

**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

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

<b>General Fund Revenues</b>	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.
<b>General Fund Indirect Expenses</b>	8%	9%	(\$77,900)	9%	Unfavorable to budget as described for indirect expenses above.
<b>General Fund Direct Expenses</b>	8%	6%	\$56,356	5%	Favorable to budget due to timing of program activities and meetings/events.
<b>General Fund Net</b>	8%	121%	\$277,273	107%	Favorable to budget for the reasons described above.

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

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\*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 Expenses	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	29,056	331,526	42,486	382,945	71,542	714,471	(6,522)	(184,871)
Board of Governors	-	-	21,411	238,885	34,462	414,565	55,873	653,450	(55,873)	(653,450)
Conference & Broadcasting Services	-	-	7,416	83,138	-	-	7,416	83,138	(7,416)	(83,138)
Character & Fitness Board	-	-	13,920	159,981	4,851	23,050	18,772	183,031	(18,772)	(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	6,614,175	19,968	185,509	585,856	6,799,684	(578,197)	(6,714,684)
Diversity	-	135,000	28,301	399,721	1,328	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	-	-	15,328	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	106,500	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	309,044	198	125,020	27,973	434,064	(26,773)	(418,764)
Min CLE	-	-	11,878	134,341	-	-	11,878	134,341	(11,878)	(134,341)
New Member Education	11,721	142,000	10,527	118,278	-	3,700	10,527	121,978	1,194	20,022
Office of General Counsel	-	-	93,558	1,116,772	2,414	26,750	95,972	1,143,522	(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)
OGC-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	-	-	18,800	218,375	1,004	7,900	19,813	224,777	(19,813)	(224,777)
Public Service Program	-	132,635	21,259	241,799	1,903	12,700	23,162	254,499	(23,162)	(131,863)
Publication and Design Services	-	-	11,011	124,205	4,210	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	-	-	14,582	169,680	8,000	57,000	22,582	226,680	(22,582)	(226,680)
Small Administration	93,272	275,000	28,795	322,942	-	2,400	28,795	325,243	64,477	(50,243)
Volunteer Engagement	-	-	22,112	253,536	4,763	36,301	26,875	289,816.58	(26,875)	(289,817)
Technology	-	-	92,270	959,791	-	-	92,270	959,791	(92,270)	(959,791)
<b>Subtotal General Fund</b>	<b>2,255,945</b>	<b>23,485,538</b>	<b>1,869,264</b>	<b>21,496,370</b>	<b>185,850</b>	<b>2,906,473</b>	<b>2,055,114</b>	<b>24,402,843</b>	<b>200,831</b>	<b>(917,305)</b>
Expenses using Facilities Reserve funds	-	-	(14,582)	-	(8,000)	-	(62)	(744)	62	744
Expenses using Special Project Reserve funds	-	-	-	-	-	-	(22,582)	(226,680)	22,582	226,680
<b>Total General Fund - Net Result from Operations</b>	<b>2,255,945</b>		<b>1,854,682</b>		<b>177,850</b>		<b>2,032,470</b>	<b>24,175,418</b>	<b>223,476</b>	<b>(689,880)</b>
Percentage of Budget	10%		9%		6%		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	(0)	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	128,734	1,728,347	(57,358)	(131,482)
Percentage of Budget	4%		9%		2%		7%			
Expenses using Facilities Reserve funds	-	-	118,560	-	-	-	0	(57,358)	(57,358)	(131,482)
<b>Total CLE Fund - Net Result from Operations</b>							<b>128,734</b>	<b>1,728,347</b>		
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	-	-	-	-	-	-	-	-	-	-
<b>Total CPF Fund - Net Result from Operations</b>			<b>17,118</b>				<b>17,095</b>	<b>701,380</b>	<b>11,056</b>	<b>244,100</b>
Totals	<b>2,505,382</b>	<b>26,681,199</b>	<b>2,004,942</b>		<b>22,981,465</b>	<b>350,247</b>	<b>4,942,227</b>	<b>2,355,189</b>	<b>27,923,692</b>	<b>155,588</b>
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(62)	(8,000)	(22,582)	(22,582)	62	(1,242,493)
Totals Net of Use of Special Project Reserve Funds	-	-	(14,582)	1,990,359	342,247	7%	2,332,545	8%	22,582	(1,015,069)
Percentage of Budget	9%									

	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	5,307,092	5,551,192	5,318,148
Bench Bar Press	1,110	1,110	6,505
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,233,727	1,102,244	1,176,368
Section Funds	2,164,531	1,726,725	2,160,195
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,863
Special Projects and Innovation Fund	616,067	389,387	593,485
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	6,754,154	6,064,274	6,977,630
Total General Fund Balance	<b>10,030,146</b>	<b>9,112,841</b>	<b>10,230,977</b>
Net Change in Total General Fund Balance		(917,305)	200,831
Total Fund Balance	<b>18,736,606</b>	<b>17,494,413</b>	<b>18,892,194</b>
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**

