

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date March 31, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
April 17, 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 March 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	50%	51 %	\$(203,939)	50%	Unfavorable to budget due to variances in salaries, higher medical cost, and timing of annual payment for transportation allowance.
Other Indirect Expenses*	50%	44%	\$298,373	49%	Favorable to budget due to timing of expenses for legal fees, workplace benefits, and IT direct expenses.
Total Indirect Expenses	50%	50%	\$94,433	50%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	50%	56%	\$1,402,082	56%	Favorable to budget due to higher license revenue from late fees and Law Clerks, and timing of collection of fees for summer bar and LPO exams MCLE, and reimbursement from sections.
General Fund Indirect Expenses	50%	50%	\$97,495	50%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	50%	42%	\$232,910	38%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	50%	-239%	\$1,732,487	-166%	Favorable to budget for the reasons described above.

CLE Revenue	50%	45%	\$(78,353)	49%	Unfavorable to budget primarily due to lower seminar revenue.
CLE Direct Expenses	50%	34%	\$69,445	14%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	50%	50%	\$(3,180)	51%	Unfavorable to budget due to quarterly vacation accrual adjustments.
CLE Net	50%	59%	\$(12,088)	199%	Unfavorable to budget due to lower seminar revenue as described above.

*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 March 01, 2026 to March 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	-	-	122,471	253,348	26,876	116,100	149,346	369,448	(149,346)	(369,448)
Admissions/Bar Exam	1,278,535	1,479,440	525,560	1,089,992	214,036	459,530	739,596	1,549,822	538,939	(70,382)
Advancement FTE	-	-	157,658	315,609	140	6,600	157,798	322,209	(157,798)	(322,209)
Bar News	317,543	529,600	164,899	331,526	214,226	382,945	379,125	714,471	(61,582)	(184,871)
Board of Governors	-	-	118,460	238,885	139,442	417,665	257,901	656,550	(257,901)	(656,550)
Conference & Broadcasting Services	-	-	41,533	83,138	-	-	41,533	83,138	(41,533)	(83,138)
Character & Fitness Board	-	-	80,060	159,981	11,082	23,050	91,143	183,031	(91,143)	(183,031)
Communications Strategies	-	3,000	359,287	741,101	29,597	189,015	389,384	930,116	(389,384)	(927,116)
Communications Strategies FTE	-	-	130,572	257,458	-	-	130,572	257,458	(130,572)	(257,458)
Discipline	48,295	85,000	3,193,423	6,614,175	86,369	185,509	3,279,792	6,799,684	(3,231,497)	(6,714,684)
Diversity	135,000	135,000	155,698	342,071	10,781	59,075	166,479	401,146	(31,479)	(266,146)
Entity Regulation	15,000	75,500	58,088	115,083	2,021	27,973	60,109	143,055	(45,109)	(67,555)
Facilities & Operations	-	-	381,971	746,702	1,188	2,565	383,159	749,267	(383,159)	(749,267)
Finance	320,276	600,000	613,906	1,225,253	3,112	4,920	617,018	1,230,173	(296,742)	(630,173)
Foundation	-	-	88,391	175,440	4,869	19,185	93,261	194,625	(93,261)	(194,625)
Human Resources	-	-	343,016	540,066	-	-	343,016	540,066	(343,016)	(540,066)
Law Clerk Program	254,967	224,000	84,874	177,416	36,789	67,409	121,663	244,825	133,304	(20,825)
Legislative	-	-	131,798	270,801	13,163	24,790	144,962	295,591	(144,962)	(295,591)
Legal Lunchbox	30,266	34,000	29,673	59,925	4,422	8,100	34,095	68,025	(3,829)	(34,025)
Licensing and Membership Records	314,115	494,260	401,600	807,725	15,409	22,680	417,009	830,405	(102,894)	(336,149)
Licensing Fees	8,957,902	17,652,266	17,287	33,525	68,332	10,000	0	8,957,902	17,652,266	(61,045)
Limited License Legal Technician	9,003	17,287	33,525	68,332	1,304	10,000	34,829	78,332	(25,826)	(61,045)
Limited Practice Officers	95,530	182,000	45,544	92,656	9,282	32,704	54,826	125,360	40,704	56,640
Mandatory CLE	830,900	1,338,250	362,221	694,269	73,128	153,032	435,349	847,301	395,551	490,949
Member Wellness Program	2,000	9,000	122,327	242,930	1,633	13,100	123,960	256,030	(121,960)	(247,030)
Member Services & Engagement	6,000	15,300	156,323	309,044	15,056	125,020	171,380	434,064	(165,380)	(418,764)
Min CLE	-	-	66,343	134,341	-	-	66,343	134,341	(66,343)	(134,341)
New Member Education	98,098	142,000	58,646	118,278	-	3,700	58,646	121,978	39,452	20,022
Office of General Counsel	1,000	-	530,982	1,116,772	6,789	26,750	537,771	1,143,522	(536,771)	(1,143,522)
Office of the Executive Director	-	-	471,761	932,020	110,643	142,635	582,405	1,074,655	(582,405)	(1,074,655)
OIG-Disciplinary Board	-	-	106,675	210,543	70,147	136,245	176,822	346,788	(176,822)	(346,788)
Practice of Law Board	-	-	49,260	98,855	197	16,200	49,457	115,055	(49,457)	(115,055)
Practice Management Assistance	39,349	62,000	77,227	152,525	89,281	95,695	167,008	248,220	(127,659)	(186,220)
Professional Responsibility Program	-	-	105,025	216,787	2,022	7,990	107,048	224,777	(107,048)	(224,777)
Public Service Programs	2,639	132,635	138,171	310,124	(3,257)	12,700	134,914	322,824	(132,275)	(190,189)
Publication and Design Services	-	-	61,644	124,205	4,756	5,000	66,400	129,205	(66,400)	(129,205)
Regulatory Services FTE	-	-	205,630	425,472	1,330	12,590	206,961	438,062	(206,961)	(438,062)
Regulatory Reform	-	-	84,733	167,255	8,828	57,000	93,561	224,255	(93,561)	(224,255)
Sections Administration	388,434	275,000	160,102	322,943	407	2,400	160,510	325,343	227,925	(50,343)
Volunteer Engagement	-	-	124,124	253,536	15,258	36,301	139,381	289,836,58	(139,381)	(289,837)
Technology	-	-	506,487	959,791	-	-	506,487	959,791	(506,487)	(959,791)
Subtotal General Fund	13,144,851	23,485,538	10,650,690	21,496,370	1,220,327	2,906,473	11,871,017	24,402,843	1,273,835	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(372)	-	-	372	744	-
Expenses using Special Project Reserve funds	-	-	(84,733)	-	(8,828)	-	(93,561)	(224,255)	93,561	224,255
Total General Fund - Net Result from Operations	13,144,851	23,485,538	10,565,957	21,496,370	1,211,499	2,906,473	11,777,084	24,177,844	1,367,768	(692,306)
Percentage of Budget	56%	50%	42%	49%	42%	49%	49%	49%	49%	49%
CLE-Seminars and Products	686,151	1,491,745	527,696	1,048,807	80,183	313,153	607,879	1,361,960	78,272	129,785
CLE - Deskbooks	33,928	105,120	120,891	242,008	69,138	124,380	190,029	366,387	(156,101)	(261,267)
Total CLE	720,079	1,596,865	648,587	1,290,814	149,321	437,533	797,908	1,728,347	(77,829)	(131,482)
Percentage of Budget	45%	50%	34%	46%	46%	46%	46%	46%	46%	46%
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	(77,829)	(131,482)
Total CLE Fund - Net Result from Operations	720,079	1,596,865	648,587	1,290,814	149,321	437,533	797,908	1,728,347	(77,829)	(131,482)
Total All Sections	649,164	653,216	-	-	513,243	1,091,122	513,243	1,091,122	135,921	(437,806)
Bench Bar Press-Restricted	6,285	-	-	-	4,935	-	4,935	0	1,350	-
Client Protection Fund-Restricted	818,066	945,480	97,022	194,280	16,471	507,100	113,493	701,380	704,573	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	818,066	945,480	97,022	194,280	16,471	507,100	113,493	701,380	704,573	244,100
Totals	15,332,161	26,681,199	11,396,299	22,981,465	1,899,362	4,942,227	13,295,661	27,923,692	2,037,850	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	15,332,161	26,681,199	11,396,299	22,981,465	1,899,362	4,942,227	13,295,661	27,923,692	2,037,850	(1,242,493)
Totals Net of Use of Special Project Reserve Funds	15,332,161	26,681,199	11,396,299	22,981,465	1,899,362	4,942,227	13,295,661	27,923,692	2,037,850	(1,242,493)
Percentage of Budget	57%	50%	38%	48%	38%	48%	48%	48%	48%	48%

