

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date May 31, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
June 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 May 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	67%	68%	\$(279,229)	66%	Unfavorable to budget due to higher salaries, medical cost, and timing of annual payment for transportation allowance.
Other Indirect Expenses*	67%	58%	\$422,290	63%	Favorable to budget due to timing of expenses for legal fees, workplace benefits, and HR and IT direct expenses.
Total Indirect Expenses	67%	66%	\$143,060	66%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	67%	74%	\$1,714,504	72%	Favorable to budget due to higher revenue for licensing late fees, Pro Hac Vice, Law Clerk fees, bar exam fees and MCLE late fees, and timing of collection of reimbursements from sections.
General Fund Indirect Expenses	67%	66%	\$145,158	66%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	67%	56%	\$318,772	53%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	67%	-271%	\$2,178,434	158%	Favorable to budget for the reasons described above.

CLE Revenue	67%	60%	\$(106,722)	71%	Unfavorable to budget due to lower seminar revenue and timing of collection of deskbook royalty payments.
CLE Direct Expenses	67%	38%	\$126,432	36%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	67%	67%	\$(2,881)	65%	Slightly unfavorable to budget due to quarterly vacation accrual adjustments and higher cost of medical benefits.
CLE Net	67%	54%	\$16,829	94%	Favorable to budget due to timing of direct expenses.

*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 May 01, 2026 to May 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	-	-	163,045	253,348	35,927	116,100	198,973	369,448	(198,973)	(369,448)
Admissions/Bar Exam	1,634,585	1,479,440	703,714	1,089,992	234,633	459,530	938,347	1,549,822	696,238	(70,382)
Advancement FTE	-	-	210,222	315,609	140	6,600	210,363	322,209	(210,363)	(322,209)
Bar News	393,792	529,600	219,141	331,526	258,062	382,945	477,203	714,471	(83,411)	(184,871)
Board of Governors	-	-	159,143	238,885	228,813	417,665	387,956	656,550	(387,956)	(656,550)
Conference & Broadcasting Services	-	-	55,059	83,138	-	-	55,059	83,138	(55,059)	(83,138)
Character & Fitness Board	-	-	106,170	159,981	11,401	23,050	117,572	183,031	(117,572)	(183,031)
Communications Strategies	411	3,000	501,512	741,101	96,203	189,015	597,715	930,116	(597,394)	(927,116)
Communications Strategies FTE	-	-	172,988	257,458	-	-	172,988	257,458	(172,988)	(257,458)
Discipline	62,996	85,000	4,261,788	6,614,175	107,605	185,509	4,369,393	6,799,684	(4,369,393)	(6,714,684)
Diversity	135,000	135,000	209,485	342,071	12,613	59,075	222,098	401,146	(87,098)	(266,146)
Entity Regulation	20,000	75,500	17,217	115,083	2,710	27,973	79,926	143,055	(59,926)	(67,555)
Facilities & Operations	-	-	507,942	746,702	1,594	2,565	509,536	749,267	(509,536)	(749,267)
Finance	495,347	600,000	807,285	1,225,253	3,220	4,920	810,505	1,230,173	(315,158)	(630,173)
Foundation	-	-	117,712	175,440	5,882	19,185	123,594	194,625	(133,594)	(194,625)
Human Resources	-	-	445,307	540,066	-	-	445,307	540,066	(445,307)	(540,066)
Law Clerk Program	264,033	224,000	113,599	177,416	42,902	67,409	156,501	244,825	107,532	(20,825)
Legislative	-	-	161,078	270,801	16,387	24,790	177,466	295,591	(177,466)	(295,591)
Legal Lunchbox	32,030	34,000	39,450	59,925	4,422	8,100	43,872	68,025	(11,842)	(34,025)
Licensing and Membership Records	440,417	494,560	530,726	807,725	23,095	22,680	553,821	830,405	(113,404)	(336,145)
Licensing Fees	11,967,761	17,652,266	-	-	-	-	0	-	11,967,761	17,652,266
Limited License Legal Technician	11,944	17,287	43,297	66,332	2,666	45,963	45,963	78,332	(34,019)	(61,045)
Limited Practice Officers	122,241	182,000	59,060	92,656	10,175	32,704	69,236	125,360	53,005	56,640
Mandatory CLE	1,061,550	1,338,250	470,897	694,269	97,703	153,032	568,600	847,301	492,950	490,949
Member Wellness Program	4,250	9,000	163,287	242,930	4,684	13,100	167,972	256,030	(163,722)	(247,030)
Member Services & Engagement	9,200	15,300	208,591	309,044	65,470	125,020	273,861	434,064	(284,661)	(418,764)
Mini CLE	-	-	38,211	134,341	-	-	38,211	134,341	(88,211)	(134,341)
New Member Education	119,936	142,000	77,946	118,278	2,473	3,700	80,420	121,978	39,516	20,022
Office of General Counsel	1,000	-	707,071	1,116,772	9,520	26,750	716,591	1,143,522	(715,591)	(1,143,522)
Office of the Executive Director	-	-	626,476	932,020	117,632	142,635	744,109	1,074,655	(744,109)	(1,074,655)
OIG-Disciplinary Board	-	-	141,941	210,543	99,486	136,245	241,427	346,788	(241,427)	(346,788)
Practice of Law Board	-	-	64,086	98,855	1,461	16,200	65,547	115,055	(65,547)	(115,055)
Practice Management Assistance	68,452	62,000	102,488	152,525	90,187	95,695	192,675	248,220	(124,223)	(186,220)
Professional Responsibility Program	-	-	140,451	216,787	2,602	7,990	143,053	224,777	(143,053)	(224,777)
Public Service Programs	132,639	132,635	189,118	310,124	(1,934)	12,700	187,184	322,824	(54,545)	(190,189)
Publication and Design Services	-	-	81,799	124,205	4,756	5,000	86,555	129,205	(86,555)	(129,205)
Regulatory Services FTE	-	-	272,526	425,472	1,404	12,590	273,930	438,062	(273,930)	(438,062)
Regulatory Reform	-	-	112,682	167,255	8,828	57,000	121,510	224,255	(121,510)	(224,255)
Sections Administration	393,947	275,000	213,423	322,943	484	2,400	213,907	325,343	180,040	(50,343)
Volunteer Engagement	-	-	165,362	253,536	15,668	36,301	181,030	289,836	(181,030)	(289,832)
Technology	-	-	694,659	959,791	-	-	694,659	959,791	(694,659)	(959,791)
Subtotal General Fund	17,371,530	23,485,538	14,185,755	21,496,370	1,618,876	2,906,473	15,804,632	24,402,843	1,566,898	(917,304)
Expenses using Facilities Reserve funds	-	-	(112,682)	-	(496)	-	(496)	496	744	-
Expenses using Special Project Reserve funds	-	-	-	-	(8,828)	-	(8,828)	(121,510)	(224,255)	121,510
Total General Fund - Net Result from Operations	17,371,530	23,485,538	14,073,073	21,496,370	1,610,048	2,906,473	15,682,625	24,177,844	1,688,905	(692,306)
Percentage of Budget	74%	66%	66%	56%	65%	65%	65%	65%	65%	65%
CLE-Seminars and Products	901,982	1,491,745	702,411	1,048,807	96,118	313,153	798,529	1,361,960	103,452	129,785
CLE - Deskbooks	55,873	105,120	161,013	242,008	69,138	124,380	230,151	366,387	(174,278)	(261,267)
Total CLE	957,854	1,596,865	863,424	1,290,814	165,256	437,533	1,028,680	1,728,347	(70,826)	(131,482)
Percentage of Budget	60%	67%	67%	38%	38%	60%	60%	60%	60%	60%
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	(70,826)	(131,482)
Total CLE Fund - Net Result from Operations	668,073	653,216	863,424	1,290,814	165,256	437,533	1,028,680	1,728,347	13,626	(437,806)
Total All Sections	668,073	653,216	-	-	654,110	1,091,122	654,110	1,091,122	13,963	(437,806)
Bench Bar Press-Restricted	6,885	-	-	-	7,060	-	7,060	0	(175)	-
Client Protection Fund-Restricted	870,614	945,480	128,736	194,280	42,614	507,100	171,350	701,380	699,264	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	1,515,372	1,594,176	128,736	194,280	42,614	507,100	171,350	701,380	699,264	244,100
Totals	19,868,071	26,681,199	15,177,916	22,981,465	2,480,856	4,942,227	17,658,772	27,923,692	2,209,124	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(496)	-	(496)	496	496	-
Totals Net of Use of Special Project Reserve Funds	-	-	(112,682)	-	(8,828)	-	(121,510)	27,698,693	121,510	(1,017,494)
Percentage of Budget	74%	66%	66%	50%	50%	63%	63%	63%	63%	63%