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

Total

**Investments**

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
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**

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

**Investments**

<b><u>Investments</u></b>	<b><u>Rate (yield)</u></b>	<b><u>Amount</u></b>
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**

<b>Bank</b>	<b>Yield</b>	<b>Term Months</b>	<b>Trade Date</b>	<b>Settle Date</b>	<b>Maturity Date</b>	<b>Amount</b>
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**

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

**US T-Bill's**

US Treasury Bill	4.20%	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**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE</b>	<b>FAVORABLE/(UNFAVORABLE)</b>
<b>LICENSE FEES</b>							
<b>REVENUE:</b>							
LICENSE FEES	17,652,266	1,416,902	1,416,902	16,235,364	8%	(54,120)	
<b>TOTAL REVENUE:</b>	<b><u>17,652,266</u></b>	<b><u>1,416,902</u></b>	<b><u>1,416,902</u></b>	<b><u>16,235,364</u></b>	<b><u>8%</u></b>	<b><u>(54,120)</u></b>	

## 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
<b>TOTAL REVENUE:</b>	<b>1,479,440</b>	<b>378,075</b>	<b>378,075</b>	<b>1,101,365</b>	<b>26%</b>	<b>254,788</b>

#### 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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>459,830</b>	<b>7,385</b>	<b>7,385</b>	<b>452,445</b>	<b>2%</b>	<b>30,934</b>

#### 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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,051,181</b>	<b>91,420</b>	<b>91,420</b>	<b>959,761</b>	<b>9%</b>	<b>(3,821)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,511,011</b>	<b>98,805</b>	<b>98,805</b>	<b>1,412,206</b>	<b>7%</b>	<b>27,113</b>
<b>NET INCOME (LOSS):</b>	<b>(31,571)</b>	<b>279,270</b>	<b>279,270</b>	<b>(310,841)</b>	<b>-885%</b>	<b>281,901</b>

\*\*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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<b>TOTAL DIRECT EXPENSES:</b>	<b>6,600</b>	<b>86</b>	<b>86</b>	<b>6,514</b>	<b>1%</b>	<b>464</b>
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INDIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
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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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<b>TOTAL INDIRECT EXPENSES:</b>	<b>315,609</b>	<b>27,418</b>	<b>27,418</b>	<b>288,191</b>	<b>9%</b>	<b>(1,117)</b>
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<b>TOTAL ALL EXPENSES:</b>	<b>322,209</b>	<b>27,504</b>	<b>27,504</b>	<b>294,705</b>	<b>9%</b>	<b>(654)</b>
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<b>NET INCOME (LOSS):</b>	<b>(322,209)</b>	<b>(27,504)</b>	<b>(27,504)</b>	<b>(294,705)</b>	<b>9%</b>	<b>(654)</b>
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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
<b>TOTAL DIRECT EXPENSES:</b>	<b>115,700</b>	<b>8,219</b>	<b>8,219</b>	<b>107,481</b>	<b>7%</b>	<b>1,422</b>

#### 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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>264,024</b>	<b>23,912</b>	<b>23,912</b>	<b>240,112</b>	<b>9%</b>	<b>(1,910)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>379,724</b>	<b>32,131</b>	<b>32,131</b>	<b>347,593</b>	<b>8%</b>	<b>(487)</b>
<b>NET INCOME (LOSS):</b>	<b>(379,724)</b>	<b>(32,131)</b>	<b>(32,131)</b>	<b>(347,593)</b>	<b>8%</b>	<b>(487)</b>

**Washington State Bar Association**

Statement of Activities

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

**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE</b>
<b>BENCH-BAR-PRESS</b>						
<b>REVENUE:</b>						
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
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>5,395</b>	<b>5,395</b>	<b>(5,395)</b>		<b>5,395</b>
<b>DIRECT EXPENSES:</b>						
<b>TOTAL DIRECT EXPENSES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCOME (LOSS):</b>	<b>-</b>	<b>5,395</b>	<b>5,395</b>	<b>(5,395)</b>		<b>5,395</b>

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
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
<b>TOTAL REVENUE:</b>	<b>529,600</b>	<b>65,019</b>	<b>65,019</b>	<b>464,581</b>	<b>12%</b>	<b>20,886</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>382,945</b>	<b>42,486</b>	<b>42,486</b>	<b>340,459</b>	<b>11%</b>	<b>(10,574)</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>331,526</b>	<b>29,056</b>	<b>29,056</b>	<b>302,470</b>	<b>9%</b>	<b>(1,429)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>714,471</b>	<b>71,542</b>	<b>71,542</b>	<b>642,930</b>	<b>10%</b>	<b>(12,002)</b>
<b>NET INCOME (LOSS):</b>	<b>(184,871)</b>	<b>(6,522)</b>	<b>(6,522)</b>	<b>(178,349)</b>	<b>4%</b>	<b>8,884</b>

