

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

# Financial Reports

(Unaudited)

Year to Date July 31, 2025

Prepared by  
Maggie Yu, Controller

Submitted by  
Tiffany Lynch, Director of Finance  
August 20, 2025

# WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors  
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through July 31, 2025, As  
% of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	83%	83%	\$111,606	83%	Favorable to budget due to higher capital labor and lower than budgeted FICA, L&I, and retirement.
Other Indirect Expenses*	83%	75%	\$320,279	76%	Favorable to budget mainly due to timing of workplace benefits, depreciation expenses, and lower than budgeted bank fees, HR, legal, and insurance expenses.
Total Indirect Expenses	83%	81%	\$431,885	82%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	83%	88%	\$1,005,580	88%	Favorable to budget due to timing of donations and fee collection for bar exam, bar news advertising, and law clerks; higher revenue than budget for MCLE fees, Pro Hac Vice, and interest income.
General Fund Indirect Expenses	83%	82%	\$379,464	82%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	83%	67%	\$519,003	67%	Favorable to budget due to timing of program activities and meetings/events and planned areas of underspending for the Moderate Means Program, Bar News printing & copying, Board of Governors conferences and elections, and Diversity Events & Projects.
General Fund Net	83%	140%	\$1,904,047	109%	Favorable to budget for the reasons described above.

CLE Revenue	83%	86%	\$38,698	92%	Favorable to budget mainly due to timing of sponsors payment and product sales.
CLE Direct Expenses	83%	74%	\$33,965	59%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	83%	80%	\$49,279	81%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	83%	10%	\$121,942	321%	Favorable to budget primarily due to timing of direct expenses.

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

Washington State Bar Association Financial Summary  
Compared to Fiscal Year 2025 Budget  
For the Period from July 1, 2025 to July 31, 2025

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	205,125	249,489	90,284	139,795	295,410	389,284	(295,410)	(389,284)
Admissions/Bar Exam	1,614,435	1,480,180	742,576	882,840	341,769	482,204	1,084,345	1,365,044	530,090	115,136
Advancement FTE	-	-	316,931	389,192	3,496	5,300	320,428	392,492	(320,428)	(392,492)
Bar News	499,471	589,600	261,474	329,017	316,177	400,175	577,751	730,092	(178,280)	(140,492)
Board of Governors	-	-	180,002	224,497	227,885	360,300	407,888	584,797	(407,888)	(584,797)
Character & Fitness Board	-	-	117,063	142,016	15,840	33,000	132,902	175,016	(132,902)	(175,016)
Communications Strategies	2,912	600	543,941	719,328	115,691	180,295	659,632	899,623	(656,720)	(899,023)
Communications Strategies FTE	-	-	212,866	250,494	-	-	212,866	250,494	(212,866)	(250,494)
Discipline	63,392	90,000	5,055,878	6,319,195	103,074	201,785	5,158,951	6,520,980	(5,095,559)	(6,430,980)
Diversity	135,000	135,000	287,241	375,891	12,477	70,900	299,718	446,791	(164,719)	(311,791)
Finance	722,432	600,000	970,969	1,160,064	3,448	4,920	974,416	1,164,984	(251,985)	(564,984)
Foundation	-	-	136,569	167,282	6,078	17,800	142,647	185,082	(142,647)	(185,082)
Human Resources	-	-	636,957	613,706	-	-	636,957	613,706	(636,957)	(613,706)
Law Clerk Program	247,693	237,200	149,635	182,789	11,113	51,031	160,748	233,820	86,945	3,380
Legislative	-	-	210,775	256,817	21,936	26,275	232,712	283,092	(232,712)	(283,092)
Legal Lunchbox	33,892	34,000	43,677	34,829	4,414	4,725	48,091	39,554	(14,199)	(5,554)
Licensing and Membership Records	443,338	482,200	647,176	797,383	25,094	28,380	672,269	825,763	(228,931)	(343,563)
Licensing Fees	14,486,567	17,492,616	-	-	-	-	0	-	14,486,567	17,492,616
Limited License Legal Technician	19,404	25,031	73,016	87,751	2,737	12,500	75,754	100,251	(56,349)	(75,220)
Limited Practice Officers	150,867	189,300	83,528	105,161	18,751	37,304	103,978	142,465	46,889	46,835
Mandatory CLE	1,244,925	1,233,800	538,206	658,390	122,426	151,333	660,632	809,723	584,293	424,077
Member Wellness Program	1,500	10,000	188,456	229,939	2,809	11,905	191,265	241,844	(189,765)	(231,844)
Member Services & Engagement	15,430	16,300	221,041	295,449	83,182	118,900	304,223	414,349	(288,794)	(398,049)
Mini CLE	-	-	99,058	120,867	-	-	99,058	120,867	(99,058)	(120,867)
New Member Education	156,342	178,000	88,103	108,113	2,538	2,600	90,641	110,713	65,701	67,287
Office of General Counsel	270	-	846,721	1,050,467	6,432	26,805	853,153	1,077,272	(852,883)	(1,077,272)
Office of the Executive Director	-	-	728,356	890,399	128,474	138,975	856,831	1,029,374	(856,831)	(1,029,374)
OGC-Disciplinary Board	-	-	166,000	199,971	95,815	128,500	261,874	328,471	(261,874)	(328,471)
Practice of Law Board	-	-	57,055	70,566	740	16,000	57,795	86,566	(57,795)	(86,566)
Practice Management Assistance	55,654	62,000	116,752	143,410	90,586	93,650	207,338	237,060	(151,683)	(175,060)
Professional Responsibility Program	-	-	172,895	210,019	3,106	7,700	176,001	217,719	(176,001)	(217,719)
Public Service Programs	134,832	135,280	183,269	226,074	252,488	310,700	435,757	536,774	(300,925)	(401,494)
Publication and Design Services	-	-	107,525	125,539	4,844	5,000	112,369	130,539	(112,369)	(130,539)
Regulatory Services FTE	-	-	363,421	440,534	2,287	9,490	365,708	450,024	(365,708)	(450,024)
Regulatory Reform	-	-	176,783	236,405	12,409	82,500	189,193	318,905	(189,193)	(318,905)
Sections Administration	365,646	275,000	239,715	300,658	209	2,400	239,925	303,058	125,721	(28,058)
Service Center	-	-	588,032	734,738	1,903	3,053	589,935	737,791	(589,935)	(737,791)
Volunteer Engagement	-	-	162,140	208,173	18,205	37,066	180,345	245,239	(180,345)	(245,239)
Technology	-	-	1,710,141	2,074,118	-	-	1,710,141	2,074,118	(1,710,141)	(2,074,118)
<b>Subtotal General Fund</b>	<b>20,394,002</b>	<b>23,266,107</b>	<b>17,630,926</b>	<b>21,612,469</b>	<b>2,148,719</b>	<b>3,201,266</b>	<b>19,779,645</b>	<b>24,813,735</b>	<b>614,356</b>	<b>(1,547,628)</b>
Expenses using Facilities Reserve funds	-	-	(164,222)	-	-	-	(164,222)	(169,206)	164,222	169,206
Expenses using Special Project Reserve funds	-	-	(176,783)	-	(12,409)	-	(189,193)	(318,905)	189,193	318,905
<b>Total General Fund - Net Result from Operations</b>	<b>20,394,002</b>	-	<b>17,289,920</b>	-	<b>2,136,310</b>	-	<b>19,426,230</b>	<b>24,325,624</b>	<b>967,771</b>	<b>(1,059,517)</b>
<b>Percentage of Budget</b>	<b>88%</b>	-	<b>82%</b>	-	<b>67%</b>	-	<b>80%</b>	-	-	-
CLE-Seminars and Products	1,292,935	1,443,710	834,313	1,063,549	218,055	307,112	1,052,368	1,370,661	240,567	73,049
CLE - Deskbooks	58,021	131,000	235,653	279,545	49,698	54,950	285,351	334,495	(227,330)	(203,495)
Total CLE	1,350,956	1,574,710	1,069,966	1,343,094	267,753	362,062	1,337,719	1,705,156	13,236	(130,446)
<b>Percentage of Budget</b>	<b>86%</b>	-	<b>80%</b>	-	<b>74%</b>	-	<b>78%</b>	-	9,502	11,269
Expenses using Facilities Reserve funds	-	-	(9,502)	-	-	-	(9,502)	1,693,887	22,738	(119,177)
<b>Total CLE Fund - Net Result from Operations</b>	-	-	<b>1,060,465</b>	-	-	-	<b>1,328,218</b>	-	-	-
Total All Sections	609,821	645,483	-	-	654,084	1,040,206	654,084	1,040,206	(44,264)	(394,722)
Client Protection Fund-Restricted	924,138	930,540	150,848	184,787	(83,228)	506,400	67,619	691,187	856,519	239,353
Expenses using Facilities Reserve funds	-	-	(1,461)	-	-	-	(1,461)	(1,518)	1,461	1,518
<b>Total CPF Fund - Net Result from Operations</b>	-	-	<b>149,387</b>	-	-	-	<b>66,159</b>	<b>689,669</b>	<b>857,980</b>	<b>240,871</b>
<b>Totals</b>	<b>23,278,916</b>	<b>26,416,840</b>	<b>18,851,740</b>	<b>23,140,350</b>	<b>2,987,328</b>	<b>5,109,934</b>	<b>21,839,068</b>	<b>28,250,284</b>	<b>1,439,848</b>	<b>(1,833,444)</b>
<b>Totals Net of Use of Facilities Reserve Funds</b>	-	-	(175,185)	-	-	-	(175,185)	27,749,386	175,185	(1,332,546)
<b>Totals Net of Use of Special Project Reserve Funds</b>	-	-	(176,783)	-	(12,409)	-	(189,193)	-	189,193	-
<b>Percentage of Budget</b>	<b>88%</b>	-	<b>81%</b>	-	<b>58%</b>	-	<b>77%</b>	-	<b>1,804,226</b>	-

