

**WASHINGTON STATE
BAR ASSOCIATION**

Financial Reports

(Unaudited)

Year to Date October 31, 2025

**Prepared by
Maggie Yu, Controller**

**Submitted by
Tiffany Lynch, Director of Finance
December 22, 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 October 31, 2025
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	8%	8%	\$27,955	8%	Favorable to budget mainly due to timing of expenses
Other Indirect Expenses*	8%	11%	(\$117,775)	13%	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	8%	9%	(\$89,820)	9%	Unfavorable to budget resulting from other indirect expenses described above.

General Fund Revenues	8%	10%	\$298,817	9%	Favorable to budget from timing of collection for fees for winter bar & LPO exams, advertising royalties, and reimbursement from sections.
General Fund Indirect Expenses	8%	9%	(\$77,900)	9%	Unfavorable to budget as described for indirect expenses above.
General Fund Direct Expenses	8%	6%	\$56,356	5%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	8%	121%	\$277,273	107%	Favorable to budget for the reasons described above.

CLE Revenue	8%	4%	(\$61,696)	5%	Unfavorable to budget due to timing of scheduled seminars and product sales.
CLE Direct Expenses	8%	2%	\$26,286	2%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	8%	9%	(\$10,992)	9%	Unfavorable to budget due other indirect expenses variances described above.
CLE Net	8%	-44%	(\$46,402)	- 43%	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 October 1, 2025 to October 31, 2025

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expense	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	23,912	264,024	8,219	115,700	32,131	379,724	(32,131)	(379,724)
Admissions/Bar Exam	378,075	1,479,440	91,420	1,051,181	7,385	459,830	98,805	1,511,011	279,270	(31,571)
Advancement FTE	-	-	27,418	315,609	86	6,600	27,504	322,209	(27,504)	(322,209)
Bar News	65,019	529,600	20,056	331,526	42,486	382,945	71,542	714,741	(6,522)	(187,977)
Board of Governors	-	-	21,411	338,555	34,462	414,365	55,537	652,450	(58,773)	(652,450)
Conference & Broadcasting Services	-	-	7,416	83,138	-	-	7,416	83,138	(7,416)	(83,138)
Charities & Fitness Board	-	-	13,920	159,981	4,853	23,050	18,772	183,031	(8,772)	(183,031)
Communications Strategies	-	3,000	65,555	741,101	12,785	189,015	78,340	930,116	(78,340)	(927,116)
Communications Strategies FTE	-	-	22,245	257,458	-	-	22,245	257,458	(22,245)	(257,458)
Discipline	7,659	85,000	565,888	6614,175	19,968	185,509	585,856	6,799,684	(578,197)	(6,714,684)
Diversity	-	135,000	28,301	399,721	1,228	62,575	29,628	462,296	(29,628)	(327,296)
Entity Regulation	2,000	75,500	8,494	144,192	-	27,973	8,494	172,164	(6,494)	(96,664)
Facilities & Operations	-	-	69,178	746,702	198	2,565	69,376	749,267	(69,376)	(749,267)
Finance	55,038	600,000	103,340	1,225,253	36	4,920	103,376	1,230,173	(48,339)	(630,173)
Foundation	-	-	15,528	175,440	220	19,185	15,548	194,625	(15,548)	(194,625)
Human Resources	-	-	60,015	540,066	-	-	60,015	540,066	(60,015)	(540,066)
Law Clerk Program	19,133	224,000	15,395	178,386	5,096	67,409	20,491	245,795	(1,358)	(21,795)
Legislative	-	-	23,777	270,801	118	24,790	23,896	295,591	(23,896)	(295,591)
Legal Lunchbox	10,960	34,000	5,354	59,925	-	8,100	5,354	68,025	5,606	(34,025)
Licensing and Membership Records	62,961	494,260	68,858	810,151	1,708	22,680	70,566	832,831	(7,604)	(338,571)
Licensing Fees	1,416,902	17,652,266	-	-	-	-	0	-	1,416,902	(17,652,266)
Limited License Legal Technician	1,350	17,287	5,936	69,302	347	10,000	6,283	79,302	(4,933)	(62,015)
Limited Practice Officers	23,060	182,000	8,087	94,112	295	32,704	8,382	126,816	14,678	55,184
Mandatory CLE	105,500	1,338,250	59,760	695,724	12,048	153,032	71,809	848,756	34,691	489,494
Member Wellness Program	1,000	9,000	21,079	242,930	110	13,100	21,189	256,030	(20,189)	(247,030)
Member Services & Engagement	1,200	15,300	27,775	309,047	198	125,020	27,973	434,064	(26,773)	(418,764)
Attala CLE	-	-	11,878	134,341	-	-	11,878	134,341	(11,788)	(134,341)
New Member Education	11,721	142,000	10,527	118,278	-	-	10,527	121,978	1,194	10,022
Office of General Counsel	-	-	93,558	1,116,772	2,414	26,750	95,972	1,145,522	(95,972)	(1,143,522)
Office of the Executive Director	-	-	79,530	932,020	2,788	142,635	82,318	1,074,655	(82,318)	(1,074,655)
OCG-Disciplinary Board	-	-	18,534	210,543	7,533	136,245	26,067	346,788	(26,067)	(346,788)
Practice of Law Board	-	-	8,619	96,429	106	16,200	8,724	112,629	(8,724)	(112,629)
Practice Management Assistance	96	62,000	13,410	152,525	579	95,695	13,989	248,220	(13,893)	(186,220)
Professional Responsibility Program	-	-	18,809	216,787	1,004	7,990	19,813	224,777	(19,813)	(224,777)
Public Service Programs	-	132,635	21,259	241,799	1,903	12,700	23,162	254,499	(23,162)	(121,863)
Publication and Design Services	-	-	11,011	124,205	4,310	5,000	15,321	129,205	(15,321)	(129,205)
Regulatory Services FTE	-	-	35,453	427,897	506	12,590	35,959	440,487	(35,959)	(440,487)
Regulatory Reform	-	-	14,586	169,680	8,000	57,000	22,582	226,680	(22,582)	(226,680)
Sections Administration	93,272	275,000	28,795	322,943	-	2,400	28,795	325,343	64,477	(50,343)
Volunteer Engagement	-	-	22,112	253,536	4,763	36,301	26,875	289,836,58	(26,875)	(289,837)
Technology	-	-	92,270	959,791	-	-	92,270	959,791	(92,270)	(959,791)
Subtotal General Fund	2,255,945	23,485,538	1,869,264	21,496,370	185,850	2,906,473	2,055,114	24,402,843	200,831	(917,305)
Expenses using Facilities Reserve funds	-	-	-	-	(314)	-	(314)	-	314	-
Expenses using Special Project Reserve funds	-	-	-	-	(8,000)	-	(22,582)	(80,972)	22,582	80,972
Total General Fund - Net Result from Operations	2,255,945		1,854,682		177,850		2,032,218	24,321,871	223,728	(836,333)
Percentage of Budget	10%	9%	9%	6%	8%	8%	8%	8%	8%	8%
CLE-Seminars and Products	71,376	1,491,745	96,741	1,048,807	10,175	313,153	106,916	1,361,960	(35,540)	129,785
CLE - Deskbooks	-	105,120	21,818	242,008	-	124,380	21,818	366,387	(21,818)	(261,267)
Total CLE	71,376	1,596,865	118,560	1,290,814	10,175	437,533	128,754	1,728,347	(57,558)	(131,482)
Percentage of Budget	4%	9%	9%	2%	7%	7%	0	0	(57,358)	(131,482)
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CLE Fund - Net Result from Operations			118,560				128,734	1,728,347		
Total All Sections	149,910	653,316	-	-	154,246	1,091,122	154,246	1,091,122	(4,336)	(437,806)
Bench Bar Press-Restricted	-	5,395	-	-	-	-	0	0	5,395	-
Client Protection Fund-Restricted	28,151	945,480	17,118	194,280	(23)	507,100	17,095	701,380	11,056	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations			17,118				17,095	701,380	11,056	244,100
Totals	2,505,382	26,681,199	2,004,942	22,981,465	350,247	4,942,227	2,355,189	27,923,692	155,588	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(314)	-	(314)	-	314	-
Totals Net of Use of Special Project Reserve Funds	-	-	(14,582)	(1,998,359)	(8,000)	(22,582)	2,332,293	27,842,720	22,582	(1,161,521)
Percentage of Budget	9%	9%	9%	7%	8%	8%	8%	8%	8%	8%