## 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)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DIRECT EXPENSES:</b>						
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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>414,565</b>	<b>34,462</b>	<b>34,462</b>	<b>380,103</b>	<b>8%</b>	<b>85</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>238,885</b>	<b>21,411</b>	<b>21,411</b>	<b>217,474</b>	<b>9%</b>	<b>(1,504)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>653,450</b>	<b>55,873</b>	<b>55,873</b>	<b>597,577</b>	<b>9%</b>	<b>(1,419)</b>
<b>NET INCOME (LOSS):</b>	<b>(653,450)</b>	<b>(55,873)</b>	<b>(55,873)</b>	<b>(597,577)</b>	<b>9%</b>	<b>(1,419)</b>

## 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)
<b>CHARACTER &amp; FITNESS BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>23,050</b>	<b>4,851.19</b>	<b>4,851</b>	<b>18,199</b>	<b>21%</b>	<b>(2,930)</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>159,981</b>	<b>13,920</b>	<b>13,920</b>	<b>146,060</b>	<b>9%</b>	<b>(589)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>183,031</b>	<b>18,772</b>	<b>18,772</b>	<b>164,259</b>	<b>10%</b>	<b>(3,519)</b>
<b>NET INCOME (LOSS):</b>	<b>(183,031)</b>	<b>(18,772)</b>	<b>(18,772)</b>	<b>(164,259)</b>	<b>10%</b>	<b>(3,519)</b>

## 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)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
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)
<b>TOTAL REVENUE:</b>	<b>1,491,745</b>	<b>71,376</b>	<b>71,376</b>	<b>1,420,369</b>	<b>5%</b>	<b>(43,687)</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>313,153</b>	<b>10,175</b>	<b>10,175</b>	<b>302,978</b>	<b>3%</b>	<b>15,921</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,048,807</b>	<b>96,741</b>	<b>96,741</b>	<b>952,065</b>	<b>9%</b>	<b>(9,341)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,361,960</b>	<b>106,916</b>	<b>106,916</b>	<b>1,255,044</b>	<b>8%</b>	<b>6,580</b>
<b>NET INCOME (LOSS):</b>	<b>129,785</b>	<b>(35,540)</b>	<b>(35,540)</b>	<b>165,325</b>	<b>-27%</b>	<b>(46,355)</b>

## 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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### **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
<b>TOTAL REVENUE:</b>	<b>945,480</b>	<b>28,151</b>	<b>28,151</b>	<b>917,329</b>	<b>3%</b> <b>(50,639)</b>

#### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>507,100</b>	<b>(23)</b>	<b>(23)</b>	<b>507,123</b>	<b>0%</b>	<b>42,282</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>194,280</b>	<b>17,118</b>	<b>17,118</b>	<b>177,162</b>	<b>9%</b>	<b>(928)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>701,380</b>	<b>17,095</b>	<b>17,095</b>	<b>684,285</b>	<b>2%</b>	<b>41,353</b>
<b>NET INCOME (LOSS):</b>	<b>244,100</b>	<b>11,056</b>	<b>11,056</b>	<b>233,044</b>	<b>5%</b>	<b>(9,286)</b>

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	1,000	-	-	1,000	0%	(83)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(167)
<b>TOTAL REVENUE:</b>	<b><u>3,000</u></b>	<b>-</b>	<b>-</b>	<b><u>3,000</u></b>	<b>0%</b>	<b><u>(250)</u></b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b><u>189,015</u></b>	<b><u>12,785</u></b>	<b><u>12,785</u></b>	<b><u>176,230</u></b>	<b>7%</b>	<b><u>2,967</u></b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b><u>741,101</u></b>	<b><u>65,555</u></b>	<b><u>65,555</u></b>	<b><u>675,546</u></b>	<b>9%</b>	<b><u>(3,797)</u></b>
<b>TOTAL ALL EXPENSES:</b>	<b><u>930,116</u></b>	<b><u>78,340</u></b>	<b><u>78,340</u></b>	<b><u>851,776</u></b>	<b>8%</b>	<b><u>(830)</u></b>
<b>NET INCOME (LOSS):</b>	<b><u>(927,116)</u></b>	<b><u>(78,340)</u></b>	<b><u>(78,340)</u></b>	<b><u>(848,776)</u></b>	<b>8%</b>	<b><u>(1,080)</u></b>