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	6,006,356
Bench Bar Press	1,110	1,110	935
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,162,901
Section Funds	2,164,531	1,726,725	2,178,494
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,429
Special Projects and Innovation Fund	616,067	391,813	494,557
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	8,443,059
Total General Fund Balance	10,030,146	9,112,841	11,597,044
Net Change in Total General Fund Balance	-	(917,304)	1,566,898
Total Fund Balance	18,736,606	17,494,113	20,945,730
Net Change In Fund Balance	-	(1,242,493)	2,209,124

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

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

2,141,003

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.54%

12,647,229

UBS Financial Money Market

3.48%

1,197,426

CDs/Treasuries

see list

10,250,000

General Fund Total

26,235,659

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

360,560

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.54%

5,327,543

CDs/Treasuries

see list

500,000

Client Protection Fund Total

6,188,103

Grand Total Cash & Investments

32,423,762

Washington State Bar Association
Analysis of Cash Investments
As of May 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>
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
BMO Bank NA Primary	3.85%	9	4/28/2026	4/30/2026	2/1/2027	250,000
Tristate Capital Bank	3.80%	9	4/28/2026	5/6/2026	2/8/2027	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
Stearns Bank NA CD	3.90%	11	4/15/2026	4/20/2026	3/22/2027	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
Mission Valley Bank CD	3.80%	12	4/15/2026	4/17/2026	4/16/2027	250,000
Bank of India NY CD	3.90%	12	4/15/2026	4/23/2026	4/21/2027	250,000
Old National Bank CD	3.90%	12	4/15/2026	4/22/2026	4/22/2027	250,000
Shinhan Bank America CD	3.90%	12	4/15/2026	4/24/2026	4/26/2027	250,000
American Coml BK & TR CD	3.85%	12	4/15/2026	4/28/2026	4/28/2027	250,000
Flagstar Bank National CD	3.95%	12	4/28/2026	4/30/2026	4/30/2027	250,000
Regions BK Birmingham CD	3.80%	12	4/28/2026	5/5/2026	5/5/2027	250,000
Bank Hope Los Angeles CD	3.75%	12	4/28/2026	5/6/2026	5/6/2027	250,000
Eaglemark Savings Bank	3.95%	12	5/26/2026	5/27/2026	5/27/2027	250,000
Nelnet Bank Inc. CD	3.80%	12	5/26/2026	5/27/2026	5/27/2027	250,000
Bank of America CA CD	3.95%	12	5/26/2026	5/28/2026	5/28/2027	250,000
First-Citizens Bank/Trst CD	3.85%	12	5/26/2026	5/28/2026	5/28/2027	250,000
Mountainone Bank CD	3.80%	12	5/26/2026	5/29/2026	5/29/2027	250,000
Western Alliance Bank CD	3.85%	12	5/26/2026	5/29/2026	5/29/2027	250,000
Total						10,250,000

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 May 01, 2026 to May 31, 2026

67% 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	1,495,314	11,967,761	5,684,505	68%	199,583
TOTAL REVENUE:	17,652,266	1,495,314	11,967,761	5,684,505	68%	199,583

Washington State Bar Association

Statement of Activities

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

67% 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	-	7,205	2,295	76%	872
BAR EXAM FEES	1,395,000	131,980	1,588,620	(193,620)	114%	658,620
RULE 9/LEGAL INTERN FEES	13,000	4,500	10,000	3,000	77%	1,333
SPECIAL ADMISSIONS	61,940	2,040	28,760	33,180	46%	(12,533)
TOTAL REVENUE:	1,479,440	138,520	1,634,585	(155,145)	110%	648,292
DIRECT EXPENSES:						
POSTAGE	2,900	285	2,628	272	91%	(695)
STAFF TRAVEL/PARKING	24,000	-	9,139	14,861	38%	6,861
STAFF MEMBERSHIP DUES	495	-	245	250	49%	85
SUPPLIES	2,500	-	1,044	1,456	42%	622
FACILITY, PARKING, FOOD	150,985	-	46,969	104,016	31%	53,688
EXAM GRADING	43,750	-	21,750	22,000	50%	7,417
UBE EXAMINATIONS	46,200	-	40,859	5,341	88%	(10,059)
BOARD OF BAR EXAMINERS	45,000	418	8,012	36,988	18%	21,988
BAR EXAM PROCTORS	10,000	-	8,486	1,514	85%	(1,820)
DISABILITY ACCOMMODATIONS	75,000	5,853	51,277	23,723	68%	(1,277)
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	1,000
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	977
SOFTWARE HOSTING	45,000	5,008	36,072	8,928	80%	(6,072)
STAFF CONFERENCE & TRAINING	11,000	655	8,127	2,873	74%	(794)
TOTAL DIRECT EXPENSES:	459,830	12,219	234,633	225,197	51%	71,921
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	54,313	415,922	219,473	65%	7,675
BENEFITS EXPENSE	198,059	17,726	139,444	58,615	70%	(7,405)
OTHER INDIRECT EXPENSE	256,539	12,039	148,348	108,191	58%	22,678
TOTAL INDIRECT EXPENSES:	1,089,992	84,079	703,714	386,279	65%	22,948
TOTAL ALL EXPENSES:	1,549,822	96,297	938,347	611,476	61%	94,868
NET INCOME (LOSS):	(70,382)	42,223	696,238	(766,621)	-989%	743,160

**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 May 01, 2026 to May 31, 2026

67% 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%	4,260
TOTAL DIRECT EXPENSES:	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>4,260</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	18,420	146,802	69,723	68%	(2,452)
BENEFITS EXPENSE	50,531	4,507	35,278	15,253	70%	(1,590)
OTHER INDIRECT EXPENSE	48,553	2,284	28,143	20,410	58%	4,226
TOTAL INDIRECT EXPENSES:	<u>315,609</u>	<u>25,211</u>	<u>210,222</u>	<u>105,386</u>	<u>67%</u>	<u>183</u>
TOTAL ALL EXPENSES:	<u>322,209</u>	<u>25,211</u>	<u>210,363</u>	<u>111,846</u>	<u>65%</u>	<u>4,443</u>
NET INCOME (LOSS):	<u>(322,209)</u>	<u>(25,211)</u>	<u>(210,363)</u>	<u>(111,846)</u>	<u>65%</u>	<u>4,443</u>

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	-	-	6,000	0%	4,000
LEADERSHIP TRAINING	10,000	5,197	8,647	1,353	86%	(1,980)
ATJ BOARD EXPENSE **	51,900	-	4,677	47,223	9%	29,923
STAFF TRAVEL/PARKING	2,800	18	319	2,482	11%	1,548
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(729)
PUBLIC DEFENSE **	11,000	3,815	7,921	3,079	72%	(588)
RECEPTION/FORUM EXPENSE	30,000	-	10,701	19,299	36%	9,299
TOTAL DIRECT EXPENSES:	116,100	9,030	35,927	80,173	31%	41,473
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	12,462	99,847	52,788	65%	1,910
BENEFITS EXPENSE	45,272	3,965	30,945	14,327	68%	(763)
OTHER INDIRECT EXPENSE	55,440	2,603	32,253	23,187	58%	4,707
TOTAL INDIRECT EXPENSES:	253,348	19,030	163,045	90,303	64%	5,853
TOTAL ALL EXPENSES:	369,448	28,061	198,973	170,475	54%	47,326
NET INCOME (LOSS):	(369,448)	(28,061)	(198,973)	(170,475)	54%	47,326

**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 May 01, 2026 to May 31, 2026

67% 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	-	600	2,400	(2,400)		2,400
TOTAL REVENUE:	<u>-</u>	<u>600</u>	<u>6,885</u>	<u>(6,885)</u>		<u>6,885</u>
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	7,060	(7,060)		(7,060)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>7,060</u>	<u>(7,060)</u>		<u>(7,060)</u>
NET INCOME (LOSS):	<u>-</u>	<u>600</u>	<u>(175)</u>	<u>175</u>		<u>(175)</u>