Fund Balances Sept 30, 2025	Fund Balances Fund Balances Year to date
Summary of Fund Balances:	
Restricted Funds	
Client Protection Fund	5,307,092
Bench Bar Press	1,110
Section Funds	2,164,531
Board-Designated Funds (Non-General Fund):	
CLE Fund Balance	1,233,727
Section Funds	1,725,725
Board-Designated Funds (General Fund):	
Operating Reserve Fund	2,500,000
Facilities Reserve Fund	159,925
Special Projects and Innovation Fund	616,067
Unrestricted Funds (General Fund):	
Unrestricted General Fund	6,751,154
Total General Fund Balance	10,030,146
Net Change in Total General Fund Balance	(917,305)
Total Fund Balance	18,736,606
Net Change In Fund Balance	(1,242,493)
	155,588

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	1,587,940

Total

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.07%	7,568,233
UBS Financial Money Market	3.98%	1,176,227
CDs/Treasuries	see list	6,250,243

General Fund Total **16,582,642**

Client Protection Fund

Checking

<u>Bank</u>		<u>Amount</u>
Wells Fargo		446,573

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.07%	3,434,800
CDs/Treasuries	see list	1,983,397

Client Protection Fund Total **5,864,770**

Grand Total Cash & Investments **22,447,413**

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

General Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,243
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000
First Reliance Bank CD	4.25%	12	2/21/2025	2/26/2025	2/25/2026	250,000
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000
Preferred Bank LA Calif CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000
Israel Discount k of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000
Citibank NA CD	4.15%	12	7/28/2025	7/31/2025	7/31/2026	250,000
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000

Total **6,250,243**

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
Mizuho Bank USA CD	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000

US T-Bill's

US Treasury Bill	4.20%	4	7/28/2025	7/29/2025	11/25/2025	493,248
US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148

Total **1,983,397**

Washington State Bar Association

Statement of Activities

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

8% 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	1,416,902	1,416,902	16,235,364	8%	(54,120)	
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,416,902</u>	<u>1,416,902</u>	<u>16,235,364</u>	<u>8%</u>	<u>(54,120)</u>	

Washington State Bar Association

Statement of Activities

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

8% 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%	(792)
BAR EXAM FEES	1,395,000	370,170	370,170	1,024,830	27%	253,920
RULE 9/LEGAL INTERN FEES	13,000	300	300	12,700	2%	(783)
SPECIAL ADMISSIONS	61,940	7,605	7,605	54,335	12%	2,443
TOTAL REVENUE:	1,479,440	378,075	378,075	1,101,365	26%	254,788

DIRECT EXPENSES:

POSTAGE	2,900	639	639	2,261	22%	(397)
STAFF TRAVEL/PARKING	24,000	-	-	24,000	0%	2,000
STAFF MEMBERSHIP DUES	495	245	245	250	49%	(204)
SUPPLIES	2,500	-	-	2,500	0%	208
FACILITY, PARKING, FOOD	150,985	-	-	150,985	0%	12,582
EXAMINER FEES	43,750	-	-	43,750	0%	3,646
UBE EXMINATIONS	46,200	-	-	46,200	0%	3,850
BOARD OF BAR EXAMINERS	45,000	-	-	45,000	0%	3,750
BAR EXAM PROCTORS	10,000	-	-	10,000	0%	833
DISABILITY ACCOMMODATIONS	75,000	-	-	75,000	0%	6,250
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	125
LAW SCHOOL VISITS	1,500	-	-	1,500	0%	125
SOFTWARE HOSTING	45,000	3,951	3,951	41,049	9%	(201)
STAFF CONFERENCE & TRAINING	11,000	2,550	2,550	8,450	23%	(1,634)
TOTAL DIRECT EXPENSES:	459,830	7,385	7,385	452,445	2%	30,934

INDIRECT EXPENSES:

SALARY EXPENSE (7.45 FTE) **	635,395	48,338	48,338	587,057	8%	4,612
BENEFITS EXPENSE	186,795	15,633	15,633	171,162	8%	(66)
OTHER INDIRECT EXPENSE	228,991	27,449	27,449	201,542	12%	(8,366)
TOTAL INDIRECT EXPENSES:	1,051,181	91,420	91,420	959,761	9%	(3,821)
TOTAL ALL EXPENSES:	1,511,011	98,805	98,805	1,412,206	7%	27,113
NET INCOME (LOSS):	(31,571)	279,270	279,270	(310,841)	-885%	281,901

**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 October 1, 2025 to October 31, 2025

8% 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	86	86	6,514	1%	464
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TOTAL DIRECT EXPENSES:	6,600	86	86	6,514	1%	464
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INDIRECT EXPENSES:

SALARY EXPENSE (1.41 FTE)	216,525	18,054	18,054	198,471	8%	(10)
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BENEFITS EXPENSE	50,531	4,156	4,156	46,375	8%	55
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OTHER INDIRECT EXPENSE	48,553	5,208	5,208	43,345	11%	(1,162)
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TOTAL INDIRECT EXPENSES:	315,609	27,418	27,418	288,191	9%	(1,117)
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TOTAL ALL EXPENSES:	322,209	27,504	27,504	294,705	9%	(654)
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NET INCOME (LOSS):	(322,209)	(27,504)	(27,504)	(294,705)	9%	(654)
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Washington State Bar Association

Statement of Activities

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

8% 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%	500
LEADERSHIP TRAINING	10,000	3,001	3,001	6,999	30%	(2,168)
ATJ BOARD EXPENSE	58,500	1,100	1,100	57,400	2%	3,775
STAFF TRAVEL/PARKING	2,800	239	239	2,561	9%	(5)
STAFF CONFERENCE & TRAINING	4,400	3,351	3,351	1,049	76%	(2,984)
PUBLIC DEFENSE	4,000	529	529	3,471	13%	(195)
RECEPTION/FORUM EXPENSE	30,000	-	-	30,000	0%	2,500
TOTAL DIRECT EXPENSES:	115,700	8,219	8,219	107,481	7%	1,422
INDIRECT EXPENSES:						
SALARY EXPENSE (1.64 FTE)	161,099	13,981	13,981	147,118	9%	(556)
BENEFITS EXPENSE	46,452	3,890	3,890	42,562	8%	(19)
OTHER INDIRECT EXPENSE	56,473	6,041	6,041	50,432	11%	(1,335)
TOTAL INDIRECT EXPENSES:	264,024	23,912	23,912	240,112	9%	(1,910)
TOTAL ALL EXPENSES:	379,724	32,131	32,131	347,593	8%	(487)
NET INCOME (LOSS):	(379,724)	(32,131)	(32,131)	(347,593)	8%	(487)

Washington State Bar Association

Statement of Activities

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

8% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE
BENCH-BAR-PRESS						
REVENUE:						
REGISTRATION REVENUE - BENCH-BAR-PRESS	-	4,095	4,095	(4,095)		4,095
BENCH-BAR-PRESS MEMBERSHIP DUES	-	1,300	1,300	(1,300)		1,300
TOTAL REVENUE:	-	5,395	5,395	(5,395)		5,395
DIRECT EXPENSES:						
TOTAL DIRECT EXPENSES:	-	-	-	-		-
NET INCOME (LOSS):	-	5,395	5,395	(5,395)		5,395

Washington State Bar Association

Statement of Activities

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

8% 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%	(167)
BNEWS DISPLAY ADVERTISING	405,000	53,831	53,831	351,169	13%	20,081
BNEWS SUBSCRIPT/SINGLE ISSUES	100	32	32	68	32%	24
BNEWS CLASSIFIED ADVERTISING	2,500	575	575	1,925	23%	367
JOB TARGET ADVERTISING	120,000	10,581	10,581	109,419	9%	581
TOTAL REVENUE:	529,600	65,019	65,019	464,581	12%	20,886
DIRECT EXPENSES:						
POSTAGE	135,000	16,638	16,638	118,362	12%	(5,388)
PRINTING, COPYING & MAILING	242,000	25,848	25,848	216,152	11%	(5,681)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	167
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	83
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	25
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	183
STAFF MEMBERSHIP DUES	220	-	-	220	0%	18
SUBSCRIPTIONS	225	-	-	225	0%	19
TOTAL DIRECT EXPENSES:	382,945	42,486	42,486	340,459	11%	(10,574)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,368	16,368	182,783	8%	228
BENEFITS EXPENSE	59,029	4,823	4,823	54,206	8%	96
OTHER INDIRECT EXPENSE	73,346	7,865	7,865	65,481	11%	(1,753)
TOTAL INDIRECT EXPENSES:	331,526	29,056	29,056	302,470	9%	(1,429)
TOTAL ALL EXPENSES:	714,471	71,542	71,542	642,930	10%	(12,002)
NET INCOME (LOSS):	(184,871)	(6,522)	(6,522)	(178,349)	4%	8,884

