

**WASHINGTON STATE
BAR ASSOCIATION**

Financial Reports

(Unaudited)

Year to Date November 30, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
December 31, 2025

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through November 30, 2025
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	17%	16%	\$60,745	16%	Favorable to budget mainly due to timing of benefit payments and seasonal staffing expenses.
Other Indirect Expenses*	17%	18%	(\$45,263)	20%	Unfavorable to budget due to timing of expenses for HR and IT activities that are purchased or renewed in a lump sum or annual basis.
Total Indirect Expenses	17%	17%	\$15,482	17%	Favorable to budget resulting from total salaries & benefits above.

General Fund Revenues	17%	17%	\$179,102	17%	Favorable to budget from timing of collection for fees for winter bar & LPO exams, advertising royalties, new member product sales and reimbursement from sections.
General Fund Indirect Expenses	17%	17%	\$21,822	17%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	17%	14%	\$87,267	15%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	17%	-115%	\$288,191	-91%	Favorable to budget for the reasons described above.

CLE Revenue	17%	14%	(\$42,863)	15%	Unfavorable to budget due to timing of scheduled seminars and product sales.
CLE Direct Expenses	17%	10%	\$30,547	7%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	17%	17%	(\$6,185)	16%	Unfavorable to budget due to other indirect expenses variances described above.
CLE Net	17%	31%	(\$18,501)	41%	Unfavorable to budget primarily due to timing of revenue for seminars and product sales.

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

Washington State Bar Association Financial Summary
 Compared to Fiscal Year 2026 Budget
 For the Period from November 01, 2025 to November 30, 2025

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	-	-	44,777	264,024	11,287	115,700	56,064	379,724	(56,064)	(379,724)
Admissions/Bar Exam	509,310	1,479,440	170,159	1,089,992	14,393	459,830	184,553	1,549,827	324,757	(70,382)
Advancement FTE	-	-	52,802	315,609	140	6,600	52,942	322,209	(52,942)	(322,209)
Bar News	125,583	529,600	55,237	331,526	85,230	382,945	140,467	714,471	(14,884)	(184,871)
Board of Governors	-	-	40,047	238,385	43,948	414,565	83,995	653,450	(83,995)	(653,450)
Conference & Broadcasting Services	-	-	14,162	83,138	-	-	14,162	83,138	(14,162)	(83,138)
Character & Fitness Board	-	-	26,696	159,981	5,424	23,050	32,120	183,031	(32,120)	(183,031)
Communications Strategies	-	3,000	123,896	741,101	14,774	189,015	138,671	930,116	(138,671)	(927,116)
Communications Strategies FTE	-	-	43,130	257,458	-	-	43,130	257,458	(43,130)	(257,458)
Discipline	11,299	85,000	1,075,210	6,614,175	24,677	185,509	1,099,888	6,799,684	(1,088,589)	(6,714,684)
Diversity	-	135,000	53,125	399,721	4,945	62,575	58,070	462,296	(58,070)	(327,296)
Entity Regulation	2,000	75,500	19,483	115,083	145	27,973	19,628	143,055	(17,628)	(67,555)
Facilities & Operations	-	-	130,644	746,702	396	2,565	131,040	749,267	(131,040)	(749,267)
Finance	103,943	600,000	203,024	1,225,253	458	4,920	204,082	1,230,173	(100,138)	(630,173)
Foundation	-	-	29,252	175,440	510	19,185	29,762	194,625	(29,762)	(194,625)
Human Resources	-	-	114,641	540,066	-	-	114,641	540,066	(114,641)	(540,066)
Law Clerk Program	35,633	224,000	29,221	177,416	8,193	67,409	37,414	244,825	(1,781)	(20,825)
Legislative	-	-	45,277	270,801	685	24,790	45,962	295,591	(45,962)	(295,591)
Legal Lunchbox	13,116	34,000	10,287	59,925	-	8,100	10,287	68,025	2,829	(34,025)
Licensing and Membership Records	104,104	494,260	132,295	807,725	4,209	22,680	136,504	830,405	(32,399)	(336,145)
Licensing Fees	2,802,051	17,652,266	-	-	-	-	0	-	2,802,051	17,652,266
Limited License Legal Technician	2,679	17,287	11,312	68,332	367	10,000	11,679	78,332	(9,000)	(61,045)
Limited Practice Officers	38,327	182,000	15,395	92,656	634	32,704	16,029	125,360	22,297	56,640
Mandatory CLE	196,925	1,338,250	116,071	694,269	24,555	153,032	140,625	847,301	56,300	490,949
Member Wellness Program	1,000	9,000	40,209	242,930	1,050	13,100	41,258	256,030	(40,258)	(247,030)
Member Services & Engagement	1,200	15,300	52,287	309,044	1,729	125,020	54,016	434,064	(52,816)	(418,764)
Mini CLE	-	-	22,930	134,341	-	-	22,930	134,341	(22,930)	(134,341)
New Member Education	32,640	142,000	20,204	118,278	-	3,700	20,204	121,978	(12,436)	20,022
Office of General Counsel	-	-	177,428	1,116,772	3,152	26,750	180,580	1,143,522	(180,580)	(1,143,522)
Office of the Executive Director	-	-	154,203	932,020	103,480	142,635	257,683	1,074,655	(257,683)	(1,074,655)
OGC-Disciplinary Board	-	-	35,512	210,543	15,635	136,245	50,947	346,788	(50,947)	(346,788)
Practice of Law Board	-	-	16,496	98,855	197	16,200	16,693	115,055	(16,693)	(115,055)
Practice Management Assistance	19,152	62,000	25,549	152,525	579	95,695	26,127	248,220	(6,976)	(186,220)
Professional Responsibility Program	-	-	36,175	218,381	2,022	7,900	38,175	224,777	(38,175)	(224,777)
Public Service Program	-	132,635	40,231	241,799	1,903	12,700	42,312	254,499	(42,312)	(131,863)
Publication and Design Services	-	-	20,821	124,205	4,756	5,000	25,577	129,205	(25,577)	(129,205)
Regulatory Services FTE	-	-	68,537	425,472	2,093	12,590	70,630	438,062	(70,630)	(438,062)
Regulatory Reform	-	-	27,674	167,255	8,828	57,000	36,502	224,255	(36,502)	(224,255)
Small Administration	94,397	275,000	54,220	322,942	24	2,400	54,242	325,242	(40,163)	(50,243)
Volunteer Engagement	-	-	41,960	253,536	6,728	36,301	48,688	289,816	(48,688)	(289,817)
Technology	-	-	169,851	959,791	-	-	169,851	959,791	(169,851)	(959,791)
Subtotal General Fund	4,093,359	23,485,538	3,560,907	21,496,370	397,145	2,906,473	3,958,052	24,402,843	135,307	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(27,674)	(8,828)	(124)	(744)	124	744
Expenses using Special Project Reserve funds	-	-	-	-	-	-	(36,502)	(224,255)	36,502	224,255
Total General Fund - Net Result from Operations	4,093,359		3,533,233		388,317		3,921,426	24,177,844	171,932	(692,306)
Percentage of Budget	17%		17%		14%		16%			
CLE-Seminars and Products	223,282	1,491,745	180,647	1,048,807	42,375	313,153	223,022	1,361,960	259	129,785
CLE - Desktops	-	105,120	40,674	242,008	(1)	124,380	40,674	366,387	(40,674)	(261,267)
Total CLE	223,282	1,596,865	221,321	1,290,814	42,375	437,533	263,696	1,728,347	(40,414)	(131,482)
Percentage of Budget	14%		17%		10%		15%			
Expenses using Facilities Reserve funds	-	-	-	-	-	-	0	(40,414)	(40,414)	(131,482)
Total CLE Fund - Net Result from Operations			221,321				263,696	1,728,347		
Total All Sections	156,330	653,316	-	-	174,203	1,091,122	174,203	1,091,122	(17,873)	(437,806)
Bench Bar Press-Restricted	5,985	-	-	-	4,847	-	4,847	0	1,138	-
Client Protection Fund-Restricted	115,790	945,480	32,535	194,280	85	507,100	32,619	701,380	83,171	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	
Total CPF Fund - Net Result from Operations			32,535				32,619	701,380	83,171	244,100
Totals	4,588,760	26,681,199	3,814,762	22,981,465	613,808	4,942,227	4,428,570	27,923,692	161,328	(1,242,493)
Totals Net Use of Facilities Reserve Funds			-	(124)	-	-	(124)	-	124	
Totals Net Use of Special Project Reserve Funds			(27,674)	-	(8,828)	-	(36,502)	27,698,693	36,502	(1,017,494)
Percentage of Budget	17%		17%		12%		16%			