## 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)
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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>
<b>TOTAL INDIRECT EXPENSES:</b>	<b><u>257,458</u></b>	<b><u>22,245</u></b>	<b><u>22,245</u></b>	<b><u>235,213</u></b>	<b><u>9%</u></b>	<b><u>(790)</u></b>
<b>NET INCOME (LOSS):</b>	<b><u>(257,458)</u></b>	<b><u>(22,245)</u></b>	<b><u>(22,245)</u></b>	<b><u>(235,213)</u></b>	<b><u>9%</u></b>	<b><u>(790)</u></b>

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
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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)
<b>TOTAL REVENUE:</b>	<b>105,120</b>	<b>-</b>	<b>-</b>	<b>105,120</b>	<b>0%</b>	<b>(8,760)</b>

#### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>124,380</b>	<b>(0)</b>	<b>(0)</b>	<b>124,380</b>	<b>0%</b>	<b>10,365</b>

#### **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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,008</b>	<b>21,818</b>	<b>21,818</b>	<b>220,189</b>	<b>9%</b>	<b>(1,651)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>366,387</b>	<b>21,818</b>	<b>21,818</b>	<b>344,569</b>	<b>6%</b>	<b>8,714</b>
<b>NET INCOME (LOSS):</b>	<b>(261,267)</b>	<b>(21,818)</b>	<b>(21,818)</b>	<b>(239,449)</b>	<b>8%</b>	<b>(46)</b>

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
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
<b>TOTAL REVENUE:</b>	<b>85,000</b>	<b>7,659</b>	<b>7,659</b>	<b>77,341</b>	<b>9%</b>	<b>575</b>
<b>DIRECT EXPENSES:</b>						
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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>185,509</b>	<b>19,968</b>	<b>19,968</b>	<b>165,541</b>	<b>11%</b>	<b>(4,509)</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,614,175</b>	<b>565,888</b>	<b>565,888</b>	<b>6,048,287</b>	<b>9%</b>	<b>(14,707)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,799,684</b>	<b>585,856</b>	<b>585,856</b>	<b>6,213,829</b>	<b>9%</b>	<b>(19,215)</b>
<b>NET INCOME (LOSS):</b>	<b>(6,714,684)</b>	<b>(578,197)</b>	<b>(578,197)</b>	<b>(6,136,487)</b>	<b>9%</b>	<b>(18,640)</b>

## 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)
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### **DIVERSITY**

#### REVENUE:

DONATIONS	135,000	-	-	135,000	0%	(11,250)
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>0%</b>	<b>(11,250)</b>

#### 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
<b>TOTAL DIRECT EXPENSE:</b>	<b>62,575</b>	<b>1,328</b>	<b>1,328</b>	<b>61,247</b>	<b>2%</b>	<b>3,887</b>

#### 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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>399,721</b>	<b>28,301</b>	<b>28,301</b>	<b>371,420</b>	<b>7%</b>	<b>5,009</b>
<b>TOTAL ALL EXPENSES:</b>	<b>462,296</b>	<b>29,628</b>	<b>29,628</b>	<b>432,667</b>	<b>6%</b>	<b>8,896</b>
<b>NET INCOME (LOSS):</b>	<b>(327,296)</b>	<b>(29,628)</b>	<b>(29,628)</b>	<b>(297,667)</b>	<b>9%</b>	<b>(2,354)</b>

## Washington State Bar Association

### Statement of Activities

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**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
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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)
<b>TOTAL REVENUE:</b>	<b>75,500</b>	<b>2,000</b>	<b>2,000</b>	<b>73,500</b>	<b>3%</b>	<b>(4,292)</b>

#### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>27,973</b>	<b>-</b>	<b>-</b>	<b>27,973</b>	<b>0%</b>	<b>2,331</b>

#### **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
<b>TOTAL INDIRECT EXPENSES:</b>	<b>144,192</b>	<b>8,494</b>	<b>8,494</b>	<b>135,698</b>	<b>6%</b>	<b>3,522</b>
<b>TOTAL ALL EXPENSES:</b>	<b>172,164</b>	<b>8,494</b>	<b>8,494</b>	<b>163,670</b>	<b>5%</b>	<b>5,853</b>
<b>NET INCOME (LOSS):</b>	<b>(96,664)</b>	<b>(6,494)</b>	<b>(6,494)</b>	<b>(90,170)</b>	<b>7%</b>	<b>1,561</b>

\*\*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 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)
<b>ETHICS, WELLNESS, &amp; PRACTICE (MWP-PMA-PRP)</b>						
<b>REVENUE:</b>						
DIVERSIONS	9,000	1,000	1,000	8,000	11%	250
ROYALTIES	62,000	96	96	61,904	0%	(5,071)
<b>TOTAL REVENUE:</b>	<b>71,000</b>	<b>1,096</b>	<b>1,096</b>	<b>69,904</b>	<b>2%</b>	<b>(4,821)</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>116,785</b>	<b>1,694</b>	<b>1,694</b>	<b>115,091</b>	<b>1%</b>	<b>8,038</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>612,242</b>	<b>53,297</b>	<b>53,297</b>	<b>558,944</b>	<b>9%</b>	<b>(2,277)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>729,027</b>	<b>54,991</b>	<b>54,991</b>	<b>674,035</b>	<b>8%</b>	<b>5,761</b>
<b>NET INCOME (LOSS):</b>	<b>(658,027)</b>	<b>(53,895)</b>	<b>(53,895)</b>	<b>(604,131)</b>	<b>8%</b>	<b>940</b>

