

**WASHINGTON STATE
BAR ASSOCIATION**

Financial Reports

(Audited)

Year to Date September 30, 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 September 30, 2025, As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference		Prior Year YTD	Comments
			Favorable/(Unfavorable)			
Total Salaries & Benefits	100%	98%	\$336,332	100%		Favorable to budget primarily due to lower retirement contribution rates and savings from position vacancies.
Other Indirect Expenses*	100%	93%	\$274,004	91%		Favorable to budget mainly due to lower expenses for IT, HR, legal fees, insurance, and bank fees.
Total Indirect Expenses	100%	97%	\$610,336	98%		Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	100%	102%	\$524,002	102%	Favorable to budget due to higher revenue for regulatory fees (bar exam, MCLE, pro hac vice, and law clerk) and interest income.
General Fund Indirect Expenses	100%	97%	\$538,773	98%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	100%	88%	\$388,649	89%	Favorable to budget primarily due to planned areas of underspending for the Moderate Means Program, Bar News printing & copying, ODC litigation expenses, BOG elections, and Diversity Events & Projects.
General Fund Net	100%	95%	\$1,451,424	129%	Favorable to budget for the reasons described above.

CLE Revenue	100%	93%	(\$105,510)	99%	Unfavorable to budget mainly due to lower seminar revenue.
CLE Direct Expenses	100%	84%	\$57,888	93%	Favorable to budget due to lower expenses for seminar activities and product sales.
CLE Indirect Expenses	100%	96%	\$67,336	96%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	100%	92%	\$19,714	148%	Favorable to budget primarily due to lower direct expenses.

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

Washington State Bar Association Financial Summary
 Compared to Fiscal Year 2025 Budget
 For the Period from September 1, 2025 to September 30, 2025