Summary of Fund Balances:	Fund Balances Sept. 30, 2024	2025 Reforecasted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,759,353	4,998,705	5,617,332
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,344,457	1,214,012	1,367,196
Section Funds	2,123,665	1,728,943	2,079,401
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	157,847
Special Projects and Innovation Fund	400,000	81,095	210,807
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	7,019,063	5,997,626	7,861,089
<b>Total General Fund Balance</b>	<b>10,126,350</b>	<b>8,578,721</b>	<b>10,729,744</b>
<b>Net Change in Total General Fund Balance</b>	-	<b>(1,547,628)</b>	<b>614,356</b>
<b>Total Fund Balance</b>	<b>18,353,825</b>	<b>16,520,381</b>	<b>19,793,673</b>
<b>Net Change In Fund Balance</b>	-	<b>(1,833,444)</b>	<b>1,439,848</b>

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

**Checking & Savings Accounts**

**General Fund**

**Checking**

**Bank**

Wells Fargo

**Account**

General

**Amount**

1,363,439

Total

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

4.23%

9,719,056

UBS Financial Money Market

4.07%

1,173,086

CDs/Treasuries

see list

9,498,162

**General Fund Total**

**21,753,743**

**Client Protection Fund**

**Checking**

**Bank**

Wells Fargo

**Amount**

162,143

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

4.23%

2,206,313

CDs/Treasuries

see list

3,454,568

**Client Protection Fund Total**

**5,823,023**

**Grand Total Cash & Investments**

**27,576,766**

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

**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>
Cross River Bank CD	4.30%	9	11/19/2024	11/22/2024	8/22/2025	250,000
US Bank NA Cincinnati CD	4.40%	9	11/19/2024	11/26/2024	8/26/2025	250,000
BMO Bank NA CD	4.30%	9	11/26/2024	11/29/2024	8/29/2025	250,000
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,243
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000
First Reliance Bank CD	4.25%	12	2/21/2025	2/26/2025	2/25/2026	250,000
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000
Preferred Bank LA Calif CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000
Fortis Bankus CD	4.25%	12	3/28/2025	4/11/2025	4/10/2026	250,000
Southstate Bank NA	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000
Israel Discount Bk of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000
Bank of Baroda CD	4.35%	12	6/12/2025	6/17/2025	6/17/2026	250,000
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000
Citibank NA CD	4.15%	12	7/28/2025	7/31/2025	7/31/2026	250,000

**US T- Bill's**

US Treasury Bill	4.15%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.22%	6	2/21/2025	2/24/2025	8/31/2025	514,177
US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364

**Total      9,498,162**

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

**Client Fund Protection Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
Dollar Bank CD	4.15%	12	12/12/2024	12/20/2024	12/19/2025	250,000
Mizuho Bank USA CD	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000

**US T- Bill's**

US Treasury Bill	4.12%	4	4/7/2025	4/8/2025	8/5/2025	246,686
US Treasury Bill	4.00%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.20%	6	2/21/2025	2/24/2025	8/21/2025	489,963
US Treasury Bill	4.20%	4	7/28/2025	7/29/2025	11/25/2025	493,248
US Treasury Bill	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143
US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148

<b>Total</b>	<b><u>3,454,568</u></b>
--------------	-------------------------

**Washington State Bar Association**  
Statement of Activities  
For the Period from July 1, 2025 to July 31, 2025  
**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,492,616	1,413,033	14,486,567	3,006,049	83%	(90,613)
<b>TOTAL REVENUE:</b>	<u>17,492,616</u>	<u>1,413,033</u>	<u>14,486,567</u>	<u>3,006,049</u>	<u>83%</u>	<u>(90,613)</u>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,500	-	8,150	19,350	30%	(14,767)
BAR EXAM FEES	1,378,980	57,555	1,540,050	(161,070)	112%	390,900
RULE 9/LEGAL INTERN FEES	12,500	450	14,550	(2,050)	116%	4,133
SPECIAL ADMISSIONS	61,200	8,355	51,685	9,515	84%	685
<b>TOTAL REVENUE:</b>	<b>1,480,180</b>	<b>66,360</b>	<b>1,614,435</b>	<b>(134,255)</b>	<b>109%</b>	<b>380,952</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	2,000	133	2,527	(527)	126%	(861)
STAFF TRAVEL/PARKING	24,000	4,260	12,524	11,476	52%	7,476
STAFF MEMBERSHIP DUES	495	250	495	-	100%	(83)
SUPPLIES	4,000	362	4,340	(340)	108%	(1,006)
FACILITY, PARKING, FOOD	100,000	98,781	141,929	(41,929)	142%	(58,595)
EXAMINER FEES	44,500	21,000	42,750	1,750	96%	(5,667)
UBE EXMINATIONS	118,000	-	41,448	76,552	35%	56,885
BOARD OF BAR EXAMINERS	42,500	-	7,511	34,989	18%	27,906
BAR EXAM PROCTORS	23,000	1,064	10,496	12,504	46%	8,671
DISABILITY ACCOMMODATIONS	65,000	331	31,840	33,160	49%	22,327
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	133
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,646
SOFTWARE HOSTING	45,609	4,271	38,150	7,459	84%	(142)
STAFF CONFERENCE & TRAINING	10,100	-	7,040	3,060	70%	1,376
<b>TOTAL DIRECT EXPENSES:</b>	<b>482,204</b>	<b>130,451</b>	<b>341,769</b>	<b>140,435</b>	<b>71%</b>	<b>60,067</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.17 FTE)	531,757	43,434	462,419	69,338	87%	(19,288)
BENEFITS EXPENSE	187,665	13,363	155,648	32,016	83%	739
OTHER INDIRECT EXPENSE	163,419	10,184	124,508	38,911	76%	11,674
<b>TOTAL INDIRECT EXPENSES:</b>	<b>882,840</b>	<b>66,981</b>	<b>742,576</b>	<b>140,265</b>	<b>84%</b>	<b>(6,875)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,365,044</b>	<b>197,432</b>	<b>1,084,345</b>	<b>280,699</b>	<b>79%</b>	<b>53,192</b>
<b>NET INCOME (LOSS):</b>	<b>115,136</b>	<b>(131,072)</b>	<b>530,090</b>	<b>(414,954)</b>	<b>460%</b>	<b>434,144</b>



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	3,300	3,376	3,496	(196)	106%	(746)
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,300</b>	<b>3,376</b>	<b>3,496</b>	<b>(196)</b>	<b>106%</b>	<b>(746)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.96 FTE)	264,525	21,839	219,168	45,357	83%	1,270
BENEFITS EXPENSE	74,703	5,351	60,349	14,354	81%	1,903
OTHER INDIRECT EXPENSE	49,964	3,240	37,414	12,550	75%	4,222
<b>TOTAL INDIRECT EXPENSES:</b>	<b>389,192</b>	<b>30,430</b>	<b>316,931</b>	<b>72,261</b>	<b>81%</b>	<b>7,395</b>
<b>TOTAL ALL EXPENSES:</b>	<b>392,492</b>	<b>33,807</b>	<b>320,428</b>	<b>72,064</b>	<b>82%</b>	<b>6,649</b>
<b>NET INCOME (LOSS):</b>	<b>(392,492)</b>	<b>(33,807)</b>	<b>(320,428)</b>	<b>(72,064)</b>	<b>82%</b>	<b>6,649</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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	6,000	-	5,181	820	86%	(181)
LEADERSHIP TRAINING	6,000	(2,047)	5,529	471	92%	(529)
ATJ BOARD EXPENSE	58,500	-	47,318	11,182	81%	1,432
STAFF TRAVEL/PARKING	2,800	293	1,644	1,156	59%	689
STAFF CONFERENCE & TRAINING	2,495	-	1,570	925	63%	509
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	1,054
CONFERENCE/INSTITUTE EXPENSE	30,000	(12,824)	9,876	20,124	33%	15,124
RECEPTION/FORUM EXPENSE	30,000	-	16,887	13,113	56%	8,113
<b>TOTAL DIRECT EXPENSES:</b>	<b>139,795</b>	<b>(14,578)</b>	<b>90,284</b>	<b>49,511</b>	<b>65%</b>	<b>26,211</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.63 FTE)	155,733	12,975	131,206	24,527	84%	(1,428)
BENEFITS EXPENSE	51,565	3,749	42,169	9,396	82%	802
OTHER INDIRECT EXPENSE	42,191	2,704	31,751	10,440	75%	3,408
<b>TOTAL INDIRECT EXPENSES:</b>	<b>249,489</b>	<b>19,428</b>	<b>205,125</b>	<b>44,363</b>	<b>82%</b>	<b>2,782</b>
<b>TOTAL ALL EXPENSES:</b>	<b>389,284</b>	<b>4,850</b>	<b>295,410</b>	<b>93,874</b>	<b>76%</b>	<b>28,993</b>
<b>NET INCOME (LOSS):</b>	<b>(389,284)</b>	<b>(4,850)</b>	<b>(295,410)</b>	<b>(93,874)</b>	<b>76%</b>	<b>28,993</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,000	-	-	2,000	0%	(1,667)
DISPLAY ADVERTISING	405,000	53,592	409,235	(4,235)	101%	71,735
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	25
CLASSIFIED ADVERTISING	2,500	422	3,859	(1,359)	154%	1,776
JOB TARGET ADVERTISING	180,000	8,565	86,269	93,731	48%	(63,731)
<b>TOTAL REVENUE:</b>	<b>589,600</b>	<b>62,579</b>	<b>499,471</b>	<b>90,129</b>	<b>85%</b>	<b>8,137</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	135,000	16,417	122,730	12,270	91%	(10,230)
PRINTING, COPYING & MAILING **	261,500	25,732	192,045	69,455	73%	25,872
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	764
GRAPHICS/ARTWORK	1,000	-	75	925	8%	758
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	250
STAFF MEMBERSHIP DUES	150	220	220	(70)	147%	(95)
SUBSCRIPTIONS	225	-	204	21	91%	(17)
<b>TOTAL DIRECT EXPENSES:</b>	<b>400,175</b>	<b>42,369</b>	<b>316,177</b>	<b>83,998</b>	<b>79%</b>	<b>17,302</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.13 FTE)	207,867	15,361	168,208	39,658	81%	5,014
BENEFITS EXPENSE	67,753	4,659	52,857	14,896	78%	3,604
OTHER INDIRECT EXPENSE	54,297	3,508	40,508	13,789	75%	4,739
<b>TOTAL INDIRECT EXPENSES:</b>	<b>329,917</b>	<b>23,528</b>	<b>261,574</b>	<b>68,343</b>	<b>79%</b>	<b>13,357</b>
<b>TOTAL ALL EXPENSES:</b>	<b>730,092</b>	<b>65,897</b>	<b>577,751</b>	<b>152,342</b>	<b>79%</b>	<b>30,660</b>
<b>NET INCOME (LOSS):</b>	<b>(140,492)</b>	<b>(3,318)</b>	<b>(78,280)</b>	<b>(62,212)</b>	<b>56%</b>	<b>38,797</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	148,000	19,954	110,390	37,610	75%	12,943
BOG COMMITTEES' EXPENSES **	8,500	-	4,750	3,750	56%	2,334
BOG RETREAT **	43,000	647	38,775	4,225	90%	(2,942)
BOG CONFERENCE ATTENDANCE **	36,500	-	31,162	5,338	85%	(746)
BOG TRAVEL & OUTREACH	50,000	8,013	24,254	25,746	49%	17,413
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	12,500
BOG ELECTIONS	42,000	-	16,298	25,703	39%	18,703
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	8,333
NEW GOVERNOR ORIENTATION **	3,500	-	177	3,323	5%	2,739
PRESIDENT'S PHOTO	3,300	1,966	1,966	1,334	60%	784
SUPPLIES	500	29	113	387	23%	304
<b>TOTAL DIRECT EXPENSES:</b>	<u>360,300</u>	<u>30,610</u>	<u>227,885</u>	<u>132,415</u>	<u>63%</u>	<u>72,365</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.73 FTE) **	132,168	11,301	108,146	24,023	82%	1,994
BENEFITS EXPENSE **	48,740	3,619	38,928	9,811	80%	1,688
OTHER INDIRECT EXPENSE **	43,589	2,850	32,928	10,661	76%	3,396
<b>TOTAL INDIRECT EXPENSES:</b>	<u>224,497</u>	<u>17,770</u>	<u>180,002</u>	<u>44,495</u>	<u>80%</u>	<u>7,079</u>
<b>TOTAL ALL EXPENSES:</b>	<u>584,797</u>	<u>48,380</u>	<u>407,888</u>	<u>176,909</u>	<u>70%</u>	<u>79,443</u>
<b>NET INCOME (LOSS):</b>	<u>(584,797)</u>	<u>(48,380)</u>	<u>(407,888)</u>	<u>(176,909)</u>	<u>70%</u>	<u>79,443</u>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	1,710	7,881	10,119	44%	7,119
COURT REPORTERS	15,000	3,211	7,959	7,041	53%	4,541
TOTAL DIRECT EXPENSES:	33,000	4,920.73	15,840	17,160	48%	11,660
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,957	80,142	15,173	84%	(713)
BENEFITS EXPENSE	27,582	1,993	22,574	5,008	82%	411
OTHER INDIRECT EXPENSE	19,119	1,242	14,347	4,772	75%	1,586
TOTAL INDIRECT EXPENSES:	142,016	11,192	117,063	24,953	82%	1,284
TOTAL ALL EXPENSES:	175,016	16,113	132,902	42,114	76%	12,944
NET INCOME (LOSS):	(175,016)	(16,113)	(132,902)	(42,114)	76%	12,944