Washington State Bar Association

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8% 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	-	-	200,000	0%	16,667
BOG COMMITTEES' EXPENSES	5,000	589	589	4,411	12%	(172)
BOG RETREAT	40,000	30,221	30,221	9,779	76%	(26,888)
BOG CONFERENCE ATTENDANCE	56,500	1,648	1,648	54,852	3%	3,060
BOG TRAVEL & OUTREACH	45,000	1,804	1,804	43,196	4%	1,946
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	1,250
BOG ELECTIONS	30,000	-	-	30,000	0%	2,500
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	1,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	583
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	275
SUPPLIES	765	200	200	565	26%	(136)
TOTAL DIRECT EXPENSES:	414,565	34,462	34,462	380,103	8%	85
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,404	11,404	123,640	8%	(150)
BENEFITS EXPENSE	44,269	3,652	3,652	40,617	8%	37
OTHER INDIRECT EXPENSE	59,572	6,355	6,355	53,217	11%	(1,390)
TOTAL INDIRECT EXPENSES:	238,885	21,411	21,411	217,474	9%	(1,504)
TOTAL ALL EXPENSES:	653,450	55,873	55,873	597,577	9%	(1,419)
NET INCOME (LOSS):	(653,450)	(55,873)	(55,873)	(597,577)	9%	(1,419)

Washington State Bar Association

Statement of Activities

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8% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	3,233	3,233	8,767	27%	(2,233)
COURT REPORTERS	11,050	1,618	1,618	9,432	15%	(697)
TOTAL DIRECT EXPENSES:	23,050	4,851.19	4,851	18,199	21%	(2,930)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,600.20	8,600.20	95,291	8%	57
BENEFITS EXPENSE	26,820	2,196	2,196	24,624	8%	39
OTHER INDIRECT EXPENSE	29,270	3,125	3,125	26,145	11%	(685)
TOTAL INDIRECT EXPENSES:	159,981	13,920	13,920	146,060	9%	(589)
TOTAL ALL EXPENSES:	183,031	18,772	18,772	164,259	10%	(3,519)
NET INCOME (LOSS):	(183,031)	(18,772)	(18,772)	(164,259)	10%	(3,519)

Washington State Bar Association

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8% 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	5,899	5,899	724,636	1%	(54,979)
SEMINAR REVENUE-OTHER	32,500	1,500	1,500	31,000	5%	(1,208)
SEMINAR SPLITS W/CLE	(150,000)	-	-	(150,000)	0%	12,500
SHIPPING & HANDLING	210	9	9	201	4%	(9)
COURSEBOOK SALES	3,500	115	115	3,385	3%	(177)
DIGITAL VIDEO SALES	875,000	63,853	63,853	811,147	7%	(9,063)
TOTAL REVENUE:	1,491,745	71,376	71,376	1,420,369	5%	(43,687)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	13
ONLINE EXPENSES	54,000	8,994	8,994	45,006	17%	(4,494)
ACCREDITATION FEES	2,500	(36)	(36)	2,536	-1%	244
FACILITIES	175,000	1,200	1,200	173,800	1%	13,383
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	583
SPEAKERS & PROGRAM DEVELOP	45,700	-	-	45,700	0%	3,808
HONORARIA	3,000	-	-	3,000	0%	250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	17
STAFF TRAVEL/PARKING	16,500	-	-	16,500	0%	1,375
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	308
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	125
SUBSCRIPTIONS	1,300	-	-	1,300	0%	108
SUPPLIES	1,000	-	-	1,000	0%	83
COST OF SALES - COURSEBOOKS	300	8	8	292	3%	17
POSTAGE & DELIVERY-COURSEBOOKS	200	9	9	191	5%	7
IT EXPENSE DUE TO GF	1,103	-	-	1,103	0%	92
TOTAL DIRECT EXPENSES:	313,153	10,175	10,175	302,978	3%	15,921
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	51,833	51,833	562,635	8%	(627)
BENEFITS EXPENSE	202,492	16,714	16,714	185,778	8%	160
OTHER INDIRECT EXPENSE	231,847	28,194	28,194	203,653	12%	(8,874)
TOTAL INDIRECT EXPENSES:	1,048,807	96,741	96,741	952,065	9%	(9,341)
TOTAL ALL EXPENSES:	1,361,960	106,916	106,916	1,255,044	8%	6,580
NET INCOME (LOSS):	129,785	(35,540)	(35,540)	165,325	-27%	(46,355)

Washington State Bar Association

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8% 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)	1,000
CPF RESTITUTION	10,000	371	371	9,629	4% (462)
CPF MEMBER ASSESSMENTS	735,480	8,370	8,370	727,110	1% (52,920)
INTEREST INCOME	200,000	18,410	18,410	181,590	9% 1,743
TOTAL REVENUE:	945,480	28,151	28,151	917,329	3% (50,639)

DIRECT EXPENSES:

BANK FEES	500	(23)	(23)	523	-5%	65
GIFTS TO INJURED CLIENTS	500,000	-	-	500,000	0%	41,667
CPF BOARD EXPENSES	2,000	-	-	2,000	0%	167
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	367
STAFF MEMBERSHIP DUES	200	-	-	200	0%	17
TOTAL DIRECT EXPENSES:	507,100	(23)	(23)	507,123	0%	42,282
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,768	9,768	107,732	8%	23
BENEFITS EXPENSE	34,425	2,819	2,819	31,606	8%	50
OTHER INDIRECT EXPENSE	42,355	4,531	4,531	37,824	11%	(1,001)
TOTAL INDIRECT EXPENSES:	194,280	17,118	17,118	177,162	9%	(928)
TOTAL ALL EXPENSES:	701,380	17,095	17,095	684,285	2%	41,353
NET INCOME (LOSS):	244,100	11,056	11,056	233,044	5%	(9,286)

Washington State Bar Association

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COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	1,000	-	-	1,000	0%	(83)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(167)
TOTAL REVENUE:	<u>3,000</u>	-	-	<u>3,000</u>	0%	<u>(250)</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	198	5,697	3%	293
STAFF MEMBERSHIP DUES	1,800	-	-	1,800	0%	150
SUBSCRIPTIONS	4,520	64	64	4,456	1%	312
APEX	52,500	-	-	52,500	0%	4,375
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	2,917
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	3,167
BAR OUTREACH	15,000	4,237	4,237	10,763	28%	(2,987)
COMMUNICATIONS OUTREACH	15,000	531	531	14,469	4%	719
STAFF CONFERENCE & TRAINING	11,300	7,755	7,755	3,545	69%	(6,813)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	833
TOTAL DIRECT EXPENSES:	<u>189,015</u>	<u>12,785</u>	<u>12,785</u>	<u>176,230</u>	7%	<u>2,967</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,471	34,471	383,524	8%	362
BENEFITS EXPENSE	137,502	11,238	11,238	126,264	8%	220
OTHER INDIRECT EXPENSE	185,603	19,845	19,845	165,758	11%	(4,379)
TOTAL INDIRECT EXPENSES:	<u>741,101</u>	<u>65,555</u>	<u>65,555</u>	<u>675,546</u>	9%	<u>(3,797)</u>
TOTAL ALL EXPENSES:	<u>930,116</u>	<u>78,340</u>	<u>78,340</u>	<u>851,776</u>	8%	<u>(830)</u>
NET INCOME (LOSS):	<u>(927,116)</u>	<u>(78,340)</u>	<u>(78,340)</u>	<u>(848,776)</u>	8%	<u>(1,080)</u>

Washington State Bar Association

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

INDIRECT EXPENSES:

SALARY EXPENSE (1.00 FTE)	183,193	15,266	15,266	167,927	8%	(0)
BENEFITS EXPENSE	39,830	3,281	3,281	36,549	8%	38
OTHER INDIRECT EXPENSE	<u>34,435</u>	<u>3,698</u>	<u>3,698</u>	<u>30,737</u>	<u>11%</u>	<u>(828)</u>
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>22,245</u>	<u>22,245</u>	<u>235,213</u>	<u>9%</u>	<u>(790)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(22,245)</u>	<u>(22,245)</u>	<u>(235,213)</u>	<u>9%</u>	<u>(790)</u>

Washington State Bar Association

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8% 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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DESKBOOKS

REVENUE:

DESKBOOK SALES	5,120	-	-	5,120	0%	(427)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(6,250)
CASEMAKER ROYALTIES	25,000	-	-	25,000	0%	(2,083)
TOTAL REVENUE:	105,120	-	-	105,120	0%	(8,760)

DIRECT EXPENSES:

COST OF SALES - DESKBOOKS	2,800	(0)	(0)	2,800	0%	233
STAFF CONFERENCES & TRAINING	2,200	-	-	2,200	0%	183
POSTAGE & DELIVERY-DESKBOOKS	300	-	-	300	0%	25
OBSOLETE INVENTORY	118,700	-	-	118,700	0%	9,892
STAFF MEMBERSHIP DUES	330	-	-	330	0%	28
SUBSCRIPTIONS	50	-	-	50	0%	4
TOTAL DIRECT EXPENSES:	124,380	(0)	(0)	124,380	0%	10,365

INDIRECT EXPENSES:

SALARY EXPENSE (1.75 FTE)	145,047	11,855	11,855	133,192	8%	232
BENEFITS EXPENSE	45,925	3,749	3,749	42,176	8%	78
OTHER INDIRECT EXPENSE	51,036	6,214	6,214	44,821	12%	(1,961)
TOTAL INDIRECT EXPENSES:	242,008	21,818	21,818	220,189	9%	(1,651)
TOTAL ALL EXPENSES:	366,387	21,818	21,818	344,569	6%	8,714
NET INCOME (LOSS):	(261,267)	(21,818)	(21,818)	(239,449)	8%	(46)

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8% 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	298	703	30%	214
RECOVERY OF DISCIPLINE COSTS	65,000	5,321	5,321	59,679	8%	(95)
DISCIPLINE HISTORY SUMMARY	19,000	2,040	2,040	16,960	11%	457
TOTAL REVENUE:	85,000	7,659	7,659	77,341	9%	575
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	29
STAFF TRAVEL/PARKING	15,000	1,337	1,337	13,663	9%	(87)
STAFF MEMBERSHIP DUES	7,659	5,790	5,790	1,869	76%	(5,152)
TELEPHONE	3,000	198	198	2,802	7%	52
COURT REPORTERS	66,200	2,220	2,220	63,981	3%	3,297
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	42
LITIGATION EXPENSES	30,000	1,492	1,492	28,508	5%	1,008
DISABILITY EXPENSES	15,000	4,696	4,696	10,304	31%	(3,446)
TRANSLATION SERVICES	10,000	585	585	9,415	6%	248
STAFF CONFERENCE & TRAINING	37,800	3,650	3,650	34,150	10%	(500)
TOTAL DIRECT EXPENSES:	185,509	19,968	19,968	165,541	11%	(4,509)
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	330,183	330,183	3,801,177	8%	14,097
BENEFITS EXPENSE	1,139,859	92,150	92,150	1,047,710	8%	2,838
OTHER INDIRECT EXPENSE	1,342,955	143,555	143,555	1,199,401	11%	(31,642)
TOTAL INDIRECT EXPENSES:	6,614,175	565,888	565,888	6,048,287	9%	(14,707)
TOTAL ALL EXPENSES:	6,799,684	585,856	585,856	6,213,829	9%	(19,215)
NET INCOME (LOSS):	(6,714,684)	(578,197)	(578,197)	(6,136,487)	9%	(18,640)

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8% 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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DIVERSITY

REVENUE:

DONATIONS	135,000	-	-	135,000	0%	(11,250)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(11,250)

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	3,700	157	157	3,543	4%	151
STAFF MEMBERSHIP DUES	775	-	-	775	0%	65
DEI COUNCIL	7,600	801	801	6,799	11%	(167)
DIVERSITY EVENTS & PROJECTS	37,100	297	297	36,803	1%	2,795
INTERNAL DIVERSITY OUTREACH	6,000	73	73	5,927	1%	427
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	367
CONSULTING SERVICES	3,000	-	-	3,000	0%	250
TOTAL DIRECT EXPENSE:	62,575	1,328	1,328	61,247	2%	3,887

INDIRECT EXPENSES:

SALARY EXPENSE (2.69 FTE)	234,855	13,325	13,325	221,530	6%	6,246
BENEFITS EXPENSE	72,236	5,079	5,079	67,157	7%	941
OTHER INDIRECT EXPENSE	92,629	9,897	9,897	82,733	11%	(2,178)
TOTAL INDIRECT EXPENSES:	399,721	28,301	28,301	371,420	7%	5,009
TOTAL ALL EXPENSES:	462,296	29,628	29,628	432,667	6%	8,896
NET INCOME (LOSS):	(327,296)	(29,628)	(29,628)	(297,667)	9%	(2,354)

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8% 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	2,000	26,000	7%	(333)
ANNUAL FEES	47,500	-	-	47,500	0%	(3,958)
TOTAL REVENUE:	75,500	2,000	2,000	73,500	3%	(4,292)

DIRECT EXPENSES:

STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	367
INVESTIGATION	9,600	-	-	9,600	0%	800
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	833
SOFTWARE HOSTING	3,973	-	-	3,973	0%	331
TOTAL DIRECT EXPENSES:	27,973	-	-	27,973	0%	2,331

INDIRECT EXPENSES:

SALARY EXPENSE (0.55 FTE) **	77,471	5,103	5,103	72,368	7%	1,353
BENEFITS EXPENSE	27,121	1,359	1,359	25,762	5%	901
OTHER INDIRECT EXPENSE	39,600	2,032	2,032	37,568	5%	1,268
TOTAL INDIRECT EXPENSES:	144,192	8,494	8,494	135,698	6%	3,522
TOTAL ALL EXPENSES:	172,164	8,494	8,494	163,670	5%	5,853
NET INCOME (LOSS):	(96,664)	(6,494)	(6,494)	(90,170)	7%	1,561

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

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ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP)						
REVENUE:						
DIVERSIONS	9,000	1,000	1,000	8,000	11%	250
ROYALTIES	62,000	96	96	61,904	0%	(5,071)
TOTAL REVENUE:	71,000	1,096	1,096	69,904	2%	(4,821)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	590	590	795	43%	(475)
MEMBER WELLNESS COUNCIL	4,500	-	-	4,500	0%	375
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	292
STAFF TRAVEL/PARKING	7,700	993	993	6,707	13%	(352)
STAFF CONFERENCE & TRAINING	10,300	-	-	10,300	0%	858
SUBSCRIPTIONS	1,400	110	110	1,290	8%	6
CPE COMMITTEE	1,000	-	-	1,000	0%	83
VLEX FASTCASE	87,000	-	-	87,000	0%	7,250
TOTAL DIRECT EXPENSES:	116,785	1,694	1,694	115,091	1%	8,038
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	31,810	31,810	353,966	8%	338
BENEFITS EXPENSE	105,599	8,570	8,570	97,029	8%	230
OTHER INDIRECT EXPENSE	120,866	12,917	12,917	107,949	11%	(2,845)
TOTAL INDIRECT EXPENSES:	612,242	53,297	53,297	558,944	9%	(2,277)
TOTAL ALL EXPENSES:	729,027	54,991	54,991	674,035	8%	5,761
NET INCOME (LOSS):	(658,027)	(53,895)	(53,895)	(604,131)	8%	940

Washington State Bar Association

Statement of Activities

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

8% OF YEAR COMPLETE

FACILITY

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 EXPENS

NET INCOME (LOSS): (749,267) (69,376) (69,376) (679,891) 9% (6,937)

Washington State Bar Association

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8% 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	55,038	55,038	544,962	9%	5,038
TOTAL REVENUE:	600,000	55,038	55,038	544,962	9%	5,038

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	3,750	36	36	3,714	1%	277
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	42
STAFF MEMBERSHIP DUES	670	-	-	670	0%	56
TOTAL DIRECT EXPENSES:	4,920	36	36	4,884	1%	374

INDIRECT EXPENSES:

SALARY EXPENSE (6.92 FTE)	777,786	61,171	61,171	716,615	8%	3,644
BENEFITS EXPENSE	209,178	16,698	16,698	192,480	8%	733
OTHER INDIRECT EXPENSE	238,288	25,471	25,471	212,817	11%	(5,614)
TOTAL INDIRECT EXPENSES:	1,225,253	103,340	103,340	1,121,912	8%	(1,236)
TOTAL ALL EXPENSES:	1,230,173	103,376	103,376	1,126,796	8%	(862)
NET INCOME (LOSS):	(630,173)	(48,339)	(48,339)	(581,834)	8%	4,176

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8% OF YEAR COMPLETE

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FOUNDATION

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

CONSULTING SERVICES	3,350	-	-	3,350	0%	279
PRINTING & COPYING	1,000	-	-	1,000	0%	83
STAFF TRAVEL/PARKING	4,000	-	-	4,000	0%	333
SUPPLIES	2,000	-	-	2,000	0%	167
BOARD OF TRUSTEES	3,600	-	-	3,600	0%	300
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	220	2,415	8%	(0)
POSTAGE	400	-	-	400	0%	33
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	183
TOTAL DIRECT EXPENSES:	19,185	220	220	18,965	1%	1,379
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	8,978	8,978	99,777	8%	84
BENEFITS EXPENSE	30,528	2,494	2,494	28,034	8%	50
OTHER INDIRECT EXPENSE	36,156	3,856	3,856	32,301	11%	(842)
TOTAL INDIRECT EXPENSES:	175,440	15,328	15,328	160,112	9%	(708)
TOTAL ALL EXPENSES:	194,625	15,548	15,548	179,078	8%	671
NET INCOME (LOSS):	(194,625)	(15,548)	(15,548)	(179,078)	8%	671