	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	5,390,263
Bench Bar Press	1,110	1,110	2,248
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,193,312
Section Funds	2,164,531	1,726,725	2,146,658
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,801
Special Projects and Innovation Fund	616,067	616,067	579,566
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	6,926,086
Total General Fund Balance	10,030,146	9,337,096	10,165,453
Net Change in Total General Fund Balance	(693,050)	135,307	
Total Fund Balance	18,736,606	17,718,368	18,897,934
Net Change in Fund Balance	(1,018,238)	161,328	

Washington State Bar Association
Analysis of Cash Investments
As of November 30, 2025

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	2,568,153

Total

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	3.92%	7,594,357
UBS Financial Money Market	3.98%	1,177,581
CDs/Treasuries	see list	5,750,243

General Fund Total 17,090,333

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	877,586

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	3.92%	3,446,657
CDs/Treasuries	see list	1,490,148

Client Protection Fund Total 5,814,391

Grand Total Cash & Investments 22,904,724

Washington State Bar Association
Analysis of Cash Investments
As of November 30, 2025

General Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000.00
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000.00
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,242.50
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000.00
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000.00
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000.00
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000.00
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000.00
Preferred Bank LA Calif CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000.00
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000.00
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000.00
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000.00
Israel Discount k of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000.00
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000.00
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000.00
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000.00
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000.00
Citibank NA CD	4.15%	12	7/28/2025	7/31/2025	7/31/2026	250,000.00
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000.00

Total **5,750,242.50**

Client Fund Protection Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
Dollar Bank CD	4.15%	12	12/12/2024	12/20/2024	12/19/2025	250,000.00
Mizuho Bank USA CD	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000.00
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000.00
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000.00

US T- Bill's

US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148.20
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Total **1,490,148.20**

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	1,385,150	2,802,051	14,850,215	16%	(139,993)	
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,385,150</u>	<u>2,802,051</u>	<u>14,850,215</u>	<u>16%</u>	<u>(139,993)</u>	

LICENSE FEES

REVENUE:

LICENSE FEES	17,652,266	1,385,150	2,802,051	14,850,215	16%	(139,993)
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,385,150</u>	<u>2,802,051</u>	<u>14,850,215</u>	<u>16%</u>	<u>(139,993)</u>

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ADMISSIONS

REVENUE:

EXAM SOFTWARE REVENUE	9,500	-	-	9,500	0%	(1,583)
BAR EXAM FEES	1,395,000	128,275	498,445	896,555	36%	265,945
RULE 9/LEGAL INTERN FEES	13,000	50	350	12,650	3%	(1,817)
SPECIAL ADMISSIONS	61,940	2,910	10,515	51,425	17%	192

TOTAL REVENUE:

1,479,440	131,235	509,310	970,130	34%	262,737
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DIRECT EXPENSES:

POSTAGE	2,900	455	1,094	1,806	38%	(611)
STAFF TRAVEL/PARKING	24,000	-	-	24,000	0%	4,000
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(163)
SUPPLIES	2,500	620	620	1,880	25%	(203)
FACILITY, PARKING, FOOD	150,985	-	-	150,985	0%	25,164
EXAMINER FEES	43,750	-	-	43,750	0%	7,292
UBE EXMINATIONS	46,200	-	-	46,200	0%	7,700
BOARD OF BAR EXAMINERS	45,000	-	-	45,000	0%	7,500
BAR EXAM PROCTORS	10,000	-	-	10,000	0%	1,667
DISABILITY ACCOMMODATIONS	75,000	-	-	75,000	0%	12,500
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	250
LAW SCHOOL VISITS	1,500	-	-	1,500	0%	250
SOFTWARE HOSTING	45,000	4,222	8,173	36,827	18%	(673)
STAFF CONFERENCE & TRAINING	11,000	1,710	4,260	6,740	39%	(2,427)

TOTAL DIRECT EXPENSES:

459,830	7,008	14,393	445,437	3%	62,245
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INDIRECT EXPENSES:

SALARY EXPENSE (7.45 FTE) **	635,395	45,959	94,297	541,098	15%	11,602
BENEFITS EXPENSE	198,059	15,191	30,824	167,235	16%	2,186
OTHER INDIRECT EXPENSE	256,539	17,590	45,039	211,500	18%	(2,282)

TOTAL INDIRECT EXPENSES:

1,089,992	78,740	170,159	919,833	16%	11,506
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TOTAL ALL EXPENSES:

1,549,822	85,748	184,553	1,365,270	12%	73,751
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NET INCOME (LOSS):

(70,382)	45,487	324,757	(395,140)	-461%	336,488
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**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 November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ADVANCEMENT FTE

REVENUE:

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TOTAL REVENUE:

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DIRECT EXPENSES:

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STAFF CONFERENCE & TRAINING	6,600	54	140	6,460	2%	960
TOTAL DIRECT EXPENSES:	6,600	54	140	6,460	2%	960

INDIRECT EXPENSES:

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SALARY EXPENSE (1.41 FTE)	216,525	17,929	35,982	180,542	17%	105
BENEFITS EXPENSE	50,531	4,119	8,275	42,256	16%	147
OTHER INDIRECT EXPENSE	48,553	3,336	8,544	40,009	18%	(452)

TOTAL INDIRECT EXPENSES:	315,609	25,384	52,802	262,807	17%	(200)
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TOTAL ALL EXPENSES:	322,209	25,438	52,942	269,267	16%	759
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NET INCOME (LOSS):	(322,209)	(25,438)	(52,942)	(269,267)	16%	759
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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ACCESS TO JUSTICE

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

ATJ BOARD RETREAT	6,000	-	-	6,000	0%	1,000
LEADERSHIP TRAINING	10,000	-	3,001	6,999	30%	(1,335)
ATJ BOARD EXPENSE	58,500	414	1,514	56,986	3%	8,236
STAFF TRAVEL/PARKING	2,800	-	239	2,561	9%	228
STAFF CONFERENCE & TRAINING	4,400	312	3,662	738	83%	(2,929)
PUBLIC DEFENSE	4,000	2,342	2,871	1,129	72%	(2,204)
RECEPTION/FORUM EXPENSE	30,000	-	-	30,000	0%	5,000
TOTAL DIRECT EXPENSES:	115,700	3,068	11,287	104,413	10%	7,996
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	161,099	13,165	27,146	133,953	17%	(296)
BENEFITS EXPENSE	46,452	3,831	7,721	38,731	17%	21
OTHER INDIRECT EXPENSE	56,473	3,869	9,911	46,562	18%	(498)
TOTAL INDIRECT EXPENSES:	264,024	20,865	44,777	219,247	17%	(773)
TOTAL ALL EXPENSES:	379,724	23,933	56,064	323,660	15%	7,223
NET INCOME (LOSS):	(379,724)	(23,933)	(56,064)	(323,660)	15%	7,223

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	-	390	4,485	(4,485)		4,485
BENCH-BAR-PRESS MEMBERSHIP DUES	-	200	1,500	(1,500)		1,500
TOTAL REVENUE:	-	590	5,985	(5,985)		5,985
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	4,847	4,847	(4,847)		(4,847)
TOTAL DIRECT EXPENSES:	-	4,847	4,847	(4,847)		(4,847)
NET INCOME (LOSS):	-	(4,257)	1,138	(1,138)		1,138

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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%	(333)
BNEWS DISPLAY ADVERTISING	405,000	47,246	101,077	303,923	25%	33,577
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	32	68	32%	16
BNEWS CLASSIFIED ADVERTISING	2,500	213	788	1,712	32%	371
JOB TARGET ADVERTISING	120,000	13,104	23,685	96,315	20%	3,685
TOTAL REVENUE:	529,600	60,564	125,583	404,017	24%	37,316
DIRECT EXPENSES:						
POSTAGE	135,000	16,575	33,213	101,787	25%	(10,713)
PRINTING, COPYING & MAILING	242,000	26,048	51,896	190,104	21%	(11,563)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	333
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	167
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	50
STAFF CONFERENCE & TRAINING	2,200	121	121	2,079	6%	246
STAFF MEMBERSHIP DUES	220	-	-	220	0%	37
SUBSCRIPTIONS	225	-	-	225	0%	38
TOTAL DIRECT EXPENSES:	382,945	42,744	85,230	297,715	22%	(21,406)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,368	32,736	166,415	16%	455
BENEFITS EXPENSE	59,029	4,772	9,595	49,434	16%	243
OTHER INDIRECT EXPENSE	73,346	5,041	12,906	60,440	18%	(681)
TOTAL INDIRECT EXPENSES:	331,526	26,181	55,237	276,289	17%	17
TOTAL ALL EXPENSES:	714,471	68,926	140,467	574,004	20%	(21,389)
NET INCOME (LOSS):	(184,871)	(8,362)	(14,884)	(169,987)	8%	15,928