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	725,000	68,741	455,837	269,163	63%	(148,330)
SEMINAR REVENUE-OTHER	20,000	11,250	27,350	(7,350)	137%	10,683
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	125,000
SHIPPING & HANDLING	210	-	99	111	47%	(76)
COURSEBOOK SALES	3,500	-	745	2,755	21%	(2,172)
MP3 AND VIDEO SALES	845,000	116,286	808,904	36,096	96%	104,738
<b>TOTAL REVENUE:</b>	<b>1,443,710</b>	<b>196,277</b>	<b>1,292,935</b>	<b>150,775</b>	<b>90%</b>	<b>(12,647)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	417
DEPRECIATION	2,012	170	1,700	312	84%	(23)
ONLINE EXPENSES	54,000	15,635	43,802	10,198	81%	1,198
ACCREDITATION FEES	3,000	(84)	1,836	1,164	61%	664
FACILITIES	165,000	51,710	145,867	19,133	88%	(8,367)
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	5,833
SPEAKERS & PROGRAM DEVELOP	48,000	1,107	16,442	31,558	34%	23,558
HONORARIA	3,000	-	-	3,000	0%	2,500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	167
STAFF TRAVEL/PARKING	15,000	4,644	7,378	7,622	49%	5,122
STAFF CONFERENCE & TRAINING	6,900	678	678	6,222	10%	5,072
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,250
SUPPLIES	500	236	236	264	47%	181
COST OF SALES - COURSEBOOKS	300	-	58	242	19%	192
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	107
<b>TOTAL DIRECT EXPENSES:</b>	<b>307,112</b>	<b>74,097</b>	<b>218,055</b>	<b>89,057</b>	<b>71%</b>	<b>37,872</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (8.00 FTE)	630,924	50,437	501,401	129,523	79%	24,369
BENEFITS EXPENSE	228,691	16,529	180,443	48,248	79%	10,132
OTHER INDIRECT EXPENSE	203,934	13,205	152,469	51,465	75%	17,476
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,063,549</b>	<b>80,172</b>	<b>834,313</b>	<b>229,235</b>	<b>78%</b>	<b>51,977</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,370,661</b>	<b>154,268</b>	<b>1,052,368</b>	<b>318,292</b>	<b>77%</b>	<b>89,849</b>
<b>NET INCOME (LOSS):</b>	<b>73,049</b>	<b>42,008</b>	<b>240,567</b>	<b>(167,518)</b>	<b>329%</b>	<b>179,692</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	10,000	559	19,836	(9,836)	198%	11,503
CPF MEMBER ASSESSMENTS	720,540	3,800	719,400	1,140	100%	118,950
INTEREST INCOME	200,000	18,828	184,902	15,098	92%	18,236
<b>TOTAL REVENUE:</b>	<b>930,540</b>	<b>23,186</b>	<b>924,138</b>	<b>6,402</b>	<b>99%</b>	<b>148,688</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES	2,500	(99)	(3,101)	5,601	-124%	5,184
GIFTS TO INJURED CLIENTS	500,000	-	(80,480)	580,480	-16%	497,147
CPF BOARD EXPENSES	2,000	-	353	1,647	18%	1,314
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,417
STAFF MEMBERSHIP DUES	200	-	-	200	0%	167
<b>TOTAL DIRECT EXPENSES:</b>	<b>506,400</b>	<b>(99)</b>	<b>(83,228)</b>	<b>589,628</b>	<b>-16%</b>	<b>505,228</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	115,160	9,664	96,464	18,696	84%	(497)
BENEFITS EXPENSE	38,272	2,799	31,035	7,237	81%	858
OTHER INDIRECT EXPENSE	31,355	2,022	23,349	8,006	74%	2,780
<b>TOTAL INDIRECT EXPENSES:</b>	<b>184,787</b>	<b>14,485</b>	<b>150,848</b>	<b>33,939</b>	<b>82%</b>	<b>3,141</b>
<b>TOTAL ALL EXPENSES:</b>	<b>691,187</b>	<b>14,386</b>	<b>67,619</b>	<b>623,568</b>	<b>10%</b>	<b>508,370</b>
<b>NET INCOME (LOSS):</b>	<b>239,353</b>	<b>8,800</b>	<b>856,519</b>	<b>(617,166)</b>	<b>358%</b>	<b>657,058</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	100	-	873	(773)	873%	790
WSBA LOGO MERCHANDISE SALES	500	-	2,039	(1,539)	408%	1,622
<b>TOTAL REVENUE:</b>	<b>600</b>	<b>-</b>	<b>2,912</b>	<b>(2,312)</b>	<b>485%</b>	<b>2,412</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	379	2,084	3,811	35%	2,829
STAFF MEMBERSHIP DUES	1,800	220	987	813	55%	513
SUBSCRIPTIONS	4,000	64	1,611	2,389	40%	1,723
APEX	52,500	7,107	29,744	22,756	57%	14,006
BAR LEADERS SUMMIT	35,000	-	33,963	1,037	97%	(4,796)
50 YEAR MEMBER TRIBUTE LUNCH	35,000	740	28,724	6,276	82%	442
BAR OUTREACH	20,000	3,168	6,622	13,378	33%	10,044
COMMUNICATIONS OUTREACH	15,000	181	3,195	11,805	21%	9,305
STAFF CONFERENCE & TRAINING	11,100	-	8,761	2,339	79%	489
<b>TOTAL DIRECT EXPENSES:</b>	<b>180,295</b>	<b>11,860</b>	<b>115,691</b>	<b>64,604</b>	<b>64%</b>	<b>34,555</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.39 FTE) **	426,569	34,232	322,126	104,443	76%	33,348
BENEFITS EXPENSE **	154,335	11,166	119,042	35,294	77%	9,571
OTHER INDIRECT EXPENSE **	138,424	8,892	102,773	35,651	74%	12,580
<b>TOTAL INDIRECT EXPENSES:</b>	<b>719,328</b>	<b>54,290</b>	<b>543,941</b>	<b>175,387</b>	<b>76%</b>	<b>55,499</b>
<b>TOTAL ALL EXPENSES:</b>	<b>899,623</b>	<b>66,150</b>	<b>659,632</b>	<b>239,991</b>	<b>73%</b>	<b>90,054</b>
<b>NET INCOME (LOSS):</b>	<b>(899,023)</b>	<b>(66,150)</b>	<b>(656,720)</b>	<b>(242,303)</b>	<b>73%</b>	<b>92,466</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.