Washington State Bar Association

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8% 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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HUMAN RESOURCES

REVENUE:

TOTAL REVENUE:

_____	_____	_____	_____	_____	_____
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DIRECT EXPENSES:

_____	_____	_____	_____	_____	_____
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STAFF TRAVEL/PARKING	300	-	-	300	0%	25
STAFF MEMBERSHIP DUES	1,200	-	-	1,200	0%	100
SUBSCRIPTIONS	2,000	-	-	2,000	0%	167
STAFF TRAINING- GENERAL	29,300	546	546	28,754	2%	1,896
RECRUITING AND ADVERTISING	8,750	270	270	8,480	3%	459
HR INFORMATION SYSTEM	65,950	10,495	10,495	55,455	16%	(5,000)
SALARY SURVEYS	3,000	-	-	3,000	0%	250
CONSULTING SERVICES	1,000	-	-	1,000	0%	83
STAFF CONFERENCE & TRAINING	4,200	-	-	4,200	0%	350
TRANSFER TO INDIRECT EXPENSE	(115,700)	(11,311)	(11,311)	(104,389)	10%	1,669
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-

INDIRECT EXPENSES:

SALARY EXPENSE (4.00 FTE)	504,229	35,586	35,586	468,642	7%	6,433
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
BENEFITS EXPENSE	98,098	9,689	9,689	88,409	10%	(1,514)
OTHER INDIRECT EXPENSE	137,739	14,739	14,739	123,000	11%	(3,261)
TOTAL INDIRECT EXPENSES:	540,066	60,015	60,015	480,051	11%	(15,009)
TOTAL ALL EXPENSES:	540,066	60,015	60,015	480,051	11%	(15,009)
NET INCOME (LOSS):	(540,066)	(60,015)	(60,015)	(480,051)	11%	(15,009)

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8% OF YEAR COMPLETE

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LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	18,333	18,333	201,667	8%	(0)
LAW CLERK APPLICATION FEES	4,000	800	800	3,200	20%	467
TOTAL REVENUE:	<u>224,000</u>	<u>19,133</u>	<u>19,133</u>	<u>204,867</u>	<u>9%</u>	<u>467</u>
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	28
DEPRECIATION	37,278	2,908	2,908	34,370	8%	199
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	8
LAW CLERK BOARD EXPENSE	9,000	2,129	2,129	6,871	24%	(1,379)
SOFTWARE HOSTING	700	59	59	641	8%	(1)
LAW CLERK OUTREACH	20,000	-	-	20,000	0%	1,667
TOTAL DIRECT EXPENSES:	<u>67,409</u>	<u>5,096</u>	<u>5,096</u>	<u>62,313</u>	<u>8%</u>	<u>522</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	8,492	8,492	96,353	8%	245
BENEFITS EXPENSE	32,220	2,579	2,579	29,641	8%	106
OTHER INDIRECT EXPENSE	41,322	4,325	4,325	36,997	10%	(881)
TOTAL INDIRECT EXPENSES:	<u>178,386</u>	<u>15,395</u>	<u>15,395</u>	<u>162,991</u>	<u>9%</u>	<u>(530)</u>
TOTAL ALL EXPENSES:	<u>245,795</u>	<u>20,491</u>	<u>20,491</u>	<u>225,304</u>	<u>8%</u>	<u>(8)</u>
NET INCOME (LOSS):	<u>(21,795)</u>	<u>(1,358)</u>	<u>(1,358)</u>	<u>(20,437)</u>	<u>6%</u>	<u>458</u>

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Washington State Bar Association

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8% OF YEAR COMPLETE

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LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES						
	29,000	3,399	3,399	25,601	12%	983
INVESTIGATION FEES	25,000	1,300	1,300	23,700	5%	(783)
PRO HAC VICE	435,000	57,250	57,250	377,750	13%	21,000
MEMBER CONTACT INFORMATION	5,000	1,000	1,000	4,000	20%	583
PHOTO BAR CARD SALES	260	12	12	248	5%	(10)
TOTAL REVENUE:	494,260	62,961	62,961	431,299	13%	21,773
DIRECT EXPENSES:						
POSTAGE						
	4,000	115	115	3,885	3%	218
SOFTWARE HOSTING	18,380	1,592	1,592	16,788	9%	(61)
INVESTIGATION	300	-	-	300	0%	25
TOTAL DIRECT EXPENSES:	22,680	1,708	1,708	20,972	8%	182
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **						
	503,843	40,013	40,013	463,830	8%	1,974
BENEFITS EXPENSE	139,988	11,239	11,239	128,749	8%	427
OTHER INDIRECT EXPENSE	166,320	17,606	17,606	148,714	11%	(3,746)
TOTAL INDIRECT EXPENSES:	810,151	68,858	68,858	741,293	8%	(1,345)
TOTAL ALL EXPENSES:	832,831	70,566	70,566	762,265	8%	(1,163)
NET INCOME (LOSS):	(338,571)	(7,604)	(7,604)	(330,967)	2%	20,610

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8% 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:						
LLL LICENSE FEES						
LLL LICENSE FEES	17,000	1,350	1,350	15,650	8%	(67)
LLL LATE LICENSE FEES	137	-	-	137	0%	(11)
MCLE LATE FEES	150	-	-	150	0%	(13)
TOTAL REVENUE:	17,287	1,350	1,350	15,937	8%	(91)
DIRECT EXPENSES:						
LLL BOARD						
LLL BOARD	9,000	347	347	8,653	4%	403
LLL EDUCATION	1,000	-	-	1,000	0%	83
TOTAL DIRECT EXPENSES:	10,000	347	347	9,653	3%	487
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **						
SALARY EXPENSE (0.43 FTE) **	41,479	3,401	3,401	38,078	8%	55
BENEFITS EXPENSE	12,327	970	970	11,357	8%	57
OTHER INDIRECT EXPENSE	15,496	1,564	1,564	13,932	10%	(273)
TOTAL INDIRECT EXPENSES:	69,302	5,936	5,936	63,366	9%	(161)
TOTAL ALL EXPENSES:	79,302	6,283	6,283	73,020	8%	326
NET INCOME (LOSS):	(62,015)	(4,933)	(4,933)	(57,082)	8%	235

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8% OF YEAR COMPLETE

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LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	100	100	900	10%	17
MCLE LATE FEES	3,000	-	-	3,000	0%	(250)
LPO EXAMINATION FEES	18,000	10,200	10,200	7,800	57%	8,700
LPO LICENSE FEES	158,000	12,760	12,760	145,240	8%	(407)
LPO LATE LICENSE FEES	2,000	-	-	2,000	0%	(167)
TOTAL REVENUE:	182,000	23,060	23,060	158,940	13%	7,893
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	-	9,500	0%	792
EXAM WRITING	15,000	-	-	15,000	0%	1,250
LPO BOARD	4,000	-	-	4,000	0%	333
LPO OUTREACH	500	-	-	500	0%	42
PRINTING & COPYING	200	-	-	200	0%	17
SUPPLIES	100	-	-	100	0%	8
SOFTWARE HOSTING	3,404	295	295	3,109	9%	(11)
TOTAL DIRECT EXPENSES:	32,704	295	295	32,409	1%	2,430
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	4,619	4,619	51,750	8%	78
BENEFITS EXPENSE	16,737	1,332	1,332	15,405	8%	63
OTHER INDIRECT EXPENSE	21,005	2,136	2,136	18,870	10%	(385)
TOTAL INDIRECT EXPENSES:	94,112	8,087	8,087	86,025	9%	(244)
TOTAL ALL EXPENSES:	126,816	8,382	8,382	118,434	7%	2,186
NET INCOME (LOSS):	55,184	14,678	14,678	40,507	27%	10,079