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS	200,000	6,494	6,494	193,506	3%	26,839
BOG COMMITTEES' EXPENSES	5,000	60	649	4,351	13%	185
BOG RETREAT	40,000	1,144	31,365	8,635	78%	(24,698)
BOG CONFERENCE ATTENDANCE	56,500	-	1,648	54,852	3%	7,768
BOG TRAVEL & OUTREACH	45,000	1,789	3,592	41,408	8%	3,908
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	2,500
BOG ELECTIONS	30,000	-	-	30,000	0%	5,000
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	2,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	1,167
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	550
SUPPLIES	765	-	200	565	26%	(72)
TOTAL DIRECT EXPENSES:	<u>414,565</u>	<u>9,486</u>	<u>43,948</u>	<u>370,617</u>	<u>11%</u>	<u>25,146</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	10,949	22,353	112,691	17%	155
BENEFITS EXPENSE	44,269	3,614	7,266	37,003	16%	112
OTHER INDIRECT EXPENSE	59,572	4,073	10,428	49,144	18%	(499)
TOTAL INDIRECT EXPENSES:	<u>238,885</u>	<u>18,636</u>	<u>40,047</u>	<u>198,838</u>	<u>17%</u>	<u>(233)</u>
TOTAL ALL EXPENSES:	<u>653,450</u>	<u>28,122</u>	<u>83,995</u>	<u>569,455</u>	<u>13%</u>	<u>24,914</u>
NET INCOME (LOSS):	<u>(653,450)</u>	<u>(28,122)</u>	<u>(83,995)</u>	<u>(569,455)</u>	<u>13%</u>	<u>24,914</u>

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE	FAVORABLE/(UNFAVORABLE)
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CONFERENCE AND BROADCAST SERVICES**INDIRECT EXPENSES:**

SALARY EXPENSE (0.55 FTE)	49,269	4,212	8,361	40,908	17%	(150)
BENEFITS EXPENSE	14,930	1,231	2,466	12,463	17%	22
OTHER INDIRECT EXPENSE	18,939	1,303	3,335	15,605	18%	(178)
TOTAL INDIRECT EXPENSES:	83,138	6,745	14,162	68,976	17%	(305)
NET INCOME (LOSS):	(83,138)	(6,745)	(14,162)	(68,976)	17%	(305)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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CHARACTER & FITNESS BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

CHARACTER & FITNESS BOARD EXP	12,000	573	3,806	8,194	32%	(1,806)
COURT REPORTERS	11,050	-	1,618	9,432	15%	223
TOTAL DIRECT EXPENSES:	23,050	573.11	5,424	17,626	24%	(1,583)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,600	17,200	86,691	17%	115
BENEFITS EXPENSE	26,820	2,175	4,370	22,450	16%	100
OTHER INDIRECT EXPENSE	29,270	2,001	5,125	24,144	18%	(247)
TOTAL INDIRECT EXPENSES:	159,981	12,775	26,696	133,285	17%	(32)
TOTAL ALL EXPENSES:	183,031	13,348	32,120	150,911	18%	(1,615)
NET INCOME (LOSS):	(183,031)	(13,348)	(32,120)	(150,911)	18%	(1,615)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	58,520	64,419	666,116	9%	(57,336)
SEMINAR REVENUE-OTHER	32,500	9,300	10,800	21,700	33%	5,383
SEMINAR SPLITS W/CLE	(150,000)	-	-	(150,000)	0%	25,000
SHIPPING & HANDLING	210	9	18	192	9%	(17)
COURSEBOOK SALES	3,500	70	185	3,315	5%	(398)
DIGITAL VIDEO SALES	875,000	84,006	147,859	727,141	17%	2,026
TOTAL REVENUE:	1,491,745	151,905	223,282	1,268,463	15%	(26,953)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	25
ONLINE EXPENSES	54,000	8,528	17,521	36,479	32%	(8,521)
ACCREDITATION FEES	2,500	(60)	(96)	2,596	-4%	513
FACILITIES	175,000	17,685	18,885	156,115	11%	10,282
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	1,167
SPEAKERS & PROGRAM DEVELOP	45,700	3,823	3,823	41,877	8%	3,793
HONORARIA	3,000	-	-	3,000	0%	500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	33
STAFF TRAVEL/PARKING	16,500	2,175	2,175	14,325	13%	575
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	617
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	250
SUBSCRIPTIONS	1,300	-	-	1,300	0%	217
SUPPLIES	1,000	41	41	959	4%	126
COST OF SALES - COURSEBOOKS	300	9	17	283	6%	33
POSTAGE & DELIVERY-COURSEBOOKS	200	-	9	191	5%	24
IT EXPENSE DUE TO GF	1,103	-	-	1,103	0%	184
TOTAL DIRECT EXPENSES:	313,153	32,201	42,375	270,778	14%	9,817
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,145	103,978	510,489	17%	(1,567)
BENEFITS EXPENSE	202,492	16,745	33,459	169,033	17%	290
OTHER INDIRECT EXPENSE	231,847	15,015	43,210	188,637	19%	(4,569)
TOTAL INDIRECT EXPENSES:	1,048,807	83,906	180,647	868,160	17%	(5,846)
TOTAL ALL EXPENSES:	1,361,960	116,106	223,022	1,138,938	16%	3,971
NET INCOME (LOSS):	129,785	35,799	259	129,526	0%	(21,372)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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CLIENT PROTECTION FUND

REVENUE:

DONATIONS	-	-	1,000	(1,000)		1,000
CPF RESTITUTION	10,000	465	836	9,164	8%	(831)
CPF MEMBER ASSESSMENTS	735,480	68,740	77,110	658,370	10%	(45,470)
INTEREST INCOME	200,000	18,434	36,844	163,156	18%	3,511
TOTAL REVENUE:	945,480	87,639	115,790	829,690	12%	(41,790)

DIRECT EXPENSES:

BANK FEES	500	(89)	(113)	613	-23%	196
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	83,333
CPF BOARD EXPENSES	2,000	197	197	1,803	10%	136
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	733
STAFF MEMBERSHIP DUES	200	-	-	200	0%	33
TOTAL DIRECT EXPENSES:	507,100	108	85	507,015	0%	84,432
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,727	19,495	98,006	17%	89
BENEFITS EXPENSE	34,425	2,788	5,607	28,818	16%	130
OTHER INDIRECT EXPENSE	42,355	2,902	7,433	34,922	18%	(374)
TOTAL INDIRECT EXPENSES:	194,280	15,417	32,535	161,745	17%	(155)
TOTAL ALL EXPENSES:	701,380	15,525	32,619	668,761	5%	84,277
NET INCOME (LOSS):	244,100	72,115	83,171	160,929	34%	42,487

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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%	(167)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(333)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(500)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	396	5,499	7%	587
STAFF MEMBERSHIP DUES	1,800	537	537	1,263	30%	(237)
SUBSCRIPTIONS	4,520	274	338	4,182	7%	415
APEX	52,500	-	-	52,500	0%	8,750
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	5,833
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	6,333
BAR OUTREACH	15,000	55	4,292	10,708	29%	(1,792)
COMMUNICATIONS OUTREACH	15,000	926	1,457	13,543	10%	1,043
STAFF CONFERENCE & TRAINING	11,300	-	7,755	3,545	69%	(5,871)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	1,667
TOTAL DIRECT EXPENSES:	189,015	1,990	14,774	174,241	8%	16,728
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,471	68,943	349,053	16%	723
BENEFITS EXPENSE	137,502	11,150	22,388	115,113	16%	529
OTHER INDIRECT EXPENSE	185,603	12,720	32,565	153,038	18%	(1,632)
TOTAL INDIRECT EXPENSES:	741,101	58,341	123,896	617,204	17%	(380)
TOTAL ALL EXPENSES:	930,116	60,331	138,671	791,445	15%	16,349
NET INCOME (LOSS):	(927,116)	(60,331)	(138,671)	(788,445)	15%	15,849

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE
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FAVORABLE/(UNFAVORABLE)

COMMUNICATION STRATEGIES FTE

INDIRECT EXPENSES:

SALARY EXPENSE (1.00 FTE)	183,193	15,266	30,532	152,661	17%	(0)
BENEFITS EXPENSE	39,830	3,250	6,531	33,299	16%	107
OTHER INDIRECT EXPENSE	<u>34,435</u>	<u>2,369</u>	<u>6,067</u>	<u>28,368</u>	<u>18%</u>	<u>(328)</u>
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>20,885</u>	<u>43,130</u>	<u>214,328</u>	<u>17%</u>	<u>(221)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(20,885)</u>	<u>(43,130)</u>	<u>(214,328)</u>	<u>17%</u>	<u>(221)</u>