**Washington State Bar Association**  
Statement of Activities  
For the Period from July 1, 2025 to July 31, 2025  
**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	179,737	14,978	155,318	24,419	86%	(5,537)
BENEFITS EXPENSE	45,265	3,251	38,419	6,846	85%	(698)
OTHER INDIRECT EXPENSE	25,492	1,657	19,129	6,363	75%	2,114
TOTAL INDIRECT EXPENSES:	<u>250,494</u>	<u>19,885</u>	<u>212,866</u>	<u>37,628</u>	<u>85%</u>	<u>(4,121)</u>
NET INCOME (LOSS):	<u>(250,494)</u>	<u>(19,885)</u>	<u>(212,866)</u>	<u>(37,628)</u>	<u>85%</u>	<u>(4,121)</u>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	30,000	-	8,124	21,876	27%	(16,876)
LEXIS/NEXIS ROYALTIES	75,000	-	32,457	42,543	43%	(30,043)
SECTION PUBLICATION SALES	1,000	-	90	910	9%	(743)
FASTCASE ROYALTIES	25,000	-	17,350	7,651	69%	(3,484)
<b>TOTAL REVENUE:</b>	<b>131,000</b>	<b>-</b>	<b>58,021</b>	<b>72,979</b>	<b>44%</b>	<b>(51,146)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	5,000	(1)	1,161	3,839	23%	3,006
COST OF SALES - SECTION PUBLICATION	500	-	74	426	15%	343
SPLITS TO SECTIONS	300	-	-	300	0%	250
DESKBOOK ROYALTIES	300	-	-	300	0%	250
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	250
OBSOLETE INVENTORY	48,250	48,179	48,179	71	100%	(7,970)
STAFF MEMBERSHIP DUES	250	285	285	(35)	114%	(77)
SUBSCRIPTIONS	50	-	-	50	0%	42
<b>TOTAL DIRECT EXPENSES:</b>	<b>54,950</b>	<b>48,462</b>	<b>49,698</b>	<b>5,252</b>	<b>90%</b>	<b>(3,906)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.75 FTE)	178,087	11,744	157,463	20,625	88%	(9,057)
BENEFITS EXPENSE	56,847	3,722	44,715	12,133	79%	2,658
OTHER INDIRECT EXPENSE	44,611	2,899	33,476	11,135	75%	3,700
<b>TOTAL INDIRECT EXPENSES:</b>	<b>279,545</b>	<b>18,365</b>	<b>235,653</b>	<b>43,892</b>	<b>84%</b>	<b>(2,699)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>334,495</b>	<b>66,827</b>	<b>285,351</b>	<b>49,144</b>	<b>85%</b>	<b>(6,605)</b>
<b>NET INCOME (LOSS):</b>	<b>(203,495)</b>	<b>(66,827)</b>	<b>(227,330)</b>	<b>23,835</b>	<b>112%</b>	<b>(57,751)</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	64	616	384	62%	(217)
RECOVERY OF DISCIPLINE COSTS	70,000	6,897	45,108	24,892	64%	(13,225)
DISCIPLINE HISTORY SUMMARY	19,000	1,740	17,668	1,332	93%	1,835
<b>TOTAL REVENUE:</b>	<b>90,000</b>	<b>8,701</b>	<b>63,392</b>	<b>26,608</b>	<b>70%</b>	<b>(11,608)</b>
<b>DIRECT EXPENSES:</b>						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	292
STAFF TRAVEL/PARKING	25,000	839	8,726	16,274	35%	12,107
STAFF MEMBERSHIP DUES	7,090	-	6,840	250	96%	(932)
TELEPHONE	4,000	196	1,900	2,100	47%	1,433
COURT REPORTERS	60,000	7,959	40,316	19,684	67%	9,684
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	833
LITIGATION EXPENSES	40,000	1,515	9,797	30,203	24%	23,536
DISABILITY EXPENSES	15,000	-	7,763	7,237	52%	4,737
TRANSLATION SERVICES	12,000	-	3,795	8,205	32%	6,205
STAFF CONFERENCE & TRAINING	37,345	1,598	23,936	13,409	64%	7,185
<b>TOTAL DIRECT EXPENSES:</b>	<b>201,785</b>	<b>12,108</b>	<b>103,074</b>	<b>98,711</b>	<b>51%</b>	<b>65,081</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.90 FTE)	4,053,832	334,496	3,293,024	760,808	81%	85,170
BENEFITS EXPENSE	1,272,455	92,145	1,019,818	252,637	80%	40,561
OTHER INDIRECT EXPENSE	992,908	64,245	743,036	249,872	75%	84,387
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,319,195</b>	<b>490,886</b>	<b>5,055,878</b>	<b>1,263,317</b>	<b>80%</b>	<b>210,118</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,520,980</b>	<b>502,993</b>	<b>5,158,951</b>	<b>1,362,029</b>	<b>79%</b>	<b>275,199</b>
<b>NET INCOME (LOSS):</b>	<b>(6,430,980)</b>	<b>(494,292)</b>	<b>(5,095,559)</b>	<b>(1,335,421)</b>	<b>79%</b>	<b>263,591</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	0	100%	22,500
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>0</b>	<b>100%</b>	<b>22,500</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,700	42	778	2,922	21%	2,305
STAFF MEMBERSHIP DUES	700	-	655	45	94%	(72)
DEI COUNCIL	5,900	206	2,129	3,771	36%	2,787
DIVERSITY EVENTS & PROJECTS	43,100	-	8,708	34,392	20%	27,209
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	6,250
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	2,338
CONSULTING SERVICES	7,000	-	45	6,955	1%	5,788
<b>TOTAL DIRECT EXPENSE:</b>	<b>70,900</b>	<b>248</b>	<b>12,477</b>	<b>58,423</b>	<b>18%</b>	<b>46,606</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	227,749	12,865	174,136	53,613	76%	15,655
BENEFITS EXPENSE	79,569	4,994	61,906	17,662	78%	4,401
OTHER INDIRECT EXPENSE	68,573	4,434	51,198	17,375	75%	5,946
<b>TOTAL INDIRECT EXPENSES:</b>	<b>375,891</b>	<b>22,293</b>	<b>287,241</b>	<b>88,650</b>	<b>76%</b>	<b>26,001</b>
<b>TOTAL ALL EXPENSES:</b>	<b>446,791</b>	<b>22,541</b>	<b>299,718</b>	<b>147,073</b>	<b>67%</b>	<b>72,607</b>
<b>NET INCOME (LOSS):</b>	<b>(311,791)</b>	<b>(22,541)</b>	<b>(164,719)</b>	<b>(147,072)</b>	<b>53%</b>	<b>95,107</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ETHICS, WELLNESS, &amp; PRACTICE (MWP-PMA-PRP) REVENUE:</b>						
DIVERSIONS	10,000	-	1,500	8,500	15%	(6,833)
ROYALTIES	62,000	4,884	55,654	6,346	90%	3,988
<b>TOTAL REVENUE:</b>	<b>72,000</b>	<b>4,884</b>	<b>57,154</b>	<b>14,846</b>	<b>79%</b>	<b>(2,846)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,450	-	1,053	397	73%	155
MEMBER WELLNESS COUNCIL	4,250	-	1,042	3,208	25%	2,500
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	1,417
STAFF TRAVEL/PARKING	6,000	99	1,168	4,832	19%	3,832
STAFF CONFERENCE & TRAINING	9,100	(216)	4,530	4,570	50%	3,054
SUBSCRIPTIONS	1,455	110	1,104	352	76%	109
CPE COMMITTEE	1,000	-	286	714	29%	547
FASTCASE	85,000	-	84,568	432	99%	(13,735)
<b>TOTAL DIRECT EXPENSES:</b>	<b>113,255</b>	<b>(6)</b>	<b>96,501</b>	<b>16,754</b>	<b>85%</b>	<b>(2,122)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.51 FTE)	376,056	31,412	316,100	59,956	84%	(2,720)
BENEFITS EXPENSE	117,836	8,506	95,332	22,504	81%	2,865
OTHER INDIRECT EXPENSE	89,476	5,774	66,670	22,806	75%	7,893
<b>TOTAL INDIRECT EXPENSES:</b>	<b>583,369</b>	<b>45,692</b>	<b>478,102</b>	<b>105,267</b>	<b>82%</b>	<b>8,039</b>
<b>TOTAL ALL EXPENSES:</b>	<b>696,624</b>	<b>45,686</b>	<b>574,603</b>	<b>122,021</b>	<b>82%</b>	<b>5,917</b>
<b>NET INCOME (LOSS):</b>	<b>(624,624)</b>	<b>(40,802)</b>	<b>(517,449)</b>	<b>(107,175)</b>	<b>83%</b>	<b>3,071</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	600,000	82,850	722,432	(122,432)	120%	222,432
<b>TOTAL REVENUE:</b>	<b>600,000</b>	<b>82,850</b>	<b>722,432</b>	<b>(122,432)</b>	<b>120%</b>	<b>222,432</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,750	18	2,794	956	75%	331
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	113
STAFF MEMBERSHIP DUES	670	350	350	320	52%	208
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,920</b>	<b>368</b>	<b>3,448</b>	<b>1,472</b>	<b>70%</b>	<b>652</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	751,265	60,993	647,529	103,736	86%	(21,475)
BENEFITS EXPENSE	232,396	16,669	191,506	40,890	82%	2,157
OTHER INDIRECT EXPENSE	176,403	11,426	131,934	44,469	75%	15,069
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,160,064</b>	<b>89,088</b>	<b>970,969</b>	<b>189,095</b>	<b>84%</b>	<b>(4,249)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,164,984</b>	<b>89,456</b>	<b>974,416</b>	<b>190,568</b>	<b>84%</b>	<b>(3,596)</b>
<b>NET INCOME (LOSS):</b>	<b>(564,984)</b>	<b>(6,606)</b>	<b>(251,985)</b>	<b>(312,999)</b>	<b>45%</b>	<b>218,835</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,200	-	3,200	-	100%	(533)
PRINTING & COPYING	1,000	-	7	993	1%	826
STAFF TRAVEL/PARKING	3,000	-	54	2,946	2%	2,446
SUPPLIES	2,000	-	103	1,897	5%	1,563
BOARD OF TRUSTEES	3,600	-	517	3,083	14%	2,483
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	2,196	204	92%	(196)
POSTAGE	400	-	-	400	0%	333
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,833
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>220</b>	<b>6,078</b>	<b>11,722</b>	<b>34%</b>	<b>8,756</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	106,460	8,978	88,933	17,527	84%	(217)
BENEFITS EXPENSE	34,056	2,484	27,663	6,393	81%	717
OTHER INDIRECT EXPENSE	26,766	1,730	19,973	6,793	75%	2,332
<b>TOTAL INDIRECT EXPENSES:</b>	<b>167,282</b>	<b>13,192</b>	<b>136,569</b>	<b>30,713</b>	<b>82%</b>	<b>2,833</b>
<b>TOTAL ALL EXPENSES:</b>	<b>185,082</b>	<b>13,412</b>	<b>142,647</b>	<b>42,435</b>	<b>77%</b>	<b>11,588</b>
<b>NET INCOME (LOSS):</b>	<b>(185,082)</b>	<b>(13,412)</b>	<b>(142,647)</b>	<b>(42,435)</b>	<b>77%</b>	<b>11,588</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	300	-	97	203	32%	153
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	305
SUBSCRIPTIONS	2,000	-	993	1,007	50%	674
STAFF TRAINING- GENERAL	36,800	795	1,721	35,079	5%	28,946
RECRUITING AND ADVERTISING	8,000	60	4,743	3,257	59%	1,924
PAYROLL PROCESSING	50,000	3,443	42,524	7,476	85%	(857)
SALARY SURVEYS	1,000	-	-	1,000	0%	833
CONSULTING SERVICES	10,000	-	-	10,000	0%	8,333
STAFF CONFERENCE & TRAINING	2,200	10	207	1,993	9%	1,626
TRANSFER TO INDIRECT EXPENSE	(111,300)	(4,308)	(50,813)	(60,487)	46%	(41,937)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE) **	595,894	35,318	445,191	150,702	75%	51,387
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
BENEFITS EXPENSE	115,845	9,637	115,532	313	100%	(18,994)
OTHER INDIRECT EXPENSE	101,967	6,602	76,235	25,733	75%	8,738
<b>TOTAL INDIRECT EXPENSES:</b>	<b>613,706</b>	<b>51,557</b>	<b>636,957</b>	<b>(23,252)</b>	<b>104%</b>	<b>(125,536)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>613,706</b>	<b>51,557</b>	<b>636,957</b>	<b>(23,252)</b>	<b>104%</b>	<b>(125,536)</b>
<b>NET INCOME (LOSS):</b>	<b>(613,706)</b>	<b>(51,557)</b>	<b>(636,957)</b>	<b>23,252</b>	<b>104%</b>	<b>(125,536)</b>



