800	28%	800
LPO BOARD	4,000	-	-	4,000	0%	1,333
LPO OUTREACH	500	-	-	500	0%	167
PRINTING & COPYING	200	-	-	200	0%	67
SUPPLIES	100	-	-	100	0%	33
SOFTWARE HOSTING	3,404	402	1,377	2,027	40%	(243)
TOTAL DIRECT EXPENSES:	32,704	4,602	5,577	27,127	17%	5,324
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	4,619	18,613	37,757	33%	177
BENEFITS EXPENSE	16,315	1,429	5,542	10,773	34%	(104)
OTHER INDIRECT EXPENSE	19,972	1,089	5,850	14,122	29%	807
TOTAL INDIRECT EXPENSES:	92,656	7,138	30,005	62,651	32%	881
TOTAL ALL EXPENSES:	125,360	11,740	35,582	89,778	28%	6,205
NET INCOME (LOSS):	56,640	484	27,275	29,365	48%	8,395

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LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	676
STAFF MEMBERSHIP DUES	215	-	-	215	0%	72
JUD RECOMMEND COMMITTEE	3,250	-	777	2,473	24%	306
SUBSCRIPTIONS	2,000	1,990	1,990	10	99%	(1,323)
TELEPHONE	575	50	198	377	35%	(7)
CONTRACT LOBBYIST	12,500	3,125	3,125	9,375	25%	1,042
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	417
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	100
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	486
TOTAL DIRECT EXPENSES:	24,790	5,165	6,496	18,294	26%	1,768
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,614	52,909	111,583	32%	1,921
BENEFITS EXPENSE	47,770	4,203	16,299	31,471	34%	(376)
OTHER INDIRECT EXPENSE	58,539	3,188	17,127	41,413	29%	2,386
TOTAL INDIRECT EXPENSES:	270,801	21,005	86,335	184,466	32%	3,932
TOTAL ALL EXPENSES:	295,591	26,170	92,831	202,760	31%	5,699
NET INCOME (LOSS):	(295,591)	(26,170)	(92,831)	(202,760)	31%	5,699

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	FISCAL 2026 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	670,000	44,400	221,100	448,900	33%	(2,233)
ACTIVITY APPLICATION LATE FEE	250,000	15,500	84,100	165,900	34%	767
MCLE LATE FEES	232,000	68,400	69,000	163,000	30%	(8,333)
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	36,250	-	100%	24,167
ATTENDANCE LATE FEES	120,000	10,800	44,050	75,950	37%	4,050
COMITY CERTIFICATES	30,000	8,650	22,725	7,275	76%	12,725
TOTAL REVENUE:	1,338,250	147,750	477,225	861,025	36%	31,142
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	48,048	94,009	34%	(696)
STAFF MEMBERSHIP DUES	525	-	-	525	0%	175
MCLE BOARD EXPENSES	6,000	-	531	5,469	9%	1,469
STAFF TRAVEL/PARKING	50	-	-	50	0%	17
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,467
TOTAL DIRECT EXPENSES:	153,032	12,012	48,579	104,453	32%	2,432
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	38,361	145,735	261,625	36%	(9,948)
BENEFITS EXPENSE	124,032	11,335	43,056	80,977	35%	(1,711)
OTHER INDIRECT EXPENSE	162,876	8,873	47,668	115,209	29%	6,624
TOTAL INDIRECT EXPENSES:	694,269	58,569	236,458	457,811	34%	(5,035)
TOTAL ALL EXPENSES:	847,301	70,581	285,037	562,264	34%	(2,603)
NET INCOME (LOSS):	490,949	77,169	192,188	298,761	39%	28,538