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LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	69	69	2,431	3%	140
STAFF MEMBERSHIP DUES	215	-	-	215	0%	18
JUD RECOMMEND COMMITTEE	3,250	-	-	3,250	0%	271
SUBSCRIPTIONS	2,000	-	-	2,000	0%	167
TELEPHONE	575	50	50	525	9%	(2)
CONTRACT LOBBYIST	12,500	-	-	12,500	0%	1,042
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	104
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	25
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	183
TOTAL DIRECT EXPENSES:	24,790	118	118	24,672	0%	1,947
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,614	13,614	150,878	8%	94
BENEFITS EXPENSE	47,770	3,913	3,913	43,857	8%	68
OTHER INDIRECT EXPENSE	58,539	6,251	6,251	52,288	11%	(1,373)
TOTAL INDIRECT EXPENSES:	270,801	23,777	23,777	247,023	9%	(1,211)
TOTAL ALL EXPENSES:	295,591	23,896	23,896	271,695	8%	737
NET INCOME (LOSS):	(295,591)	(23,896)	(23,896)	(271,695)	8%	737

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MANDATORY CONTINUING LEGAL EDUCATION

REVENUE:

ACTIVITY APPLICATION FEE	670,000	70,800	70,800	599,200	11%	14,967
ACTIVITY APPLICATION LATE FEE	250,000	24,900	24,900	225,100	10%	4,067
MCLE LATE FEES	232,000	-	-	232,000	0%	(19,333)
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	-	36,250	0%	(3,021)
ATTENDANCE LATE FEES	120,000	8,700	8,700	111,300	7%	(1,300)
COMITY CERTIFICATES	30,000	2,100	2,100	27,900	7%	(400)
TOTAL REVENUE:	1,338,250	106,500	106,500	1,231,750	8%	(5,021)

DIRECT EXPENSES:

DEPRECIATION	142,057	12,012	12,012	130,045	8%	(174)
STAFF MEMBERSHIP DUES	525	-	-	525	0%	44
MCLE BOARD EXPENSES	6,000	36	36	5,964	1%	464
STAFF TRAVEL/PARKING	50	-	-	50	0%	4
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	367
TOTAL DIRECT EXPENSES:	153,032	12,048	12,048	140,984	8%	704

INDIRECT EXPENSES:

SALARY EXPENSE (4.73 FTE)	407,360	32,346	32,346	375,014	8%	1,600
BENEFITS EXPENSE	124,455	10,016	10,016	114,439	8%	356
OTHER INDIRECT EXPENSE	163,909	17,398	17,398	146,511	11%	(3,739)
TOTAL INDIRECT EXPENSES:	695,724	59,760	59,760	635,964	9%	(1,783)
TOTAL ALL EXPENSES:	848,756	71,809	71,809	776,948	8%	(1,079)

NET INCOME (LOSS):	489,494	34,691	34,691	454,802	7%	(6,100)
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Washington State Bar Association

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	1,200	1,200	9,600	11%	300
NME PRODUCT SALES	120,000	11,721	11,721	108,279	10%	1,721
DIGITAL VIDEO SALES	25,000	1,960	1,960	23,040	8%	(123)
SPONSORSHIPS	11,500	9,000	9,000	2,500	78%	8,042
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(1,000)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(1,000)
TOTAL REVENUE:	191,300	23,881	23,881	167,419	12%	7,939
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	292
STAFF CONFERENCE & TRAINING	2,700	(25)	(25)	2,725	-1%	250
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	625
PRINTING & COPYING	1,600	-	-	1,600	0%	133
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	167
HONORARIUM	1,500	-	-	1,500	0%	125
SUBSCRIPTIONS	400	-	-	400	0%	33
NEW MEMBER LIAISON SECTION PROGRAM	1,300	140	140	1,160	11%	(32)
SMALL TOWN AND RURAL COMMITTEE OUTREACH						
AND ACTIVITIES	70,000	-	-	70,000	0%	5,833
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	375
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	42
CLE COMPS	-	72	72	(72)		(72)
NEW MEMBER OUTREACH EVENTS	5,000	-	-	5,000	0%	417
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	8
WASHINGTON NEW MEMBERS COMMITTEE	15,000	-	-	15,000	0%	1,250
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	267
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	833
LAW SCHOOL OUTREACH	500	-	-	500	0%	42
RECEPTION/FORUM EXPENSE	1,000	-	-	1,000	0%	83
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	85
LIBRARY MATERIALS/RESOURCES	4,000	11	11	3,989	0%	322
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	42
AWARDS	1,000	-	-	1,000	0%	83
TOTAL DIRECT EXPENSES:	136,820	198	198	136,622	0%	11,204
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	28,511	28,511	313,127	8%	(42)
BENEFITS EXPENSE	117,073	9,625	9,625	107,448	8%	131
OTHER INDIRECT EXPENSE	162,876	17,398	17,398	145,478	11%	(3,825)
TOTAL INDIRECT EXPENSES:	621,588	55,535	55,535	566,053	9%	(3,736)
TOTAL ALL EXPENSES:	758,408	55,733	55,733	702,675	7%	7,468
NET INCOME (LOSS):	(567,108)	(31,852)	(31,852)	(535,256)	6%	15,407

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OFFICE OF THE EXECUTIVE DIRECTOR

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

LEADERSHIP TRAINING	20,000	-	-	20,000	0%	1,667
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	-	100,000	0%	8,333
ED TRAVEL & OUTREACH	6,000	897	897	5,103	15%	(397)
STAFF TRAVEL/PARKING	2,000	198	198	1,802	10%	(31)
STAFF CONFERENCE & TRAINING	13,300	1,448	1,448	11,852	11%	(340)
STAFF MEMBERSHIP DUES	1,335	245	245	1,090	18%	(134)
TOTAL DIRECT EXPENSES:	142,635	2,788	2,788	139,847	2%	9,098
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	51,808	51,808	592,048	8%	1,847
BENEFITS EXPENSE	142,505	12,147	12,147	130,357	9%	(272)
OTHER INDIRECT EXPENSE	145,659	15,574	15,574	130,085	11%	(3,436)
TOTAL INDIRECT EXPENSES:	932,020	79,530	79,530	852,490	9%	(1,861)
TOTAL ALL EXPENSES:	1,074,655	82,318	82,318	992,337	8%	7,236
NET INCOME (LOSS):	(1,074,655)	(82,318)	(82,318)	(992,337)	8%	7,236

Washington State Bar Association

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8% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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DIRECT EXPENSES:

STAFF TRAVEL/PARKING	3,500	318	318	3,182	9%	(26)
STAFF MEMBERSHIP DUES	2,500	1,575	1,575	925	63%	(1,367)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	83
CUSTODIANSHIPS	5,000	301	301	4,699	6%	116
WILLS	1,000	-	-	1,000	0%	83
LITIGATION EXPENSES	1,000	-	-	1,000	0%	83
DISABILITY ACCOMMODATIONS	2,500	-	-	2,500	0%	208
STAFF CONFERENCE & TRAINING	10,250	220	220	10,030	2%	634
TOTAL DIRECT EXPENSES:	26,750	2,414	2,414	24,336	9%	(185)

INDIRECT EXPENSES:

SALARY EXPENSE (6.12 FTE)	718,300	56,008	56,008	662,292	8%	3,851
BENEFITS EXPENSE	187,732	14,998	14,998	172,734	8%	647
OTHER INDIRECT EXPENSE	210,741	22,552	22,552	188,188	11%	(4,991)
TOTAL INDIRECT EXPENSES:	1,116,772	93,558	93,558	1,023,215	8%	(493)
TOTAL ALL EXPENSES:	1,143,522	95,972	95,972	1,047,551	8%	(678)
NET INCOME (LOSS):	(1,143,522)	(95,972)	(95,972)	(1,047,551)	8%	(678)

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8% OF YEAR COMPLETE

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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSE:

STAFF MEMBERSHIP DUES	100	-	-	100	0%	8
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	250
CHIEF HEARING OFFICER	41,200	3,333	3,333	37,867	8%	100
COURT REPORTERS	33,100	-	-	33,100	0%	2,758
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	333
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	83
APPOINTED COUNSEL	50,645	4,200	4,200	46,445	8%	20
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	83
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	183
TOTAL DIRECT EXPENSES:	136,245	7,533	7,533	128,712	6%	3,821
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,702	10,702	118,072	8%	29
BENEFITS EXPENSE	37,003	3,039	3,039	33,964	8%	45
OTHER INDIRECT EXPENSE	44,765	4,793	4,793	39,973	11%	(1,062)
TOTAL INDIRECT EXPENSES:	210,543	18,534	18,534	192,009	9%	(989)
TOTAL ALL EXPENSES:	346,788	26,067	26,067	320,721	8%	2,832
NET INCOME (LOSS):	(346,788)	(26,067)	(26,067)	(320,721)	8%	2,832

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PRACTICE OF LAW BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