## 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 EXPENSES:**

**NET INCOME (LOSS):**

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

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

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

#### **REVENUE:**

INTEREST INCOME	600,000	55,038	55,038	544,962	9%	5,038
<b>TOTAL REVENUE:</b>	<b>600,000</b>	<b>55,038</b>	<b>55,038</b>	<b>544,962</b>	<b>9%</b>	<b>5,038</b>

#### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,920</b>	<b>36</b>	<b>36</b>	<b>4,884</b>	<b>1%</b>	<b>374</b>

#### **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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,225,253</b>	<b>103,340</b>	<b>103,340</b>	<b>1,121,912</b>	<b>8%</b>	<b>(1,236)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,230,173</b>	<b>103,376</b>	<b>103,376</b>	<b>1,126,796</b>	<b>8%</b>	<b>(862)</b>
<b>NET INCOME (LOSS):</b>	<b>(630,173)</b>	<b>(48,339)</b>	<b>(48,339)</b>	<b>(581,834)</b>	<b>8%</b>	<b>4,176</b>

## 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)
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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
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,185</b>	<b>220</b>	<b>220</b>	<b>18,965</b>	<b>1%</b>	<b>1,379</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>175,440</b>	<b>15,328</b>	<b>15,328</b>	<b>160,112</b>	<b>9%</b>	<b>(708)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>194,625</b>	<b>15,548</b>	<b>15,548</b>	<b>179,078</b>	<b>8%</b>	<b>671</b>
<b>NET INCOME (LOSS):</b>	<b>(194,625)</b>	<b>(15,548)</b>	<b>(15,548)</b>	<b>(179,078)</b>	<b>8%</b>	<b>671</b>

## 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
<b>TOTAL DIRECT EXPENSES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### **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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>540,066</b>	<b>60,015</b>	<b>60,015</b>	<b>480,051</b>	<b>11%</b>	<b>(15,009)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>540,066</b>	<b>60,015</b>	<b>60,015</b>	<b>480,051</b>	<b>11%</b>	<b>(15,009)</b>
<b>NET INCOME (LOSS):</b>	<b>(540,066)</b>	<b>(60,015)</b>	<b>(60,015)</b>	<b>(480,051)</b>	<b>11%</b>	<b>(15,009)</b>

## Washington State Bar Association

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**8% OF YEAR COMPLETE**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
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
<b>TOTAL REVENUE:</b>	<b><u>224,000</u></b>	<b><u>19,133</u></b>	<b><u>19,133</u></b>	<b><u>204,867</u></b>	<b><u>9%</u></b>	<b><u>467</u></b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b><u>67,409</u></b>	<b><u>5,096</u></b>	<b><u>5,096</u></b>	<b><u>62,313</u></b>	<b><u>8%</u></b>	<b><u>522</u></b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b><u>178,386</u></b>	<b><u>15,395</u></b>	<b><u>15,395</u></b>	<b><u>162,991</u></b>	<b><u>9%</u></b>	<b><u>(530)</u></b>
<b>TOTAL ALL EXPENSES:</b>	<b><u>245,795</u></b>	<b><u>20,491</u></b>	<b><u>20,491</u></b>	<b><u>225,304</u></b>	<b><u>8%</u></b>	<b><u>(8)</u></b>
<b>NET INCOME (LOSS):</b>	<b><u>(21,795)</u></b>	<b><u>(1,358)</u></b>	<b><u>(1,358)</u></b>	<b><u>(20,437)</u></b>	<b><u>6%</u></b>	<b><u>458</u></b>

\*\*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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**8% OF YEAR COMPLETE**

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<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
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)
<b>TOTAL REVENUE:</b>	<b>494,260</b>	<b>62,961</b>	<b>62,961</b>	<b>431,299</b>	<b>13%</b>	<b>21,773</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>22,680</b>	<b>1,708</b>	<b>1,708</b>	<b>20,972</b>	<b>8%</b>	<b>182</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>810,151</b>	<b>68,858</b>	<b>68,858</b>	<b>741,293</b>	<b>8%</b>	<b>(1,345)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>832,831</b>	<b>70,566</b>	<b>70,566</b>	<b>762,265</b>	<b>8%</b>	<b>(1,163)</b>
<b>NET INCOME (LOSS):</b>	<b>(338,571)</b>	<b>(7,604)</b>	<b>(7,604)</b>	<b>(330,967)</b>	<b>2%</b>	<b>20,610</b>