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	6,011,665
Bench Bar Press	1,110	1,110	2,460
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,155,898
Section Funds	2,164,531	1,726,725	2,300,452
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,925
Special Projects and Innovation Fund	616,067	391,813	522,507
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	8,121,922
Total General Fund Balance	10,030,146	9,112,841	11,303,981
Net Change in Total General Fund Balance	-	(917,304)	1,273,835
Total Fund Balance	18,736,606	17,494,113	20,774,456
Net Change In Fund Balance	-	(1,242,493)	2,037,850

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

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

1,479,940

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.60%

19,285,047

UBS Financial Money Market

3.40%

1,190,418

CDs/Treasuries

see list

7,000,000

General Fund Total

28,955,404

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

360,315

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.60%

5,296,575

CDs/Treasuries

see list

500,000

Client Protection Fund Total

6,156,890

Grand Total Cash & Investments

35,112,295

Washington State Bar Association
 Analysis of Cash Investments
 As of March 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>
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000
Israel Discount k 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
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
Goldman Sachs Bank CD	3.60%	6	12/30/2025	1/6/2026	7/6/2026	250,000
Bank of America CD	3.60%	6	12/30/2025	1/7/2026	7/7/2026	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
Bridgewater Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Industrial & Com Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000
Zions Bancorp NA CD	3.70%	9	1/29/2026	2/4/2026	11/4/2026	250,000
Cross River Bank CD	3.70%	9	1/29/2026	2/6/2026	11/6/2026	250,000
JP Morgan chase bank CD	3.60%	12	12/30/2025	1/7/2026	1/7/2027	250,000
Bank of Baroda CD	3.70%	12	1/23/2026	1/28/2026	1/28/2027	250,000
Ally Bank/UT CD	3.60%	12	1/23/2026	1/29/2026	1/29/2027	250,000
BMW Bank North America CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
CAPE & Coast Bank CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
Lake City Bank Warsaw CD	3.80%	12	2/10/2026	2/18/2026	2/18/2027	250,000
PCB Bank Primary CD	3.70%	12	2/26/2026	3/6/2026	3/5/2027	250,000
State Bank of India NY CD	3.75%	12	3/4/2026	3/9/2026	3/9/2027	250,000
Towne Bank Portsmouth VA CD	3.75%	12	3/4/2026	3/13/2026	3/12/2027	250,000
Associated BK Green Bay CD	3.80%	12	3/24/2026	3/27/2026	3/25/2027	250,000
First Reliance Bank CD	3.75%	12	3/24/2026	3/30/2026	3/30/2027	250,000
Ocean Bank/Miami FL CD	3.85%	12	3/24/2026	3/30/2026	3/30/2027	250,000
Seacoast National Bank CD	3.80%	12	3/24/2026	3/31/2026	3/31/2027	250,000
Total						7,000,000

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>
SOFI Bank NA Corp CD	3.70%	6	1/23/2026	2/4/2026	8/4/2026	250,000
SAFRA National Bank CD	3.65%	11	1/23/2026	1/29/2026	12/29/2026	250,000
Total						500,000

Washington State Bar Association
 Statement of Activities
 For the Period from March 01, 2026 to March 31, 2026
50% 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	1,631,824	8,957,902	8,694,364	51%	131,769
TOTAL REVENUE:	17,652,266	1,631,824	8,957,902	8,694,364	51%	131,769

Washington State Bar Association

Statement of Activities

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

50% 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%	(4,750)
BAR EXAM FEES	1,395,000	383,565	1,252,295	142,705	90%	554,795
RULE 9/LEGAL INTERN FEES	13,000	850	2,650	10,350	20%	(3,850)
SPECIAL ADMISSIONS	61,940	6,660	23,590	38,350	38%	(7,380)
TOTAL REVENUE:	1,479,440	391,075	1,278,535	200,905	86%	538,815
DIRECT EXPENSES:						
POSTAGE	2,900	198	2,020	880	70%	(570)
STAFF TRAVEL/PARKING	24,000	607	9,139	14,861	38%	2,861
STAFF MEMBERSHIP DUES	495	-	245	250	49%	3
SUPPLIES	2,500	(380)	1,044	1,456	42%	206
FACILITY, PARKING, FOOD	150,985	-	46,969	104,016	31%	28,523
EXAM GRADING	43,750	-	21,750	22,000	50%	125
UBE EXMINATIONS	46,200	40,859	40,859	5,341	88%	(17,759)
BOARD OF BAR EXAMINERS	45,000	5,626	6,235	38,765	14%	16,265
BAR EXAM PROCTORS	10,000	7,710	8,486	1,514	85%	(3,486)
DISABILITY ACCOMMODATIONS	75,000	43,046	45,424	29,576	61%	(7,924)
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	750
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	727
SOFTWARE HOSTING	45,000	4,583	26,488	18,512	59%	(3,988)
STAFF CONFERENCE & TRAINING	11,000	-	5,354	5,646	49%	146
TOTAL DIRECT EXPENSES:	459,830	102,249	214,036	245,794	47%	15,879
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	61,339	308,980	326,415	49%	8,717
BENEFITS EXPENSE	198,059	20,928	104,302	93,757	53%	(5,273)
OTHER INDIRECT EXPENSE	256,539	20,002	112,278	144,261	44%	15,992
TOTAL INDIRECT EXPENSES:	1,089,992	102,269	525,560	564,433	48%	19,436
TOTAL ALL EXPENSES:	1,549,822	204,518	739,596	810,226	48%	35,315
NET INCOME (LOSS):	(70,382)	186,557	538,939	(609,321)	-766%	574,130

**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 March 01, 2026 to March 31, 2026

50% 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:	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	3,160
TOTAL DIRECT EXPENSES:	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>3,160</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	17,883	110,065	106,460	51%	(1,802)
BENEFITS EXPENSE	50,531	4,609	26,294	24,237	52%	(1,028)
OTHER INDIRECT EXPENSE	48,553	3,795	21,300	27,253	44%	2,977
TOTAL INDIRECT EXPENSES:	<u>315,609</u>	<u>26,286</u>	<u>157,658</u>	<u>157,951</u>	<u>50%</u>	<u>146</u>
TOTAL ALL EXPENSES:	<u>322,209</u>	<u>26,286</u>	<u>157,798</u>	<u>164,410</u>	<u>49%</u>	<u>3,306</u>
NET INCOME (LOSS):	<u>(322,209)</u>	<u>(26,286)</u>	<u>(157,798)</u>	<u>(164,410)</u>	<u>49%</u>	<u>3,306</u>

Washington State Bar Association

Statement of Activities

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

50% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	_____	<u>-</u>
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
ATJ BOARD RETREAT	6,000	-	-	6,000	0%	3,000
LEADERSHIP TRAINING	10,000	-	3,450	6,550	34%	1,550
ATJ BOARD EXPENSE **	51,900	2,549	4,659	47,241	9%	21,291
STAFF TRAVEL/PARKING	2,800	59	298	2,503	11%	1,103
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(1,462)
PUBLIC DEFENSE **	11,000	-	4,106	6,894	37%	1,394
RECEPTION/FORUM EXPENSE	30,000	10,601	10,701	19,299	36%	4,299
TOTAL DIRECT EXPENSES:	<u>116,100</u>	<u>13,209</u>	<u>26,876</u>	<u>89,224</u>	<u>23%</u>	<u>31,174</u>
INDIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
SALARY EXPENSE (1.61 FTE) **	152,635	15,030	74,953	77,682	49%	1,365
BENEFITS EXPENSE	45,272	4,098	23,065	22,207	51%	(429)
OTHER INDIRECT EXPENSE	55,440	4,326	24,452	30,988	44%	3,268
TOTAL INDIRECT EXPENSES:	<u>253,348</u>	<u>23,454</u>	<u>122,471</u>	<u>130,877</u>	<u>48%</u>	<u>4,203</u>
TOTAL ALL EXPENSES:	<u>369,448</u>	<u>36,663</u>	<u>149,346</u>	<u>220,102</u>	<u>40%</u>	<u>35,378</u>
NET INCOME (LOSS):	<u>(369,448)</u>	<u>(36,663)</u>	<u>(149,346)</u>	<u>(220,102)</u>	<u>40%</u>	<u>35,378</u>