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MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	-	3,600	7,200	33%	-
NME PRODUCT SALES	120,000	8,237	79,089	40,911	66%	39,089
DIGITAL VIDEO SALES	25,000	2,254	19,257	5,743	77%	10,924
SPONSORSHIPS	11,500	-	9,000	2,500	78%	5,167
SEMINAR REGISTRATIONS	12,000	1,743	1,743	10,257	15%	(2,257)
TRIAL ADVOCACY PROGRAM	12,000	(149)	(149)	12,149	-1%	(4,149)
TOTAL REVENUE:	191,300	12,085	112,540	78,760	59%	48,773
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	1,167
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	925
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	2,500
PRINTING & COPYING	1,600	-	-	1,600	0%	533
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	667
HONORARIUM	1,500	-	-	1,500	0%	500
SUBSCRIPTIONS	400	-	-	400	0%	133
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	140	1,160	11%	293
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	3,000	3,000	67,000	4%	20,333
ON24 Overage Charge	4,500	-	-	4,500	0%	1,500
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	167
CLE COMPS	-	(40)	-	-	-	-
NEW MEMBER OUTREACH EVENTS	5,000	-	150	4,850	3%	1,517
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	33
WASHINGTON NEW MEMBERS COMMITTEE	15,000	-	2,189	12,811	15%	2,811
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	1,067
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	3,333
LAW SCHOOL OUTREACH	500	-	66	434	13%	101
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	316
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	340
LIBRARY MATERIALS/RESOURCES	4,000	59	135	3,865	3%	1,199
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	167
AWARDS	1,000	40	72	928	7%	261
TOTAL DIRECT EXPENSES:	136,820	3,059	5,744	131,076	4%	39,863
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	28,604	116,869	224,769	34%	(2,989)
BENEFITS EXPENSE	117,073	10,384	40,434	76,640	35%	(1,409)
OTHER INDIRECT EXPENSE	162,876	8,873	47,668	115,209	29%	6,624
TOTAL INDIRECT EXPENSES:	621,588	47,861	204,970	416,617	33%	2,226
TOTAL ALL EXPENSES:	758,408	50,920	210,714	547,693	28%	42,088
NET INCOME (LOSS):	(567,108)	(38,835)	(98,174)	(468,933)	17%	90,862

Washington State Bar Association
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33% OF YEAR COMPLETE

	FISCAL 2026 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	134	2,155	3,845	36%	(155)
STAFF TRAVEL/PARKING	2,000	198	792	1,208	40%	(125)
STAFF CONFERENCE & TRAINING	13,300	332	1,781	11,519	13%	2,653
STAFF MEMBERSHIP DUES	1,335	400	645	690	48%	(200)
TOTAL DIRECT EXPENSES:	142,635	1,064	105,373	37,262	74%	(57,828)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	52,662	213,318	430,538	33%	1,301
BENEFITS EXPENSE	142,505	13,099	50,544	91,961	35%	(3,043)
OTHER INDIRECT EXPENSE	145,659	7,942	42,667	102,992	29%	5,886
TOTAL INDIRECT EXPENSES:	932,020	73,703	306,529	625,491	33%	4,144
TOTAL ALL EXPENSES:	1,074,655	74,767	411,902	662,753	38%	(53,683)
NET INCOME (LOSS):	(1,074,655)	(74,767)	(411,902)	(662,753)	38%	(53,683)

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33% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECOVERY OF DISCIPLINE COSTS	-	-	1,000	(1,000)		1,000
TOTAL REVENUE:	-	-	1,000	(1,000)		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	1,272	2,228	36%	(105)
STAFF MEMBERSHIP DUES	2,500	88	2,004	497	80%	(1,170)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	333
CUSTODIANSHIPS	5,000	-	301	4,699	6%	1,366
WILLS	1,000	-	-	1,000	0%	333
LITIGATION EXPENSES	1,000	-	-	1,000	0%	333
DISABILITY ACCOMMODATIONS	2,500	41	58	2,442	2%	775
STAFF CONFERENCE & TRAINING	10,250	-	299	9,951	3%	3,117
TOTAL DIRECT EXPENSES:	26,750	446	3,934	22,816	15%	4,983
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	56,368	227,451	490,848	32%	11,982
BENEFITS EXPENSE	187,732	16,214	62,437	125,295	33%	140
OTHER INDIRECT EXPENSE	210,741	11,497	61,774	148,966	29%	8,472
TOTAL INDIRECT EXPENSES:	1,116,772	84,079	351,663	765,110	31%	20,595
TOTAL ALL EXPENSES:	1,143,522	84,525	355,596	787,926	31%	25,578
NET INCOME (LOSS):	(1,143,522)	(84,525)	(354,596)	(788,926)	31%	26,578