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

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DESKBOOKS

REVENUE:

DESKBOOK SALES	5,120	-	-	5,120	0%	(853)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(12,500)
CASEMAKER ROYALTIES	25,000	-	-	25,000	0%	(4,167)
TOTAL REVENUE:	105,120	-	-	105,120	0%	(17,520)

DIRECT EXPENSES:

COST OF SALES - DESKBOOKS	2,800	-	(0)	2,800	0%	467
STAFF CONFERENCES & TRAINING	2,200	-	-	2,200	0%	367
POSTAGE & DELIVERY-DESKBOOKS	300	-	-	300	0%	50
OBSOLETE INVENTORY	118,700	-	-	118,700	0%	19,783
STAFF MEMBERSHIP DUES	330	-	-	330	0%	55
SUBSCRIPTIONS	50	-	-	50	0%	8
TOTAL DIRECT EXPENSES:	124,380	-	(0)	124,380	0%	20,730

INDIRECT EXPENSES:

SALARY EXPENSE (1.75 FTE)	145,047	11,855	23,710	121,337	16%	465
BENEFITS EXPENSE	45,925	3,710	7,459	38,467	16%	196
OTHER INDIRECT EXPENSE	51,036	3,291	9,505	41,530	19%	(999)
TOTAL INDIRECT EXPENSES:	242,008	18,855	40,674	201,334	17%	(339)
TOTAL ALL EXPENSES:	366,387	18,855	40,674	325,714	11%	20,391
NET INCOME (LOSS):	(261,267)	(18,855)	(40,674)	(220,594)	16%	2,871

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	-	298	703	30%	131
RECOVERY OF DISCIPLINE COSTS	65,000	1,630	6,951	58,049	11%	(3,882)
DISCIPLINE HISTORY SUMMARY	19,000	2,010	4,050	14,950	21%	883
TOTAL REVENUE:	85,000	3,640	11,299	73,701	13%	(2,868)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	58
STAFF TRAVEL/PARKING	15,000	1,185	2,522	12,478	17%	(22)
STAFF MEMBERSHIP DUES	7,659	441	6,231	1,428	81%	(4,955)
TELEPHONE	3,000	199	397	2,603	13%	103
COURT REPORTERS	66,200	1,847	4,066	62,134	6%	6,967
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	83
LITIGATION EXPENSES	30,000	553	2,046	27,954	7%	2,954
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	(2,196)
TRANSLATION SERVICES	10,000	485	1,070	8,930	11%	597
STAFF CONFERENCE & TRAINING	37,800	-	3,650	34,150	10%	2,650
TOTAL DIRECT EXPENSES:	185,509	4,710	24,677	160,832	13%	6,241
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	326,480	656,663	3,474,697	16%	31,897
BENEFITS EXPENSE	1,139,859	90,829	182,979	956,881	16%	6,998
OTHER INDIRECT EXPENSE	1,342,955	92,014	235,569	1,107,387	18%	(11,743)
TOTAL INDIRECT EXPENSES:	6,614,175	509,322	1,075,210	5,538,965	16%	27,152
TOTAL ALL EXPENSES:	6,799,684	514,032	1,099,888	5,699,796	16%	33,393
NET INCOME (LOSS):	(6,714,684)	(510,392)	(1,088,589)	(5,626,095)	16%	30,525

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	0%	(22,500)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(22,500)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	-	157	3,543	4%	459
STAFF MEMBERSHIP DUES	775	-	-	775	0%	129
DEI COUNCIL	7,600	1,456	2,257	5,343	30%	(990)
DIVERSITY EVENTS & PROJECTS	37,100	2,162	2,458	34,642	7%	3,725
INTERNAL DIVERSITY OUTREACH	6,000	-	73	5,927	1%	927
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	733
CONSULTING SERVICES	3,000	-	-	3,000	0%	500
TOTAL DIRECT EXPENSE:	62,575	3,618	4,945	57,630	8%	5,484
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	234,855	13,375	26,700	208,155	11%	12,443
BENEFITS EXPENSE	72,236	5,105	10,184	62,052	14%	1,855
OTHER INDIRECT EXPENSE	92,629	6,344	16,240	76,389	18%	(802)
TOTAL INDIRECT EXPENSES:	399,721	24,824	53,125	346,596	13%	13,495
TOTAL ALL EXPENSES:	462,296	28,442	58,070	404,226	13%	18,979
NET INCOME (LOSS):	(327,296)	(28,442)	(58,070)	(269,226)	18%	(3,521)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ENTITY REGULATION

REVENUE:

APPLICATION FEES	28,000	-	2,000	26,000	7%	(2,667)
ANNUAL FEES	47,500	-	-	47,500	0%	(7,917)
TOTAL REVENUE:	75,500	-	2,000	73,500	3%	(10,583)

DIRECT EXPENSES:

STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	733
INVESTIGATION	9,600	-	-	9,600	0%	1,600
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	1,667
SOFTWARE HOSTING	3,973	145	145	3,827	4%	517
TOTAL DIRECT EXPENSES:	27,973	145	145	27,827	1%	4,517

INDIRECT EXPENSES:

SALARY EXPENSE (0.55 FTE) **	77,471	7,954	13,057	64,414	17%	(145)
BENEFITS EXPENSE	18,673	1,732	3,091	15,582	17%	21
OTHER INDIRECT EXPENSE	18,939	1,303	3,335	15,605	18%	(178)
TOTAL INDIRECT EXPENSES:	115,083	10,989	19,483	95,600	17%	(302)
TOTAL ALL EXPENSES:	143,055	11,134	19,628	123,428	14%	4,215
NET INCOME (LOSS):	(67,555)	(11,134)	(17,628)	(49,928)	26%	(6,369)

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

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP)						
REVENUE:						
DIVERSIONS	9,000	-	1,000	8,000	11%	(500)
ROYALTIES	62,000	19,055	19,152	42,849	31%	8,818
TOTAL REVENUE:	71,000	19,055	20,152	50,849	28%	8,318
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	300	890	495	64%	(659)
MEMBER WELLNESS COUNCIL	4,500	-	-	4,500	0%	750
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	583
STAFF TRAVEL/PARKING	7,700	1,070	2,064	5,636	27%	(780)
STAFF CONFERENCE & TRAINING	10,300	477	477	9,823	5%	1,240
SUBSCRIPTIONS	1,400	110	221	1,179	16%	13
CPE COMMITTEE	1,000	-	-	1,000	0%	167
VLEX FASTCASE	87,000	-	-	87,000	0%	14,500
TOTAL DIRECT EXPENSES:	116,785	1,957	3,651	113,134	3%	15,813
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	31,853	63,663	322,114	17%	633
BENEFITS EXPENSE	105,599	8,503	17,073	88,526	16%	527
OTHER INDIRECT EXPENSE	120,866	8,278	21,196	99,670	18%	(1,051)
TOTAL INDIRECT EXPENSES:	612,242	48,634	101,932	510,310	17%	109
TOTAL ALL EXPENSES:	729,027	50,592	105,583	623,444	14%	15,922
NET INCOME (LOSS):	(658,027)	(31,536)	(85,431)	(572,595)	13%	24,240

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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FACILITIES & OPERATIONS

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF TRAVEL/PARKING
STAFF MEMBERSHIP DUES

TOTAL DIRECT EXPENSES:

INDIRECT EXPENSES:

SALARY EXPENSE (5.78 FTE)

BENEFITS EXPENSE

OTHER INDIRECT EXPENSE

TOTAL INDIRECT EXPENSES:

TOTAL ALL EXPENSES:

NET INCOME (LOSS):

STAFF TRAVEL/PARKING	2,376	198	396	1,980	17%
STAFF MEMBERSHIP DUES	189	-	-	189	0%
TOTAL DIRECT EXPENSES:	2,565	198	396	2,169	15%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.78 FTE)	406,195	36,016	72,032	334,163	18%
BENEFITS EXPENSE	141,474	11,822	23,731	117,744	17%
OTHER INDIRECT EXPENSE	199,033	13,628	34,882	164,151	18%
TOTAL INDIRECT EXPENSES:	746,702	61,466	130,644	616,058	17%
TOTAL ALL EXPENSES:	749,267	61,664	131,040	618,227	17%
NET INCOME (LOSS):	(749,267)	(61,664)	(131,040)	(618,227)	17%

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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FINANCE

REVENUE:

INTEREST INCOME	600,000	48,906	103,943	496,057	17%	3,943
TOTAL REVENUE:	600,000	48,906	103,943	496,057	17%	3,943

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	3,750	422	458	3,292	12%	167
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	83
STAFF MEMBERSHIP DUES	670	-	-	670	0%	112
TOTAL DIRECT EXPENSES:	4,920	422	458	4,462	9%	362

INDIRECT EXPENSES:

SALARY EXPENSE (6.92 FTE)	777,786	66,681	127,852	649,934	16%	1,779
BENEFITS EXPENSE	209,178	17,276	33,974	175,204	16%	889
OTHER INDIRECT EXPENSE	238,288	16,326	41,797	196,491	18%	(2,082)
TOTAL INDIRECT EXPENSES:	1,225,253	100,283	203,624	1,021,629	17%	585
TOTAL ALL EXPENSES:	1,230,173	100,705	204,082	1,026,091	17%	947
NET INCOME (LOSS):	(630,173)	(51,800)	(100,138)	(530,034)	16%	4,890

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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FOUNDATION

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

CONSULTING SERVICES	3,350	-	-	3,350	0%	558
PRINTING & COPYING	1,000	-	-	1,000	0%	167
STAFF TRAVEL/PARKING	4,000	21	21	3,979	1%	646
SUPPLIES	2,000	-	-	2,000	0%	333
BOARD OF TRUSTEES	3,600	50	50	3,550	1%	550
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	439	2,196	17%	(0)
POSTAGE	400	-	-	400	0%	67
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	367
TOTAL DIRECT EXPENSES:	19,185	290	510	18,675	3%	2,687
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	8,978	17,957	90,798	17%	169
BENEFITS EXPENSE	30,528	2,472	4,966	25,563	16%	122
OTHER INDIRECT EXPENSE	36,156	2,474	6,330	29,827	18%	(304)
TOTAL INDIRECT EXPENSES:	175,440	13,924	29,252	146,188	17%	(12)
TOTAL ALL EXPENSES:	194,625	14,215	29,762	164,863	15%	2,675
NET INCOME (LOSS):	(194,625)	(14,215)	(29,762)	(164,863)	15%	2,675

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	-	-	300	0%	50
STAFF MEMBERSHIP DUES	1,200	-	-	1,200	0%	200
SUBSCRIPTIONS	2,000	-	-	2,000	0%	333
STAFF TRAINING- GENERAL	29,300	50	596	28,704	2%	4,288
RECRUITING AND ADVERTISING	8,750	-	270	8,480	3%	1,189
HR INFORMATION SYSTEM	65,950	4,005	14,500	51,450	22%	(3,508)
SALARY SURVEYS	3,000	-	-	3,000	0%	500
CONSULTING SERVICES	1,000	-	-	1,000	0%	167
STAFF CONFERENCE & TRAINING	4,200	-	-	4,200	0%	700
TRANSFER TO INDIRECT EXPENSE	(115,700)	(4,054)	(15,365)	(100,335)	13%	(3,918)
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	35,586	71,173	433,056	14%	12,866
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
BENEFITS EXPENSE	98,098	9,598	19,286	78,812	20%	(2,937)
OTHER INDIRECT EXPENSE	137,739	9,443	24,182	113,557	18%	(1,226)
TOTAL INDIRECT EXPENSES:	540,066	54,627	114,641	425,425	21%	(24,630)
TOTAL ALL EXPENSES:	540,066	54,627	114,641	425,425	21%	(24,630)
NET INCOME (LOSS):	(540,066)	(54,627)	(114,641)	(425,425)	21%	(24,630)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	16,000	34,333	185,667	16%	(2,333)
LAW CLERK APPLICATION FEES	4,000	500	1,300	2,700	33%	633
TOTAL REVENUE:	<u>224,000</u>	<u>16,500</u>	<u>35,633</u>	<u>188,367</u>	<u>16%</u>	<u>(1,700)</u>
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	55
DEPRECIATION	37,278	2,908	5,816	31,462	16%	397
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	17
LAW CLERK BOARD EXPENSE	9,000	90	2,219	6,781	25%	(719)
SOFTWARE HOSTING	700	99	158	542	23%	(42)
LAW CLERK OUTREACH	20,000	-	-	20,000	0%	3,333
TOTAL DIRECT EXPENSES:	<u>67,409</u>	<u>3,097</u>	<u>8,193</u>	<u>59,216</u>	<u>12%</u>	<u>3,042</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	8,492	16,983	87,861	16%	491
BENEFITS EXPENSE	31,938	2,557	5,136	26,802	16%	187
OTHER INDIRECT EXPENSE	40,633	2,777	7,102	33,531	17%	(330)
TOTAL INDIRECT EXPENSES:	<u>177,416</u>	<u>13,826</u>	<u>29,221</u>	<u>148,195</u>	<u>16%</u>	<u>348</u>
TOTAL ALL EXPENSES:	<u>244,825</u>	<u>16,923</u>	<u>37,414</u>	<u>207,411</u>	<u>15%</u>	<u>3,390</u>
NET INCOME (LOSS):	<u>(20,825)</u>	<u>(423)</u>	<u>(1,781)</u>	<u>(19,044)</u>	<u>9%</u>	<u>1,690</u>

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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	2,550	5,949	23,051	21%	1,116
INVESTIGATION FEES	25,000	1,295	2,595	22,405	10%	(1,572)
PRO HAC VICE	435,000	37,138	94,388	340,612	22%	21,888
MEMBER CONTACT INFORMATION	5,000	100	1,100	3,900	22%	267
PHOTO BAR CARD SALES	260	60	72	188	28%	29
TOTAL REVENUE:	494,260	41,143	104,104	390,156	21%	21,728
DIRECT EXPENSES:						
POSTAGE						
	4,000	-	115	3,885	3%	551
SOFTWARE HOSTING	18,380	2,501	4,093	14,287	22%	(1,030)
INVESTIGATION	300	-	-	300	0%	50
TOTAL DIRECT EXPENSES:	22,680	2,501	4,209	18,471	19%	(429)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **						
	503,843	40,951	80,964	422,879	16%	3,010
BENEFITS EXPENSE	139,284	11,201	22,440	116,844	16%	774
OTHER INDIRECT EXPENSE	164,598	11,285	28,891	135,707	18%	(1,458)
TOTAL INDIRECT EXPENSES:	807,725	63,437	132,295	675,430	16%	2,326
TOTAL ALL EXPENSES:	830,405	65,938	136,504	693,902	16%	1,897
NET INCOME (LOSS):	(336,145)	(24,795)	(32,399)	(303,746)	10%	23,625

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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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	1,329	2,679	14,321	16%	(154)
LLLT LATE LICENSE FEES	137	-	-	137	0%	(23)
MCLE LATE FEES	150	-	-	150	0%	(25)
TOTAL REVENUE:	17,287	1,329	2,679	14,608	15%	(202)
DIRECT EXPENSES:						
LLLT BOARD	9,000	20	367	8,633	4%	1,133
LLLT EDUCATION	1,000	-	-	1,000	0%	167
TOTAL DIRECT EXPENSES:	10,000	20	367	9,633	4%	1,300
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,401	6,803	34,676	16%	110
BENEFITS EXPENSE	12,046	968	1,939	10,107	16%	69
OTHER INDIRECT EXPENSE	14,807	1,007	2,571	12,236	17%	(103)
TOTAL INDIRECT EXPENSES:	68,332	5,376	11,312	57,020	17%	76
TOTAL ALL EXPENSES:	78,332	5,396	11,679	66,653	15%	1,376
NET INCOME (LOSS):	(61,045)	(4,067)	(9,000)	(52,045)	15%	1,174

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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	300	400	600	40%	233
MCLE LATE FEES	3,000	-	-	3,000	0%	(500)
LPO EXAMINATION FEES	18,000	2,400	12,600	5,400	70%	9,600
LPO LICENSE FEES	158,000	12,567	25,327	132,673	16%	(1,007)
LPO LATE LICENSE FEES	2,000	-	-	2,000	0%	(333)
TOTAL REVENUE:	182,000	15,267	38,327	143,673	21%	7,993
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	-	9,500	0%	1,583
EXAM WRITING	15,000	-	-	15,000	0%	2,500
LPO BOARD	4,000	-	-	4,000	0%	667
LPO OUTREACH	500	-	-	500	0%	83
PRINTING & COPYING	200	-	-	200	0%	33
SUPPLIES	100	-	-	100	0%	17
SOFTWARE HOSTING	3,404	339	634	2,770	19%	(66)
TOTAL DIRECT EXPENSES:	32,704	339	634	32,070	2%	4,817
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	4,619	9,239	47,130	16%	156
BENEFITS EXPENSE	16,315	1,320	2,652	13,662	16%	67
OTHER INDIRECT EXPENSE	19,972	1,369	3,504	16,468	18%	(176)
TOTAL INDIRECT EXPENSES:	92,656	7,308	15,395	77,261	17%	47
TOTAL ALL EXPENSES:	125,360	7,647	16,029	109,331	13%	4,864
NET INCOME (LOSS):	56,640	7,620	22,297	34,342	39%	12,857