**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 March 01, 2026 to March 31, 2026

50% 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:	<u>-</u>	<u>-</u>	<u>6,285</u>	<u>(6,285)</u>		<u>6,285</u>
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	4,935	(4,935)		(4,935)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>4,935</u>	<u>(4,935)</u>		<u>(4,935)</u>
NET INCOME (LOSS):	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>(1,350)</u>		<u>1,350</u>

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50% 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%	(1,000)
BNEWS DISPLAY ADVERTISING	405,000	50,000	254,289	150,711	63%	51,789
BNEWS SUBSCRIPT/SINGLE ISSUES	100	36	140	(40)	140%	90
BNEWS CLASSIFIED ADVERTISING	2,500	(32)	2,773	(273)	111%	1,523
JOB TARGET ADVERTISING	120,000	12,351	60,340	59,660	50%	340
TOTAL REVENUE:	529,600	62,355	317,543	212,057	60%	52,743
DIRECT EXPENSES:						
POSTAGE	135,000	16,369	82,591	52,409	61%	(15,091)
PRINTING, COPYING & MAILING	242,000	26,386	130,615	111,385	54%	(9,615)
DIGITAL/ONLINE DEVELOPMENT	2,000	21	21	1,979	1%	979
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	500
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	150
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	101
STAFF MEMBERSHIP DUES	220	-	-	220	0%	110
SUBSCRIPTIONS	225	-	-	225	0%	113
TOTAL DIRECT EXPENSES:	382,945	42,775	214,226	168,719	56%	(22,753)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	17,535	101,776	97,375	51%	(2,200)
BENEFITS EXPENSE	59,029	5,472	30,950	28,079	52%	(1,436)
OTHER INDIRECT EXPENSE	73,346	5,732	32,173	41,173	44%	4,500
TOTAL INDIRECT EXPENSES:	331,526	28,739	164,899	166,627	50%	864
TOTAL ALL EXPENSES:	714,471	71,515	379,125	335,346	53%	(21,889)
NET INCOME (LOSS):	(184,871)	(9,160)	(61,582)	(123,289)	33%	30,853

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	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 **	175,000	32,474	46,003	128,997	26%	41,497
BOG COMMITTEES' EXPENSES **	11,200	973	2,305	8,895	21%	3,295
BOG RETREAT	40,000	174	31,539	8,461	79%	(11,539)
BOG CONFERENCE ATTENDANCE	56,500	6,098	16,727	39,773	30%	11,523
BOG TRAVEL & OUTREACH **	70,000	5,329	42,518	27,482	61%	(7,518)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	7,500
BOG ELECTIONS **	26,900	-	-	26,900	0%	13,450
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	6,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	3,500
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,650
SUPPLIES	765	150	350	415	46%	33
TOTAL DIRECT EXPENSES:	417,665	45,198	139,442	278,223	33%	69,391
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	12,558	69,091	65,953	51%	(1,569)
BENEFITS EXPENSE	44,269	4,143	23,372	20,897	53%	(1,237)
OTHER INDIRECT EXPENSE	59,572	4,631	25,997	33,575	44%	3,789
TOTAL INDIRECT EXPENSES:	238,885	21,332	118,460	120,425	50%	983
TOTAL ALL EXPENSES:	656,550	66,530	257,901	398,649	39%	70,374
NET INCOME (LOSS):	(656,550)	(66,530)	(257,901)	(398,649)	39%	70,374

**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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50% 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	4,401	25,327	23,942	51%	(693)
BENEFITS EXPENSE	14,930	1,382	7,893	7,037	53%	(428)
OTHER INDIRECT EXPENSE	18,939	1,481	8,314	10,625	44%	1,156
TOTAL INDIRECT EXPENSES:	83,138	7,264	41,533	41,604	50%	36
NET INCOME (LOSS):	(83,138)	(7,264)	(41,533)	(41,604)	50%	36

Washington State Bar Association

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50% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	1,333	5,139	6,861	43%	861
COURT REPORTERS	11,050	1,708	5,943	5,107	54%	(418)
TOTAL DIRECT EXPENSES:	<u>23,050</u>	<u>3,040.66</u>	<u>11,082</u>	<u>11,968</u>	<u>48%</u>	<u>443</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	9,042	53,242	50,649	51%	(1,296)
BENEFITS EXPENSE	26,820	2,454	14,044	12,776	52%	(634)
OTHER INDIRECT EXPENSE	29,270	2,276	12,775	16,495	44%	1,860
TOTAL INDIRECT EXPENSES:	<u>159,981</u>	<u>13,772</u>	<u>80,060</u>	<u>79,921</u>	<u>50%</u>	<u>(70)</u>
TOTAL ALL EXPENSES:	<u>183,031</u>	<u>16,813</u>	<u>91,143</u>	<u>91,888</u>	<u>50%</u>	<u>373</u>
NET INCOME (LOSS):	<u>(183,031)</u>	<u>(16,813)</u>	<u>(91,143)</u>	<u>(91,888)</u>	<u>50%</u>	<u>373</u>

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50% OF YEAR COMPLETE

	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	11,047	151,283	579,252	21%	(213,985)
SEMINAR REVENUE-OTHER	32,500	-	16,000	16,500	49%	(250)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	75,000
SHIPPING & HANDLING	210	9	36	174	17%	(69)
COURSEBOOK SALES	3,500	70	325	3,175	9%	(1,425)
DIGITAL VIDEO SALES	875,000	39,752	518,507	356,493	59%	81,007
TOTAL REVENUE:	1,491,745	50,878	686,151	805,594	46%	(59,722)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	75
ONLINE EXPENSES	54,000	6	17,851	36,149	33%	9,149
ACCREDITATION FEES	2,500	(60)	2,040	460	82%	(790)
FACILITIES	175,000	1,200	47,107	127,893	27%	40,393
DISABILITY ACCOMMODATIONS	7,000	-	2,211	4,789	32%	1,289
SPEAKERS & PROGRAM DEVELOP	45,700	200	6,666	39,034	15%	16,184
HONORARIA	3,000	-	-	3,000	0%	1,500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	100
STAFF TRAVEL/PARKING	16,500	-	2,721	13,779	16%	5,529
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	1,850
STAFF MEMBERSHIP DUES	1,500	-	1,091	409	73%	(341)
SUBSCRIPTIONS	1,300	-	-	1,300	0%	650
SUPPLIES	1,000	-	41	959	4%	459
COST OF SALES - COURSEBOOKS	300	2	27	273	9%	123
POSTAGE & DELIVERY-COURSEBOOKS	200	6	28	172	14%	72
IT EXPENSE DUE TO GF	1,103	74	400	703	36%	151
TOTAL DIRECT EXPENSES:	313,153	1,427	80,183	232,970	26%	76,393
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	53,435	315,786	298,682	51%	(8,552)
BENEFITS EXPENSE	202,492	18,840	107,373	95,119	53%	(6,127)
OTHER INDIRECT EXPENSE	231,847	18,513	104,537	127,310	45%	11,386
TOTAL INDIRECT EXPENSES:	1,048,807	90,789	527,696	521,111	50%	(3,292)
TOTAL ALL EXPENSES:	1,361,960	92,216	607,879	754,081	45%	73,101
NET INCOME (LOSS):	129,785	(41,338)	78,272	51,513	60%	13,379

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50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	-	4,500	(4,500)		4,500
CPF RESTITUTION	10,000	621	3,352	6,648	34%	(1,648)
CPF MEMBER ASSESSMENTS	735,480	17,920	711,290	24,190	97%	343,550
INTEREST INCOME	200,000	15,735	98,924	101,076	49%	(1,076)
TOTAL REVENUE:	945,480	34,276	818,066	127,414	87%	345,326
DIRECT EXPENSES:						
BANK FEES	500	(24)	(94)	594	-19%	344
GIFTS TO INJURED CLIENTS	500,000	12,000	15,700	484,300	3%	234,300
CPF BOARD EXPENSES	2,000	132	864	1,136	43%	136
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,200
STAFF MEMBERSHIP DUES	200	-	-	200	0%	100
TOTAL DIRECT EXPENSES:	507,100	12,108	16,471	490,630	3%	237,080
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,159	60,510	56,990	51%	(1,760)
BENEFITS EXPENSE	34,425	3,175	17,984	16,441	52%	(771)
OTHER INDIRECT EXPENSE	42,355	3,301	18,529	23,826	44%	2,649
TOTAL INDIRECT EXPENSES:	194,280	15,635	97,022	97,258	50%	118
TOTAL ALL EXPENSES:	701,380	27,743	113,493	587,887	16%	237,197
NET INCOME (LOSS):	244,100	6,534	704,573	(460,473)	289%	582,523