\*\*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)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
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)
<b>TOTAL REVENUE:</b>	<b>17,287</b>	<b>1,350</b>	<b>1,350</b>	<b>15,937</b>	<b>8%</b>	<b>(91)</b>
<b>DIRECT EXPENSES:</b>						
LLL BOARD						
LLL BOARD	9,000	347	347	8,653	4%	403
LLL EDUCATION	1,000	-	-	1,000	0%	83
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,000</b>	<b>347</b>	<b>347</b>	<b>9,653</b>	<b>3%</b>	<b>487</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>69,302</b>	<b>5,936</b>	<b>5,936</b>	<b>63,366</b>	<b>9%</b>	<b>(161)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>79,302</b>	<b>6,283</b>	<b>6,283</b>	<b>73,020</b>	<b>8%</b>	<b>326</b>
<b>NET INCOME (LOSS):</b>	<b>(62,015)</b>	<b>(4,933)</b>	<b>(4,933)</b>	<b>(57,082)</b>	<b>8%</b>	<b>235</b>

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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)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
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)
<b>TOTAL REVENUE:</b>	<b>182,000</b>	<b>23,060</b>	<b>23,060</b>	<b>158,940</b>	<b>13%</b>	<b>7,893</b>
<b>DIRECT EXPENSES:</b>						
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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>32,704</b>	<b>295</b>	<b>295</b>	<b>32,409</b>	<b>1%</b>	<b>2,430</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>94,112</b>	<b>8,087</b>	<b>8,087</b>	<b>86,025</b>	<b>9%</b>	<b>(244)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>126,816</b>	<b>8,382</b>	<b>8,382</b>	<b>118,434</b>	<b>7%</b>	<b>2,186</b>
<b>NET INCOME (LOSS):</b>	<b>55,184</b>	<b>14,678</b>	<b>14,678</b>	<b>40,507</b>	<b>27%</b>	<b>10,079</b>

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## 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)
<b>LEGISLATIVE</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,790</b>	<b>118</b>	<b>118</b>	<b>24,672</b>	<b>0%</b>	<b>1,947</b>
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>270,801</b>	<b>23,777</b>	<b>23,777</b>	<b>247,023</b>	<b>9%</b>	<b>(1,211)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>295,591</b>	<b>23,896</b>	<b>23,896</b>	<b>271,695</b>	<b>8%</b>	<b>737</b>
<b>NET INCOME (LOSS):</b>	<b>(295,591)</b>	<b>(23,896)</b>	<b>(23,896)</b>	<b>(271,695)</b>	<b>8%</b>	<b>737</b>

## 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)
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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)
<b>TOTAL REVENUE:</b>	<b>1,338,250</b>	<b>106,500</b>	<b>106,500</b>	<b>1,231,750</b>	<b>8%</b>	<b>(5,021)</b>

#### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>153,032</b>	<b>12,048</b>	<b>12,048</b>	<b>140,984</b>	<b>8%</b>	<b>704</b>

#### **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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>695,724</b>	<b>59,760</b>	<b>59,760</b>	<b>635,964</b>	<b>9%</b>	<b>(1,783)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>848,756</b>	<b>71,809</b>	<b>71,809</b>	<b>776,948</b>	<b>8%</b>	<b>(1,079)</b>

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

### Statement of Activities

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

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<b>MEMBER SERVICES &amp; ENGAGEMENT</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
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)
<b>TOTAL REVENUE:</b>	<b>191,300</b>	<b>23,881</b>	<b>23,881</b>	<b>167,419</b>	<b>12%</b>	<b>7,939</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>136,820</b>	<b>198</b>	<b>198</b>	<b>136,622</b>	<b>0%</b>	<b>11,204</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>621,588</b>	<b>55,535</b>	<b>55,535</b>	<b>566,053</b>	<b>9%</b>	<b>(3,736)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>758,408</b>	<b>55,733</b>	<b>55,733</b>	<b>702,675</b>	<b>7%</b>	<b>7,468</b>
<b>NET INCOME (LOSS):</b>	<b>(567,108)</b>	<b>(31,852)</b>	<b>(31,852)</b>	<b>(535,256)</b>	<b>6%</b>	<b>15,407</b>

## 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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### **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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>142,635</b>	<b>2,788</b>	<b>2,788</b>	<b>139,847</b>	<b>2%</b>	<b>9,098</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>932,020</b>	<b>79,530</b>	<b>79,530</b>	<b>852,490</b>	<b>9%</b>	<b>(1,861)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,074,655</b>	<b>82,318</b>	<b>82,318</b>	<b>992,337</b>	<b>8%</b>	<b>7,236</b>
<b>NET INCOME (LOSS):</b>	<b>(1,074,655)</b>	<b>(82,318)</b>	<b>(82,318)</b>	<b>(992,337)</b>	<b>8%</b>	<b>7,236</b>