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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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LEGISLATIVE

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	2,500	-	69	2,431	3%	348
STAFF MEMBERSHIP DUES	215	-	-	215	0%	36
JUD RECOMMEND COMMITTEE	3,250	-	-	3,250	0%	542
SUBSCRIPTIONS	2,000	-	-	2,000	0%	333
TELEPHONE	575	50	99	476	17%	(3)
CONTRACT LOBBYIST	12,500	-	-	12,500	0%	2,083
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	208
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	50
STAFF CONFERENCE & TRAINING	2,200	517	517	1,683	23%	(150)
TOTAL DIRECT EXPENSES:	24,790	566	685	24,105	3%	3,447
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,614	27,228	137,264	17%	187
BENEFITS EXPENSE	47,770	3,878	7,791	39,979	16%	171
OTHER INDIRECT EXPENSE	58,539	4,007	10,258	48,281	18%	(502)
TOTAL INDIRECT EXPENSES:	270,801	21,500	45,277	225,524	17%	(144)
TOTAL ALL EXPENSES:	295,591	22,066	45,962	249,629	16%	3,303
NET INCOME (LOSS):	(295,591)	(22,066)	(45,962)	(249,629)	16%	3,303

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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MANDATORY CONTINUING LEGAL EDUCATION

REVENUE:

ACTIVITY APPLICATION FEE	670,000	55,200	126,000	544,000	19%	14,333
ACTIVITY APPLICATION LATE FEE	250,000	23,200	48,100	201,900	19%	6,433
MCLE LATE FEES	232,000	300	300	231,700	0%	(38,367)
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	-	36,250	0%	(6,042)
ATTENDANCE LATE FEES	120,000	8,250	16,950	103,050	14%	(3,050)
COMITY CERTIFICATES	30,000	3,475	5,575	24,425	19%	575
TOTAL REVENUE:	1,338,250	90,425	196,925	1,141,325	15%	(26,117)

DIRECT EXPENSES:

DEPRECIATION	142,057	12,012	24,024	118,033	17%	(348)
STAFF MEMBERSHIP DUES	525	-	-	525	0%	88
MCLE BOARD EXPENSES	6,000	494	531	5,469	9%	469
STAFF TRAVEL/PARKING	50	-	-	50	0%	8
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	733
TOTAL DIRECT EXPENSES:	153,032	12,506	24,555	128,477	16%	951

INDIRECT EXPENSES:

SALARY EXPENSE (4.73 FTE)	407,360	35,008	67,354	340,006	17%	539
BENEFITS EXPENSE	124,032	10,149	20,165	103,867	16%	507
OTHER INDIRECT EXPENSE	162,876	11,154	28,552	134,325	18%	(1,406)

TOTAL INDIRECT EXPENSES:	694,269	56,311	116,071	578,198	17%	(359)
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TOTAL ALL EXPENSES:	847,301	68,817	140,625	706,675	17%	591
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NET INCOME (LOSS):	490,949	21,608	56,300	434,650	11%	(25,525)
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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

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MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	-	1,200	9,600	11%	(600)
NME PRODUCT SALES	120,000	20,919	32,640	87,360	27%	12,640
DIGITAL VIDEO SALES	25,000	2,156	4,116	20,884	16%	(51)
SPONSORSHIPS	11,500	-	9,000	2,500	78%	7,083
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(2,000)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(2,000)
TOTAL REVENUE:	191,300	23,075	46,956	144,344	25%	15,073
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	583
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	475
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	1,250
PRINTING & COPYING	1,600	-	-	1,600	0%	267
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	333
HONORARIUM	1,500	-	-	1,500	0%	250
SUBSCRIPTIONS	400	-	-	400	0%	67
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	140	1,160	11%	77
SMALL TOWN AND RURAL COMMITTEE OUTREACH						
AND ACTIVITIES	70,000	-	-	70,000	0%	11,667
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	750
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	83
CLE COMPS	-	-	72	(72)		(72)
NEW MEMBER OUTREACH EVENTS	5,000	-	-	5,000	0%	833
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	17
WASHINGTON NEW MEMBERS COMMITTEE	15,000	1,520	1,520	13,480	10%	980
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	533
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	1,667
LAW SCHOOL OUTREACH	500	-	-	500	0%	83
RECEPTION/FORUM EXPENSE	1,000	-	-	1,000	0%	167
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	170
LIBRARY MATERIALS/RESOURCES	4,000	11	22	3,978	1%	645
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	83
AWARDS	1,000	-	-	1,000	0%	167
TOTAL DIRECT EXPENSES:	136,820	1,531	1,729	135,091	1%	21,074
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	29,348	57,859	283,778	17%	(920)
BENEFITS EXPENSE	117,073	9,671	19,296	97,777	16%	216
OTHER INDIRECT EXPENSE	162,876	11,154	28,552	134,325	18%	(1,406)
TOTAL INDIRECT EXPENSES:	621,588	50,173	105,708	515,880	17%	(2,110)
TOTAL ALL EXPENSES:	758,408	51,704	107,437	650,971	14%	18,964
NET INCOME (LOSS):	(567,108)	(28,629)	(60,481)	(506,627)	11%	34,037

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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OFFICE OF THE EXECUTIVE DIRECTOR

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

LEADERSHIP TRAINING	20,000	-	-	20,000	0%	3,333
WASHINGTON LEADERSHIP INSTITUTE	100,000	100,000	100,000	-	100%	(83,333)
ED TRAVEL & OUTREACH	6,000	493	1,391	4,609	23%	(391)
STAFF TRAVEL/PARKING	2,000	198	396	1,604	20%	(63)
STAFF CONFERENCE & TRAINING	13,300	-	1,448	11,852	11%	768
STAFF MEMBERSHIP DUES	1,335	-	245	1,090	18%	(23)
TOTAL DIRECT EXPENSES:	142,635	100,691	103,480	39,155	73%	(79,707)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	52,557	104,365	539,491	16%	2,944
BENEFITS EXPENSE	142,505	12,134	24,281	118,224	17%	(530)
OTHER INDIRECT EXPENSE	145,659	9,982	25,557	120,102	18%	(1,280)
TOTAL INDIRECT EXPENSES:	932,020	74,673	154,203	777,817	17%	1,134
TOTAL ALL EXPENSES:	1,074,655	175,365	257,683	816,972	24%	(78,574)
NET INCOME (LOSS):	(1,074,655)	(175,365)	(257,683)	(816,972)	24%	(78,574)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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OFFICE OF GENERAL COUNSEL

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	3,500	318	636	2,864	18%	(53)
STAFF MEMBERSHIP DUES	2,500	341	1,916	584	77%	(1,499)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	167
CUSTODIANSHIPS	5,000	-	301	4,699	6%	532
WILLS	1,000	-	-	1,000	0%	167
LITIGATION EXPENSES	1,000	-	-	1,000	0%	167
DISABILITY ACCOMMODATIONS	2,500	-	-	2,500	0%	417
STAFF CONFERENCE & TRAINING	10,250	79	299	9,951	3%	1,409
TOTAL DIRECT EXPENSES:	26,750	738	3,152	23,598	12%	1,306
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	54,661	110,668	607,631	15%	9,048
BENEFITS EXPENSE	187,732	14,758	29,756	157,976	16%	1,533
OTHER INDIRECT EXPENSE	210,741	14,451	37,003	173,737	18%	(1,880)
TOTAL INDIRECT EXPENSES:	1,116,772	83,870	177,428	939,345	16%	8,701
TOTAL ALL EXPENSES:	1,143,522	84,608	180,580	962,943	16%	10,007
NET INCOME (LOSS):	(1,143,522)	(84,608)	(180,580)	(962,943)	16%	10,007

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSE:

STAFF MEMBERSHIP DUES	100	-	-	100	0%	17
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	500
CHIEF HEARING OFFICER	41,200	3,333	6,666	34,534	16%	201
COURT REPORTERS	33,100	569	569	32,532	2%	4,948
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	667
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	167
APPOINTED COUNSEL	50,645	4,200	8,400	42,245	17%	41
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	167
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	367
TOTAL DIRECT EXPENSES:	136,245	8,102	15,635	120,611	11%	7,073
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,702	21,405	107,369	17%	58
BENEFITS EXPENSE	37,003	3,003	6,042	30,961	16%	125
OTHER INDIRECT EXPENSE	44,765	3,073	7,866	36,900	18%	(405)
TOTAL INDIRECT EXPENSES:	210,543	16,778	35,312	175,230	17%	(222)
TOTAL ALL EXPENSES:	346,788	24,880	50,947	295,841	15%	6,851
NET INCOME (LOSS):	(346,788)	(24,880)	(50,947)	(295,841)	15%	6,851