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50% OF YEAR COMPLETE

	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%	(500)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,000)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(1,500)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,188	4,707	20%	1,760
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	363
SUBSCRIPTIONS	4,520	227	1,157	3,363	26%	1,103
APEX	52,500	380	380	52,120	1%	25,870
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	17,500
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	19,000
BAR OUTREACH	15,000	2,370	15,730	(730)	105%	(8,230)
COMMUNICATIONS OUTREACH	15,000	703	2,814	12,186	19%	4,686
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	(2,141)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	5,000
TOTAL DIRECT EXPENSES:	189,015	3,878	29,597	159,418	16%	64,910
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,172	206,485	211,510	49%	2,512
BENEFITS EXPENSE	137,502	12,779	72,116	65,386	52%	(3,365)
OTHER INDIRECT EXPENSE	185,603	14,463	81,186	104,418	44%	11,616
TOTAL INDIRECT EXPENSES:	741,101	61,414	359,787	381,314	49%	10,763
TOTAL ALL EXPENSES:	930,116	65,293	389,384	540,731	42%	75,674
NET INCOME (LOSS):	(927,116)	(65,293)	(389,384)	(537,731)	42%	74,174

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COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	16,851	94,767	88,426	52%	(3,171)
BENEFITS EXPENSE	39,830	3,628	20,681	19,149	52%	(766)
OTHER INDIRECT EXPENSE	34,435	2,694	15,124	19,311	44%	2,094
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>23,174</u>	<u>130,572</u>	<u>126,886</u>	<u>51%</u>	<u>(1,843)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(23,174)</u>	<u>(130,572)</u>	<u>(126,886)</u>	<u>51%</u>	<u>(1,843)</u>

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	3,386	3,386	1,734	66%	826
LEXIS/NEXIS ROYALTIES	75,000	9,056	20,594	54,406	27%	(16,906)
SECTION PUBLICATION SALES	-	70	70	(70)		70
CASEMAKER ROYALTIES	25,000	-	9,878	15,122	40%	(2,622)
TOTAL REVENUE:	105,120	12,512	33,928	71,192	32%	(18,632)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	1,130	1,195	1,605	43%	205
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	(814)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	129
OBSOLETE INVENTORY	118,700	65,597	65,597	53,103	55%	(6,247)
STAFF MEMBERSHIP DUES	330	-	218	112	66%	(53)
SUBSCRIPTIONS	50	-	-	50	0%	25
TOTAL DIRECT EXPENSES:	124,380	66,727	69,138	55,242	56%	(6,948)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	13,461	73,735	71,312	51%	(1,212)
BENEFITS EXPENSE	45,925	4,276	24,091	21,834	52%	(1,128)
OTHER INDIRECT EXPENSE	51,036	4,085	23,065	27,970	45%	2,453
TOTAL INDIRECT EXPENSES:	242,008	21,822	120,891	121,117	50%	113
TOTAL ALL EXPENSES:	366,387	88,549	190,029	176,358	52%	(6,835)
NET INCOME (LOSS):	(261,267)	(76,037)	(156,101)	(105,166)	60%	(25,467)

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	85	914	86	91%	414
RECOVERY OF DISCIPLINE COSTS	65,000	1,897	35,441	29,559	55%	2,941
DISCIPLINE HISTORY SUMMARY	19,000	1,920	11,940	7,060	63%	2,440
TOTAL REVENUE:	85,000	3,902	48,295	36,705	57%	5,795
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	175
STAFF TRAVEL/PARKING	15,000	3,085	9,548	5,452	64%	(2,048)
STAFF MEMBERSHIP DUES	7,659	300	7,456	203	97%	(3,627)
TELEPHONE	3,000	199	1,191	1,809	40%	309
COURT REPORTERS	66,200	2,777	24,357	41,843	37%	8,743
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	250
LITIGATION EXPENSES	30,000	2,253	7,710	22,290	26%	7,290
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	2,804
TRANSLATION SERVICES	10,000	1,247	8,190	1,810	82%	(3,190)
STAFF CONFERENCE & TRAINING	37,800	3,068	23,220	14,580	61%	(4,320)
TOTAL DIRECT EXPENSES:	185,509	12,928	86,369	99,140	47%	6,386
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	378,591	2,017,777	2,113,583	49%	47,903
BENEFITS EXPENSE	1,139,859	104,706	588,371	551,489	52%	(18,441)
OTHER INDIRECT EXPENSE	1,342,955	104,623	587,275	755,680	44%	84,202
TOTAL INDIRECT EXPENSES:	6,614,175	587,921	3,193,423	3,420,752	48%	113,665
TOTAL ALL EXPENSES:	6,799,684	600,848	3,279,792	3,519,892	48%	120,050
NET INCOME (LOSS):	(6,714,684)	(596,946)	(3,231,497)	(3,483,187)	48%	125,845

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	67,500
TOTAL REVENUE:	135,000	-	135,000	-	100%	67,500
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	106	394	3,306	11%	1,456
STAFF MEMBERSHIP DUES	775	50	430	345	55%	(43)
DEI COUNCIL	7,600	-	1,917	5,683	25%	1,883
DIVERSITY EVENTS & PROJECTS **	33,600	150	5,091	28,509	15%	11,709
STAFF EQUITY LEADERSHIP LAB	6,000	1,010	2,949	3,051	49%	51
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,200
CONSULTING SERVICES	3,000	-	-	3,000	0%	1,500
TOTAL DIRECT EXPENSE:	59,075	1,316	10,781	48,294	18%	18,756
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	18,583	88,344	109,780	45%	10,718
BENEFITS EXPENSE	66,814	5,514	30,944	35,869	46%	2,462
OTHER INDIRECT EXPENSE	77,134	6,000	36,410	40,724	47%	2,157
TOTAL INDIRECT EXPENSES:	342,071	30,097	155,698	186,373	46%	15,338
TOTAL ALL EXPENSES:	401,146	31,413	166,479	234,667	42%	34,094
NET INCOME (LOSS):	(266,146)	(31,413)	(31,479)	(234,667)	12%	101,594

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Washington State Bar Association
Statement of Activities
For the Period from March 01, 2026 to March 31, 2026
50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	7,000	15,000	13,000	54%	1,000
ANNUAL FEES	47,500	-	-	47,500	0%	(23,750)
TOTAL REVENUE:	75,500	7,000	15,000	60,500	20%	(22,750)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	649
INVESTIGATION	9,600	-	-	9,600	0%	4,800
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	5,000
SOFTWARE HOSTING	3,973	81	471	3,502	12%	1,516
TOTAL DIRECT EXPENSES:	27,973	81	2,021	25,951	7%	11,965
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	7,436	39,987	37,484	52%	(1,251)
BENEFITS EXPENSE	18,673	1,724	9,787	8,886	52%	(451)
OTHER INDIRECT EXPENSE	18,939	1,481	8,314	10,625	44%	1,156
TOTAL INDIRECT EXPENSES:	115,083	10,640	58,088	56,995	50%	(546)
TOTAL ALL EXPENSES:	143,055	10,722	60,109	82,947	42%	11,419
NET INCOME (LOSS):	(67,555)	(3,722)	(45,109)	(22,447)	67%	(11,331)

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50% 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	-	2,000	7,000	22%	(2,500)
ROYALTIES	62,000	-	39,349	22,651	63%	8,349
TOTAL REVENUE:	71,000	-	41,349	29,651	58%	5,849
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	890	495	64%	(198)
MEMBER WELLNESS COUNCIL	4,500	39	39	4,461	1%	2,211
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	1,750
STAFF TRAVEL/PARKING	7,700	327	2,391	5,309	31%	1,459
STAFF CONFERENCE & TRAINING	10,300	563	1,142	9,158	11%	4,008
SUBSCRIPTIONS	1,400	111	663	737	47%	37
CPE COMMITTEE	1,000	-	-	1,000	0%	500
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(44,312)
TOTAL DIRECT EXPENSES:	116,785	1,039	92,936	23,849	80%	(34,544)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	33,428	197,201	188,576	51%	(4,313)
BENEFITS EXPENSE	105,599	9,660	55,039	50,560	52%	(2,239)
OTHER INDIRECT EXPENSE	120,866	9,413	52,840	68,026	44%	7,593
TOTAL INDIRECT EXPENSES:	612,242	52,501	305,080	307,162	50%	1,041
TOTAL ALL EXPENSES:	729,027	53,540	398,016	331,010	55%	(33,503)
NET INCOME (LOSS):	(658,027)	(53,540)	(356,667)	(301,360)	54%	(27,653)