Washington State Bar Association

Statement of Activities

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

67% 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%	(1,333)
BNEWS DISPLAY ADVERTISING	405,000	-	306,786	98,214	76%	36,786
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	140	(40)	140%	74
BNEWS CLASSIFIED ADVERTISING	2,500	50	3,035	(535)	121%	1,368
JOB TARGET ADVERTISING	120,000	10,802	83,831	36,169	70%	3,831
TOTAL REVENUE:	529,600	10,852	393,792	135,808	74%	40,725
DIRECT EXPENSES:						
POSTAGE	135,000	-	99,094	35,906	73%	(9,094)
PRINTING, COPYING & MAILING	242,000	-	157,616	84,384	65%	3,717
DIGITAL/ONLINE DEVELOPMENT	2,000	-	353	1,647	18%	981
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	667
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	200
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	468
STAFF MEMBERSHIP DUES	220	-	-	220	0%	147
SUBSCRIPTIONS	225	-	-	225	0%	150
TOTAL DIRECT EXPENSES:	382,945	-	258,062	124,883	67%	(2,766)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,700	135,176	63,975	68%	(2,408)
BENEFITS EXPENSE	59,029	5,282	41,455	17,574	70%	(2,103)
OTHER INDIRECT EXPENSE	73,346	3,450	42,509	30,837	58%	6,388
TOTAL INDIRECT EXPENSES:	331,526	25,432	219,141	112,386	66%	1,877
TOTAL ALL EXPENSES:	714,471	25,432	477,203	237,268	67%	(889)
NET INCOME (LOSS):	(184,871)	(14,579)	(83,411)	(101,460)	45%	39,836

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS **	175,000	28,457	74,825	100,175	43%	41,842
BOG COMMITTEES' EXPENSES **	11,200	1,813	4,118	7,082	37%	3,348
BOG RETREAT	40,000	-	31,539	8,461	79%	(4,872)
BOG CONFERENCE ATTENDANCE	56,500	5,737	51,799	4,701	92%	(14,133)
BOG TRAVEL & OUTREACH **	70,000	7,676	55,488	14,512	79%	(8,821)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	10,000
BOG ELECTIONS **	26,900	-	9,021	17,879	34%	8,913
PRESIDENT'S DINNER	12,000	1,674	1,674	10,326	14%	6,326
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	4,667
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	2,200
SUPPLIES	765	-	350	415	46%	160
TOTAL DIRECT EXPENSES:	417,665	45,357	228,813	188,852	55%	49,630
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	12,881	93,431	41,613	69%	(3,402)
BENEFITS EXPENSE	44,269	4,060	31,363	12,906	71%	(1,851)
OTHER INDIRECT EXPENSE	59,572	2,788	34,349	25,223	58%	5,366
TOTAL INDIRECT EXPENSES:	238,885	19,729	159,143	79,742	67%	114
TOTAL ALL EXPENSES:	656,550	65,086	387,956	268,594	59%	49,744
NET INCOME (LOSS):	(656,550)	(65,086)	(387,956)	(268,594)	59%	49,744

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Washington State Bar Association

Statement of Activities

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

67% 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	4,096	33,520	15,750	68%	(674)
BENEFITS EXPENSE	14,930	1,339	10,555	4,374	71%	(602)
OTHER INDIRECT EXPENSE	18,939	892	10,984	7,955	58%	1,642
TOTAL INDIRECT EXPENSES:	83,138	6,327	55,059	28,078	66%	366
NET INCOME (LOSS):	(83,138)	(6,327)	(55,059)	(28,078)	66%	366

Washington State Bar Association

Statement of Activities

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

67% 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	-	5,458	6,542	45%	2,542
COURT REPORTERS	11,050	-	5,943	5,107	54%	1,423
TOTAL DIRECT EXPENSES:	<u>23,050</u>	<u>-</u>	<u>11,401</u>	<u>11,649</u>	<u>49%</u>	<u>3,965</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,686	70,528	33,364	68%	(1,267)
BENEFITS EXPENSE	26,820	2,373	18,763	8,057	70%	(883)
OTHER INDIRECT EXPENSE	29,270	1,369	16,879	12,390	58%	2,634
TOTAL INDIRECT EXPENSES:	<u>159,981</u>	<u>12,428</u>	<u>106,170</u>	<u>53,810</u>	<u>66%</u>	<u>484</u>
TOTAL ALL EXPENSES:	<u>183,031</u>	<u>12,428</u>	<u>117,572</u>	<u>65,459</u>	<u>64%</u>	<u>4,449</u>
NET INCOME (LOSS):	<u>(183,031)</u>	<u>(12,428)</u>	<u>(117,572)</u>	<u>(65,459)</u>	<u>64%</u>	<u>4,449</u>

Washington State Bar Association

Statement of Activities

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

67% 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	96,633	279,573	450,962	38%	(207,450)
SEMINAR REVENUE-OTHER	32,500	11,950	27,950	4,550	86%	6,283
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	100,000
SHIPPING & HANDLING	210	-	36	174	17%	(104)
COURSEBOOK SALES	3,500	-	325	3,175	9%	(2,008)
DIGITAL VIDEO SALES	875,000	18,842	594,097	280,903	68%	10,764
TOTAL REVENUE:	1,491,745	127,425	901,982	589,763	60%	(92,515)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	100
ONLINE EXPENSES	54,000	6	17,862	36,138	33%	18,138
ACCREDITATION FEES	2,500	(72)	1,896	604	76%	(229)
FACILITIES	175,000	5,200	55,307	119,693	32%	61,360
DISABILITY ACCOMMODATIONS	7,000	-	2,211	4,789	32%	2,455
SPEAKERS & PROGRAM DEVELOP	45,700	5,302	12,534	33,166	27%	17,933
HONORARIA	3,000	-	-	3,000	0%	2,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	133
STAFF TRAVEL/PARKING	16,500	1,098	3,820	12,680	23%	7,180
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	2,467
STAFF MEMBERSHIP DUES	1,500	-	1,091	409	73%	(91)
SUBSCRIPTIONS	1,300	796	796	504	61%	71
SUPPLIES	1,000	-	41	959	4%	626
COST OF SALES - COURSEBOOKS	300	-	27	273	9%	173
POSTAGE & DELIVERY-COURSEBOOKS	200	-	28	172	14%	105
IT EXPENSE DUE TO GF	1,103	69	506	597	46%	229
TOTAL DIRECT EXPENSES:	313,153	12,398	96,118	217,035	31%	112,651
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,203	419,858	194,610	68%	(10,213)
BENEFITS EXPENSE	202,492	18,224	143,563	58,929	71%	(8,568)
OTHER INDIRECT EXPENSE	231,847	10,231	138,990	92,857	60%	15,575
TOTAL INDIRECT EXPENSES:	1,048,807	80,658	702,411	346,396	67%	(3,207)
TOTAL ALL EXPENSES:	1,361,960	93,057	798,529	563,431	59%	109,444
NET INCOME (LOSS):	129,785	34,368	103,452	26,333	80%	16,929

Washington State Bar Association

Statement of Activities

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

67% 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	-	-	5,539	(5,539)		5,539
CPF RESTITUTION	10,000	621	4,782	5,218	48%	(1,885)
CPF MEMBER ASSESSMENTS	735,480	7,400	727,330	8,150	99%	237,010
INTEREST INCOME	200,000	17,231	132,963	67,037	66%	(370)
TOTAL REVENUE:	945,480	25,252	870,614	74,866	92%	240,294
DIRECT EXPENSES:						
BANK FEES	500	3	(57)	557	-11%	390
GIFTS TO INJURED CLIENTS	500,000	20,300	40,050	459,950	8%	293,283
CPF BOARD EXPENSES	2,000	37	902	1,098	45%	432
STAFF CONFERENCE & TRAINING	4,400	1,519	1,519	2,881	35%	1,414
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(67)
TOTAL DIRECT EXPENSES:	507,100	21,860	42,614	464,486	8%	295,453
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,759	80,028	37,473	68%	(1,694)
BENEFITS EXPENSE	34,425	3,218	24,227	10,198	70%	(1,277)
OTHER INDIRECT EXPENSE	42,355	1,986	24,481	17,873	58%	3,755
TOTAL INDIRECT EXPENSES:	194,280	14,963	128,736	65,544	66%	784
TOTAL ALL EXPENSES:	701,380	36,823	171,350	530,030	24%	296,237
NET INCOME (LOSS):	244,100	(11,571)	699,264	(455,164)	286%	536,531