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	94,628	-	246,405	249,489	219,206	139,795	465,610	389,284	(370,982)	(389,284)
Admissions/Bar Exam	1,713,385	1,480,180	886,865	882,840	531,241	482,204	1,418,106	1,365,044	295,279	115,136
Advancement FTE	-	-	379,274	389,192	3,496	3,300	382,770	392,492	(382,770)	(392,492)
Bar News	576,212	589,600	310,010	326,017	358,113	400,175	669,323	730,063	0	(140,492)
Board of Governors	-	-	218,558	224,497	319,455	360,300	538,814	584,797	(538,044)	(587,977)
Character & Fitness Board	-	-	140,095	142,016	19,891	33,000	159,986	175,016	(159,986)	(175,016)
Communications Strategies	3,270	600	656,835	719,328	167,148	180,295	824,003	899,623	(820,733)	(899,022)
Communications Strategies FTE	-	-	252,417	250,494	-	-	252,417	250,494	(252,417)	(250,494)
Discipline	71,960	90,000	6,077,424	6,319,195	121,696	201,785	6,199,120	6,526,980	(6,127,161)	(6,430,980)
Diversity	135,000	135,000	338,525	375,891	26,824	70,900	362,050	446,791	(227,050)	(311,791)
Finance	746,108	600,000	1,163,755	1,160,064	3,574	4,920	1,167,328	1,164,984	(432,120)	(564,984)
Foundation	-	-	164,150	167,282	13,937	17,800	178,087	185,082	(178,087)	(185,082)
Human Resources	-	-	745,647	613,706	-	-	745,647	613,706	(745,647)	(613,706)
Law Clerk Program	256,593	237,200	182,024	182,789	28,761	51,031	210,785	233,820	45,807	3,380
Legislative	-	-	254,461	256,817	22,248	26,275	276,709	283,092	(276,709)	(283,092)
Legal Lunchbox	35,705	34,000	40,876	34,829	3,434	4,725	44,310	39,554	(8,605)	(5,554)
Licensing and Membership Records	541,415	482,200	771,246	797,383	28,437	28,380	799,683	825,763	(258,268)	(343,563)
Licensing Fees	17,331,420	17,492,616	-	-	-	-	0	-	17,331,420	17,492,616
Limited License Legal Technician	22,840	25,031	85,389	87,751	2,737	12,500	88,126	100,251	(65,286)	(75,220)
Limited Practice Officers	176,299	189,300	102,760	105,161	20,217	37,304	122,977	142,465	53,322	46,835
Mandatory CLE	1,411,425	1,233,800	639,622	658,390	151,496	151,333	791,118	809,723	620,307	424,077
Member Wellness Program	2,500	10,000	225,480	229,939	7,335	11,905	232,815	241,844	(230,315)	(231,844)
Member Services & Engagement	19,280	16,300	270,077	295,449	93,098	118,900	363,674	414,349	(344,394)	(398,049)
Mini CLE	-	-	118,786	120,867	-	-	118,786	120,867	(118,786)	(120,867)
New Member Education	172,247	178,000	105,995	108,113	2,538	2,600	108,533	110,713	63,714	67,287
Office of General Counsel	270	-	1,026,048	1,050,467	7,362	26,805	1,033,410	1,077,712	(1,033,410)	(1,077,712)
Office of the Executive Director	-	-	373,312	360,969	134,009	138,975	1,007,932	1,020,374	(1,007,932)	(1,020,374)
OGC-Designee Board	-	-	199,228	199,971	118,243	123,070	317,472	324,471	(317,472)	(324,471)
Practice of Law	-	-	67,229	70,566	749	16,900	67,969	86,566	(67,969)	(86,566)
Practice Management Assistance	68,618	62,000	142,618	143,410	90,781	93,650	233,399	237,060	(164,781)	(175,060)
Professional Responsibility Program	-	-	206,580	210,019	4,305	7,700	210,885	217,719	(210,885)	(217,719)
Public Service Program	134,832	135,280	220,806	226,074	256,939	310,700	477,745	536,774	(342,913)	(401,494)
Publication and Design Services	-	-	128,367	125,539	4,844	5,000	133,212	130,539	(132,312)	(130,539)
Regulatory Services FTE	-	-	434,368	440,534	3,526	9,490	437,894	450,024	(437,894)	(450,024)
Regulatory Reform	-	-	227,523	236,405	16,409	82,500	243,933	318,905	(243,933)	(318,905)
Sections Administration	276,103	275,000	289,176	300,658	209	2,400	289,385	303,058	(13,283)	(28,058)
Service Center	-	-	70,896	73,738	3,011	3,053	71,907	73,791	(710,907)	(737,791)
Volunteer Engagement	-	-	191,695	208,173	25,956	37,066	217,651	245,239,42	(217,651)	(245,239)
Technology	-	-	1,984,511	2,074,118	-	-	1,984,511	2,074,118	(1,984,511)	(2,074,118)
Subtotal General Fund	23,790,109	23,266,107	21,073,696	21,612,469	2,812,617	3,201,266	23,886,312	24,813,735	(96,204)	(1,547,628)
Expenses using Facilities Reserve funds	-	-	(175,185)	(227,523)	-	(16,409)	-	(175,185)	(169,206)	175,185
Expenses using Special Project Reserve funds	-	-	-	-	-	-	(243,933)	(318,905)	243,933	318,905
Total General Fund - Net Result from Operations	23,790,109		20,670,988		2,796,207		23,467,195	24,325,624	322,914	(1,059,517)
Percentage of Budget	102%	98%	98%	98%	88%	96%	96%	96%	96%	96%
CLE-Seminars and Products	1,349,206	1,443,710	1,001,750	1,063,549	252,585	306,112	1,254,335	1,369,661	94,871	74,049
CLE - Deskbooks	119,994	131,000	274,008	279,545	51,589	55,950	325,596	335,495	(205,602)	(204,495)
Total CLE	1,469,200	1,574,710	1,275,758	1,343,094	304,174	362,062	1,579,931	1,705,156	(110,731)	(130,446)
Percentage of Budget	93%	95%	95%	95%	84%	-	95%	0	1,693,887	11,269
Expenses using Facilities Reserve funds	-	-	-	-	-	-	(1,269)	(110,731)	(110,731)	(119,177)
Total CLE Fund - Net Result from Operations			1,275,758				1,579,931			
Total All Sections	703,753	645,483	-	-	662,887	1,040,206	662,887	1,040,206	40,866	(394,722)
Bench Bar Press-Restricted	1,110	-	-	-	-	-	0	0	1,110	-
Client Protection Fund-Restricted	975,219	930,540	180,560	184,787	246,919	506,400	427,479	691,187	547,740	239,353
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	(1,518)	-	1,518
Total CPF Fund - Net Result from Operations			180,560				427,479	689,669	547,740	240,871
Totals	26,939,391	26,416,840	22,530,014	23,140,350	4,026,596	5,109,934	26,556,610	28,250,284	382,781	(1,833,444)
Totals Net of Use of Facilities Reserve Funds			(175,185)				(175,185)	27,749,386	175,185	(1,332,546)
Totals Net of Use of Special Project Reserve Funds			(227,523)		(16,409)	4,010,187	(243,933)	26,157,492	243,933	801,899
Percentage of Budget	102%	97%	97%	97%	79%	-	94%	94%	94%	94%
Total Fund Balance	18,353,825	16,520,381	18,736,606							
Net Change In Fund Balance					(1,833,444)	382,781.16				