Washington State Bar Association

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50% 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	1,188	1,188	50%	-
STAFF MEMBERSHIP DUES	189	-	-	189	0%	95
TOTAL DIRECT EXPENSES:	2,565	198	1,188	1,377	46%	95
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	37,620	218,375	187,820	54%	(15,278)
BENEFITS EXPENSE	141,474	13,535	76,631	64,843	54%	(5,894)
OTHER INDIRECT EXPENSE	199,033	15,493	86,965	112,068	44%	12,552
TOTAL INDIRECT EXPENSES:	746,702	66,647	381,971	364,731	51%	(8,620)
TOTAL ALL EXPENSES:	749,267	66,845	383,159	366,108	51%	(8,525)
NET INCOME (LOSS):	(749,267)	(66,845)	(383,159)	(366,108)	51%	(8,525)

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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	70,931	320,276	279,724	53%	20,276
TOTAL REVENUE:	600,000	70,931	320,276	279,724	53%	20,276
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	458	2,882	868	77%	(1,007)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	250
STAFF MEMBERSHIP DUES	670	-	230	440	34%	105
TOTAL DIRECT EXPENSES:	4,920	458	3,112	1,808	63%	(652)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	70,829	398,571	379,215	51%	(9,678)
BENEFITS EXPENSE	209,178	19,506	111,135	98,043	53%	(6,546)
OTHER INDIRECT EXPENSE	238,288	18,563	104,200	134,088	44%	14,944
TOTAL INDIRECT EXPENSES:	1,225,253	108,899	613,906	611,346	50%	(1,280)
TOTAL ALL EXPENSES:	1,230,173	109,357	617,018	613,154	50%	(1,932)
NET INCOME (LOSS):	(630,173)	(38,425)	(296,742)	(333,431)	47%	18,344

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50% OF YEAR COMPLETE

	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%	(1,675)
PRINTING & COPYING	1,000	-	-	1,000	0%	500
STAFF TRAVEL/PARKING	4,000	-	21	3,979	1%	1,979
SUPPLIES	2,000	-	11	1,989	1%	989
BOARD OF TRUSTEES	3,600	25	100	3,500	3%	1,700
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	1,318	1,317	50%	(1)
POSTAGE	400	-	-	400	0%	200
STAFF CONFERENCE & TRAINING	2,200	69	69	2,131	3%	1,031
TOTAL DIRECT EXPENSES:	19,185	314	4,869	14,316	25%	4,723
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	12,074	56,719	52,036	52%	(2,342)
BENEFITS EXPENSE	30,528	2,805	15,890	14,639	52%	(625)
OTHER INDIRECT EXPENSE	36,156	2,812	15,782	20,374	44%	2,296
TOTAL INDIRECT EXPENSES:	175,440	17,691	88,391	87,049	50%	(671)
TOTAL ALL EXPENSES:	194,625	18,005	93,261	101,365	48%	4,052
NET INCOME (LOSS):	(194,625)	(18,005)	(93,261)	(101,365)	48%	4,052

Washington State Bar Association

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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	96	96	204	32%	54
STAFF MEMBERSHIP DUES	1,200	299	852	348	71%	(252)
SUBSCRIPTIONS	2,000	-	1,192	808	60%	(192)
STAFF TRAINING- GENERAL	29,300	100	3,764	25,536	13%	10,886
RECRUITING AND ADVERTISING	8,750	-	1,778	6,972	20%	2,597
HR INFORMATION SYSTEM	65,950	4,426	34,975	30,975	53%	(2,000)
SALARY SURVEYS	3,000	934	934	2,066	31%	566
CONSULTING SERVICES	1,000	-	-	1,000	0%	500
STAFF CONFERENCE & TRAINING	4,200	2,385	2,577	1,623	61%	(477)
TRANSFER TO INDIRECT EXPENSE	(115,700)	(8,241)	(46,168)	(69,532)	40%	(11,682)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	39,357	220,428	283,801	44%	31,687
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(100,000)
BENEFITS EXPENSE	98,098	11,237	62,305	35,793	64%	(13,256)
OTHER INDIRECT EXPENSE	137,739	10,739	60,283	77,456	44%	8,586
TOTAL INDIRECT EXPENSES:	540,066	61,333	343,016	197,050	64%	(72,983)
TOTAL ALL EXPENSES:	540,066	61,333	343,016	197,050	64%	(72,983)
NET INCOME (LOSS):	(540,066)	(61,333)	(343,016)	(197,050)	64%	(72,983)

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	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	3,000	251,667	(31,667)	114%	141,667
LAW CLERK APPLICATION FEES	4,000	400	3,300	700	83%	1,300
TOTAL REVENUE:	224,000	3,400	254,967	(30,967)	114%	142,967
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	166
DEPRECIATION	37,278	2,908	17,448	19,830	47%	1,191
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	50
LAW CLERK BOARD EXPENSE	9,000	2,453	5,122	3,878	57%	(622)
SOFTWARE HOSTING	700	89	513	187	73%	(163)
LAW CLERK OUTREACH	20,000	13,561	13,705	6,295	69%	(3,705)
TOTAL DIRECT EXPENSES:	67,409	19,011	36,789	30,620	55%	(3,084)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	9,926	50,553	54,291	48%	1,869
BENEFITS EXPENSE	31,938	2,956	16,612	15,326	52%	(643)
OTHER INDIRECT EXPENSE	40,633	3,155	17,709	22,924	44%	2,608
TOTAL INDIRECT EXPENSES:	177,416	16,037	84,874	92,542	48%	3,834
TOTAL ALL EXPENSES:	244,825	35,048	121,663	123,162	50%	750
NET INCOME (LOSS):	(20,825)	(31,648)	133,304	(154,129)	-640%	143,716

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50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	29,000	2,775	17,174	11,826	59%	2,674
INVESTIGATION FEES	25,000	1,200	10,580	14,420	42%	(1,920)
PRO HAC VICE	435,000	49,140	281,982	153,018	65%	64,482
MEMBER CONTACT INFORMATION	5,000	1,405	4,055	945	81%	1,555
PHOTO BAR CARD SALES	260	72	324	(64)	125%	194
TOTAL REVENUE:	494,260	54,592	314,115	180,145	64%	66,985
DIRECT EXPENSES:						
POSTAGE	4,000	1,914	2,144	1,856	54%	(144)
SOFTWARE HOSTING	18,380	2,295	13,265	5,115	72%	(4,075)
INVESTIGATION	300	-	-	300	0%	150
TOTAL DIRECT EXPENSES:	22,680	4,209	15,409	7,271	68%	(4,069)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	46,847	256,713	247,130	51%	(4,792)
BENEFITS EXPENSE	139,284	12,957	72,859	66,425	52%	(3,217)
OTHER INDIRECT EXPENSE	164,598	12,832	72,027	92,571	44%	10,272
TOTAL INDIRECT EXPENSES:	807,725	72,636	401,600	406,126	50%	2,263
TOTAL ALL EXPENSES:	830,405	76,844	417,009	413,397	50%	(1,806)
NET INCOME (LOSS):	(336,145)	(22,253)	(102,894)	(233,251)	31%	65,179

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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	1,395	8,012	8,988	47%	(488)
LLLT LATE LICENSE FEES	137	30	541	(404)	395%	472
MCLE LATE FEES	150	-	450	(300)	300%	375
TOTAL REVENUE:	17,287	1,425	9,003	8,284	52%	359
DIRECT EXPENSES:						
LLLT BOARD	9,000	462	1,304	7,696	14%	3,196
LLLT EDUCATION	1,000	-	-	1,000	0%	500
TOTAL DIRECT EXPENSES:	10,000	462	1,304	8,696	13%	3,696
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,713	20,884	20,595	50%	(144)
BENEFITS EXPENSE	12,046	1,104	6,229	5,817	52%	(206)
OTHER INDIRECT EXPENSE	14,807	1,143	6,413	8,394	43%	991
TOTAL INDIRECT EXPENSES:	68,332	5,960	33,525	34,807	49%	641
TOTAL ALL EXPENSES:	78,332	6,422	34,829	43,503	44%	4,337
NET INCOME (LOSS):	(61,045)	(4,997)	(25,826)	(35,219)	42%	4,696