## 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)
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### **OFFICE OF GENERAL COUNSEL**

#### REVENUE:

TOTAL REVENUE:	_____	_____	_____	_____	_____	_____
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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
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,750</b>	<b>2,414</b>	<b>2,414</b>	<b>24,336</b>	<b>9%</b>	<b>(185)</b>

#### 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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,116,772</b>	<b>93,558</b>	<b>93,558</b>	<b>1,023,215</b>	<b>8%</b>	<b>(493)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,143,522</b>	<b>95,972</b>	<b>95,972</b>	<b>1,047,551</b>	<b>8%</b>	<b>(678)</b>
<b>NET INCOME (LOSS):</b>	<b>(1,143,522)</b>	<b>(95,972)</b>	<b>(95,972)</b>	<b>(1,047,551)</b>	<b>8%</b>	<b>(678)</b>

## 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 - 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
<b>TOTAL DIRECT EXPENSES:</b>	<b>136,245</b>	<b>7,533</b>	<b>7,533</b>	<b>128,712</b>	<b>6%</b>	<b>3,821</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>210,543</b>	<b>18,534</b>	<b>18,534</b>	<b>192,009</b>	<b>9%</b>	<b>(989)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>346,788</b>	<b>26,067</b>	<b>26,067</b>	<b>320,721</b>	<b>8%</b>	<b>2,832</b>
<b>NET INCOME (LOSS):</b>	<b>(346,788)</b>	<b>(26,067)</b>	<b>(26,067)</b>	<b>(320,721)</b>	<b>8%</b>	<b>2,832</b>

## 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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### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>16,200</b>	<b>106</b>	<b>106</b>	<b>16,094</b>	<b>1%</b>	<b>1,244</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>96,429</b>	<b>8,619</b>	<b>8,619</b>	<b>87,810</b>	<b>9%</b>	<b>(583)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>112,629</b>	<b>8,724</b>	<b>8,724</b>	<b>103,905</b>	<b>8%</b>	<b>661</b>
<b>NET INCOME (LOSS):</b>	<b>(112,629)</b>	<b>(8,724)</b>	<b>(8,724)</b>	<b>(103,905)</b>	<b>8%</b>	<b>661</b>

\*\*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)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	132,635	-	-	132,635	0%	(11,053)
<b>TOTAL REVENUE:</b>	<b>132,635</b>	<b>-</b>	<b>-</b>	<b>132,635</b>	<b>0%</b>	<b>(11,053)</b>
<b>DIRECT EXPENSES:</b>						
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,700</b>	<b>1,903</b>	<b>1,903</b>	<b>10,797</b>	<b>15%</b>	<b>(845)</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>241,799</b>	<b>21,259</b>	<b>21,259</b>	<b>220,540</b>	<b>9%</b>	<b>(1,109)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>254,499</b>	<b>23,162</b>	<b>23,162</b>	<b>231,337</b>	<b>9%</b>	<b>(1,954)</b>
<b>NET INCOME (LOSS):</b>	<b>(121,863)</b>	<b>(23,162)</b>	<b>(23,162)</b>	<b>(98,701)</b>	<b>19%</b>	<b>(13,007)</b>

## 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)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
REVENUE:						
<b>TOTAL REVENUE:</b>	-	-	-	-	-	-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	17
IMAGE LIBRARY	4,800	4,310	4,310	490	90%	(3,910)
<b>TOTAL DIRECT EXPENSES:</b>	<b>5,000</b>	<b>4,310</b>	<b>4,310</b>	<b>690</b>	<b>86%</b>	<b>(3,893)</b>
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>124,205</b>	<b>11,011</b>	<b>11,011</b>	<b>113,194</b>	<b>9%</b>	<b>(660)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>129,205</b>	<b>15,321</b>	<b>15,321</b>	<b>113,884</b>	<b>12%</b>	<b>(4,554)</b>
<b>NET INCOME (LOSS):</b>	<b>(129,205)</b>	<b>(15,321)</b>	<b>(15,321)</b>	<b>(113,884)</b>	<b>12%</b>	<b>(4,554)</b>

## 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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### REGULATORY SERVICES FTE

#### REVENUE:

#### TOTAL REVENUE:

#### DIRECT EXPENSES:

STAFF MEMBERSHIP DUES 490  
STAFF CONFERENCE & TRAINING 11,500  
STAFF TRAVEL/PARKING 600  
**TOTAL DIRECT EXPENSES:** 12,590