Summary of Fund Balances:	Sept. 30, 2024	2025 Reforecasted Fund Balances	Fund Balance Year to date
Restricted Funds:			
Client Protection Fund	4,759,353	4,998,705	5,307,092
Bench Bar Press	-	-	1,110
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,214,012	1,233,727
Section Funds	2,123,665	1,728,943	2,164,531
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	159,925
Special Projects and Innovation Fund	400,000	8,195	6,160,667
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,997,626	6,754,154
Total General Fund Balance	10,126,350	8,578,721	10,030,146
Net Change in Total General Fund Balance		(1,547,628)	(96,204)
Total Fund Balance	18,353,825	16,520,381	18,736,606
Net Change In Fund Balance		(1,833,444)	382,781.16

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	1,756,339

Total

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.17%	7,539,990
UBS Financial Money Market	4.21%	1,175,211
CDs/Treasuries	see list	7,740,606

General Fund Total **18,212,147**

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	188,319

Investments

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.17%	3,423,560
CDs/Treasuries	see list	2,224,540

Client Protection Fund Total **5,836,418**

Grand Total Cash & Investments **24,048,565**

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

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
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
Bank of Baroda CD	4.35%	12	6/12/2025	6/17/2025	6/17/2026	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

US T- Bill's

US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364
Total						7,740,606

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
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	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143
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 **2,224,540**