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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PRACTICE OF LAW BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

PRACTICE OF LAW BOARD	16,000	91	197	15,803	1%	2,470
STAFF TRAVEL/PARKING	200	-	-	200	0%	33
TOTAL DIRECT EXPENSES:	16,200	91	197	16,003	1%	2,503
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,212	10,425	52,720	17%	99
BENEFITS EXPENSE	16,771	1,362	2,737	14,034	16%	58
OTHER INDIRECT EXPENSE	18,939	1,303	3,334	15,605	18%	(178)
TOTAL INDIRECT EXPENSES:	98,855	7,877	16,496	82,359	17%	(20)
TOTAL ALL EXPENSES:	115,055	7,968	16,693	98,362	15%	2,483
NET INCOME (LOSS):	(115,055)	(7,968)	(16,693)	(98,362)	15%	2,483

**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 November 01, 2025 to November 30, 2025

17% 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	-	-	132,635	0%	(22,106)
TOTAL REVENUE:	132,635	-	-	132,635	0%	(22,106)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	21	1,979	1%	312
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(1,299)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	533
PRO BONO OUTREACH	4,000	-	-	4,000	0%	667
TOTAL DIRECT EXPENSES:	12,700	-	1,903	10,797	15%	213
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	142,419	11,703	23,463	118,956	16%	274
BENEFITS EXPENSE	43,595	3,537	7,097	36,499	16%	169
OTHER INDIRECT EXPENSE	55,784	3,810	9,749	46,035	17%	(452)
TOTAL INDIRECT EXPENSES:	241,799	19,050	40,309	201,490	17%	(9)
TOTAL ALL EXPENSES:	254,499	19,050	42,212	212,287	17%	205
NET INCOME (LOSS):	(121,863)	(19,050)	(42,212)	(79,652)	35%	(21,901)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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%	33
IMAGE LIBRARY	4,800	446	4,756	44	99%	(3,956)
TOTAL DIRECT EXPENSES:	5,000	446	4,756	244	95%	(3,923)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,844	11,689	58,955	17%	85
BENEFITS EXPENSE	22,914	1,860	3,744	19,170	16%	75
OTHER INDIRECT EXPENSE	30,647	2,106	5,388	25,259	18%	(280)
TOTAL INDIRECT EXPENSES:	124,205	9,810	20,821	103,384	17%	(120)
TOTAL ALL EXPENSES:	129,205	10,256	25,577	103,628	20%	(4,043)
NET INCOME (LOSS):	(129,205)	(10,256)	(25,577)	(103,628)	20%	(4,043)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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REGULATORY SERVICES FTE

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF MEMBERSHIP DUES	490	-	490	-	100%	(408)
STAFF CONFERENCE & TRAINING	11,500	1,551	1,551	9,949	13%	366
STAFF TRAVEL/PARKING	600	36	52	548	9%	48
TOTAL DIRECT EXPENSES:	12,590	1,587	2,093	10,498	17%	414
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	22,766	45,531	242,724	16%	2,511
BENEFITS EXPENSE	68,347	5,445	10,949	57,398	16%	442
OTHER INDIRECT EXPENSE	68,870	4,873	12,057	56,812	18%	(579)
TOTAL INDIRECT EXPENSES:	425,472	33,084	68,537	356,934	16%	2,374
TOTAL ALL EXPENSES:	438,062	34,671	70,630	367,432	16%	2,789
NET INCOME (LOSS):	(438,062)	(34,671)	(70,630)	(367,432)	16%	2,380

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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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REGULATORY REFORM

REVENUE:

_____	_____	_____	_____	_____	_____
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TOTAL REVENUE:

_____	_____	_____	_____	_____	_____
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DIRECT EXPENSES:

_____	_____	_____	_____	_____	_____
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CONSULTING SERVICES	25,000	828	8,828	16,172	35%	(4,661)
OUTREACH EXPENSES	10,000	-	-	10,000	0%	1,667
MEETING EXPENSE	2,000	-	-	2,000	0%	333
SOFTWARE HOSTING	20,000	-	-	20,000	0%	3,333

TOTAL DIRECT EXPENSES:

57,000	828	8,828	48,172	15%	-
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INDIRECT EXPENSES:

SALARY EXPENSE (0.85 FTE) **	110,346	9,017	18,062	92,284	16%	329
BENEFITS EXPENSE	27,639	2,236	4,487	23,152	16%	119
OTHER INDIRECT EXPENSE	29,270	1,839	5,125	24,145	18%	(247)

TOTAL INDIRECT EXPENSES:

167,255	13,091	27,674	139,581	17%	202
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TOTAL ALL EXPENSES:

224,255	13,919	36,502	187,753	16%	202
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NET INCOME (LOSS):

(224,255)	(13,919)	(36,502)	(187,753)	16%	874
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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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SECTIONS ADMINISTRATION

REVENUE:

REIMBURSEMENTS FROM SECTIONS	275,000	1,125	94,397	180,603	34%	48,563
TOTAL REVENUE:	275,000	1,125	94,397	180,603	34%	48,563

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	1,900	24	24	1,876	1%	293
SECTION/COMMITTEE CHAIR MTGS	500	-	-	500	0%	83

TOTAL DIRECT EXPENSES:	2,400	24	24	2,376	1%	376
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INDIRECT EXPENSES:

SALARY EXPENSE (2.53 FTE)	174,309	14,450	28,886	145,423	17%	165
BENEFITS EXPENSE	61,514	5,000	10,035	51,479	16%	218
OTHER INDIRECT EXPENSE	87,120	5,975	15,298	71,821	18%	(778)

TOTAL INDIRECT EXPENSES:	322,943	25,425	54,220	268,723	17%	(396)
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TOTAL ALL EXPENSES:	325,343	25,449	54,243	271,100	17%	(20)
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NET INCOME (LOSS):	(50,343)	(24,324)	40,153	(90,496)	-80%	48,544
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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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SECTIONS OPERATIONS

REVENUE:

SECTION DUES	451,143	1,835	148,163	302,980	33%	72,972
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(26,308)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(208)
OTHER	43,073	4,585	8,167	34,906	19%	988

TOTAL REVENUE:	653,316	6,420	156,330	496,986	24%	47,444
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DIRECT EXPENSES:

DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	18,832	79,806	730,776	10%	55,291
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	1,125	94,397	186,143	34%	(47,640)

TOTAL DIRECT EXPENSES:	1,091,122	19,957	174,203	916,919	16%	7,651
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NET INCOME (LOSS):	(437,806)	(13,537)	(17,873)	(419,933)	4%	55,095
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Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% 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:	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
DIRECT EXPENSES:	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
CONSULTING SERVICES	1,019,797	81,630	105,665	914,132	10%	64,302
STAFF TRAVEL/PARKING	1,000	36	90	910	9%	77
STAFF MEMBERSHIP DUES	410	-	-	410	0%	68
TELEPHONE	90,000	6,877	18,331	71,669	20%	(3,331)
COMPUTER HARDWARE	65,000	2,316	27,916	37,084	43%	(17,083)
COMPUTER SOFTWARE	518,000	48,268	194,855	323,145	38%	(108,522)
HARDWARE SERVICE & WARRANTIES	50,000	5,679	10,905	39,095	22%	(2,571)
SOFTWARE MAINTENANCE & LICENSING	470,000	1,345	141,320	328,680	30%	(62,987)
THIRD PARTY SERVICES	177,600	10,557	26,412	151,188	15%	3,188
CLOUD INFRASTRUCTURE	130,000	5,151	5,171	124,829	4%	16,495
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	1,000
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(161,858)	(530,666)	(1,997,141)	21%	109,365
TOTAL DIRECT EXPENSES:	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	52,728	112,464	516,812	18%	(7,585)
BENEFITS EXPENSE	158,341	13,068	27,214	131,127	17%	(824)
OTHER INDIRECT EXPENSE	172,174	11,786	30,173	142,001	18%	(1,477)
TOTAL INDIRECT EXPENSES:	959,791	77,582	169,851	789,940	18%	(9,886)
TOTAL ALL EXPENSES:	959,791	77,582	169,851	789,940	18%	(9,886)
NET INCOME (LOSS):	(959,791)	(77,582)	(169,851)	(789,940)	18%	(9,886)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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VOLUNTEER ENGAGEMENT