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	FISCAL 2026 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	3,000	-	-	3,000	0%	1,000
CHIEF HEARING OFFICER	41,200	3,333	13,332	27,868	32%	401
COURT REPORTERS	33,100	-	1,346	31,754	4%	9,687
HEARING OFFICER EXPENSES	4,000	131	131	3,870	3%	1,203
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	333
APPOINTED COUNSEL	50,645	4,200	16,800	33,845	33%	82
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	333
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	733
TOTAL DIRECT EXPENSES:	136,245	7,664	31,609	104,637	23%	13,807
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	12,257	44,227	84,547	34%	(1,302)
BENEFITS EXPENSE	37,003	3,482	12,861	24,142	35%	(527)
OTHER INDIRECT EXPENSE	44,765	2,445	13,132	31,633	29%	1,790
TOTAL INDIRECT EXPENSES:	210,543	18,184	70,220	140,322	33%	(39)
TOTAL ALL EXPENSES:	346,788	25,848	101,829	244,959	29%	13,767
NET INCOME (LOSS):	(346,788)	(25,848)	(101,829)	(244,959)	29%	13,767

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33% OF YEAR COMPLETE

	FISCAL 2026 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	-	197	15,803	1%	5,137
STAFF TRAVEL/PARKING	200	-	-	200	0%	67
TOTAL DIRECT EXPENSES:	16,200	-	197	16,003	1%	5,203
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,212	21,080	42,065	33%	(32)
BENEFITS EXPENSE	16,771	1,477	5,716	11,054	34%	(126)
OTHER INDIRECT EXPENSE	18,939	1,036	5,567	13,372	29%	746
TOTAL INDIRECT EXPENSES:	98,855	7,725	32,364	66,491	33%	588
TOTAL ALL EXPENSES:	115,055	7,725	32,560	82,494	28%	5,791
NET INCOME (LOSS):	(115,055)	(7,725)	(32,560)	(82,494)	28%	5,791

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,635	2,639	2,639	129,996	2%	(41,573)
TOTAL REVENUE:	132,635	2,639	2,639	129,996	2%	(41,573)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	21	1,979	1%	646
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(716)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	1,067
PRO BONO OUTREACH	4,000	-	-	4,000	0%	1,333
TOTAL DIRECT EXPENSES:	12,700	-	1,903	10,797	15%	2,330
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	13,640	51,222	136,392	27%	11,316
BENEFITS EXPENSE	50,197	4,736	16,727	33,470	33%	6
OTHER INDIRECT EXPENSE	72,313	3,931	18,219	54,094	25%	5,885
TOTAL INDIRECT EXPENSES:	310,124	22,307	86,167	223,957	28%	17,207
TOTAL ALL EXPENSES:	322,824	22,307	88,071	234,754	27%	19,538
NET INCOME (LOSS):	(190,189)	(19,668)	(85,432)	(104,757)	45%	(22,035)

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PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	67
IMAGE LIBRARY	4,800	-	4,756	44	99%	(3,156)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(3,089)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,844	23,360	47,283	33%	188
BENEFITS EXPENSE	22,914	2,019	7,853	15,061	34%	(215)
OTHER INDIRECT EXPENSE	30,647	1,675	8,996	21,651	29%	1,220
TOTAL INDIRECT EXPENSES:	124,205	9,538	40,209	83,996	32%	1,193
TOTAL ALL EXPENSES:	129,205	9,538	44,965	84,240	35%	(1,897)
NET INCOME (LOSS):	(129,205)	(9,538)	(44,965)	(84,240)	35%	(1,897)

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	FISCAL 2026 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	11,500	(816)	734	10,766	6%	3,099
STAFF TRAVEL/PARKING	600	36	106	494	18%	94
TOTAL DIRECT EXPENSES:	12,590	(780)	1,330	11,260	11%	3,193
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	23,096	92,199	196,056	32%	3,886
BENEFITS EXPENSE	68,347	5,930	22,847	45,500	33%	(64)
OTHER INDIRECT EXPENSE	68,870	3,748	20,131	48,739	29%	2,826
TOTAL INDIRECT EXPENSES:	425,472	32,774	135,176	290,295	32%	6,648
TOTAL ALL EXPENSES:	438,062	31,993	136,507	301,555	31%	9,841
NET INCOME (LOSS):	(438,062)	(31,993)	(136,507)	(301,555)	31%	9,514