Balance Sheet
September 30, 2025

ASSETS	Prior Year General, CLE, and Sections Funds	Current Year General, CLE, and Sections Funds	Prior Year CPF	Current Year CPF	Current Year TOTAL
Cash & cash equivalents	2,766,145	1,756,339			1,756,339
Amex credit card service fee	17,110	11,107			11,107
Investments- money market + CDs	14,696,835	16,455,807			16,455,807
Restricted Cash	-	-	1,261,232	188,319	188,319
Restricted Investments- money market + CDs			4,292,912	5,648,099	5,648,099
Due to/from GF-CPF	185,327	170,996	(185,327)	(170,996)	-
Accounts Receivable	80,206	71,085			71,085
A/R Misc	48,273	129,259			129,259
Accrued Interest Receivables	259,777	136,481	36,984	34,006	170,487
Rent Abatement	1,522,675	440,543	-		440,543
OP Backorders	8,534	8,534			8,534
Unapplied receipts	(2,273)	(1,317)			(1,317)
CLE inventory	170,620	120,090			120,090
Deferred seminar costs	32,925	10,000			10,000
Prepaid expenses	640,284	663,319			663,319
Other inventory	-	(0)			(0)
ROU Asset	6,998,569	6,490,576			6,490,576
Property & equipment, net	366,109	1,361,197			1,361,197
Software Canned	2,787	-			-
Software Custom	667,272	572,417	-		572,417
TOTAL ASSETS	28,461,175	28,396,434	5,405,802	5,699,427	34,095,861
LIABILITIES					
Accounts payable	540,681	723,015			723,015
Accounts payable-year end/misc	116,829	28,650			28,650
Refunds payable	3,085	3,265			3,265
CPF committed gifts			646,449	392,335	392,335
Lease Payable	8,944,612	8,833,875			8,833,875
Accrued expenses	710,109	753,703			753,703
Unearned seminar/other revenue	14,857	29,897			29,897
Deferred licensing fees	4,229,684	4,260,486			4,260,486
Amex credit card service fee	17,110	16,610			16,610
Other deferred revenue	269,699	310,043			310,043
Deferred grant revenue	20,035	7,376			7,376
TOTAL LIABILITIES	14,866,702	14,966,920	646,449	392,335	15,359,255
RETAINED EARNINGS					
GENERAL FUND BALANCE	10,126,350	10,030,146			10,030,146
CLE FUND BALANCE	1,344,457	1,233,727			1,233,727
CPF FUND BALANCE			4,759,353	5,307,092	5,307,092
SECTIONS FUND BALANCE	2,123,665	2,164,531			2,164,531
BENCH BAR PRESS FUND BALANCE	-	1,110			1,110
TOTAL FUND BALANCE	13,594,472	13,429,514	4,759,353	5,307,092	18,736,606
TOTAL LIABILITIES AND RETAINED EARNINGS	28,461,175	28,396,434	5,405,802	5,699,427	34,095,861

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE	FAVORABLE/(UNFAVORABLE)
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LICENSE FEES

REVENUE:

LICENSE FEES	17,492,616	1,437,810	17,331,420	161,196	99%	(161,196)
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,437,810</u>	<u>17,331,420</u>	<u>161,196</u>	<u>99%</u>	<u>(161,196)</u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ADMISSIONS

REVENUE:

EXAM SOFTWARE REVENUE	27,500	24,670	32,820	(5,320)	119%	5,320
BAR EXAM FEES	1,378,980	-	1,595,175	(216,195)	116%	216,195
RULE 9/LEGAL INTERN FEES	12,500	650	16,400	(3,900)	131%	3,900
SPECIAL ADMISSIONS	61,200	9,700	68,990	(7,790)	113%	7,790
TOTAL REVENUE:	1,480,180	35,020	1,713,385	(233,205)	116%	233,205

DIRECT EXPENSES:

POSTAGE	2,000	173	2,881	(881)	144%	(881)
STAFF TRAVEL/PARKING	24,000	114	23,654	346	99%	346
STAFF MEMBERSHIP DUES	495	-	495	-	100%	-
SUPPLIES	4,000	-	4,340	(340)	108%	(340)
FACILITY, PARKING, FOOD	100,000	160	142,986	(42,986)	143%	(42,986)
EXAMINER FEES	44,500	-	42,750	1,750	96%	1,750
UBE EXMINATIONS	118,000	-	144,408	(26,408)	122%	(26,408)
BOARD OF BAR EXAMINERS	42,500	10,810	20,372	22,128	48%	22,128
BAR EXAM PROCTORS	23,000	-	19,674	3,326	86%	3,326
DISABILITY ACCOMMODATIONS	65,000	-	75,023	(10,023)	115%	(10,023)
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	1,225	(225)	123%	(225)
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,979
SOFTWARE HOSTING	45,609	4,271	46,372	(763)	102%	(763)
STAFF CONFERENCE & TRAINING	10,100	-	7,040	3,060	70%	3,060
TOTAL DIRECT EXPENSES:	482,204	15,528	531,241	(49,037)	110%	(49,037)

INDIRECT EXPENSES:

SALARY EXPENSE (6.17 FTE)	531,757	40,786	550,545	(18,788)	104%	(18,788)
BENEFITS EXPENSE	187,665	13,873	183,678	3,986	98%	3,986
OTHER INDIRECT EXPENSE	163,419	19,534	152,641	10,777	93%	10,777
TOTAL INDIRECT EXPENSES:	882,840	74,193	886,865	(4,025)	100%	(4,025)
TOTAL ALL EXPENSES:	1,365,044	89,721	1,418,106	(53,061)	104%	(53,061)
NET INCOME (LOSS):	115,136	(54,701)	295,279	(180,144)	256%	180,144

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	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:

STAFF CONFERENCE & TRAINING	3,300	-	3,496	(196)	106%	(196)
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TOTAL DIRECT EXPENSES:	3,300	-	3,496	(196)	106%	(196)
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INDIRECT EXPENSES:

SALARY EXPENSE (1.96 FTE)	264,525	20,270	261,531	2,994	99%	2,994
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BENEFITS EXPENSE	74,703	5,543	71,378	3,326	96%	3,326
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OTHER INDIRECT EXPENSE	49,964	6,215	46,366	3,598	93%	3,598
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TOTAL INDIRECT EXPENSES:	389,192	32,029	379,274	9,918	97%	9,918
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TOTAL ALL EXPENSES:	392,492	32,029	382,770	9,722	98%	9,722
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NET INCOME (LOSS):	(392,492)	(32,029)	(382,770)	(9,722)	98%	9,722
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Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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ACCESS TO JUSTICE

REVENUE:

CONFERENCE & INSTITUTES	-	55,153	94,628	(94,628)	94,628
TOTAL REVENUE:	-	55,153	94,628	(94,628)	94,628

DIRECT EXPENSES:

ATJ BOARD RETREAT	6,000	-	5,181	820	86%	820
LEADERSHIP TRAINING	6,000	-	5,529	471	92%	471
ATJ BOARD EXPENSE	58,500	7,875	55,193	3,307	94%	3,307
STAFF TRAVEL/PARKING	2,800	1,092	2,736	64	98%	64
STAFF CONFERENCE & TRAINING	2,495	-	1,570	925	63%	925
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	1,721
CONFERENCE/INSTITUTE EXPENSE	30,000	73,710	124,626	(94,626)	415%	(94,626)
RECEPTION/FORUM EXPENSE	30,000	5,204	22,092	7,908	74%	7,908
TOTAL DIRECT EXPENSES:	139,795	87,881	219,206	(79,411)	157%	(79,411)

INDIRECT EXPENSES:

SALARY EXPENSE (1.63 FTE)	155,733	13,259	157,349	(1,616)	101%	(1,616)
BENEFITS EXPENSE	51,565	3,865	49,834	1,731	97%	1,731
OTHER INDIRECT EXPENSE	42,191	5,187	39,221	2,969	93%	2,969
TOTAL INDIRECT EXPENSES:	249,489	22,312	246,405	3,084	99%	3,084
TOTAL ALL EXPENSES:	389,284	110,193	465,610	(76,327)	120%	(76,327)
NET INCOME (LOSS):	(389,284)	(55,040)	(370,982)	(18,302)	95%	18,302

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	1,753	1,753	247	88%	(247)
DISPLAY ADVERTISING	405,000	53,007	462,242	(57,242)	114%	57,242
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	8
CLASSIFIED ADVERTISING	2,500	373	4,952	(2,452)	198%	2,452
JOB TARGET ADVERTISING	180,000	14,680	107,157	72,843	60%	(72,843)
TOTAL REVENUE:	589,600	69,814	576,212	13,388	98%	(13,388)
DIRECT EXPENSES:						
POSTAGE	135,000	16,718	139,447	(4,447)	103%	(4,447)
PRINTING, COPYING & MAILING **	261,500	25,819	217,863	43,637	83%	43,637
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	1,097
GRAPHICS/ARTWORK	1,000	-	75	925	8%	925
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	300
STAFF MEMBERSHIP DUES	150	-	220	(70)	147%	(70)
SUBSCRIPTIONS	225	-	204	21	91%	21
TOTAL DIRECT EXPENSES:	400,175	42,536	358,713	41,462	90%	41,462
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	14,256	197,992	9,875	95%	9,875
BENEFITS EXPENSE	67,753	4,792	62,418	5,335	92%	5,335
OTHER INDIRECT EXPENSE	54,297	6,729	50,200	4,097	92%	4,097
TOTAL INDIRECT EXPENSES:	329,917	25,778	310,610	19,307	94%	19,307
TOTAL ALL EXPENSES:	730,092	68,314	669,323	60,769	92%	60,769
NET INCOME (LOSS):	(140,492)	1,500	(93,111)	(47,381)	66%	47,381