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	234,000	(1,833)	243,493	(9,493)	104%	48,493
LAW CLERK APPLICATION FEES	3,200	300	4,200	(1,000)	131%	1,533
<b>TOTAL REVENUE:</b>	<b>237,200</b>	<b>(1,533)</b>	<b>247,693</b>	<b>(10,493)</b>	<b>104%</b>	<b>50,026</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	208
DEPRECIATION	12,000	2,488	4,976	7,024	41%	5,024
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	83
LAW CLERK BOARD EXPENSE	8,000	1,241	4,817	3,183	60%	1,850
SOFTWARE HOSTING	681	64	571	110	84%	(4)
LAW CLERK OUTREACH	30,000	425	749	29,251	2%	24,251
<b>TOTAL DIRECT EXPENSES:</b>	<b>51,031</b>	<b>4,218</b>	<b>11,113</b>	<b>39,918</b>	<b>22%</b>	<b>31,412</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	113,225	9,687	95,814	17,411	85%	(1,460)
BENEFITS EXPENSE	38,208	2,799	30,471	7,737	80%	1,369
OTHER INDIRECT EXPENSE	31,355	2,022	23,349	8,006	74%	2,780
<b>TOTAL INDIRECT EXPENSES:</b>	<b>182,789</b>	<b>14,508</b>	<b>149,635</b>	<b>33,154</b>	<b>82%</b>	<b>2,689</b>
<b>TOTAL ALL EXPENSES:</b>	<b>233,820</b>	<b>18,726</b>	<b>160,748</b>	<b>73,072</b>	<b>69%</b>	<b>34,102</b>
<b>NET INCOME (LOSS):</b>	<b>3,380</b>	<b>(20,259)</b>	<b>86,945</b>	<b>(83,564)</b>	<b>2572%</b>	<b>84,128</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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	-	565	1,935	23%	1,519
STAFF MEMBERSHIP DUES	200	-	-	200	0%	167
JUD RECOMMEND COMMITTEE	2,250	-	1,675	575	74%	200
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(320)
TELEPHONE	575	48	481	94	84%	(1)
CONTRACT LOBBYIST	15,000	-	15,000	-	100%	(2,500)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	912
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	250
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(267)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,275</b>	<b>48</b>	<b>21,936</b>	<b>4,339</b>	<b>83%</b>	<b>(41)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	160,438	13,473	135,333	25,105	84%	(1,635)
BENEFITS EXPENSE	53,043	3,883	43,092	9,951	81%	1,110
OTHER INDIRECT EXPENSE	43,336	2,802	32,350	10,986	75%	3,763
<b>TOTAL INDIRECT EXPENSES:</b>	<b>256,817</b>	<b>20,158</b>	<b>210,775</b>	<b>46,041</b>	<b>82%</b>	<b>3,239</b>
<b>TOTAL ALL EXPENSES:</b>	<b>283,092</b>	<b>20,206</b>	<b>232,712</b>	<b>50,380</b>	<b>82%</b>	<b>3,198</b>
<b>NET INCOME (LOSS):</b>	<b>(283,092)</b>	<b>(20,206)</b>	<b>(232,712)</b>	<b>(50,380)</b>	<b>82%</b>	<b>3,198</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	2,750	26,250	750	97%	3,750
INVESTIGATION FEES	25,000	1,600	21,500	3,500	86%	667
PRO HAC VICE **	425,000	41,678	390,600	34,400	92%	36,433
MEMBER CONTACT INFORMATION	5,000	-	4,448	552	89%	281
PHOTO BAR CARD SALES	200	72	540	(340)	270%	373
<b>TOTAL REVENUE:</b>	<b>482,200</b>	<b>46,100</b>	<b>443,338</b>	<b>38,862</b>	<b>92%</b>	<b>41,505</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	4,000	-	3,725	275	93%	(392)
CONSULTING SERVICES	6,000	-	6,000	-	100%	(1,000)
SOFTWARE HOSTING	18,380	1,721	15,369	3,011	84%	(52)
<b>TOTAL DIRECT EXPENSES:</b>	<b>28,380</b>	<b>1,721</b>	<b>25,094</b>	<b>3,286</b>	<b>88%</b>	<b>(1,444)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.83 FTE)	515,705	40,427	427,091	88,614	83%	2,663
BENEFITS EXPENSE	158,553	11,334	128,097	30,457	81%	4,031
OTHER INDIRECT EXPENSE	123,125	7,967	91,988	31,137	75%	10,616
<b>TOTAL INDIRECT EXPENSES:</b>	<b>797,383</b>	<b>59,727</b>	<b>647,176</b>	<b>150,208</b>	<b>81%</b>	<b>17,310</b>
<b>TOTAL ALL EXPENSES:</b>	<b>825,763</b>	<b>61,449</b>	<b>672,269</b>	<b>153,494</b>	<b>81%</b>	<b>15,867</b>
<b>NET INCOME (LOSS):</b>	<b>(343,563)</b>	<b>(15,349)</b>	<b>(228,931)</b>	<b>(114,632)</b>	<b>67%</b>	<b>57,372</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	7,000	-	5,600	1,400	80%	(233)
LLLT LICENSE FEES	17,731	1,369	13,440	4,291	76%	(1,336)
LLLT LATE LICENSE FEES	-	-	365	(365)		365
MCLE LATE FEES	300	-	-	300	0%	(250)
<b>TOTAL REVENUE:</b>	<b>25,031</b>	<b>1,369</b>	<b>19,404</b>	<b>5,627</b>	<b>78%</b>	<b>(1,455)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	11,500	121	2,702	8,798	23%	6,881
LLLT EDUCATION	1,000	-	35	965	4%	798
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,500</b>	<b>121</b>	<b>2,737</b>	<b>9,763</b>	<b>22%</b>	<b>7,679</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.48 FTE)	55,689	3,855	46,988	8,701	84%	(580)
BENEFITS EXPENSE	17,525	1,113	14,644	2,882	84%	(39)
OTHER INDIRECT EXPENSE	14,536	804	11,385	3,152	78%	729
<b>TOTAL INDIRECT EXPENSES:</b>	<b>87,751</b>	<b>5,772</b>	<b>73,016</b>	<b>14,735</b>	<b>83%</b>	<b>110</b>
<b>TOTAL ALL EXPENSES:</b>	<b>100,251</b>	<b>5,894</b>	<b>75,754</b>	<b>24,498</b>	<b>76%</b>	<b>7,789</b>
<b>NET INCOME (LOSS):</b>	<b>(75,220)</b>	<b>(4,525)</b>	<b>(56,349)</b>	<b>(18,871)</b>	<b>75%</b>	<b>6,334</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	300	-	800	(500)	267%	550
MCLE LATE FEES	4,000	-	1,800	2,200	45%	(1,533)
LPO EXAMINATION FEES	23,000	-	14,700	8,300	64%	(4,467)
LPO LICENSE FEES	160,000	12,877	129,817	30,183	81%	(3,516)
LPO LATE LICENSE FEES	2,000	-	3,750	(1,750)	188%	2,083
<b>TOTAL REVENUE:</b>	<b>189,300</b>	<b>12,877</b>	<b>150,867</b>	<b>38,433</b>	<b>80%</b>	<b>(6,883)</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	9,500	2,223	6,835	2,665	72%	1,082
EXAM WRITING	19,000	-	8,400	10,600	44%	7,433
LPO BOARD	4,000	-	586	3,414	15%	2,747
LPO OUTREACH	1,000	-	-	1,000	0%	833
PRINTING & COPYING	200	49	83	117	42%	83
SUPPLIES	200	-	-	200	0%	167
SOFTWARE HOSTING	3,404	319	2,847	557	84%	(10)
<b>TOTAL DIRECT EXPENSES:</b>	<b>37,304</b>	<b>2,590</b>	<b>18,751</b>	<b>18,553</b>	<b>50%</b>	<b>12,336</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.68 FTE)	66,043	5,480	55,107	10,935	83%	(72)
BENEFITS EXPENSE	21,528	1,570	17,005	4,523	79%	935
OTHER INDIRECT EXPENSE	17,590	1,121	13,115	4,475	75%	1,543
<b>TOTAL INDIRECT EXPENSES:</b>	<b>105,161</b>	<b>8,170</b>	<b>85,228</b>	<b>19,933</b>	<b>81%</b>	<b>2,406</b>
<b>TOTAL ALL EXPENSES:</b>	<b>142,465</b>	<b>10,761</b>	<b>103,978</b>	<b>38,486</b>	<b>73%</b>	<b>14,742</b>
<b>NET INCOME (LOSS):</b>	<b>46,835</b>	<b>2,117</b>	<b>46,889</b>	<b>(54)</b>	<b>100%</b>	<b>7,860</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	600,000	49,000	596,600	3,400	99%	96,600
ACTIVITY APPLICATION LATE FEE	220,000	17,350	233,400	(13,400)	106%	50,067
MCLE LATE FEES	225,000	1,950	254,750	(29,750)	113%	67,250
ANNUAL ACCREDITED SPONSOR FEES	39,000	-	39,750	(750)	102%	7,250
ATTENDANCE LATE FEES	120,000	8,700	87,650	32,350	73%	(12,350)
COMITY CERTIFICATES	29,800	700	32,775	(2,975)	110%	7,942
<b>TOTAL REVENUE:</b>	<b>1,233,800</b>	<b>77,700</b>	<b>1,244,925</b>	<b>(11,125)</b>	<b>101%</b>	<b>216,758</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	142,183	12,012	120,120	22,063	84%	(1,634)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(83)
MCLE BOARD	4,000	-	1,806	2,194	45%	1,527
STAFF TRAVEL/PARKING	50	-	-	50	0%	42
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	3,833
<b>TOTAL DIRECT EXPENSES:</b>	<b>151,333</b>	<b>12,012</b>	<b>122,426</b>	<b>28,907</b>	<b>81%</b>	<b>3,684</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.76 FTE)	400,391	29,091	336,566	63,825	84%	(2,907)
BENEFITS EXPENSE	136,403	9,717	110,602	25,801	81%	3,067
OTHER INDIRECT EXPENSE	121,596	7,869	91,038	30,559	75%	10,292
<b>TOTAL INDIRECT EXPENSES:</b>	<b>658,390</b>	<b>46,678</b>	<b>538,206</b>	<b>120,184</b>	<b>82%</b>	<b>10,452</b>
<b>TOTAL ALL EXPENSES:</b>	<b>809,723</b>	<b>58,690</b>	<b>660,632</b>	<b>149,091</b>	<b>82%</b>	<b>14,137</b>
<b>NET INCOME (LOSS):</b>	<b>424,077</b>	<b>19,010</b>	<b>584,293</b>	<b>(160,216)</b>	<b>138%</b>	<b>230,895</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	1,200	12,350	(1,550)	114%	3,350
NMP PRODUCT SALES	150,000	7,244	123,921	26,079	83%	(1,079)
DIGITAL VIDEO SALES	25,000	1,029	24,892	108	100%	4,059
SPONSORSHIPS	11,500	-	11,000	500	96%	1,417
SEMINAR REGISTRATIONS	16,000	-	20,142	(4,142)	126%	6,809
TRIAL ADVOCACY PROGRAM	15,000	1,057	13,344	1,657	89%	844
<b>TOTAL REVENUE:</b>	<b>228,300</b>	<b>10,530</b>	<b>205,648</b>	<b>22,652</b>	<b>90%</b>	<b>15,398</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	1,205	1,810	1,690	52%	1,107
STAFF CONFERENCE & TRAINING	2,200	-	1,825	375	83%	9
SMALL TOWN AND RURAL COMMITTEE	7,500	724	1,367	6,133	18%	4,883
PRINTING & COPYING	1,600	-	1,442	158	90%	(108)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,667
HONORARIUM	1,500	-	-	1,500	0%	1,250
SUBSCRIPTIONS	350	-	350	-	100%	(58)
YLL SECTION PROGRAM	1,300	-	585	715	45%	498
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	6,195	60,044	4,956	92%	(5,878)
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	(664)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	417
WYLC CLE COMPS	1,000	-	-	1,000	0%	833
WYLC OUTREACH EVENTS	5,000	1,288	4,807	193	96%	(641)
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	83
WYL COMMITTEE	15,000	-	778	14,222	5%	11,722
TRIAL ADVOCACY EXPENSES	2,025	1,145	2,432	(407)	120%	(745)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(978)
LAW SCHOOL OUTREACH	500	-	-	500	0%	417
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	633
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(2,813)
STAFF MEMBERSHIP DUES	450	-	390	60	87%	(15)
LENDING LIBRARY	4,000	53	273	3,727	7%	3,060
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	106	106	469	18%	373
<b>TOTAL DIRECT EXPENSES:</b>	<b>126,225</b>	<b>10,716</b>	<b>90,134</b>	<b>36,091</b>	<b>71%</b>	<b>15,053</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	333,094	27,952	263,451	69,643	79%	14,127
BENEFITS EXPENSE	126,899	9,401	100,097	26,801	79%	5,652
OTHER INDIRECT EXPENSE	118,282	7,650	88,331	29,951	75%	10,237
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(15,847)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>559,258</b>	<b>45,003</b>	<b>451,879</b>	<b>107,379</b>	<b>81%</b>	<b>14,169</b>
<b>TOTAL ALL EXPENSES:</b>	<b>685,483</b>	<b>55,719</b>	<b>542,013</b>	<b>143,470</b>	<b>79%</b>	<b>29,223</b>
<b>NET INCOME (LOSS):</b>	<b>(457,183)</b>	<b>(45,189)</b>	<b>(336,365)</b>	<b>(120,818)</b>	<b>74%</b>	<b>44,621</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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 **	14,600	(69)	11,532	3,068	79%	634
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(16,667)
ED TRAVEL & OUTREACH	6,000	482	2,874	3,126	48%	2,126
STAFF TRAVEL/PARKING	2,000	198	1,903	97	95%	(236)
STAFF CONFERENCE & TRAINING **	14,200	-	11,045	3,155	78%	788
STAFF MEMBERSHIP DUES	2,175	-	1,120	1,055	51%	693
<b>TOTAL DIRECT EXPENSES:</b>	<b>138,975</b>	<b>612</b>	<b>128,474</b>	<b>10,501</b>	<b>92%</b>	<b>(12,662)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.23 FTE) **	621,554	51,654	510,914	110,640	82%	7,047
BENEFITS EXPENSE **	161,527	12,155	136,818	24,709	85%	(2,212)
OTHER INDIRECT EXPENSE **	107,319	6,992	80,625	26,694	75%	8,807
<b>TOTAL INDIRECT EXPENSES:</b>	<b>890,399</b>	<b>70,802</b>	<b>728,356</b>	<b>162,043</b>	<b>82%</b>	<b>13,643</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,029,374</b>	<b>71,413</b>	<b>856,831</b>	<b>172,543</b>	<b>83%</b>	<b>981</b>
<b>NET INCOME (LOSS):</b>	<b>(1,029,374)</b>	<b>(71,413)</b>	<b>(856,831)</b>	<b>(172,543)</b>	<b>83%</b>	<b>981</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.



# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
RECORDS REQUEST FEES	-	-	270	(270)		270
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>(270)</b>		<b>270</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	619	3,163	337	90%	(247)
STAFF MEMBERSHIP DUES	2,090	-	1,825	265	87%	(83)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	833
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	-	201	4,799	4%	3,966
WILLS	2,000	-	-	2,000	0%	1,667
LITIGATION EXPENSES	1,000	(96)	287	713	29%	546
DISABILITY ACCOMMODATIONS	6,000	-	667	5,333	11%	4,333
STAFF CONFERENCE & TRAINING	6,215	-	363	5,852	6%	4,816
SUPPLIES	-	-	104	(104)		(104)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,805</b>	<b>523</b>	<b>6,432</b>	<b>20,373</b>	<b>24%</b>	<b>15,906</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.47 FTE) **	682,130	57,950	561,061	121,069	82%	7,381
BENEFITS EXPENSE	210,435	15,768	168,821	41,614	80%	6,542
OTHER INDIRECT EXPENSE	157,903	10,695	116,840	41,063	74%	14,746
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,050,467</b>	<b>84,413</b>	<b>846,721</b>	<b>203,746</b>	<b>81%</b>	<b>28,668</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,077,272</b>	<b>84,936</b>	<b>853,153</b>	<b>224,119</b>	<b>79%</b>	<b>44,574</b>
<b>NET INCOME (LOSS):</b>	<b>(1,077,272)</b>	<b>(84,936)</b>	<b>(852,883)</b>	<b>(224,389)</b>	<b>79%</b>	<b>44,844</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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%	83
DISCIPLINARY BOARD EXPENSES	5,000	427	1,348	3,652	27%	2,818
CHIEF HEARING OFFICER	40,000	3,333	33,330	6,670	83%	3
COURT REPORTERS	25,000	-	19,004	5,996	76%	1,829
HEARING OFFICER EXPENSES	4,000	35	132	3,868	3%	3,201
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	833
APPOINTED COUNSEL	50,400	4,200	42,000	8,400	83%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	833
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,667
<b>TOTAL DIRECT EXPENSES:</b>	<b>128,500</b>	<b>7,995</b>	<b>95,815</b>	<b>32,685</b>	<b>75%</b>	<b>11,269</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.30 FTE)	125,704	10,447	107,632	18,072	86%	(2,879)
BENEFITS EXPENSE	41,128	2,995	33,672	7,456	82%	601
OTHER INDIRECT EXPENSE	33,139	2,144	24,755	8,384	75%	2,861
<b>TOTAL INDIRECT EXPENSES:</b>	<b>199,971</b>	<b>15,586</b>	<b>166,060</b>	<b>33,912</b>	<b>83%</b>	<b>583</b>
<b>TOTAL ALL EXPENSES:</b>	<b>328,471</b>	<b>23,581</b>	<b>261,874</b>	<b>66,597</b>	<b>80%</b>	<b>11,852</b>
<b>NET INCOME (LOSS):</b>	<b>(328,471)</b>	<b>(23,581)</b>	<b>(261,874)</b>	<b>(66,597)</b>	<b>80%</b>	<b>11,852</b>

# Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	740	15,260	5%	12,593
TOTAL DIRECT EXPENSES:	16,000	-	740	15,260	5%	12,593
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,421	36,210	7,841	82%	499
BENEFITS EXPENSE	15,037	896	11,817	3,220	79%	714
OTHER INDIRECT EXPENSE	11,478	585	9,028	2,450	79%	537
TOTAL INDIRECT EXPENSES:	70,566	4,902	57,055	13,510	81%	1,749
TOTAL ALL EXPENSES:	86,566	4,902	57,795	28,770	67%	14,343
NET INCOME (LOSS):	(86,566)	(4,902)	(57,795)	(28,770)	67%	14,343

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	135,280	-	134,832	448	100%	22,098
<b>TOTAL REVENUE:</b>	<b>135,280</b>	<b>-</b>	<b>134,832</b>	<b>448</b>	<b>100%</b>	<b>22,098</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	12,000	250,011	49,989	83%	(11)
STAFF TRAVEL/PARKING	2,000	12	154	1,846	8%	1,512
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	361	2,139	14%	1,723
STAFF CONFERENCE & TRAINING	2,200	-	775	1,425	35%	1,058
PRO BONO OUTREACH	4,000	86	1,187	2,813	30%	2,146
<b>TOTAL DIRECT EXPENSES:</b>	<b>310,700</b>	<b>12,098</b>	<b>252,488</b>	<b>58,212</b>	<b>81%</b>	<b>6,429</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	136,915	11,572	113,618	23,298	83%	479
BENEFITS EXPENSE	47,862	3,538	38,707	9,155	81%	1,178
OTHER INDIRECT EXPENSE	41,297	2,680	30,944	10,353	75%	3,470
<b>TOTAL INDIRECT EXPENSES:</b>	<b>226,074</b>	<b>17,790</b>	<b>183,269</b>	<b>42,805</b>	<b>81%</b>	<b>5,126</b>
<b>TOTAL ALL EXPENSES:</b>	<b>536,774</b>	<b>29,889</b>	<b>435,757</b>	<b>101,017</b>	<b>81%</b>	<b>11,555</b>
<b>NET INCOME (LOSS):</b>	<b>(401,494)</b>	<b>(29,889)</b>	<b>(300,925)</b>	<b>(100,569)</b>	<b>75%</b>	<b>33,653</b>

# Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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%	78
IMAGE LIBRARY	4,800	-	4,756	44	99%	(756)
<b>TOTAL DIRECT EXPENSES:</b>	<b>5,000</b>	<b>-</b>	<b>4,844</b>	<b>156</b>	<b>97%</b>	<b>(678)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.89 FTE)	76,345	6,729	68,549	7,795	90%	(4,929)
BENEFITS EXPENSE	26,506	1,988	22,097	4,409	83%	(9)
OTHER INDIRECT EXPENSE	22,688	1,462	16,878	5,809	74%	2,028
<b>TOTAL INDIRECT EXPENSES:</b>	<b>125,539</b>	<b>10,179</b>	<b>107,525</b>	<b>18,014</b>	<b>86%</b>	<b>(2,909)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>130,539</b>	<b>10,179</b>	<b>112,369</b>	<b>18,169</b>	<b>86%</b>	<b>(3,587)</b>
<b>NET INCOME (LOSS):</b>	<b>(130,539)</b>	<b>(10,179)</b>	<b>(112,369)</b>	<b>(18,169)</b>	<b>86%</b>	<b>(3,587)</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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	490	-	490	-	100%	(82)
STAFF CONFERENCE & TRAINING	8,400	-	932	7,468	11%	6,068
STAFF TRAVEL/PARKING	600	581	864	(264)	144%	(364)
<b>TOTAL DIRECT EXPENSES:</b>	<b>9,490</b>	<b>581</b>	<b>2,287</b>	<b>7,203</b>	<b>24%</b>	<b>5,703</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.20 FTE)	299,450	24,916	251,861	47,589	84%	(2,319)
BENEFITS EXPENSE	84,363	6,054	68,945	15,418	82%	1,357
OTHER INDIRECT EXPENSE	56,721	3,630	42,616	14,105	75%	4,652
<b>TOTAL INDIRECT EXPENSES:</b>	<b>440,534</b>	<b>34,600</b>	<b>363,421</b>	<b>77,112</b>	<b>82%</b>	<b>3,690</b>
<b>TOTAL ALL EXPENSES:</b>	<b>450,024</b>	<b>35,181</b>	<b>365,708</b>	<b>84,316</b>	<b>81%</b>	<b>9,393</b>
<b>NET INCOME (LOSS):</b>	<b>(450,024)</b>	<b>(35,181)</b>	<b>(365,708)</b>	<b>(84,316)</b>	<b>81%</b>	<b>9,312</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY REFORM</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	72,500	-	10,311	62,189	14%	50,106
OUTREACH EXPENSES	10,000	-	-	10,000	0%	8,333
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,500</b>	<b>-</b>	<b>12,409</b>	<b>70,091</b>	<b>15%</b>	<b>-</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.80 FTE)	157,764	16,681	122,046	35,718	77%	9,424
BENEFITS EXPENSE	46,175	4,454	33,957	12,218	74%	4,522
OTHER INDIRECT EXPENSE	32,466	2,972	20,781	11,685	64%	6,274
<b>TOTAL INDIRECT EXPENSES:</b>	<b>236,405</b>	<b>24,106</b>	<b>176,783</b>	<b>59,622</b>	<b>75%</b>	<b>20,221</b>
<b>TOTAL ALL EXPENSES:</b>	<b>318,905</b>	<b>24,106</b>	<b>189,193</b>	<b>129,712</b>	<b>59%</b>	<b>20,221</b>
<b>NET INCOME (LOSS):</b>	<b>(318,905)</b>	<b>(24,106)</b>	<b>(189,193)</b>	<b>(129,712)</b>	<b>59%</b>	<b>76,561</b>

# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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	1,903	473	80%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	564
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,053</b>	<b>198</b>	<b>1,903</b>	<b>1,150</b>	<b>62%</b>	<b>641</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	427,125	29,521	349,438	77,686	82%	6,499
BENEFITS EXPENSE	160,271	11,001	128,145	32,126	80%	5,414
OTHER INDIRECT EXPENSE	147,342	9,550	110,448	36,894	75%	12,337
<b>TOTAL INDIRECT EXPENSES:</b>	<b>734,738</b>	<b>50,072</b>	<b>588,032</b>	<b>146,707</b>	<b>80%</b>	<b>24,250</b>
<b>TOTAL ALL EXPENSES:</b>	<b>737,791</b>	<b>50,270</b>	<b>589,935</b>	<b>147,857</b>	<b>80%</b>	<b>24,892</b>
<b>NET INCOME (LOSS):</b>	<b>(737,791)</b>	<b>(50,270)</b>	<b>(589,935)</b>	<b>(147,857)</b>	<b>80%</b>	<b>24,892</b>



# Washington State Bar Association

## Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	275,000	1,347	365,646	(90,646)	133%	136,479
<b>TOTAL REVENUE:</b>	<b>275,000</b>	<b>1,347</b>	<b>365,646</b>	<b>(90,646)</b>	<b>133%</b>	<b>136,479</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	1,190
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	494
STAFF MEMBERSHIP DUES	200	-	60	140	30%	107
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,400</b>	<b>-</b>	<b>209</b>	<b>2,191</b>	<b>9%</b>	<b>1,791</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.53 FTE)	169,092	14,198	137,332	31,760	81%	3,578
BENEFITS EXPENSE	67,073	5,016	53,754	13,319	80%	2,140
OTHER INDIRECT EXPENSE	64,494	4,215	48,630	15,864	75%	5,115
<b>TOTAL INDIRECT EXPENSES:</b>	<b>300,658</b>	<b>23,428</b>	<b>239,715</b>	<b>60,943</b>	<b>80%</b>	<b>10,834</b>
<b>TOTAL ALL EXPENSES:</b>	<b>303,058</b>	<b>23,428</b>	<b>239,925</b>	<b>63,134</b>	<b>79%</b>	<b>12,624</b>
<b>NET INCOME (LOSS):</b>	<b>(28,058)</b>	<b>(22,081)</b>	<b>125,721</b>	<b>(153,780)</b>	<b>-448%</b>	<b>149,103</b>