Washington State Bar Association

Statement of Activities

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

67% 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	411	411	589	41%	(256)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,333)
TOTAL REVENUE:	3,000	411	411	2,589	14%	(1,589)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,584	4,311	27%	2,346
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	663
SUBSCRIPTIONS	4,520	1,213	3,342	1,178	74%	(329)
APEX	52,500	-	380	52,120	1%	34,620
BAR LEADERS SUMMIT	35,000	26,935	26,935	8,065	77%	(3,601)
50 YEAR MEMBER TRIBUTE LUNCH	38,000	1,674	1,674	36,326	4%	23,660
BAR OUTREACH **	22,000	9,263	27,676	(5,676)	126%	(13,010)
COMMUNICATIONS OUTREACH **	8,000	3,738	6,553	1,447	82%	(1,219)
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	(257)
AMBASSADOR TRAINING & TOWN HALLS	10,000	4,482	19,732	(9,732)	197%	(13,065)
TOTAL DIRECT EXPENSES:	189,015	47,502	96,203	92,812	51%	29,807
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	43,965	297,876	120,120	71%	(19,212)
BENEFITS EXPENSE	137,502	12,112	96,370	41,132	70%	(4,702)
OTHER INDIRECT EXPENSE	185,603	8,706	107,267	78,337	58%	16,469
TOTAL INDIRECT EXPENSES:	741,101	64,783	501,512	239,588	68%	(7,445)
TOTAL ALL EXPENSES:	930,116	112,285	597,715	332,400	64%	22,362
NET INCOME (LOSS):	(927,116)	(111,874)	(597,304)	(329,811)	64%	20,773

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	125,299	57,894	68%	(3,171)
BENEFITS EXPENSE	39,830	3,522	27,706	12,124	70%	(1,152)
OTHER INDIRECT EXPENSE	34,435	1,621	19,982	14,452	58%	2,974
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>20,409</u>	<u>172,988</u>	<u>84,470</u>	<u>67%</u>	<u>(1,349)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(20,409)</u>	<u>(172,988)</u>	<u>(84,470)</u>	<u>67%</u>	<u>(1,349)</u>

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	-	3,386	1,734	66%	(27)
LEXIS/NEXIS ROYALTIES	75,000	10,164	30,757	44,243	41%	(19,243)
SECTION PUBLICATION SALES	-	-	70	(70)		70
CASEMAKER ROYALTIES	25,000	11,781	21,659	3,341	87%	4,992
TOTAL REVENUE:	105,120	21,945	55,873	49,247	53%	(14,207)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	-	1,195	1,605	43%	672
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	(447)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	179
OBSOLETE INVENTORY	118,700	-	65,597	53,103	55%	13,537
STAFF MEMBERSHIP DUES	330	-	218	112	66%	2
SUBSCRIPTIONS	50	-	-	50	0%	33
TOTAL DIRECT EXPENSES:	124,380	-	69,138	55,242	56%	13,782
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	98,064	46,982	68%	(1,366)
BENEFITS EXPENSE	45,925	4,121	32,282	13,643	70%	(1,665)
OTHER INDIRECT EXPENSE	51,036	2,258	30,667	20,369	60%	3,357
TOTAL INDIRECT EXPENSES:	242,008	18,543	161,013	80,995	67%	325
TOTAL ALL EXPENSES:	366,387	18,543	230,151	136,236	63%	14,107
NET INCOME (LOSS):	(261,267)	3,402	(174,278)	(86,989)	67%	(100)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	128	1,126	(126)	113%	460
RECOVERY OF DISCIPLINE COSTS	65,000	6,207	45,820	19,180	70%	2,487
DISCIPLINE HISTORY SUMMARY	19,000	2,160	16,050	2,950	84%	3,383
TOTAL REVENUE:	85,000	8,495	62,996	22,004	74%	6,330
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	233
STAFF TRAVEL/PARKING	15,000	1,138	12,141	2,859	81%	(2,141)
STAFF MEMBERSHIP DUES	7,659	239	7,695	(36)	100%	(2,589)
TELEPHONE	3,000	225	1,614	1,386	54%	386
COURT REPORTERS	66,200	7,499	37,034	29,166	56%	7,099
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	333
LITIGATION EXPENSES	30,000	1,525	10,572	19,428	35%	9,428
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	5,304
TRANSLATION SERVICES	10,000	874	10,132	(132)	101%	(3,465)
STAFF CONFERENCE & TRAINING	37,800	500	23,720	14,080	63%	1,480
TOTAL DIRECT EXPENSES:	185,509	11,999	107,605	77,904	58%	16,067
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	336,693	2,696,007	1,435,353	65%	58,233
BENEFITS EXPENSE	1,139,859	101,104	789,843	350,017	69%	(29,936)
OTHER INDIRECT EXPENSE	1,342,955	62,978	775,938	567,017	58%	119,366
TOTAL INDIRECT EXPENSES:	6,614,175	500,775	4,261,788	2,352,387	64%	147,662
TOTAL ALL EXPENSES:	6,799,684	512,775	4,369,393	2,430,291	64%	163,730
NET INCOME (LOSS):	(6,714,684)	(504,280)	(4,306,397)	(2,408,288)	64%	170,059

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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%	45,000
TOTAL REVENUE:	135,000	-	135,000	-	100%	45,000
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	131	591	3,109	16%	1,876
STAFF MEMBERSHIP DUES	775	175	605	170	78%	(88)
DEI COUNCIL	7,600	690	2,607	4,993	34%	2,460
DIVERSITY EVENTS & PROJECTS **	33,600	378	5,519	28,081	16%	16,881
STAFF EQUITY LEADERSHIP LAB	6,000	252	3,201	2,799	53%	799
STAFF CONFERENCE & TRAINING	4,400	90	90	4,310	2%	2,843
CONSULTING SERVICES	3,000	-	-	3,000	0%	2,000
TOTAL DIRECT EXPENSE:	59,075	1,716	12,613	46,462	21%	26,770
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	16,244	120,698	77,426	61%	11,384
BENEFITS EXPENSE	66,814	5,342	41,559	25,255	62%	2,983
OTHER INDIRECT EXPENSE	77,134	3,612	47,228	29,906	61%	4,195
TOTAL INDIRECT EXPENSES:	342,071	25,198	209,485	132,586	61%	18,562
TOTAL ALL EXPENSES:	401,146	26,914	222,098	179,048	55%	45,333
NET INCOME (LOSS):	(266,146)	(26,914)	(87,098)	(179,048)	33%	90,333

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Washington State Bar Association

Statement of Activities

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

67% 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	5,000	20,000	8,000	71%	1,333
ANNUAL FEES	47,500	-	-	47,500	0%	(31,667)
TOTAL REVENUE:	75,500	5,000	20,000	55,500	26%	(30,333)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	1,383
INVESTIGATION	9,600	-	-	9,600	0%	6,400
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	6,667
SOFTWARE HOSTING	3,973	373	1,159	2,813	29%	1,489
TOTAL DIRECT EXPENSES:	27,973	373	2,710	25,263	10%	15,939
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,684	53,125	24,346	69%	(1,478)
BENEFITS EXPENSE	18,673	1,672	13,108	5,566	70%	(659)
OTHER INDIRECT EXPENSE	18,939	892	10,984	7,955	58%	1,642
TOTAL INDIRECT EXPENSES:	115,083	9,248	77,217	37,866	67%	(495)
TOTAL ALL EXPENSES:	143,055	9,621	79,926	63,129	56%	15,444
NET INCOME (LOSS):	(67,555)	(4,621)	(59,926)	(7,629)	89%	(14,890)

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Washington State Bar Association

Statement of Activities

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

67% 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	2,250	4,250	4,750	47%	(1,750)
ROYALTIES	62,000	29,102	68,452	(6,452)	110%	27,119
TOTAL REVENUE:	71,000	31,352	72,702	(1,702)	102%	25,369
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	1,201	184	87%	(278)
MEMBER WELLNESS COUNCIL	4,500	1,433	1,850	2,650	41%	1,150
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	2,333
STAFF TRAVEL/PARKING	7,700	-	2,391	5,309	31%	2,743
STAFF CONFERENCE & TRAINING	10,300	-	2,756	7,544	27%	4,111
SUBSCRIPTIONS	1,400	111	884	516	63%	50
CPE COMMITTEE	1,000	407	580	420	58%	87
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(29,812)
TOTAL DIRECT EXPENSES:	116,785	1,950	97,474	19,311	83%	(19,617)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	33,411	262,790	122,987	68%	(5,605)
BENEFITS EXPENSE	105,599	9,338	73,622	31,977	70%	(3,223)
OTHER INDIRECT EXPENSE	120,866	5,666	69,815	51,051	58%	10,763
TOTAL INDIRECT EXPENSES:	612,242	48,415	406,226	206,015	66%	1,935
TOTAL ALL EXPENSES:	729,027	50,364	503,700	225,326	69%	(17,682)
NET INCOME (LOSS):	(658,027)	(19,012)	(430,998)	(227,028)	65%	7,686