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS **	157,000	(3,926)	148,846	8,154	95%	8,154
BOG COMMITTEES' EXPENSES **	8,500	37	4,786	3,714	56%	3,714
BOG RETREAT **	43,000	317	43,964	(964)	102%	(964)
BOG CONFERENCE ATTENDANCE **	36,500	5,577	37,343	(843)	102%	(843)
BOG TRAVEL & OUTREACH **	41,000	16,460	41,245	(245)	101%	(245)
LEADERSHIP TRAINING	15,000	13,138	13,474	1,526	90%	1,526
BOG ELECTIONS	42,000	-	16,298	25,703	39%	25,703
PRESIDENT'S DINNER	10,000	10,048	10,869	(869)	109%	(869)
NEW GOVERNOR ORIENTATION **	3,500	-	249	3,251	7%	3,251
PRESIDENT'S PHOTO	3,300	-	1,966	1,334	60%	1,334
SUPPLIES	500	208	415	85	83%	85
TOTAL DIRECT EXPENSES:	<u>360,300</u>	<u>41,859</u>	<u>319,455</u>	<u>40,845</u>	<u>89%</u>	<u>40,845</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	12,123	131,344	824	99%	824
BENEFITS EXPENSE **	48,740	3,848	46,441	2,298	95%	2,298
OTHER INDIRECT EXPENSE **	43,589	5,468	40,803	2,786	94%	2,786
TOTAL INDIRECT EXPENSES:	<u>224,497</u>	<u>21,439</u>	<u>218,588</u>	<u>5,909</u>	<u>97%</u>	<u>5,909</u>
TOTAL ALL EXPENSES:	<u>584,797</u>	<u>63,297</u>	<u>538,044</u>	<u>46,753</u>	<u>92%</u>	<u>46,753</u>
NET INCOME (LOSS):	<u>(584,797)</u>	<u>(63,297)</u>	<u>(538,044)</u>	<u>(46,753)</u>	<u>92%</u>	<u>46,753</u>

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocation memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	2,758	11,065	6,935	61%	6,935
COURT REPORTERS	15,000	867	8,826	6,174	59%	6,174
TOTAL DIRECT EXPENSES:	33,000	3,625	19,891	13,109	60%	13,109
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,410	95,640	(325)	100%	(325)
BENEFITS EXPENSE	27,582	2,055	26,676	906	97%	906
OTHER INDIRECT EXPENSE	19,119	2,383	17,779	1,340	93%	1,340
TOTAL INDIRECT EXPENSES:	142,016	11,848	140,095	1,921	99%	1,921
TOTAL ALL EXPENSES:	175,016	15,474	159,986	15,030	91%	15,030
NET INCOME (LOSS):	(175,016)	(15,474)	(159,986)	(15,030)	91%	15,030