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	(495)
OUTREACH EXPENSES	10,000	-	-	10,000	0%	3,333
MEETING EXPENSE	2,000	-	-	2,000	0%	667
SOFTWARE HOSTING	20,000	-	-	20,000	0%	6,667
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,233	36,947	73,399	33%	(165)
BENEFITS EXPENSE	27,639	2,446	9,379	18,261	34%	(166)
OTHER INDIRECT EXPENSE	29,270	1,592	8,555	20,715	29%	1,202
TOTAL INDIRECT EXPENSES:	167,255	13,270	54,881	112,374	33%	871
TOTAL ALL EXPENSES:	224,255	13,270	63,709	160,546	28%	871
NET INCOME (LOSS):	(224,255)	(13,270)	(63,709)	(160,546)	28%	11,043

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	FISCAL 2026 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	256,069	350,465	(75,465)	127%	258,799
TOTAL REVENUE:	275,000	256,069	350,465	(75,465)	127%	258,799
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	281	304	1,596	16%	329
SECTION/COMMITTEE CHAIR MTGS	500	71	71	429	14%	95
TOTAL DIRECT EXPENSES:	2,400	352	376	2,024	16%	424
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	14,564	58,659	115,650	34%	(556)
BENEFITS EXPENSE	61,514	5,453	21,148	40,366	34%	(643)
OTHER INDIRECT EXPENSE	87,120	4,754	25,540	61,580	29%	3,500
TOTAL INDIRECT EXPENSES:	322,943	24,770	105,347	217,596	33%	2,301
TOTAL ALL EXPENSES:	325,343	25,122	105,722	219,621	32%	2,725
NET INCOME (LOSS):	(50,343)	230,947	244,743	(295,086)	-486%	261,524

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SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	416,156	564,319	(113,176)	125%	413,938
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(52,617)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(417)
OTHER	43,073	3,600	18,652	24,421	43%	4,294
TOTAL REVENUE:	653,316	419,756	582,971	70,345	89%	365,199
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	9,802	99,942	710,640	12%	170,252
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	256,069	350,465	(69,926)	125%	(256,952)
TOTAL DIRECT EXPENSES:	1,091,122	265,870	450,407	640,714	41%	(86,700)
NET INCOME (LOSS):	(437,806)	153,886	132,564	(570,370)	-30%	278,499

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	FISCAL 2026 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	1,019,797	51,145	190,360	829,437	19%	149,572
STAFF TRAVEL/PARKING	1,000	18	162	838	16%	171
STAFF MEMBERSHIP DUES	410	-	-	410	0%	137
TELEPHONE	90,000	7,645	32,914	57,086	37%	(2,914)
COMPUTER HARDWARE	65,000	951	31,869	33,131	49%	(10,202)
COMPUTER SOFTWARE	518,000	36,403	233,500	284,500	45%	(60,833)
HARDWARE SERVICE & WARRANTIES	50,000	-	10,905	39,095	22%	5,762
SOFTWARE MAINTENANCE & LICENSING	470,000	1,172	150,053	319,947	32%	6,614
THIRD PARTY SERVICES	177,600	6,003	94,355	83,245	53%	(35,155)
CLOUD INFRASTRUCTURE	130,000	5,194	15,355	114,646	12%	27,979
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	2,000
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(108,531)	(759,472)	(1,768,335)	30%	(83,130)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	82,506	236,692	392,585	38%	(26,933)
BENEFITS EXPENSE	158,341	18,317	59,870	98,472	38%	(7,089)
CAPITAL LABOR & OVERHEAD	-	(704)	(704)	704		(704)
OTHER INDIRECT EXPENSE	172,174	9,376	50,373	121,801	29%	7,018
TOTAL INDIRECT EXPENSES:	959,791	109,495	346,231	613,561	36%	(27,707)
TOTAL ALL EXPENSES:	959,791	109,495	346,231	613,561	36%	(27,707)
NET INCOME (LOSS):	(959,791)	(109,495)	(346,231)	(613,561)	36%	(26,300)