Washington State Bar Association

Statement of Activities

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

67% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	1,584	792	67%	-
STAFF CONFERENCE & TRAINING	-	10	10	(10)		(10)
STAFF MEMBERSHIP DUES	189	-	-	189	0%	126
TOTAL DIRECT EXPENSES:	<u>2,565</u>	<u>208</u>	<u>1,594</u>	<u>971</u>	<u>62%</u>	<u>116</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	36,199	290,727	115,468	72%	(19,930)
BENEFITS EXPENSE	141,474	12,846	102,314	39,160	72%	(7,998)
OTHER INDIRECT EXPENSE	199,033	9,327	114,901	84,132	58%	17,788
TOTAL INDIRECT EXPENSES:	<u>746,702</u>	<u>58,373</u>	<u>507,942</u>	<u>238,760</u>	<u>68%</u>	<u>(10,141)</u>
TOTAL ALL EXPENSES:	<u>749,267</u>	<u>58,581</u>	<u>509,536</u>	<u>239,731</u>	<u>68%</u>	<u>(10,025)</u>
NET INCOME (LOSS):	<u>(749,267)</u>	<u>(58,581)</u>	<u>(509,536)</u>	<u>(239,731)</u>	<u>68%</u>	<u>(10,025)</u>

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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	83,772	495,347	104,653	83%	95,347
TOTAL REVENUE:	600,000	83,772	495,347	104,653	83%	95,347
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	54	2,990	760	80%	(490)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	333
STAFF MEMBERSHIP DUES	670	-	230	440	34%	217
TOTAL DIRECT EXPENSES:	4,920	54	3,220	1,700	65%	60
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	61,791	522,289	255,496	67%	(3,765)
BENEFITS EXPENSE	209,178	18,176	147,321	61,858	70%	(7,869)
OTHER INDIRECT EXPENSE	238,288	11,174	137,675	100,613	58%	21,184
TOTAL INDIRECT EXPENSES:	1,225,253	91,141	807,285	417,968	66%	9,550
TOTAL ALL EXPENSES:	1,230,173	91,195	810,505	419,668	66%	9,610
NET INCOME (LOSS):	(630,173)	(7,424)	(315,158)	(315,015)	50%	104,957

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,350	-	3,350	-	100%	(1,117)
PRINTING & COPYING	1,000	-	30	970	3%	637
STAFF TRAVEL/PARKING	4,000	207	312	3,688	8%	2,354
SUPPLIES	2,000	-	112	1,888	6%	1,221
BOARD OF TRUSTEES	3,600	150	250	3,350	7%	2,150
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	1,758	877	67%	(2)
POSTAGE	400	-	-	400	0%	267
STAFF CONFERENCE & TRAINING	2,200	-	69	2,131	3%	1,398
TOTAL DIRECT EXPENSES:	19,185	577	5,882	13,303	31%	6,908
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	9,828	75,554	33,201	69%	(3,051)
BENEFITS EXPENSE	30,528	2,744	21,306	9,223	70%	(954)
OTHER INDIRECT EXPENSE	36,156	1,693	20,852	15,305	58%	3,253
TOTAL INDIRECT EXPENSES:	175,440	14,265	117,712	57,728	67%	(752)
TOTAL ALL EXPENSES:	194,625	14,842	123,594	71,032	64%	6,156
NET INCOME (LOSS):	(194,625)	(14,842)	(123,594)	(71,032)	64%	6,156

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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	-	114	186	38%	86
STAFF MEMBERSHIP DUES	1,200	-	852	348	71%	(52)
SUBSCRIPTIONS	2,000	-	1,192	808	60%	142
STAFF TRAINING- GENERAL	29,300	-	3,764	25,536	13%	15,769
RECRUITING AND ADVERTISING	8,750	60	1,913	6,837	22%	3,920
HR INFORMATION SYSTEM	65,950	4,294	44,517	21,433	68%	(550)
SALARY SURVEYS	3,000	-	934	2,066	31%	1,066
CONSULTING SERVICES	1,000	-	-	1,000	0%	667
STAFF CONFERENCE & TRAINING	4,200	-	2,895	1,305	69%	(95)
TRANSFER TO INDIRECT EXPENSE	(115,700)	(4,354)	(56,181)	(59,519)	49%	(20,952)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	32,020	283,658	220,571	56%	52,495
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
BENEFITS EXPENSE	98,098	9,924	81,999	16,099	84%	(16,600)
OTHER INDIRECT EXPENSE	137,739	6,463	79,650	58,089	58%	12,176
TOTAL INDIRECT EXPENSES:	540,066	48,407	445,307	94,759	82%	(85,263)
TOTAL ALL EXPENSES:	540,066	48,407	445,307	94,759	82%	(85,263)
NET INCOME (LOSS):	(540,066)	(48,407)	(445,307)	(94,759)	82%	(85,263)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	1,000	259,333	(39,333)	118%	112,667
LAW CLERK APPLICATION FEES	4,000	200	4,700	(700)	118%	2,033
TOTAL REVENUE:	224,000	1,200	264,033	(40,033)	118%	114,700
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	221
DEPRECIATION	37,278	2,907	23,263	14,015	62%	1,589
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	67
LAW CLERK BOARD EXPENSE	9,000	-	5,238	3,762	58%	762
SOFTWARE HOSTING	700	95	696	4	99%	(230)
LAW CLERK OUTREACH	20,000	-	13,705	6,295	69%	(372)
TOTAL DIRECT EXPENSES:	67,409	3,002	42,902	24,507	64%	2,037
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	8,599	67,939	36,905	65%	1,957
BENEFITS EXPENSE	31,938	2,835	22,263	9,675	70%	(971)
OTHER INDIRECT EXPENSE	40,633	1,901	23,397	17,236	58%	3,692
TOTAL INDIRECT EXPENSES:	177,416	13,335	113,599	63,817	64%	4,678
TOTAL ALL EXPENSES:	244,825	16,337	156,501	88,324	64%	6,716
NET INCOME (LOSS):	(20,825)	(15,137)	107,532	(128,357)	-51%	121,416

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Washington State Bar Association

Statement of Activities

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

67% 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	3,023	23,273	5,727	80%	3,939
INVESTIGATION FEES	25,000	2,400	14,180	10,820	57%	(2,487)
PRO HAC VICE	435,000	62,244	397,578	37,422	91%	107,578
MEMBER CONTACT INFORMATION	5,000	601	4,930	70	99%	1,597
PHOTO BAR CARD SALES	260	48	456	(196)	175%	283
TOTAL REVENUE:	494,260	68,316	440,417	53,843	89%	110,910
DIRECT EXPENSES:						
POSTAGE	4,000	2,966	5,110	(1,110)	128%	(2,443)
SOFTWARE HOSTING	18,380	2,464	17,985	395	98%	(5,732)
INVESTIGATION	300	-	-	300	0%	200
TOTAL DIRECT EXPENSES:	22,680	5,430	23,095	(415)	102%	(7,975)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	40,135	338,221	165,622	67%	(2,325)
BENEFITS EXPENSE	139,284	12,302	97,339	41,945	70%	(4,483)
OTHER INDIRECT EXPENSE	164,598	7,724	95,166	69,433	58%	14,566
TOTAL INDIRECT EXPENSES:	807,725	60,161	530,726	277,000	66%	7,758
TOTAL ALL EXPENSES:	830,405	65,591	553,821	276,585	67%	(217)
NET INCOME (LOSS):	(336,145)	2,725	(113,404)	(222,741)	34%	110,693

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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	1,402	10,773	6,227	63%	(560)
LLLT LATE LICENSE FEES	137	30	571	(434)	417%	480
MCLE LATE FEES	150	-	600	(450)	400%	500
TOTAL REVENUE:	17,287	1,432	11,944	5,343	69%	419
DIRECT EXPENSES:						
LLLT BOARD	9,000	491	2,666	6,334	30%	3,334
LLLT EDUCATION	1,000	-	-	1,000	0%	667
TOTAL DIRECT EXPENSES:	10,000	491	2,666	7,334	27%	4,001
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	2,259	26,544	14,935	64%	1,109
BENEFITS EXPENSE	12,046	1,000	8,282	3,764	69%	(251)
OTHER INDIRECT EXPENSE	14,807	689	8,472	6,335	57%	1,400
TOTAL INDIRECT EXPENSES:	68,332	3,948	43,297	25,035	63%	2,257
TOTAL ALL EXPENSES:	78,332	4,439	45,963	32,369	59%	6,258
NET INCOME (LOSS):	(61,045)	(3,008)	(34,019)	(27,026)	56%	6,677