#### INDIRECT EXPENSES:

SALARY EXPENSE (2.00 FTE) \*\* 288,255  
BENEFITS EXPENSE 69,051  
OTHER INDIRECT EXPENSE 70,591

#### TOTAL INDIRECT EXPENSES:

#### TOTAL ALL EXPENSES:

#### NET INCOME (LOSS):

490	490	490	-	100%	(449)
11,500	-	-	11,500	0%	958
600	16	16	584	3%	34
<b>12,590</b>	<b>506</b>	<b>506</b>	<b>12,084</b>	<b>4%</b>	<b>992</b>
288,255	22,766	22,766	265,490	8%	1,256
69,051	5,504	5,504	63,547	8%	250
70,591	7,184	7,184	63,407	10%	(1,301)
<b>427,897</b>	<b>35,453</b>	<b>35,453</b>	<b>392,444</b>	<b>8%</b>	<b>205</b>
<b>440,487</b>	<b>35,959</b>	<b>35,959</b>	<b>404,528</b>	<b>8%</b>	<b>1,197</b>
<b>(440,487)</b>	<b>(35,959)</b>	<b>(35,959)</b>	<b>(404,528)</b>	<b>8%</b>	<b>748</b>

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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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### **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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\*\*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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### **SECTIONS ADMINISTRATION**

#### **REVENUE:**

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

#### **DIRECT EXPENSES:**

STAFF TRAVEL/PARKING	1,900	-	-	1,900	0%	158
SECTION/COMMITTEE CHAIR MTGS	500	-	-	500	0%	42
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,400</b>	<b>-</b>	<b>-</b>	<b>2,400</b>	<b>0%</b>	<b>200</b>

#### **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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>322,943</b>	<b>28,795</b>	<b>28,795</b>	<b>294,148</b>	<b>9%</b>	<b>(1,883)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>325,343</b>	<b>28,795</b>	<b>28,795</b>	<b>296,548</b>	<b>9%</b>	<b>(1,683)</b>
<b>NET INCOME (LOSS):</b>	<b>(50,343)</b>	<b>64,477</b>	<b>64,477</b>	<b>(114,820)</b>	<b>-128%</b>	<b>68,672</b>

## 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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### **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:**

	<b>653,316</b>	<b>149,910</b>	<b>149,910</b>	<b>503,406</b>	<b>23%</b>	<b>95,467</b>
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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:**

	<b>1,091,122</b>	<b>154,246</b>	<b>154,246</b>	<b>936,876</b>	<b>14%</b>	<b>(63,319)</b>
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**NET INCOME (LOSS):**

	<b>(437,806)</b>	<b>(4,336)</b>	<b>(4,336)</b>	<b>(433,470)</b>	<b>1%</b>	<b>32,148</b>
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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**

	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>	<b>% USED OF BUDGET</b>	<b>YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)</b>
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>DIRECT EXPENSES:</b>	<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
<b>TOTAL DIRECT EXPENSES:</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<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>
<b>TOTAL ALL EXPENSES:</b>	<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>
<b>NET INCOME (LOSS):</b>	<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>

## 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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### **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
<b>TOTAL DIRECT EXPENSES:</b>	<b>36,301</b>	<b>4,763</b>	<b>4,763</b>	<b>31,538</b>	<b>13%</b>	<b>(1,738)</b>
<b>INDIRECT EXPENSES:</b>						
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)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,536</b>	<b>22,112</b>	<b>22,112</b>	<b>231,424</b>	<b>9%</b>	<b>(984)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>289,837</b>	<b>26,875</b>	<b>26,875</b>	<b>262,962</b>	<b>9%</b>	<b>(984)</b>
<b>NET INCOME (LOSS):</b>	<b>(289,837)</b>	<b>(26,875)</b>	<b>(26,875)</b>	<b>(262,962)</b>	<b>9%</b>	<b>(2,722)</b>

## 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)
<b>INDIRECT EXPENSES:</b>						
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
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>18,160,082</b>	<b>1,485,385</b>	<b>1,485,385</b>	<b>16,674,697</b>	<b>8%</b>	<b>27,955</b>
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)
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,821,383</b>	<b>519,557</b>	<b>519,557</b>	<b>4,301,826</b>	<b>11%</b>	<b>(117,775)</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,981,465</b>	<b>2,004,942</b>	<b>2,004,942</b>	<b>20,976,523</b>	<b>9%</b>	<b>(89,820)</b>

## Washington State Bar Association

### Statement of Activities

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

**8% OF YEAR COMPLETE**

<b>SUMMARY PAGE</b>	<b>FISCAL 2026 BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>
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
<b>TOTAL OF ALL</b>	<b>(21,738,972)</b>	<b>(2,160,530)</b>	<b>(2,160,530)</b>	<b>(19,578,442)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,242,493)</b>	<b>155,588</b>	<b>155,588</b>	<b>(1,398,081)</b>