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VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	200
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(296)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	1,500
SUBSCRIPTIONS	816	-	358	458	44%	(86)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	7
REGULATORY SCHOOL	10,000	-	5,286	4,714	53%	(1,953)
ABA DELEGATES	18,000	-	-	18,000	0%	6,000
TOTAL DIRECT EXPENSES:	36,301	-	6,728	29,573	19%	5,372
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	13,907	47,853	101,367	32%	1,887
BENEFITS EXPENSE	45,777	4,233	15,758	30,019	34%	(499)
OTHER INDIRECT EXPENSE	58,539	3,184	17,110	41,429	29%	2,403
TOTAL INDIRECT EXPENSES:	253,536	21,323	80,721	172,815	32%	3,791
TOTAL ALL EXPENSES:	289,837	21,323	87,449	202,388	30%	3,791
NET INCOME (LOSS):	(289,837)	(21,323)	(87,449)	(202,388)	30%	9,163

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INDIRECT EXPENSES:						
SALARIES	14,130,725	1,199,957	4,633,718	9,497,007	33%	76,524
TEMPORARY SALARIES	212,850	18,034	44,666	168,184	21%	26,284
CAPITAL LABOR & OVERHEAD	-	(704)	(704)	704		704
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(66,667)
EMPLOYEE ASSISTANCE PLAN	4,800	-	1,200	3,600	25%	400
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	753
FICA (EMPLOYER PORTION)	1,067,890	91,170	341,920	725,969	32%	14,043
L&I INSURANCE	65,406	-	13,891	51,515	21%	7,911
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,933	12,586	26,375	32%	401
MEDICAL (EMPLOYER PORTION)	1,959,293	190,155	706,278	1,253,015	36%	(53,180)
RETIREMENT (EMPLOYER PORTION)	778,534	65,775	257,928	520,606	33%	1,583
TRANSPORTATION ALLOWANCE	25,944	311	25,680	264	99%	(17,032)
UNEMPLOYMENT INSURANCE	73,419	9,747	18,006	55,413	25%	6,467
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,578,379	6,055,169	12,104,912	33%	(1,809)
WORKPLACE BENEFITS	60,150	1,500	8,026	52,124	13%	12,024
HUMAN RESOURCES POOLED EXP	115,700	7,474	30,110	85,590	26%	8,457
MEETING SUPPORT EXPENSES	9,950	208	1,735	8,215	17%	1,582
RENT	923,055	74,154	301,518	621,537	33%	6,167
PERSONAL PROP TAXES-WSBA	6,500	619	2,474	4,026	38%	(307)
FURNITURE, MAINT, LH IMP	48,450	3,095	6,604	41,846	14%	9,546
SAFETY & SECURITY	10,420	149	740	9,680	7%	2,734
OFFICE SUPPLIES & EQUIPMENT	19,635	1,437	5,002	14,633	25%	1,543
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,465	74,655	149,429	33%	40
COMPUTER HARDWARE DEPRECIATION	47,971	4,333	17,331	30,640	36%	(1,341)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,718	14,868	21,451	41%	(2,762)
INSURANCE	273,491	22,171	88,685	184,807	32%	2,479
WORK HOME FURNITURE & EQUIP	10,500	309	1,492	9,008	14%	2,008
PROFESSIONAL FEES-AUDIT	43,500	-	25,735	17,765	59%	(11,235)
PROFESSIONAL FEES-LEGAL	250,000	6,153	21,193	228,807	8%	62,140
ONLINE LEGAL RESEARCH	89,000	590	24,816	64,184	28%	4,851
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	2,167
TRANSLATION SERVICES	25,000	743	2,564	22,436	10%	5,770
TELEPHONE & INTERNET	33,600	2,710	10,690	22,910	32%	510
POSTAGE - GENERAL	12,000	859	2,822	9,178	24%	1,178
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	2,500
BANK FEES	27,000	4,649	10,093	16,907	37%	(1,093)
PRODUCTION MAINTENANCE & SUPPLIES	13,250	470	4,806	8,444	36%	(390)
COMPUTER POOLED EXPENSES	2,527,807	108,459	759,217	1,768,590	30%	83,385
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	262,263	1,415,175	3,406,208	29%	191,953
TOTAL INDIRECT EXPENSES:	22,981,465	1,840,642	7,470,345	15,511,120	33%	190,144