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LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	-	500	500	50%	-
MCLE LATE FEES	3,000	2,250	5,400	(2,400)	180%	3,900
LPO EXAMINATION FEES	18,000	(100)	12,100	5,900	67%	3,100
LPO LICENSE FEES	158,000	12,743	74,080	83,920	47%	(4,920)
LPO LATE LICENSE FEES	2,000	1,110	3,450	(1,450)	173%	2,450
TOTAL REVENUE:	182,000	16,003	95,530	86,470	52%	4,530
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	2,054
EXAM WRITING	15,000	-	4,200	10,800	28%	3,300
LPO BOARD	4,000	267	267	3,733	7%	1,733
LPO OUTREACH	500	-	-	500	0%	250
PRINTING & COPYING	200	-	65	135	32%	35
SUPPLIES	100	-	-	100	0%	50
SOFTWARE HOSTING	3,404	355	2,054	1,350	60%	(352)
TOTAL DIRECT EXPENSES:	32,704	622	9,282	23,422	28%	7,070
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	5,086	28,318	28,051	50%	(134)
BENEFITS EXPENSE	16,315	1,502	8,490	7,825	52%	(332)
OTHER INDIRECT EXPENSE	19,972	1,556	8,736	11,236	44%	1,250
TOTAL INDIRECT EXPENSES:	92,656	8,144	45,544	47,112	49%	784
TOTAL ALL EXPENSES:	125,360	8,767	54,826	70,534	44%	7,854
NET INCOME (LOSS):	56,640	7,236	40,704	15,936	72%	12,384

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LEGISLATIVE						
REVENUE:						
	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	1,093
STAFF MEMBERSHIP DUES	215	-	-	215	0%	108
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	529
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(990)
TELEPHONE	575	50	298	277	52%	(10)
CONTRACT LOBBYIST	12,500	3,125	9,375	3,125	75%	(3,125)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	625
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	150
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	852
TOTAL DIRECT EXPENSES:	24,790	3,175	13,163	11,627	53%	(768)
INDIRECT EXPENSES:						
	_____	_____	_____	_____	_____	_____
SALARY EXPENSE (1.70 FTE)	164,492	14,749	81,273	83,219	49%	973
BENEFITS EXPENSE	47,770	4,399	24,951	22,819	52%	(1,066)
OTHER INDIRECT EXPENSE	58,539	4,556	25,575	32,964	44%	3,695
TOTAL INDIRECT EXPENSES:	270,801	23,704	131,798	139,002	49%	3,602
TOTAL ALL EXPENSES:	295,591	26,879	144,962	150,629	49%	2,834
NET INCOME (LOSS):	(295,591)	(26,879)	(144,962)	(150,629)	49%	2,834

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MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	63,800	344,400	325,600	51%	9,400
ACTIVITY APPLICATION LATE FEE	250,000	23,700	129,500	120,500	52%	4,500
MCLE LATE FEES	232,000	44,600	238,975	(6,975)	103%	122,975
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	36,250	-	100%	18,125
ATTENDANCE LATE FEES	120,000	6,000	55,500	64,500	46%	(4,500)
COMITY CERTIFICATES	30,000	875	26,275	3,725	88%	11,275
TOTAL REVENUE:	1,338,250	138,975	830,900	507,350	62%	161,775
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	72,072	69,985	51%	(1,044)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(263)
MCLE BOARD EXPENSES	6,000	-	531	5,469	9%	2,469
STAFF TRAVEL/PARKING	50	-	-	50	0%	25
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,200
TOTAL DIRECT EXPENSES:	153,032	12,012	73,128	79,904	48%	3,388
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	41,312	224,665	182,695	55%	(20,985)
BENEFITS EXPENSE	124,032	11,940	66,374	57,658	54%	(4,358)
OTHER INDIRECT EXPENSE	162,876	12,681	71,182	91,694	44%	10,256
TOTAL INDIRECT EXPENSES:	694,269	65,933	362,221	332,048	52%	(15,087)
TOTAL ALL EXPENSES:	847,301	77,945	435,349	411,952	51%	(11,698)
NET INCOME (LOSS):	490,949	61,030	395,551	95,398	81%	150,077

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	1,200	6,000	4,800	56%	600
NME PRODUCT SALES	120,000	3,821	90,654	29,346	76%	30,654
DIGITAL VIDEO SALES	25,000	1,176	21,266	3,734	85%	8,766
SPONSORSHIPS	11,500	-	9,000	2,500	78%	3,250
SEMINAR REGISTRATIONS	12,000	2,846	7,593	4,407	63%	1,593
TRIAL ADVOCACY PROGRAM	12,000	-	(149)	12,149	-1%	(6,149)
TOTAL REVENUE:	191,300	9,043	134,364	56,936	70%	38,714
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	48	3,452	1%	1,702
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	1,375
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	3,750
PRINTING & COPYING	1,600	1,502	1,502	98	94%	(702)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,000
HONORARIUM	1,500	-	-	1,500	0%	750
SUBSCRIPTIONS	400	-	-	400	0%	200
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	85
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	-	3,000	67,000	4%	32,000
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(2,172)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	250
NEW MEMBER OUTREACH EVENTS	5,000	-	938	4,062	19%	1,562
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	50
WASHINGTON NEW MEMBERS COMMITTEE	15,000	1,671	8,581	6,419	57%	(1,081)
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	1,600
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	5,000
LAW SCHOOL OUTREACH	500	-	66	434	13%	184
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	483
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	510
LIBRARY MATERIALS/RESOURCES	4,000	128	292	3,708	7%	1,708
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	250
AWARDS	1,000	-	72	928	7%	428
TOTAL DIRECT EXPENSES:	136,820	3,301	19,478	117,342	14%	48,932
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	31,780	177,850	163,788	52%	(7,031)
BENEFITS EXPENSE	117,073	10,912	61,954	55,119	53%	(3,417)
OTHER INDIRECT EXPENSE	162,876	12,681	71,182	91,695	44%	10,256
TOTAL INDIRECT EXPENSES:	621,588	55,372	310,986	310,602	50%	(192)
TOTAL ALL EXPENSES:	758,408	58,674	330,464	427,944	44%	48,740
NET INCOME (LOSS):	(567,108)	(49,631)	(196,100)	(371,008)	35%	87,454

Washington State Bar Association

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

50% 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%	10,000
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(50,000)
ED TRAVEL & OUTREACH	6,000	324	3,010	2,990	50%	(10)
STAFF TRAVEL/PARKING	2,000	198	1,188	812	59%	(188)
STAFF CONFERENCE & TRAINING	13,300	1,718	5,500	7,800	41%	1,150
STAFF MEMBERSHIP DUES	1,335	-	945	390	71%	(278)
TOTAL DIRECT EXPENSES:	142,635	2,240	110,643	31,992	78%	(39,326)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	63,968	329,991	313,865	51%	(8,063)
BENEFITS EXPENSE	142,505	14,267	78,057	64,447	55%	(6,805)
OTHER INDIRECT EXPENSE	145,659	11,351	63,713	81,946	44%	9,116
TOTAL INDIRECT EXPENSES:	932,020	89,586	471,761	460,259	51%	(5,751)
TOTAL ALL EXPENSES:	1,074,655	91,827	582,405	492,251	54%	(45,077)
NET INCOME (LOSS):	(1,074,655)	(91,827)	(582,405)	(492,251)	54%	(45,077)

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50% 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	-	1,614	1,886	46%	136
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	(754)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	500
CUSTODIANSHIPS	5,000	-	301	4,699	6%	2,199
WILLS	1,000	-	-	1,000	0%	500
LITIGATION EXPENSES	1,000	-	-	1,000	0%	500
DISABILITY ACCOMMODATIONS	2,500	-	58	2,442	2%	1,192
STAFF CONFERENCE & TRAINING	10,250	2,513	2,812	7,438	27%	2,313
TOTAL DIRECT EXPENSES:	26,750	2,513	6,789	19,961	25%	6,586
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	59,357	343,003	375,296	48%	16,147
BENEFITS EXPENSE	187,732	16,918	95,734	91,998	51%	(1,868)
OTHER INDIRECT EXPENSE	210,741	16,433	92,245	118,495	44%	13,125
TOTAL INDIRECT EXPENSES:	1,116,772	92,708	530,982	585,790	48%	27,404
TOTAL ALL EXPENSES:	1,143,522	95,221	537,771	605,752	47%	33,990
NET INCOME (LOSS):	(1,143,522)	(95,221)	(536,771)	(606,752)	47%	34,990