PRACTICE OF LAW BOARD STAFF TRAVEL/PARKING	16,000 200	106 -	106 -	15,894 200	1% 0%	1,228 17
TOTAL DIRECT EXPENSES:	16,200	106	106	16,094	1%	1,244
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,212	5,212	57,932	8%	50
BENEFITS EXPENSE	16,067	1,375	1,375	14,692	9%	(36)
OTHER INDIRECT EXPENSE	17,217	2,032	2,032	15,186	12%	(597)
TOTAL INDIRECT EXPENSES:	96,429	8,619	8,619	87,810	9%	(583)
TOTAL ALL EXPENSES:	112,629	8,724	8,724	103,905	8%	661
NET INCOME (LOSS):	(112,629)	(8,724)	(8,724)	(103,905)	8%	661

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

Washington State Bar Association

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PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,635	-	-	132,635	0%	(11,053)
TOTAL REVENUE:	132,635	-	-	132,635	0%	(11,053)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	21	21	1,979	1%	146
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	1,882	1,882	1,618	54%	(1,591)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	267
PRO BONO OUTREACH	4,000	-	-	4,000	0%	333
TOTAL DIRECT EXPENSES:	12,700	1,903	1,903	10,797	15%	(845)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	142,419	11,760	11,760	130,660	8%	109
BENEFITS EXPENSE	43,595	3,560	3,560	40,035	8%	73
OTHER INDIRECT EXPENSE	55,784	5,939	5,939	49,845	11%	(1,290)
TOTAL INDIRECT EXPENSES:	241,799	21,259	21,259	220,540	9%	(1,109)
TOTAL ALL EXPENSES:	254,499	23,162	23,162	231,337	9%	(1,954)
NET INCOME (LOSS):	(121,863)	(23,162)	(23,162)	(98,701)	19%	(13,007)

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8% OF YEAR COMPLETE

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PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	17
IMAGE LIBRARY	4,800	4,310	4,310	490	90%	(3,910)
TOTAL DIRECT EXPENSES:	5,000	4,310	4,310	690	86%	(3,893)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,844	5,844	64,799	8%	43
BENEFITS EXPENSE	22,914	1,884	1,884	21,030	8%	25
OTHER INDIRECT EXPENSE	30,647	3,282	3,282	27,365	11%	(728)
TOTAL INDIRECT EXPENSES:	124,205	11,011	11,011	113,194	9%	(660)
TOTAL ALL EXPENSES:	129,205	15,321	15,321	113,884	12%	(4,554)
NET INCOME (LOSS):	(129,205)	(15,321)	(15,321)	(113,884)	12%	(4,554)

Washington State Bar Association

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8% OF YEAR COMPLETE

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REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	490	490	-	100%	(449)
STAFF CONFERENCE & TRAINING	11,500	-	-	11,500	0%	958
STAFF TRAVEL/PARKING	600	16	16	584	3%	34
TOTAL DIRECT EXPENSES:	<u>12,590</u>	<u>506</u>	<u>506</u>	<u>12,084</u>	<u>4%</u>	<u>992</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	22,766	22,766	265,490	8%	1,256
BENEFITS EXPENSE	69,051	5,504	5,504	63,547	8%	250
OTHER INDIRECT EXPENSE	70,591	7,184	7,184	63,407	10%	(1,301)
TOTAL INDIRECT EXPENSES:	<u>427,897</u>	<u>35,453</u>	<u>35,453</u>	<u>392,444</u>	<u>8%</u>	<u>205</u>
TOTAL ALL EXPENSES:	<u>440,487</u>	<u>35,959</u>	<u>35,959</u>	<u>404,528</u>	<u>8%</u>	<u>1,197</u>
NET INCOME (LOSS):	<u>(440,487)</u>	<u>(35,959)</u>	<u>(35,959)</u>	<u>(404,528)</u>	<u>8%</u>	<u>748</u>

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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	8,000	8,000	17,000	32%	(5,917)
OUTREACH EXPENSES	10,000	-	-	10,000	0%	833
MEETING EXPENSE	2,000	-	-	2,000	0%	167
SOFTWARE HOSTING	20,000	-	-	20,000	0%	1,667

TOTAL DIRECT EXPENSES:	57,000	8,000	8,000	49,000	14%	-
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INDIRECT EXPENSES:

SALARY EXPENSE (0.85 FTE) **	110,346	9,045	9,045	101,301	8%	151
BENEFITS EXPENSE	28,343	2,251	2,251	26,092	8%	110
OTHER INDIRECT EXPENSE	30,991	3,286	3,286	27,705	11%	(704)

TOTAL INDIRECT EXPENSES:	169,680	14,582	14,582	155,098	9%	(442)
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TOTAL ALL EXPENSES:	226,680	22,582	22,582	204,098	10%	(442)
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NET INCOME (LOSS):	(226,680)	(22,582)	(22,582)	(204,098)	10%	(3,692)
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SECTIONS ADMINISTRATION

REVENUE:

REIMBURSEMENTS FROM SECTIONS	275,000	93,272	93,272	181,728	34%	70,355
TOTAL REVENUE:	275,000	93,272	93,272	181,728	34%	70,355

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	1,900	-	-	1,900	0%	158
SECTION/COMMITTEE CHAIR MTGS	500	-	-	500	0%	42

TOTAL DIRECT EXPENSES:	2,400	-	-	2,400	0%	200
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INDIRECT EXPENSES:

SALARY EXPENSE (2.53 FTE)	174,309	14,437	14,437	159,872	8%	89
BENEFITS EXPENSE	61,514	5,035	5,035	56,479	8%	91
OTHER INDIRECT EXPENSE	87,120	9,323	9,323	77,797	11%	(2,063)

TOTAL INDIRECT EXPENSES:	322,943	28,795	28,795	294,148	9%	(1,883)
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TOTAL ALL EXPENSES:	325,343	28,795	28,795	296,548	9%	(1,683)
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NET INCOME (LOSS):	(50,343)	64,477	64,477	(114,820)	-128%	68,672
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Washington State Bar Association

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SECTIONS OPERATIONS

REVENUE:

SECTION DUES	451,143	146,328	146,328	304,815	32%	108,733
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(13,154)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(104)
OTHER	43,073	3,582	3,582	39,491	8%	(7)

TOTAL REVENUE:

TOTAL REVENUE:	653,316	149,910	149,910	503,406	23%	95,467
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DIRECT EXPENSES:

DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	60,974	60,974	749,608	8%	6,574
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	93,272	93,272	187,268	33%	(69,893)

TOTAL DIRECT EXPENSES:

TOTAL DIRECT EXPENSES:	1,091,122	154,246	154,246	936,876	14%	(63,319)
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NET INCOME (LOSS):

NET INCOME (LOSS):	(437,806)	(4,336)	(4,336)	(433,470)	1%	32,148
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Washington State Bar Association

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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	24,035	24,035	995,762	2%	60,948
STAFF TRAVEL/PARKING	1,000	54	54	946	5%	29
STAFF MEMBERSHIP DUES	410	-	-	410	0%	34
TELEPHONE	90,000	11,455	11,455	78,545	13%	(3,955)
COMPUTER HARDWARE	65,000	25,600	25,600	39,400	39%	(20,184)
COMPUTER SOFTWARE	518,000	146,587	146,587	371,413	28%	(103,421)
HARDWARE SERVICE & WARRANTIES	50,000	5,225	5,225	44,775	10%	(1,059)
SOFTWARE MAINTENANCE & LICENSING	470,000	139,976	139,976	330,024	30%	(100,809)
THIRD PARTY SERVICES	177,600	15,856	15,856	161,744	9%	(1,056)
CLOUD INFRASTRUCTURE	130,000	20	20	129,980	0%	10,813
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(368,808)	(368,808)	(2,158,999)	15%	158,158
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	59,737	59,737	569,540	9%	(7,297)
BENEFITS EXPENSE	158,341	14,146	14,146	144,195	9%	(951)
OTHER INDIRECT EXPENSE	172,174	18,387	18,387	153,787	11%	(4,039)
TOTAL INDIRECT EXPENSES:	<u><u>959,791</u></u>	<u><u>92,270</u></u>	<u><u>92,270</u></u>	<u><u>867,522</u></u>	<u><u>10%</u></u>	<u><u>(12,287)</u></u>
TOTAL ALL EXPENSES:	<u><u>959,791</u></u>	<u><u>92,270</u></u>	<u><u>92,270</u></u>	<u><u>867,522</u></u>	<u><u>10%</u></u>	<u><u>(12,287)</u></u>
NET INCOME (LOSS):	<u><u>(959,791)</u></u>	<u><u>(92,270)</u></u>	<u><u>(92,270)</u></u>	<u><u>(867,522)</u></u>	<u><u>10%</u></u>	<u><u>(12,287)</u></u>