Washington State Bar Association

Statement of Activities

For the Period from January 01, 2026 to January 31, 2026

33% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(365,948)	(18,546)	(94,150)	(271,797)
ADMISSIONS/BAR EXAM	(70,382)	(21,050)	290,569	(360,952)
ADVANCEMENT FTE	(322,209)	(25,242)	(105,694)	(216,514)
BAR NEWS	(184,871)	(15,575)	(41,531)	(143,340)
BENCH BAR PRESS	-	-	1,438	(1,438)
BOARD OF GOVERNORS	(656,550)	(49,394.30)	(159,019)	(497,531)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,726)	(27,578)	(55,560)
CHARACTER & FITNESS BOARD	(183,031)	(13,019)	(61,414)	(121,616)
CLE - PRODUCTS	651,708	29,593	376,502	275,206
CLE - SEMINARS	(521,923)	(71,743)	(209,787)	(312,136)
CLIENT PROTECTION FUND	244,100	405,868	615,275	(371,175)
COMMUNICATIONS	(927,116)	(57,655)	(260,106)	(667,010)
COMMUNICATIONS FTE	(257,458)	(20,649)	(86,295)	(171,163)
DESKBOOKS	(261,267)	(18,928)	(79,642)	(181,625)
DISCIPLINE	(6,714,684)	(506,510)	(2,101,966)	(4,612,718)
DIVERSITY	(269,646)	111,764	24,808	(294,454)
ENTITY REGULATION	(67,555)	(6,695)	(33,938)	(33,617)
FACILITIES & OPERATIONS	(749,267)	(61,592)	(253,709)	(495,557)
FINANCE	(630,173)	(60,904)	(210,353)	(419,820)
FOUNDATION	(194,625)	(13,870)	(60,935)	(133,690)
HUMAN RESOURCES	(540,066)	(55,504)	(226,403)	(313,663)
LAW CLERK PROGRAM	(20,825)	112,763	153,001	(173,826)
LEGISLATIVE	(295,591)	(26,170)	(92,831)	(202,760)
LEGAL LUNCHBOX	(34,025)	(2,385)	8,563	(42,587)
LICENSE FEES	17,652,266	1,211,072	5,403,523	12,248,743
LICENSING AND MEMBERSHIP	(336,145)	(4,429)	(59,641)	(276,504)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(3,975)	(17,209)	(43,836)
LIMITED PRACTICE OFFICERS	56,640	484	27,275	29,365
MANDATORY CLE ADMINISTRATION	490,949	77,169	192,188	298,761
MEMBER WELLNESS PROGRAM	(247,030)	(20,290)	(79,110)	(167,920)
MINI CLE	(134,341)	(10,292)	(43,871)	(90,470)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(26,803)	(104,806)	(313,957)
NEW MEMBER EDUCATION	20,022	645	41,940	(21,918)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(84,525)	(354,596)	(788,926)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(74,767)	(411,902)	(662,753)
OGC-DISCIPLINARY BOARD	(346,788)	(25,848)	(101,829)	(244,959)
PRACTICE OF LAW BOARD	(115,055)	(7,725)	(32,560)	(82,494)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(92,339)	(113,375)	(72,845)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(17,079)	(72,167)	(152,609)
PUBLIC SERVICE PROGRAMS	(190,189)	(19,668)	(85,432)	(104,757)
PUBLICATION & DESIGN SERVICES	(129,205)	(9,538)	(44,965)	(84,240)
REGULATORY SERVICES FTE	(438,062)	(31,993)	(136,507)	(301,555)
REGULATORY REFORM	(224,255)	(13,270)	(63,709)	(160,546)
SECTIONS ADMINISTRATION	(50,343)	230,947	244,743	(295,086)
SECTIONS OPERATIONS	(437,806)	153,886	132,564	(570,370)
TECHNOLOGY	(959,791)	(109,495)	(346,231)	(613,561)
VOLUNTEER EDUCATION	(289,837)	(21,323)	(87,449)	(202,388)
INDIRECT EXPENSES	22,981,465	1,840,642	7,470,345	15,511,120
TOTAL OF ALL	(21,738,972)	(2,549,315)	(8,722,025)	(13,016,947)
NET INCOME (LOSS)	(1,242,493)	708,673	1,251,680	(2,494,173)