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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%	50
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	1,500
CHIEF HEARING OFFICER	41,200	3,333	19,998	21,202	49%	602
COURT REPORTERS	33,100	22,484	23,830	9,270	72%	(7,280)
HEARING OFFICER EXPENSES	4,000	18	149	3,852	4%	1,852
HEARING OFFICER TRAINING	1,000	900	900	100	90%	(400)
APPOINTED COUNSEL	50,645	4,235	25,270	25,375	50%	53
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	500
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,100
TOTAL DIRECT EXPENSES:	136,245	30,970	70,147	66,098	51%	(2,024)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	12,509	67,438	61,336	52%	(3,051)
BENEFITS EXPENSE	37,003	3,473	19,627	17,376	53%	(1,125)
OTHER INDIRECT EXPENSE	44,765	3,494	19,610	25,155	44%	2,773
TOTAL INDIRECT EXPENSES:	210,543	19,475	106,675	103,868	51%	(1,403)
TOTAL ALL EXPENSES:	346,788	50,446	176,822	169,966	51%	(3,428)
NET INCOME (LOSS):	(346,788)	(50,446)	(176,822)	(169,966)	51%	(3,428)

Washington State Bar Association

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50% 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%	7,803
STAFF TRAVEL/PARKING	200	-	-	200	0%	100
TOTAL DIRECT EXPENSES:	16,200	-	197	16,003	1%	7,903
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,901	32,194	30,951	51%	(621)
BENEFITS EXPENSE	16,771	1,546	8,753	8,018	52%	(368)
OTHER INDIRECT EXPENSE	18,939	1,481	8,314	10,625	44%	1,156
TOTAL INDIRECT EXPENSES:	98,855	8,929	49,260	49,594	50%	167
TOTAL ALL EXPENSES:	115,055	8,929	49,457	65,598	43%	8,070
NET INCOME (LOSS):	(115,055)	(8,929)	(49,457)	(65,598)	43%	8,070

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

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50% OF YEAR COMPLETE

	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	129,996	2%	(63,679)
TOTAL REVENUE:	132,635	-	2,639	129,996	2%	(63,679)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	-	-	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	-	39	1,961	2%	961
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(132)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	1,600
PRO BONO OUTREACH	4,000	-	-	4,000	0%	2,000
TOTAL DIRECT EXPENSES:	12,700	-	(3,257)	15,957	-26%	9,607
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	17,773	82,782	104,832	44%	11,025
BENEFITS EXPENSE	50,197	5,205	26,751	23,446	53%	(1,653)
OTHER INDIRECT EXPENSE	72,313	5,619	28,638	43,675	40%	7,519
TOTAL INDIRECT EXPENSES:	310,124	28,597	138,171	171,953	45%	16,891
TOTAL ALL EXPENSES:	322,824	28,597	134,914	187,910	42%	26,498
NET INCOME (LOSS):	(190,189)	(28,597)	(132,275)	(57,914)	70%	(37,181)

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Washington State Bar Association

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50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	100
IMAGE LIBRARY	4,800	-	4,756	44	99%	(2,356)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(2,256)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	6,373	36,102	34,542	51%	(780)
BENEFITS EXPENSE	22,914	2,133	12,109	10,805	53%	(652)
OTHER INDIRECT EXPENSE	30,647	2,393	13,434	17,213	44%	1,890
TOTAL INDIRECT EXPENSES:	124,205	10,899	61,644	62,560	50%	458
TOTAL ALL EXPENSES:	129,205	10,899	66,400	62,804	51%	(1,798)
NET INCOME (LOSS):	(129,205)	(10,899)	(66,400)	(62,804)	51%	(1,798)

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50% OF YEAR COMPLETE

	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%	(245)
STAFF CONFERENCE & TRAINING	11,500	-	734	10,766	6%	5,016
STAFF TRAVEL/PARKING	600	-	106	494	18%	194
TOTAL DIRECT EXPENSES:	12,590	-	1,330	11,260	11%	5,210
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	25,538	140,610	147,646	49%	3,518
BENEFITS EXPENSE	68,347	6,145	34,959	33,388	51%	(786)
OTHER INDIRECT EXPENSE	68,870	5,356	30,061	38,808	44%	4,373
TOTAL INDIRECT EXPENSES:	425,472	37,038	205,630	219,841	48%	7,106
TOTAL ALL EXPENSES:	438,062	37,038	206,961	231,101	47%	12,315
NET INCOME (LOSS):	(438,062)	(37,038)	(206,961)	(231,101)	47%	12,070

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Washington State Bar Association

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50% OF YEAR COMPLETE

	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%	3,672
OUTREACH EXPENSES	10,000	-	-	10,000	0%	5,000
MEETING EXPENSE	2,000	-	-	2,000	0%	1,000
SOFTWARE HOSTING	20,000	-	-	20,000	0%	10,000
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	11,355	57,534	52,812	52%	(2,361)
BENEFITS EXPENSE	27,639	2,574	14,424	13,215	52%	(604)
OTHER INDIRECT EXPENSE	29,270	2,276	12,775	16,495	44%	1,860
TOTAL INDIRECT EXPENSES:	167,255	16,204	84,733	82,522	51%	(1,105)
TOTAL ALL EXPENSES:	224,255	16,204	93,561	130,694	42%	(1,105)
NET INCOME (LOSS):	(224,255)	(16,204)	(93,561)	(130,694)	42%	18,567

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50% OF YEAR COMPLETE

	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	6,675	388,434	(113,434)	141%	250,934
TOTAL REVENUE:	275,000	6,675	388,434	(113,434)	141%	250,934
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	32	336	1,564	18%	614
SECTION/COMMITTEE CHAIR MTGS	500	-	71	429	14%	179
TOTAL DIRECT EXPENSES:	2,400	32	407	1,993	17%	793
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	16,471	89,577	84,732	51%	(2,422)
BENEFITS EXPENSE	61,514	5,736	32,387	29,127	53%	(1,630)
OTHER INDIRECT EXPENSE	87,120	6,794	38,138	48,982	44%	5,422
TOTAL INDIRECT EXPENSES:	322,943	29,001	160,102	162,841	50%	1,369
TOTAL ALL EXPENSES:	325,343	29,033	160,510	164,833	49%	2,162
NET INCOME (LOSS):	(50,343)	(22,358)	227,925	(278,268)	-453%	253,096

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50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	10,735	625,884	(174,741)	139%	400,313
SEMINAR PROFIT SHARE	157,850	1,498	1,498	156,352	1%	(77,427)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(625)
OTHER	43,073	1,485	21,782	21,291	51%	246
TOTAL REVENUE:	653,316	13,718	649,164	4,152	99%	322,506
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	14,228	124,809	685,773	15%	280,482
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	6,675	388,434	(107,895)	138%	(248,164)
TOTAL DIRECT EXPENSES:	1,091,122	20,903	513,243	577,878	47%	32,318
NET INCOME (LOSS):	(437,806)	(7,185)	135,921	(573,727)	-31%	354,824

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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	121,034	386,511	633,286	38%	123,387
STAFF TRAVEL/PARKING	1,000	36	198	802	20%	302
STAFF MEMBERSHIP DUES	410	-	-	410	0%	205
TELEPHONE	90,000	7,006	46,960	43,040	52%	(1,960)
COMPUTER HARDWARE	65,000	684	41,040	23,960	63%	(8,540)
COMPUTER SOFTWARE	518,000	15,267	249,256	268,744	48%	9,744
HARDWARE SERVICE & WARRANTIES	50,000	-	14,413	35,587	29%	10,587
SOFTWARE MAINTENANCE & LICENSING	470,000	22,558	212,740	257,260	45%	22,260
THIRD PARTY SERVICES	177,600	2,274	104,166	73,434	59%	(15,366)
CLOUD INFRASTRUCTURE	130,000	10,267	25,643	104,357	20%	39,357
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	3,000
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(179,126)	(1,080,926)	(1,446,881)	43%	(182,977)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	68,991	358,519	270,757	57%	(43,881)
BENEFITS EXPENSE	158,341	14,759	88,928	69,413	56%	(9,758)
CAPITAL LABOR & OVERHEAD	-	(9,146)	(16,181)	16,181		(16,181)
OTHER INDIRECT EXPENSE	172,174	13,401	75,221	96,953	44%	10,866
TOTAL INDIRECT EXPENSES:	959,791	88,005	506,487	453,304	53%	(58,953)
TOTAL ALL EXPENSES:	959,791	88,005	506,487	453,304	53%	(58,953)
NET INCOME (LOSS):	(959,791)	(88,005)	(506,487)	(453,304)	53%	(26,591)