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VOLUNTEER ENGAGEMENT

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

POSTAGE	600	-	-	600	0%	50
STAFF MEMBERSHIP DUES	385	424	424	(39)	110%	(392)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	375
SUBSCRIPTIONS	816	358	358	458	44%	(290)
VOLUNTEER RECOGNITION	2,000	-	-	2,000	0%	167
REGULATORY SCHOOL	10,000	3,981	3,981	6,019	40%	(3,148)
ABA DELEGATES	18,000	-	-	18,000	0%	1,500
TOTAL DIRECT EXPENSES:	36,301	4,763	4,763	31,538	13%	(1,738)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,167	12,167	137,052	8%	268
BENEFITS EXPENSE	45,777	3,695	3,695	42,082	8%	120
OTHER INDIRECT EXPENSE	58,539	6,249	6,249	52,290	11%	(1,371)
TOTAL INDIRECT EXPENSES:	253,536	22,112	22,112	231,424	9%	(984)
TOTAL ALL EXPENSES:	289,837	26,875	26,875	262,962	9%	(984)
NET INCOME (LOSS):	(289,837)	(26,875)	(26,875)	(262,962)	9%	(2,722)

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INDIRECT EXPENSES:						
SALARIES	14,130,725	1,154,469	1,154,469	12,976,256	8%	23,092
TEMPORARY SALARIES	212,850	2,275	2,275	210,575	1%	15,463
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(16,667)
EMPLOYEE ASSISTANCE PLAN	4,800	-	-	4,800	0%	400
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	188
FICA (EMPLOYER PORTION)	1,067,890	84,672	84,672	983,217	8%	4,318
L&I INSURANCE	65,406	-	-	65,406	0%	5,451
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	38,961	2,940	2,940	36,021	8%	307
MEDICAL (EMPLOYER PORTION)	1,959,293	173,028	173,028	1,786,265	9%	(9,753)
RETIREMENT (EMPLOYER PORTION)	778,534	64,302	64,302	714,232	8%	576
TRANSPORTATION ALLOWANCE	25,944	275	275	25,669	1%	1,887
UNEMPLOYMENT INSURANCE	73,419	3,424	3,424	69,994	5%	2,694
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,485,385	1,485,385	16,674,697	8%	27,955
WORKPLACE BENEFITS	60,150	1,641	1,641	58,509	3%	3,372
HUMAN RESOURCES POOLED EXP	115,700	11,311	11,311	104,389	10%	(1,669)
MEETING SUPPORT EXPENSES	9,950	258	258	9,692	3%	571
RENT	923,055	75,556	75,556	847,499	8%	1,365
PERSONAL PROP TAXES-WSBA	6,500	619	619	5,881	10%	(77)
FURNITURE, MAINT, LH IMP	48,450	1,001	1,001	47,449	2%	3,036
SAFETY & SECURITY	10,420	312	312	10,108	3%	556
OFFICE SUPPLIES & EQUIPMENT	19,635	1,608	1,608	18,027	8%	29
FURN & OFFICE EQUIP DEPRECIATION	224,084	18,864	18,864	205,220	8%	(190)
COMPUTER HARDWARE DEPRECIATION	47,971	4,333	4,333	43,638	9%	(335)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,716	3,716	32,603	10%	(689)
INSURANCE	273,491	22,171	22,171	251,320	8%	620
WORK HOME FURNITURE & EQUIP	10,500	1,085	1,085	9,415	10%	(210)
PROFESSIONAL FEES-AUDIT	43,500	-	-	43,500	0%	3,625
PROFESSIONAL FEES-LEGAL	250,000	1,560	1,560	248,440	1%	19,273
ONLINE LEGAL RESEARCH	89,000	592	592	88,408	1%	6,825
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	542
TRANSLATION SERVICES	25,000	877	877	24,123	4%	1,206
TELEPHONE & INTERNET	33,600	2,660	2,660	30,940	8%	140
POSTAGE - GENERAL	12,000	553	553	11,447	5%	447
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	625
BANK FEES	27,000	1,730	1,730	25,270	6%	520
PRODUCTION MAINTENANCE & SUPPLIES	13,250	302	302	12,948	2%	802
COMPUTER POOLED EXPENSES	2,527,807	368,808	368,808	2,158,999	15%	(158,158)
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	519,557	519,557	4,301,826	11%	(117,775)
TOTAL INDIRECT EXPENSES:	22,981,465	2,004,942	2,004,942	20,976,523	9%	(89,820)

Washington State Bar Association

Statement of Activities

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

8% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(379,724)	(32,131)	(32,131)	(347,593)
ADMISSIONS/BAR EXAM	(31,571)	279,270	279,270	(310,841)
ADVANCEMENT FTE	(322,209)	(27,504)	(27,504)	(294,705)
BAR NEWS	(184,871)	(6,522)	(6,522)	(178,349)
BENCH BAR PRESS	-	5,395	5,395	(5,395)
BOARD OF GOVERNORS	(653,450)	(55,873)	(55,873)	(597,577)
CONFERENCE & BROADCAST SERVICES	(83,138)	(7,416)	(7,416)	(75,722)
CHARACTER & FITNESS BOARD	(183,031)	(18,772)	(18,772)	(164,259)
CLE - PRODUCTS	651,708	38,518	38,518	613,190
CLE - SEMINARS	(521,923)	(74,058)	(74,058)	(447,865)
CLIENT PROTECTION FUND	244,100	11,056	11,056	233,044
COMMUNICATIONS	(927,116)	(78,340)	(78,340)	(848,776)
COMMUNICATIONS FTE	(257,458)	(22,245)	(22,245)	(235,213)
DESKBOOKS	(261,267)	(21,818)	(21,818)	(239,449)
DISCIPLINE	(6,714,684)	(578,197)	(578,197)	(6,136,487)
DIVERSITY	(327,296)	(29,628)	(29,628)	(297,667)
ENTITY REGULATION	(96,664)	(6,494)	(6,494)	(90,170)
FACILITIES & OPERATIONS	(749,267)	(69,376)	(69,376)	(679,891)
FINANCE	(630,173)	(48,339)	(48,339)	(581,834)
FOUNDATION	(194,625)	(15,548)	(15,548)	(179,078)
HUMAN RESOURCES	(540,066)	(60,015)	(60,015)	(480,051)
LAW CLERK PROGRAM	(21,795)	(1,358)	(1,358)	(20,437)
LEGISLATIVE	(295,591)	(23,896)	(23,896)	(271,695)
LEGAL LUNCHBOX	(34,025)	5,606	5,606	(39,631)
LICENSE FEES	17,652,266	1,416,902	1,416,902	16,235,364
LICENSING AND MEMBERSHIP	(338,571)	(7,604)	(7,604)	(330,967)
LIMITED LICENSE LEGAL TECHNICIAN	(62,015)	(4,933)	(4,933)	(57,082)
LIMITED PRACTICE OFFICERS	55,184	14,678	14,678	40,507
MANDATORY CLE ADMINISTRATION	489,494	34,691	34,691	454,802
MEMBER WELLNESS PROGRAM	(247,030)	(20,189)	(20,189)	(226,841)
MINI CLE	(134,341)	(11,878)	(11,878)	(122,463)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(26,773)	(26,773)	(391,990)
NEW MEMBER EDUCATION	20,022	1,194	1,194	18,828
OFFICE OF GENERAL COUNSEL	(1,143,522)	(95,972)	(95,972)	(1,047,551)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(82,318)	(82,318)	(992,337)
OGC-DISCIPLINARY BOARD	(346,788)	(26,067)	(26,067)	(320,721)
PRACTICE OF LAW BOARD	(112,629)	(8,724)	(8,724)	(103,905)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(13,893)	(13,893)	(172,327)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(19,813)	(19,813)	(204,964)
PUBLIC SERVICE PROGRAMS	(121,863)	(23,162)	(23,162)	(98,701)
PUBLICATION & DESIGN SERVICES	(129,205)	(15,321)	(15,321)	(113,884)
REGULATORY SERVICES FTE	(440,487)	(35,959)	(35,959)	(404,528)
REGULATORY REFORM	(226,680)	(22,582)	(22,582)	(204,098)
SECTIONS ADMINISTRATION	(50,343)	64,477	64,477	(114,820)
SECTIONS OPERATIONS	(437,806)	(4,336)	(4,336)	(433,470)
TECHNOLOGY	(959,791)	(92,270)	(92,270)	(867,522)
VOLUNTEER EDUCATION	(289,837)	(26,875)	(26,875)	(262,962)
INDIRECT EXPENSES	22,981,465	2,004,942	2,004,942	20,976,523
TOTAL OF ALL	(21,738,972)	(2,160,530)	(2,160,530)	(19,578,442)
NET INCOME (LOSS)	(1,242,493)	155,588	155,588	(1,398,081)