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

POSTAGE	600	-	-	600	0%	100
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(360)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	750
SUBSCRIPTIONS	816	-	358	458	44%	(222)
VOLUNTEER RECOGNITION	2,000	660	660	1,340	33%	(327)
REGULATORY SCHOOL	10,000	1,305	5,286	4,714	53%	(3,619)
ABA DELEGATES	18,000	-	-	18,000	0%	3,000
TOTAL DIRECT EXPENSES:	36,301	1,965	6,728	29,573	19%	(678)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,167	24,335	124,885	16%	535
BENEFITS EXPENSE	45,777	3,680	7,375	38,402	16%	254
OTHER INDIRECT EXPENSE	58,539	4,001	10,250	48,289	18%	(494)
TOTAL INDIRECT EXPENSES:	253,536	19,848	41,960	211,576	17%	296
TOTAL ALL EXPENSES:	289,837	21,813	48,688	241,149	17%	296
NET INCOME (LOSS):	(289,837)	(21,813)	(48,688)	(241,149)	17%	(382)

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

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INDIRECT EXPENSES:						
SALARIES	14,130,725	1,145,829	2,300,298	11,830,427	16%	54,823
TEMPORARY SALARIES	212,850	8,981	11,256	201,594	5%	24,219
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(33,333)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	1,200	3,600	25%	(400)
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	377
FICA (EMPLOYER PORTION)	1,067,890	83,411	168,084	899,806	16%	9,898
L&I INSURANCE	65,406	-	-	65,406	0%	10,901
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	38,961	2,885	5,825	33,136	15%	669
MEDICAL (EMPLOYER PORTION)	1,959,293	171,550	344,578	1,614,715	18%	(18,029)
RETIREMENT (EMPLOYER PORTION)	778,534	63,634	127,936	650,598	16%	1,819
TRANSPORTATION ALLOWANCE	25,944	346	621	25,323	2%	3,703
UNEMPLOYMENT INSURANCE	73,419	2,713	6,138	67,281	8%	6,099
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,480,551	2,965,936	15,194,146	16%	60,745
WORKPLACE BENEFITS	60,150	2,064	3,705	56,445	6%	6,320
HUMAN RESOURCES POOLED EXP	115,700	4,054	15,365	100,335	13%	3,918
MEETING SUPPORT EXPENSES	9,950	1,199	1,457	8,493	15%	201
RENT	923,055	80,998	156,554	766,502	17%	(2,711)
PERSONAL PROP TAXES-WSBA	6,500	619	1,237	5,263	19%	(154)
FURNITURE, MAINT, LH IMP	48,450	717	1,719	46,731	4%	6,356
SAFETY & SECURITY	10,420	279	591	9,829	6%	1,146
OFFICE SUPPLIES & EQUIPMENT	19,635	732	2,339	17,296	12%	933
FURN & OFFICE EQUIP DEPRECIATION	224,084	18,861	37,725	186,359	17%	(378)
COMPUTER HARDWARE DEPRECIATION	47,971	4,333	8,666	39,305	18%	(671)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,718	7,434	28,885	20%	(1,381)
INSURANCE	273,491	22,171	44,342	229,149	16%	1,240
WORK HOME FURNITURE & EQUIP	10,500	-	1,085	9,415	10%	665
PROFESSIONAL FEES-AUDIT	43,500	-	-	43,500	0%	7,250
PROFESSIONAL FEES-LEGAL	250,000	6,208	7,768	242,232	3%	33,898
ONLINE LEGAL RESEARCH	89,000	12,420	13,011	75,989	15%	1,822
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	1,083
TRANSLATION SERVICES	25,000	470	1,347	23,653	5%	2,820
TELEPHONE & INTERNET	33,600	2,650	5,310	28,290	16%	290
POSTAGE - GENERAL	12,000	488	1,042	10,958	9%	958
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	1,250
BANK FEES	27,000	1,393	3,123	23,877	12%	1,377
PRODUCTION MAINTENANCE & SUPPLIES	13,250	4,038	4,340	8,910	33%	(2,132)
COMPUTER POOLED EXPENSES	2,527,807	161,858	530,666	1,997,141	21%	(109,365)
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	329,270	848,827	3,972,556	18%	(45,263)
TOTAL INDIRECT EXPENSES:	22,981,465	1,809,820	3,814,762	19,166,702	17%	15,482

Washington State Bar Association

Statement of Activities

For the Period from November 01, 2025 to November 30, 2025

17% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(379,724)	(23,933)	(56,064)	(323,660)
ADMISSIONS/BAR EXAM	(70,382)	45,487	324,757	(395,140)
ADVANCEMENT FTE	(322,209)	(25,438)	(52,942)	(269,267)
BAR NEWS	(184,871)	(8,362)	(14,884)	(169,987)
BENCH BAR PRESS	-	(4,257)	1,138	(1,138)
BOARD OF GOVERNORS	(653,450)	(28,122.09)	(83,995)	(569,455)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,745)	(14,162)	(68,976)
CHARACTER & FITNESS BOARD	(183,031)	(13,348)	(32,120)	(150,911)
CLE - PRODUCTS	651,708	61,571	100,090	551,619
CLE - SEMINARS	(521,923)	(25,772)	(99,830)	(422,093)
CLIENT PROTECTION FUND	244,100	72,115	83,171	160,929
COMMUNICATIONS	(927,116)	(60,331)	(138,671)	(788,445)
COMMUNICATIONS FTE	(257,458)	(20,885)	(43,130)	(214,328)
DESKBOOKS	(261,267)	(18,855)	(40,674)	(220,594)
DISCIPLINE	(6,714,684)	(510,392)	(1,088,589)	(5,626,095)
DIVERSITY	(327,296)	(28,442)	(58,070)	(269,226)
ENTITY REGULATION	(67,555)	(11,134)	(17,628)	(49,928)
FACILITIES & OPERATIONS	(749,267)	(61,664)	(131,040)	(618,227)
FINANCE	(630,173)	(51,800)	(100,138)	(530,034)
FOUNDATION	(194,625)	(14,215)	(29,762)	(164,863)
HUMAN RESOURCES	(540,066)	(54,627)	(114,641)	(425,425)
LAW CLERK PROGRAM	(20,825)	(423)	(1,781)	(19,044)
LEGISLATIVE	(295,591)	(22,066)	(45,962)	(249,629)
LEGAL LUNCHBOX	(34,025)	(2,777)	2,829	(36,854)
LICENSE FEES	17,652,266	1,385,150	2,802,051	14,850,215
LICENSING AND MEMBERSHIP	(336,145)	(24,795)	(32,399)	(303,746)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(4,067)	(9,000)	(52,045)
LIMITED PRACTICE OFFICERS	56,640	7,620	22,297	34,342
MANDATORY CLE ADMINISTRATION	490,949	21,608	56,300	434,650
MEMBER WELLNESS PROGRAM	(247,030)	(20,069)	(40,258)	(206,772)
MINI CLE	(134,341)	(11,052)	(22,930)	(111,411)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(26,043)	(52,816)	(365,948)
NEW MEMBER EDUCATION	20,022	11,243	12,436	7,585
OFFICE OF GENERAL COUNSEL	(1,143,522)	(84,608)	(180,580)	(962,943)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(175,365)	(257,683)	(816,972)
OGC-DISCIPLINARY BOARD	(346,788)	(24,880)	(50,947)	(295,841)
PRACTICE OF LAW BOARD	(115,055)	(7,968)	(16,693)	(98,362)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	6,917	(6,976)	(179,244)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(18,384)	(38,197)	(186,580)
PUBLIC SERVICE PROGRAMS	(121,863)	(19,050)	(42,212)	(79,652)
PUBLICATION & DESIGN SERVICES	(129,205)	(10,256)	(25,577)	(103,628)
REGULATORY SERVICES FTE	(438,062)	(34,671)	(70,630)	(367,432)
REGULATORY REFORM	(224,255)	(13,919)	(36,502)	(187,753)
SECTIONS ADMINISTRATION	(50,343)	(24,324)	40,153	(90,496)
SECTIONS OPERATIONS	(437,806)	(13,537)	(17,873)	(419,933)
TECHNOLOGY	(959,791)	(77,582)	(169,851)	(789,940)
VOLUNTEER EDUCATION	(289,837)	(21,813)	(48,688)	(241,149)
INDIRECT EXPENSES	22,981,465	1,809,820	3,814,762	19,166,702
TOTAL OF ALL	(21,738,972)	(1,815,561)	(3,976,091)	(17,762,881)
NET INCOME (LOSS)	(1,242,493)	5,740	161,328	(1,403,821)