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	300	800	200	80%	133
MCLE LATE FEES	3,000	-	5,475	(2,475)	183%	3,475
LPO EXAMINATION FEES	18,000	-	11,900	6,100	66%	(100)
LPO LICENSE FEES	158,000	13,089	100,286	57,714	63%	(5,048)
LPO LATE LICENSE FEES	2,000	30	3,780	(1,780)	189%	2,447
TOTAL REVENUE:	182,000	13,419	122,241	59,759	67%	907
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	3,637
EXAM WRITING	15,000	-	4,200	10,800	28%	5,800
LPO BOARD	4,000	163	430	3,570	11%	2,237
LPO OUTREACH	500	-	-	500	0%	333
PRINTING & COPYING	200	-	65	135	32%	69
SUPPLIES	100	-	-	100	0%	67
SOFTWARE HOSTING	3,404	382	2,785	619	82%	(515)
TOTAL DIRECT EXPENSES:	32,704	544	10,175	22,529	31%	11,628
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	3,288	36,226	20,144	64%	1,354
BENEFITS EXPENSE	16,315	1,374	11,292	5,023	69%	(415)
OTHER INDIRECT EXPENSE	19,972	937	11,543	8,429	58%	1,772
TOTAL INDIRECT EXPENSES:	92,656	5,599	59,060	33,596	64%	2,710
TOTAL ALL EXPENSES:	125,360	6,143	69,236	56,124	55%	14,338
NET INCOME (LOSS):	56,640	7,276	53,005	3,635	94%	15,245

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	1,509
STAFF MEMBERSHIP DUES	215	-	-	215	0%	143
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	1,071
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(657)
TELEPHONE	575	50	397	178	69%	(13)
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	(4,167)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	833
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	200
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	1,219
TOTAL DIRECT EXPENSES:	24,790	50	16,387	8,403	66%	139
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	7,481	95,737	68,755	58%	13,924
BENEFITS EXPENSE	47,770	3,342	31,551	16,219	66%	296
OTHER INDIRECT EXPENSE	58,539	2,743	33,791	24,748	58%	5,235
TOTAL INDIRECT EXPENSES:	270,801	13,566	161,078	109,723	59%	19,456
TOTAL ALL EXPENSES:	295,591	13,616	177,466	118,125	60%	19,595
NET INCOME (LOSS):	(295,591)	(13,616)	(177,466)	(118,125)	60%	19,595

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	56,700	462,000	208,000	69%	15,333
ACTIVITY APPLICATION LATE FEE	250,000	22,400	175,050	74,950	70%	8,383
MCLE LATE FEES	232,000	19,050	283,975	(51,975)	122%	129,308
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	35,750	500	99%	11,583
ATTENDANCE LATE FEES	120,000	11,250	76,300	43,700	64%	(3,700)
COMITY CERTIFICATES	30,000	625	28,475	1,525	95%	8,475
TOTAL REVENUE:	1,338,250	110,025	1,061,550	276,700	79%	169,383
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	96,097	45,960	68%	(1,392)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(175)
MCLE BOARD EXPENSES	6,000	-	1,081	4,919	18%	2,919
STAFF TRAVEL/PARKING	50	-	-	50	0%	33
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,933
TOTAL DIRECT EXPENSES:	153,032	12,012	97,703	55,329	64%	4,318
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	29,565	288,519	118,841	71%	(16,945)
BENEFITS EXPENSE	124,032	11,048	88,329	35,703	71%	(5,641)
OTHER INDIRECT EXPENSE	162,876	7,634	94,049	68,828	58%	14,536
TOTAL INDIRECT EXPENSES:	694,269	48,246	470,897	223,372	68%	(8,051)
TOTAL ALL EXPENSES:	847,301	60,258	568,600	278,701	67%	(3,733)
NET INCOME (LOSS):	490,949	49,767	492,950	(2,001)	100%	165,651

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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	-	7,200	3,600	67%	-
NME PRODUCT SALES	120,000	3,862	98,519	21,481	82%	18,519
DIGITAL VIDEO SALES	25,000	931	23,030	1,970	92%	6,363
SPONSORSHIPS	11,500	2,000	11,000	500	96%	3,333
SEMINAR REGISTRATIONS	12,000	19	7,612	4,388	63%	(388)
TRIAL ADVOCACY PROGRAM	12,000	600	13,805	(1,805)	115%	5,805
TOTAL REVENUE:	191,300	7,412	161,166	30,134	84%	33,633
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	41	89	3,411	3%	2,244
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	1,825
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	5,000
PRINTING & COPYING	1,600	-	1,502	98	94%	(436)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,333
HONORARIUM	1,500	-	-	1,500	0%	1,000
SUBSCRIPTIONS	400	398	398	2	99%	(131)
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	302
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	45,000	51,000	19,000	73%	(4,333)
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(1,422)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	333
NEW MEMBER OUTREACH EVENTS	5,000	-	1,973	3,027	39%	1,361
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	67
WASHINGTON NEW MEMBERS COMMITTEE	15,000	701	9,282	5,718	62%	718
TRIAL ADVOCACY EXPENSES	3,200	622	2,473	727	77%	(340)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	6,667
LAW SCHOOL OUTREACH	500	-	66	434	13%	268
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	649
STAFF MEMBERSHIP DUES	1,020	195	195	825	19%	485
LIBRARY MATERIALS/RESOURCES	4,000	25	335	3,665	8%	2,331
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	333
AWARDS	1,000	-	72	928	7%	595
TOTAL DIRECT EXPENSES:	136,820	46,981	72,365	64,455	53%	18,849
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	30,363	236,996	104,642	69%	(9,237)
BENEFITS EXPENSE	117,073	10,618	82,954	34,119	71%	(4,905)
OTHER INDIRECT EXPENSE	162,876	7,634	94,049	68,828	58%	14,536
TOTAL INDIRECT EXPENSES:	621,588	48,615	413,999	207,589	67%	393
TOTAL ALL EXPENSES:	758,408	95,596	486,363	272,044	64%	19,242
NET INCOME (LOSS):	(567,108)	(88,184)	(325,197)	(241,910)	57%	52,874

Washington State Bar Association

Statement of Activities

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

67% 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	1,668	1,668	18,332	8%	11,665
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(33,333)
ED TRAVEL & OUTREACH	6,000	358	3,434	2,566	57%	566
STAFF TRAVEL/PARKING	2,000	198	1,584	416	79%	(251)
STAFF CONFERENCE & TRAINING	13,300	442	9,826	3,474	74%	(959)
STAFF MEMBERSHIP DUES	1,335	175	1,120	215	84%	(230)
TOTAL DIRECT EXPENSES:	142,635	2,841	117,632	25,003	82%	(22,542)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	54,011	437,657	206,199	68%	(8,419)
BENEFITS EXPENSE	142,505	13,337	104,638	37,867	73%	(9,635)
OTHER INDIRECT EXPENSE	145,659	6,832	84,181	61,478	58%	12,925
TOTAL INDIRECT EXPENSES:	932,020	74,180	626,476	305,544	67%	(5,129)
TOTAL ALL EXPENSES:	1,074,655	77,021	744,109	330,546	69%	(27,672)
NET INCOME (LOSS):	(1,074,655)	(77,021)	(744,109)	(330,546)	69%	(27,672)

Washington State Bar Association

Statement of Activities

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

67% 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	1,011	2,625	875	75%	(291)
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	(337)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	667
CUSTODIANSHIPS	5,000	-	301	4,699	6%	3,032
WILLS	1,000	-	-	1,000	0%	667
LITIGATION EXPENSES	1,000	-	-	1,000	0%	667
DISABILITY ACCOMMODATIONS	2,500	53	495	2,005	20%	1,172
STAFF CONFERENCE & TRAINING	10,250	1,199	4,096	6,154	40%	2,737
TOTAL DIRECT EXPENSES:	26,750	2,263	9,520	17,230	36%	8,314
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	56,995	456,834	261,465	64%	22,032
BENEFITS EXPENSE	187,732	16,392	128,356	59,376	68%	(3,201)
OTHER INDIRECT EXPENSE	210,741	9,891	121,881	88,860	58%	18,613
TOTAL INDIRECT EXPENSES:	1,116,772	83,278	707,071	409,701	63%	37,444
TOTAL ALL EXPENSES:	1,143,522	85,541	716,591	426,932	63%	45,758
NET INCOME (LOSS):	(1,143,522)	(85,541)	(715,591)	(427,932)	63%	46,758