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	300
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(232)
STAFF CONFERENCE & TRAINING	4,500	1,653	1,653	2,847	37%	597
SUBSCRIPTIONS	816	-	358	458	44%	50
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	340
REGULATORY SCHOOL	10,000	-	5,286	4,714	53%	(286)
ABA DELEGATES	18,000	6,804	6,876	11,124	38%	2,124
TOTAL DIRECT EXPENSES:	36,301	8,457	15,258	21,043	42%	2,893
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	14,204	74,519	74,700	50%	91
BENEFITS EXPENSE	45,777	4,228	24,055	21,722	53%	(1,167)
OTHER INDIRECT EXPENSE	58,539	4,552	25,550	32,990	44%	3,720
TOTAL INDIRECT EXPENSES:	253,536	22,983	124,124	129,412	49%	2,644
TOTAL ALL EXPENSES:	289,837	31,440	139,381	150,455	48%	2,644
NET INCOME (LOSS):	(289,837)	(31,440)	(139,381)	(150,455)	48%	5,537

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50% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,130,725	1,298,743	7,098,926	7,031,799	50%	(33,563)
TEMPORARY SALARIES	212,850	19,894	85,716	127,134	40%	20,709
CAPITAL LABOR & OVERHEAD	-	(9,146)	(16,181)	16,181		16,181
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(100,000)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	-
EMPLOYEE SERVICE AWARDS	2,260	60	60	2,200	3%	1,070
FICA (EMPLOYER PORTION)	1,067,890	91,572	522,305	545,584	49%	11,639
L&I INSURANCE	65,406	15,160	29,051	36,355	44%	3,652
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,952	20,373	18,588	52%	(893)
MEDICAL (EMPLOYER PORTION)	1,959,293	190,651	1,089,424	869,869	56%	(109,777)
RETIREMENT (EMPLOYER PORTION)	778,534	65,676	388,282	390,252	50%	985
TRANSPORTATION ALLOWANCE	25,944	361	26,321	(377)	101%	(13,349)
UNEMPLOYMENT INSURANCE	73,419	9,794	37,303	36,116	51%	(593)
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,686,717	9,283,980	8,876,102	51%	(203,939)
WORKPLACE BENEFITS	60,150	2,094	11,410	48,740	19%	18,665
HUMAN RESOURCES POOLED EXP	115,700	8,241	46,168	69,532	40%	11,682
MEETING SUPPORT EXPENSES	9,950	132	3,200	6,750	32%	1,775
RENT	923,055	106,632	480,859	442,196	52%	(19,332)
PERSONAL PROP TAXES-WSBA	6,500	514	3,399	3,101	52%	(149)
FURNITURE, MAINT, LH IMP	48,450	9,678	17,206	31,244	36%	7,019
SAFETY & SECURITY	10,420	313	1,053	9,367	10%	4,157
OFFICE SUPPLIES & EQUIPMENT	19,635	1,314	7,636	11,999	39%	2,182
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,466	111,586	112,498	50%	456
COMPUTER HARDWARE DEPRECIATION	47,971	4,334	25,997	21,974	54%	(2,011)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,606	21,190	15,129	58%	(3,031)
INSURANCE	273,491	22,171	133,027	140,464	49%	3,719
WORK HOME FURNITURE & EQUIP	10,500	174	1,666	8,834	16%	3,584
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(19,945)
PROFESSIONAL FEES-LEGAL	250,000	775	35,221	214,779	14%	89,779
ONLINE LEGAL RESEARCH	89,000	12,457	45,223	43,777	51%	(723)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	3,250
TRANSLATION SERVICES	25,000	739	3,804	21,196	15%	8,696
TELEPHONE & INTERNET	33,600	2,730	16,140	17,460	48%	660
POSTAGE - GENERAL	12,000	601	4,024	7,976	34%	1,976
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	3,750
BANK FEES	27,000	1,620	15,017	11,983	56%	(1,517)
PRODUCTION MAINTENANCE & SUPPLIES	13,250	1,535	6,271	6,979	47%	354
COMPUTER POOLED EXPENSES	2,527,807	179,052	1,080,526	1,447,281	43%	183,377
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	376,176	2,112,319	2,709,064	44%	298,373
TOTAL INDIRECT EXPENSES:	22,981,465	2,062,893	11,396,299	11,585,165	50%	94,433

Washington State Bar Association

Statement of Activities

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

50% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(369,448)	(36,663)	(149,346)	(220,102)
ADMISSIONS/BAR EXAM	(70,382)	186,557	538,939	(609,321)
ADVANCEMENT FTE	(322,209)	(26,286)	(157,798)	(164,410)
BAR NEWS	(184,871)	(9,160)	(61,582)	(123,289)
BENCH BAR PRESS	-	-	1,350	(1,350)
BOARD OF GOVERNORS	(656,550)	(66,529.80)	(257,901)	(398,649)
CONFERENCE & BROADCAST SERVICES	(83,138)	(7,264)	(41,533)	(41,604)
CHARACTER & FITNESS BOARD	(183,031)	(16,813)	(91,143)	(91,888)
CLE - PRODUCTS	651,708	24,336	412,270	239,439
CLE - SEMINARS	(521,923)	(65,674)	(333,998)	(187,925)
CLIENT PROTECTION FUND	244,100	6,534	704,573	(460,473)
COMMUNICATIONS	(927,116)	(65,293)	(389,384)	(537,731)
COMMUNICATIONS FTE	(257,458)	(23,174)	(130,572)	(126,886)
DESKBOOKS	(261,267)	(76,037)	(156,101)	(105,166)
DISCIPLINE	(6,714,684)	(596,946)	(3,231,497)	(3,483,187)
DIVERSITY	(266,146)	(31,413)	(31,479)	(234,667)
ENTITY REGULATION	(67,555)	(3,722)	(45,109)	(22,447)
FACILITIES & OPERATIONS	(749,267)	(66,845)	(383,159)	(366,108)
FINANCE	(630,173)	(38,425)	(296,742)	(333,431)
FOUNDATION	(194,625)	(18,005)	(93,261)	(101,365)
HUMAN RESOURCES	(540,066)	(61,333)	(343,016)	(197,050)
LAW CLERK PROGRAM	(20,825)	(31,648)	133,304	(154,129)
LEGISLATIVE	(295,591)	(26,879)	(144,962)	(150,629)
LEGAL LUNCHBOX	(34,025)	(3,918)	(3,829)	(30,195)
LICENSE FEES	17,652,266	1,631,824	8,957,902	8,694,364
LICENSING AND MEMBERSHIP	(336,145)	(22,253)	(102,894)	(233,251)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(4,997)	(25,826)	(35,219)
LIMITED PRACTICE OFFICERS	56,640	7,236	40,704	15,936
MANDATORY CLE ADMINISTRATION	490,949	61,030	395,551	95,398
MEMBER WELLNESS PROGRAM	(247,030)	(21,343)	(121,960)	(125,070)
MINI CLE	(134,341)	(11,380)	(66,343)	(67,998)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(30,929)	(165,380)	(253,384)
NEW MEMBER EDUCATION	20,022	(3,404)	39,452	(19,430)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(95,221)	(536,771)	(606,752)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(91,827)	(582,405)	(492,251)
OGC-DISCIPLINARY BOARD	(346,788)	(50,446)	(176,822)	(169,966)
PRACTICE OF LAW BOARD	(115,055)	(8,929)	(49,457)	(65,598)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(14,871)	(127,659)	(58,561)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(17,327)	(107,048)	(117,729)
PUBLIC SERVICE PROGRAMS	(190,189)	(28,597)	(132,275)	(57,914)
PUBLICATION & DESIGN SERVICES	(129,205)	(10,899)	(66,400)	(62,804)
REGULATORY SERVICES FTE	(438,062)	(37,038)	(206,961)	(231,101)
REGULATORY REFORM	(224,255)	(16,204)	(93,561)	(130,694)
SECTIONS ADMINISTRATION	(50,343)	(22,358)	227,925	(278,268)
SECTIONS OPERATIONS	(437,806)	(7,185)	135,921	(573,727)
TECHNOLOGY	(959,791)	(88,005)	(506,487)	(453,304)
VOLUNTEER EDUCATION	(289,837)	(31,440)	(139,381)	(150,455)
INDIRECT EXPENSES	22,981,465	2,062,893	11,396,299	11,585,165
TOTAL OF ALL	(21,738,972)	(2,093,731)	(13,434,149)	(8,304,823)
NET INCOME (LOSS)	(1,242,493)	30,838	2,037,850	(3,280,343)