**Washington State Bar Association**

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	438,280	2,195	573,176	(134,896)	131%	207,943
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(133,083)
INTEREST INCOME	2,050	-	-	2,050	0%	(1,708)
PUBLICATIONS REVENUE	1,250	-	2,279	(1,029)	182%	1,238
OTHER	44,203	3,535	34,365	9,838	78%	(2,471)
<b>TOTAL REVENUE:</b>	<b>645,483</b>	<b>5,730</b>	<b>609,821</b>	<b>35,663</b>	<b>94%</b>	<b>71,918</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	40,342	288,438	471,335	38%	344,706
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	1,347	365,646	(85,213)	130%	(131,952)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,040,206</b>	<b>41,689</b>	<b>654,084</b>	<b>386,122</b>	<b>63%</b>	<b>212,754</b>
<b>NET INCOME (LOSS):</b>	<b>(394,722)</b>	<b>(35,959)</b>	<b>(44,264)</b>	<b>(350,459)</b>	<b>11%</b>	<b>284,672</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	140,000	25,552	137,129	2,871	98%	(20,463)
STAFF TRAVEL/PARKING	1,000	258	1,245	(245)	125%	(412)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	250
TELEPHONE	90,000	14,698	78,203	11,797	87%	(3,203)
COMPUTER HARDWARE	66,200	1,637	63,089	3,111	95%	(7,922)
COMPUTER SOFTWARE	530,000	473	298,395	231,605	56%	143,272
HARDWARE SERVICE & WARRANTIES	50,000	-	39,585	10,415	79%	2,082
SOFTWARE MAINTENANCE & LICENSING	400,000	1,951	356,565	43,435	89%	(23,231)
THIRD PARTY SERVICES	65,000	16,624	68,380	(3,380)	105%	(14,213)
CLOUD INFRASTRUCTURE	130,000	4,234	47,541	82,459	37%	60,792
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	3,909
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(65,428)	(1,091,222)	(387,278)	74%	(140,862)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (12.00 FTE) **	1,422,045	207,491	1,260,322	161,723	89%	(75,284)
BENEFITS EXPENSE **	421,171	35,820	325,237	95,934	77%	25,739
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	(42,185)
OTHER INDIRECT EXPENSE	305,901	19,856	229,266	76,635	75%	25,652
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,074,118</b>	<b>263,167</b>	<b>1,710,141</b>	<b>363,977</b>	<b>82%</b>	<b>(66,078)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,074,118</b>	<b>263,167</b>	<b>1,710,141</b>	<b>363,977</b>	<b>82%</b>	<b>(66,078)</b>
<b>NET INCOME (LOSS):</b>	<b>(2,074,118)</b>	<b>(263,167)</b>	<b>(1,710,141)</b>	<b>(363,977)</b>	<b>82%</b>	<b>18,291</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
POSTAGE	600	-	468	132	78%	32
STAFF MEMBERSHIP DUES	450	-	300	150	67%	75
STAFF CONFERENCE & TRAINING	5,200	-	3,554	1,646	68%	779
SUBSCRIPTIONS	816	-	716	100	88%	(36)
VOLUNTEER RECOGNITION	2,000	-	39	1,961	2%	1,628
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	2,233
ABA DELEGATES	16,000	-	5,360	10,640	34%	7,973
<b>TOTAL DIRECT EXPENSES:</b>	<b>37,066</b>	<b>-</b>	<b>18,205</b>	<b>18,861</b>	<b>49%</b>	<b>12,684</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.20 FTE)	127,293	8,909	98,318	28,975	77%	7,759
BENEFITS EXPENSE	43,900	2,675	34,800	9,100	79%	1,783
OTHER INDIRECT EXPENSE	36,980	1,998	29,022	7,959	78%	1,795
<b>TOTAL INDIRECT EXPENSES:</b>	<b>208,173</b>	<b>13,582</b>	<b>162,140</b>	<b>46,033</b>	<b>78%</b>	<b>11,338</b>
<b>TOTAL ALL EXPENSES:</b>	<b>245,239</b>	<b>13,582</b>	<b>180,345</b>	<b>64,895</b>	<b>74%</b>	<b>11,338</b>
<b>NET INCOME (LOSS):</b>	<b>(245,239)</b>	<b>(13,582)</b>	<b>(180,345)</b>	<b>(64,895)</b>	<b>74%</b>	<b>24,022</b>

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	14,691,362	1,228,570	11,933,434	2,757,928	81%	309,367
TEMPORARY SALARIES	271,788	25,365	373,688	(101,900)	137%	(147,198)
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	42,185
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(15,847)
SEVERANCE PAY	-	37,505	37,505	(37,505)		(37,505)
EMPLOYEE ASSISTANCE PLAN	4,800	-	3,600	1,200	75%	400
EMPLOYEE SERVICE AWARDS	2,610	160	1,950	660	75%	225
FICA (EMPLOYER PORTION)	1,112,598	95,733	894,443	218,156	80%	32,723
L&I INSURANCE	72,487	-	44,295	28,192	61%	16,110
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,236	3,348	29,439	3,796	89%	(1,743)
MEDICAL (EMPLOYER PORTION)	2,057,482	177,237	1,723,417	334,065	84%	(8,848)
RETIREMENT (EMPLOYER PORTION)	1,322,122	63,923	1,015,870	306,252	77%	85,898
TRANSPORTATION ALLOWANCE	34,000	361	24,904	9,096	73%	3,429
UNEMPLOYMENT INSURANCE	71,847	6,049	60,797	11,050	85%	(925)
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>19,380,315</b>	<b>1,638,250</b>	<b>16,038,657</b>	<b>3,341,659</b>	<b>83%</b>	<b>111,606</b>
WORKPLACE BENEFITS	56,400	26,808	39,841	16,559	71%	7,159
HUMAN RESOURCES POOLED EXP	111,300	4,308	50,813	60,487	46%	41,937
MEETING SUPPORT EXPENSES	9,950	102	7,338	2,612	74%	954
RENT	960,000	75,299	814,887	145,113	85%	(14,887)
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	(1,399)
PERSONAL PROP TAXES-WSBA	8,400	619	5,953	2,447	71%	1,047
FURNITURE, MAINT, LH IMP **	65,497	2,285	43,838	21,659	67%	10,743
OFFICE SUPPLIES & EQUIPMENT	22,164	1,385	13,175	8,989	59%	5,295
FURN & OFFICE EQUIP DEPRECIATION	159,628	18,707	104,478	55,150	65%	28,545
COMPUTER HARDWARE DEPRECIATION **	42,000	4,747	36,890	5,110	88%	(1,890)
COMPUTER SOFTWARE DEPRECIATION	49,339	3,718	39,957	9,382	81%	1,159
INSURANCE	288,200	21,920	217,311	70,889	75%	22,856
WORK HOME FURNITURE & EQUIP	14,000	-	1,842	12,158	13%	9,825
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	(2,410)
PROFESSIONAL FEES-LEGAL	200,000	6,493	129,759	70,241	65%	36,907
ONLINE LEGAL RESEARCH	86,000	6,497	71,118	14,883	83%	549
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	5,417
TRANSLATION SERVICES	12,000	675	5,186	6,814	43%	4,814
TELEPHONE & INTERNET	33,600	2,720	27,380	6,220	81%	620
POSTAGE - GENERAL	15,500	501	6,478	9,022	42%	6,439
RECORDS STORAGE	28,849	419	27,774	1,075	96%	(3,733)
BANK FEES	30,000	740	3,940	26,060	13%	21,060
PRODUCTION MAINTENANCE & SUPPLIES	13,000	259	11,027	1,973	85%	(193)
COMPUTER POOLED EXPENSES	1,478,500	65,428	1,091,222	387,278	74%	140,862
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>3,760,035</b>	<b>243,628</b>	<b>2,813,084</b>	<b>946,951</b>	<b>75%</b>	<b>320,279</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>23,140,350</b>	<b>1,881,878</b>	<b>18,851,740</b>	<b>4,288,610</b>	<b>81%</b>	<b>431,885</b>

\*\*Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

# Washington State Bar Association

Statement of Activities

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

**83% OF YEAR COMPLETE**

<b>SUMMARY PAGE</b>	<b>FISCAL 2025 REFORECAST</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>
ACCESS TO JUSTICE	(389,284)	(4,850)	(295,410)	(93,874)
ADMISSIONS/BAR EXAM	115,136	(131,072)	530,090	(414,954)
ADVANCEMENT FTE	(392,492)	(33,807)	(320,428)	(72,064)
BAR NEWS	(140,492)	(3,318)	(78,280)	(62,212)
BOARD OF GOVERNORS	(584,797)	(48,380)	(407,888)	(176,909)
CLE - PRODUCTS	616,909	86,895	624,849	(7,940)
CLE - SEMINARS	(543,860)	(44,887)	(384,282)	(159,577)
CLIENT PROTECTION FUND	239,353	8,800	856,519	(617,166)
CHARACTER & FITNESS BOARD	(175,016)	(16,113)	(132,902)	(42,114)
COMMUNICATIONS	(899,023)	(66,150)	(656,720)	(242,303)
COMMUNICATIONS FTE	(250,494)	(19,885)	(212,866)	(37,628)
DESKBOOKS	(203,495)	(66,827)	(227,330)	23,835
DISCIPLINE	(6,430,980)	(494,292)	(5,095,559)	(1,335,421)
DIVERSITY	(311,791)	(22,541)	(164,719)	(147,072)
FINANCE	(564,984)	(6,606)	(251,985)	(312,999)
FOUNDATION	(185,082)	(13,412)	(142,647)	(42,435)
HUMAN RESOURCES	(613,706)	(51,557)	(636,957)	23,252
LAW CLERK PROGRAM	3,380	(20,259)	86,945	(83,564)
LEGISLATIVE	(283,092)	(20,206)	(232,712)	(50,380)
LEGAL LUNCHBOX	(5,554)	(3,240)	(14,199)	8,645
LICENSE FEES	17,492,616	1,413,033	14,486,567	3,006,049
LICENSING AND MEMBERSHIP	(343,563)	(15,349)	(228,931)	(114,632)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(4,525)	(56,349)	(18,871)
LIMITED PRACTICE OFFICERS	46,835	2,117	46,889	(54)
MANDATORY CLE ADMINISTRATION	424,077	19,010	584,293	(160,216)
MEMBER WELLNESS PROGRAM	(231,844)	(18,241)	(189,765)	(42,079)
MINI CLE	(120,867)	(9,645)	(99,058)	(21,809)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(30,835)	(288,794)	(109,255)
NEW MEMBER EDUCATION	67,287	(1,469)	65,701	1,586
OFFICE OF GENERAL COUNSEL	(1,077,272)	(84,936)	(852,883)	(224,389)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(71,413)	(856,831)	(172,543)
OGC-DISCIPLINARY BOARD	(328,471)	(23,581)	(261,874)	(66,597)
PRACTICE OF LAW BOARD	(86,566)	(4,902)	(57,795)	(28,770)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	(6,235)	(151,683)	(23,377)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(16,326)	(176,001)	(41,719)
PUBLIC SERVICE PROGRAMS	(401,494)	(29,889)	(300,925)	(100,569)
PUBLICATION & DESIGN SERVICES	(130,539)	(10,179)	(112,369)	(18,169)
REGULATORY SERVICES FTE	(450,024)	(35,181)	(365,708)	(84,316)
REGULATORY REFORM	(318,905)	(24,106)	(189,193)	(129,712)
SECTIONS ADMINISTRATION	(28,058)	(22,081)	125,721	(153,780)
SECTIONS OPERATIONS	(394,722)	(35,959)	(44,264)	(350,459)
SERVICE CENTER	(737,791)	(50,270)	(589,935)	(147,857)
TECHNOLOGY	(2,074,118)	(263,167)	(1,710,141)	(363,977)
VOLUNTEER EDUCATION	(245,239)	(13,582)	(180,345)	(64,895)
INDIRECT EXPENSES	23,140,350	1,881,878	18,851,740	4,288,610
<b>TOTAL OF ALL</b>	<b>(21,306,907)</b>	<b>(1,572,460)</b>	<b>(20,291,588)</b>	<b>(1,015,318)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,833,444)</b>	<b>(309,417)</b>	<b>1,439,848</b>	<b>(3,273,292)</b>