Washington State Bar Association

Statement of Activities

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

67% 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 - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	67
DISCIPLINARY BOARD EXPENSES	3,000	127	127	2,873	4%	1,873
CHIEF HEARING OFFICER	41,200	3,333	26,664	14,536	65%	803
COURT REPORTERS	33,100	10,282	37,310	(4,210)	113%	(15,243)
HEARING OFFICER EXPENSES	4,000	199	348	3,652	9%	2,319
HEARING OFFICER TRAINING	1,000	398	1,298	(298)	130%	(631)
APPOINTED COUNSEL	50,645	4,235	33,740	16,905	67%	23
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	667
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,467
TOTAL DIRECT EXPENSES:	136,245	18,573	99,486	36,759	73%	(8,656)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	11,146	89,730	39,044	70%	(3,881)
BENEFITS EXPENSE	37,003	3,354	26,302	10,702	71%	(1,633)
OTHER INDIRECT EXPENSE	44,765	2,103	25,909	18,856	58%	3,934
TOTAL INDIRECT EXPENSES:	210,543	16,603	141,941	68,602	67%	(1,579)
TOTAL ALL EXPENSES:	346,788	35,177	241,427	105,361	70%	(10,235)
NET INCOME (LOSS):	(346,788)	(35,177)	(241,427)	(105,361)	70%	(10,235)

Washington State Bar Association

Statement of Activities

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

67% 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	232	1,265	14,735	8%	9,402
STAFF TRAVEL/PARKING	200	196	196	4	98%	(63)
TOTAL DIRECT EXPENSES:	16,200	428	1,461	14,739	9%	9,339
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	4,045	41,451	21,694	66%	646
BENEFITS EXPENSE	16,771	1,424	11,651	5,120	69%	(471)
OTHER INDIRECT EXPENSE	18,939	892	10,984	7,955	58%	1,642
TOTAL INDIRECT EXPENSES:	98,855	6,360	64,086	34,769	65%	1,817
TOTAL ALL EXPENSES:	115,055	6,788	65,547	49,508	57%	11,156
NET INCOME (LOSS):	(115,055)	(6,788)	(65,547)	(49,508)	57%	11,156

**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 May 01, 2026 to May 31, 2026

67% 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	-	132,639	(4)	100%	44,216
TOTAL REVENUE:	132,635	-	132,639	(4)	100%	44,216
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	-	-	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	-	66	1,934	3%	1,268
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	90	2,509	991	72%	(175)
STAFF CONFERENCE & TRAINING	3,200	-	669	2,531	21%	1,464
PRO BONO OUTREACH	4,000	-	-	4,000	0%	2,667
TOTAL DIRECT EXPENSES:	12,700	90	(1,934)	14,634	-15%	10,401
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	15,475	113,600	74,014	61%	11,476
BENEFITS EXPENSE	50,197	5,032	36,749	13,449	73%	(3,284)
OTHER INDIRECT EXPENSE	72,313	3,382	38,770	33,543	54%	9,439
TOTAL INDIRECT EXPENSES:	310,124	23,889	189,118	121,006	61%	17,631
TOTAL ALL EXPENSES:	322,824	23,979	187,184	135,640	58%	28,032
NET INCOME (LOSS):	(190,189)	(23,979)	(54,545)	(135,644)	29%	72,248

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Washington State Bar Association

Statement of Activities

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

67% 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%	133
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,556)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(1,423)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,878	47,857	22,786	68%	(762)
BENEFITS EXPENSE	22,914	2,055	16,193	6,721	71%	(917)
OTHER INDIRECT EXPENSE	30,647	1,441	17,749	12,898	58%	2,682
TOTAL INDIRECT EXPENSES:	124,205	9,374	81,799	42,406	66%	1,004
TOTAL ALL EXPENSES:	129,205	9,374	86,555	42,650	67%	(419)
NET INCOME (LOSS):	(129,205)	(9,374)	(86,555)	(42,650)	67%	(419)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(163)
STAFF CONFERENCE & TRAINING	11,500	-	734	10,766	6%	6,932
STAFF TRAVEL/PARKING	600	18	180	420	30%	220
TOTAL DIRECT EXPENSES:	12,590	18	1,404	11,186	11%	7,152
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	22,536	186,018	102,237	65%	6,152
BENEFITS EXPENSE	68,347	5,926	46,790	21,557	68%	(1,226)
OTHER INDIRECT EXPENSE	68,870	3,225	39,718	29,152	58%	6,195
TOTAL INDIRECT EXPENSES:	425,472	31,686	272,526	152,946	64%	11,122
TOTAL ALL EXPENSES:	438,062	31,704	273,930	164,131	63%	18,274
NET INCOME (LOSS):	(438,062)	(31,704)	(273,930)	(164,131)	63%	18,111

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Washington State Bar Association

Statement of Activities

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

67% 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%	7,839
OUTREACH EXPENSES	10,000	-	-	10,000	0%	6,667
MEETING EXPENSE	2,000	-	-	2,000	0%	1,333
SOFTWARE HOSTING	20,000	-	-	20,000	0%	13,333
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,439	76,413	33,933	69%	(2,849)
BENEFITS EXPENSE	27,639	2,492	19,390	8,249	70%	(964)
OTHER INDIRECT EXPENSE	29,270	1,369	16,879	12,390	58%	2,634
TOTAL INDIRECT EXPENSES:	167,255	13,301	112,682	54,572	67%	(1,179)
TOTAL ALL EXPENSES:	224,255	13,301	121,510	102,744	54%	(1,179)
NET INCOME (LOSS):	(224,255)	(13,301)	(121,510)	(102,744)	54%	27,993

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Washington State Bar Association

Statement of Activities

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

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SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	2,063	393,947	(118,947)	143%	210,613
TOTAL REVENUE:	275,000	2,063	393,947	(118,947)	143%	210,613
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	336	1,564	18%	931
SECTION/COMMITTEE CHAIR MTGS	500	-	148	352	30%	186
TOTAL DIRECT EXPENSES:	2,400	-	484	1,916	20%	1,116
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	15,289	119,597	54,712	69%	(3,391)
BENEFITS EXPENSE	61,514	5,580	43,436	18,079	71%	(2,426)
OTHER INDIRECT EXPENSE	87,120	4,090	50,391	36,729	58%	7,689
TOTAL INDIRECT EXPENSES:	322,943	24,958	213,423	109,520	66%	1,872
TOTAL ALL EXPENSES:	325,343	24,958	213,907	111,436	66%	2,988
NET INCOME (LOSS):	(50,343)	(22,896)	180,040	(230,383)	-358%	213,602

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

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SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	3,339	634,963	(183,820)	141%	334,201
SEMINAR PROFIT SHARE	157,850	-	1,498	156,352	1%	(103,735)
PUBLICATIONS REVENUE	1,250	-	322	928	26%	(511)
OTHER	43,073	1,785	31,290	11,783	73%	2,575
TOTAL REVENUE:	653,316	5,124	668,073	(14,757)	102%	232,529
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	98,846	260,164	550,418	32%	280,224
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	2,063	393,947	(113,407)	140%	(206,920)
TOTAL DIRECT EXPENSES:	1,091,122	100,909	654,110	437,011	60%	73,304
NET INCOME (LOSS):	(437,806)	(95,785)	13,963	(451,768)	-3%	305,833

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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	53,839	465,443	554,354	46%	214,421
STAFF TRAVEL/PARKING	1,000	13	301	699	30%	366
STAFF MEMBERSHIP DUES	410	-	-	410	0%	273
TELEPHONE	90,000	6,808	60,676	29,324	67%	(676)
COMPUTER HARDWARE	65,000	884	44,309	20,691	68%	(975)
COMPUTER SOFTWARE	518,000	489	294,036	223,964	57%	51,297
HARDWARE SERVICE & WARRANTIES	50,000	1,967	16,380	33,620	33%	16,953
SOFTWARE MAINTENANCE & LICENSING	470,000	819	414,733	55,267	88%	(101,400)
THIRD PARTY SERVICES	177,600	866	114,397	63,203	64%	4,003
CLOUD INFRASTRUCTURE	130,000	5,486	36,643	93,357	28%	50,024
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	4,000
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(71,172)	(1,446,918)	(1,080,889)	57%	(238,286)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	71,227	497,486	131,790	79%	(77,968)
BENEFITS EXPENSE	158,341	16,518	121,707	36,634	77%	(16,146)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		(23,920)
OTHER INDIRECT EXPENSE	172,174	8,067	99,385	72,788	58%	15,397
TOTAL INDIRECT EXPENSES:	959,791	95,812	694,659	265,132	72%	(102,637)
TOTAL ALL EXPENSES:	959,791	95,812	694,659	265,132	72%	(102,637)
NET INCOME (LOSS):	(959,791)	(95,812)	(694,659)	(265,132)	72%	(54,798)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	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%	400
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(167)
STAFF CONFERENCE & TRAINING	4,500	-	1,653	2,847	37%	1,347
SUBSCRIPTIONS	816	-	744	72	91%	(200)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	673
REGULATORY SCHOOL	10,000	-	5,310	4,690	53%	1,357
ABA DELEGATES	18,000	-	6,876	11,124	38%	5,124
TOTAL DIRECT EXPENSES:	36,301	-	15,668	20,633	43%	8,533
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,463	99,445	49,775	67%	35
BENEFITS EXPENSE	45,777	4,072	32,158	13,619	70%	(1,640)
OTHER INDIRECT EXPENSE	58,539	2,739	33,759	24,781	58%	5,267
TOTAL INDIRECT EXPENSES:	253,536	19,274	165,362	88,174	65%	3,662
TOTAL ALL EXPENSES:	289,837	19,274	181,030	108,807	62%	3,662
NET INCOME (LOSS):	(289,837)	(19,274)	(181,030)	(108,807)	62%	12,195

Washington State Bar Association

Statement of Activities

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

67% 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	1,178,748	9,455,559	4,675,166	67%	(35,075)
TEMPORARY SALARIES	212,850	15,231	121,909	90,941	57%	19,991
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		23,920
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	800
EMPLOYEE SERVICE AWARDS	2,260	200	698	1,562	31%	809
FICA (EMPLOYER PORTION)	1,067,890	88,286	699,342	368,548	65%	12,584
L&I INSURANCE	65,406	-	29,051	36,355	44%	14,553
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,798	27,991	10,970	72%	(2,017)
MEDICAL (EMPLOYER PORTION)	1,959,293	194,774	1,472,741	486,552	75%	(166,545)
RETIREMENT (EMPLOYER PORTION)	778,534	64,027	517,861	260,673	67%	1,161
TRANSPORTATION ALLOWANCE	25,944	252	26,713	(769)	103%	(9,417)
UNEMPLOYMENT INSURANCE	73,419	8,959	55,605	17,814	76%	(6,659)
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,554,274	12,385,951	5,774,131	68%	(279,229)
WORKPLACE BENEFITS	60,150	2,469	15,583	44,567	26%	24,517
HUMAN RESOURCES POOLED EXP	115,700	4,354	56,181	59,519	49%	20,952
MEETING SUPPORT EXPENSES	9,950	1,945	6,128	3,822	62%	505
RENT	923,055	72,565	641,560	281,495	70%	(26,190)
PERSONAL PROP TAXES-WSBA	6,500	514	4,428	2,072	68%	(94)
FURNITURE, MAINT, LH IMP	48,450	1,157	20,003	28,447	41%	12,297
SAFETY & SECURITY	10,420	371	1,424	8,996	14%	5,522
OFFICE SUPPLIES & EQUIPMENT	19,635	1,822	10,449	9,186	53%	2,641
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,570	148,621	75,463	66%	768
COMPUTER HARDWARE DEPRECIATION	47,971	4,792	35,120	12,851	73%	(3,139)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,606	26,401	9,918	73%	(2,188)
INSURANCE	273,491	22,171	177,369	96,122	65%	4,958
WORK HOME FURNITURE & EQUIP	10,500	661	2,462	8,038	23%	4,538
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(12,695)
PROFESSIONAL FEES-LEGAL	250,000	-	37,969	212,031	15%	128,697
ONLINE LEGAL RESEARCH	89,000	12,432	58,246	30,754	65%	1,087
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	4,333
TRANSLATION SERVICES	25,000	3,084	10,232	14,768	41%	6,434
TELEPHONE & INTERNET	33,600	2,670	21,530	12,070	64%	870
POSTAGE - GENERAL	12,000	562	5,384	6,616	45%	2,616
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	5,000
BANK FEES	27,000	1,475	18,186	8,814	67%	(186)
PRODUCTION MAINTENANCE & SUPPLIES	13,250	-	6,580	6,670	50%	2,254
COMPUTER POOLED EXPENSES	2,527,807	71,103	1,446,412	1,081,395	57%	238,792
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	225,325	2,791,966	2,029,417	58%	422,290
TOTAL INDIRECT EXPENSES:	22,981,465	1,779,600	15,177,916	7,803,549	66%	143,060

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(369,448)	(28,061)	(198,973)	(170,475)
ADMISSIONS/BAR EXAM	(70,382)	42,223	696,238	(766,621)
ADVANCEMENT FTE	(322,209)	(25,211)	(210,363)	(111,846)
BAR NEWS	(184,871)	(14,579)	(83,411)	(101,460)
BENCH BAR PRESS	-	600	(175)	175
BOARD OF GOVERNORS	(656,550)	(65,086)	(387,956)	(268,594)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,327)	(55,059)	(28,078)
CHARACTER & FITNESS BOARD	(183,031)	(12,428)	(117,572)	(65,459)
CLE - PRODUCTS	651,708	5,233	458,460	193,248
CLE - SEMINARS	(521,923)	29,135	(355,008)	(166,915)
CLIENT PROTECTION FUND	244,100	(11,571)	699,264	(455,164)
COMMUNICATIONS	(927,116)	(111,874)	(597,304)	(329,811)
COMMUNICATIONS FTE	(257,458)	(20,409)	(172,988)	(84,470)
DESKBOOKS	(261,267)	3,402	(174,278)	(86,989)
DISCIPLINE	(6,714,684)	(504,280)	(4,306,397)	(2,408,288)
DIVERSITY	(266,146)	(26,914)	(87,098)	(179,048)
ENTITY REGULATION	(67,555)	(4,621)	(59,926)	(7,629)
FACILITIES & OPERATIONS	(749,267)	(58,581)	(509,536)	(239,731)
FINANCE	(630,173)	(7,424)	(315,158)	(315,015)
FOUNDATION	(194,625)	(14,842)	(123,594)	(71,032)
HUMAN RESOURCES	(540,066)	(48,407)	(445,307)	(94,759)
LAW CLERK PROGRAM	(20,825)	(15,137)	107,532	(128,357)
LEGISLATIVE	(295,591)	(13,616)	(177,466)	(118,125)
LEGAL LUNCHBOX	(34,025)	(3,636)	(11,842)	(22,183)
LICENSE FEES	17,652,266	1,495,314	11,967,761	5,684,505
LICENSING AND MEMBERSHIP	(336,145)	2,725	(113,404)	(222,741)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(3,008)	(34,019)	(27,026)
LIMITED PRACTICE OFFICERS	56,640	7,276	53,005	3,635
MANDATORY CLE ADMINISTRATION	490,949	49,767	492,950	(2,001)
MEMBER WELLNESS PROGRAM	(247,030)	(19,179)	(163,722)	(83,308)
MINI CLE	(134,341)	(10,258)	(88,211)	(46,130)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(69,121)	(264,661)	(154,102)
NEW MEMBER EDUCATION	20,022	(5,169)	39,516	(19,495)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(85,541)	(715,591)	(427,932)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(77,021)	(744,109)	(330,546)
OGC-DISCIPLINARY BOARD	(346,788)	(35,177)	(241,427)	(105,361)
PRACTICE OF LAW BOARD	(115,055)	(6,788)	(65,547)	(49,508)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	17,472	(124,223)	(61,997)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(17,305)	(143,053)	(81,723)
PUBLIC SERVICE PROGRAMS	(190,189)	(23,979)	(54,545)	(135,644)
PUBLICATION & DESIGN SERVICES	(129,205)	(9,374)	(86,555)	(42,650)
REGULATORY SERVICES FTE	(438,062)	(31,704)	(273,930)	(164,131)
REGULATORY REFORM	(224,255)	(13,301)	(121,510)	(102,744)
SECTIONS ADMINISTRATION	(50,343)	(22,896)	180,040	(230,383)
SECTIONS OPERATIONS	(437,806)	(95,785)	13,963	(451,768)
TECHNOLOGY	(959,791)	(95,812)	(694,659)	(265,132)
VOLUNTEER EDUCATION	(289,837)	(19,274)	(181,030)	(108,807)
INDIRECT EXPENSES	22,981,465	1,779,600	15,177,916	7,803,549
TOTAL OF ALL	(21,738,972)	(1,799,050)	(17,387,040)	(4,351,932)
NET INCOME (LOSS)	(1,242,493)	19,450	2,209,124	(3,451,617)