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	725,000	64,594	543,543	181,457	75%	(181,457)
SEMINAR REVENUE-OTHER	20,000	565	27,915	(7,915)	140%	7,915
SEMINAR SPLITS W/CLE	(150,000)	(100,979)	(100,979)	(49,021)	67%	49,021
SHIPPING & HANDLING	210	-	117	93	56%	(93)
COURSEBOOK SALES	3,500	-	980	2,520	28%	(2,520)
MP3 AND VIDEO SALES	845,000	46,486	877,630	(32,630)	104%	32,630
TOTAL REVENUE:	1,443,710	10,666	1,349,206	94,504	93%	(124,521)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	500
DEPRECIATION	2,012	170	2,039	(27)	101%	(27)
ONLINE EXPENSES	54,000	2,219	47,861	6,139	89%	6,139
ACCREDITATION FEES	3,000	(48)	1,752	1,248	58%	1,248
FACILITIES	165,000	5,965	164,373	627	100%	627
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	7,000
SPAKERS & PROGRAM DEVELOP	48,000	2,170	25,859	22,141	54%	22,141
HONORARIA	3,000	-	-	3,000	0%	3,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	200
STAFF TRAVEL/PARKING	15,000	-	10,336	4,664	69%	4,664
STAFF CONFERENCE & TRAINING	5,900	(678)	-	5,900	0%	5,900
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,500
SUPPLIES	500	-	236	264	47%	264
COST OF SALES - COURSEBOOKS	300	-	69	231	23%	231
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	141
TOTAL DIRECT EXPENSES:	306,112	9,799	252,585	53,527	83%	53,527
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	52,324	607,172	23,752	96%	23,752
BENEFITS EXPENSE	228,691	17,523	215,230	13,461	94%	13,461
OTHER INDIRECT EXPENSE	203,934	25,230	188,849	15,085	93%	15,085
FACILITY RESERVE REBATE	-	(9,502)	(9,502)	9,502		9,502
TOTAL INDIRECT EXPENSES:	1,063,549	85,575	1,001,750	61,799	94%	61,799
TOTAL ALL EXPENSES:	1,369,661	95,374	1,254,335	115,326	92%	115,326
NET INCOME (LOSS):	74,049	(84,708)	94,871	(20,822)	128%	20,822

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
CLE - PRODUCTS						
REVENUE:						
SHIPPING & HANDLING	210	-	117	93	56%	(93)
COURSEBOOK SALES	3,500	-	980	2,520	28%	(2,520)
MP3 AND VIDEO SALES	845,000	46,486	877,630	(32,630)	104%	32,630
TOTAL REVENUE:	848,710	46,486	878,727	(30,017)	104%	30,017
DIRECT EXPENSES:						
DEPRECIATION	2,012	170	2,039	(27)	101%	(27)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	300
COST OF SALES - COURSEBOOKS	300	-	69	231	23%	231
ONLINE PRODUCT HOSTING EXPENSES	54,000	2,219	47,861	6,139	89%	6,139
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	141
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
STAFF CONFERENCE & TRAINING **	-	(678)	-	-	-	-
TOTAL DIRECT EXPENSES:	58,812	1,712	50,028	8,784	85%	8,784
INDIRECT EXPENSES:						
SALARY EXPENSE (1.29 FTE)	102,132	10,082	103,349	(1,217)	101%	(1,217)
BENEFITS EXPENSE	36,973	2,980	35,415	1,558	96%	1,558
OTHER INDIRECT EXPENSE	32,884	3,967	30,230	2,654	92%	2,654
FACILITY RESERVE REBATE	-	(1,532)	(1,532)	1,532	-	1,532
TOTAL INDIRECT EXPENSES:	171,989	15,496	167,462	4,527	97%	4,527
TOTAL ALL EXPENSES:	230,801	17,208	217,491	13,311	94%	13,311
NET INCOME (LOSS):	617,909	29,278	661,236	(43,327)	107%	43,327

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
CLE - SEMINARS						
REVENUE:						
SEMINAR REGISTRATIONS	725,000	64,594	543,543	181,457	75%	(181,457)
SEMINAR-EXHIB/SPNSR/ETC	20,000	565	27,915	(7,915)	140%	7,915
SEMINAR SPLITS W/ CLE	(150,000)	(100,979)	(100,979)	(49,021)	67%	49,021
TOTAL REVENUE:	595,000	(35,820)	470,479	124,521	79%	(124,521)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	15,000	-	10,336	4,664	69%	4,664
STAFF MEMBERSHIP DUES	1,200	-	-	1,200	0%	1,200
SUPPLIES	500	-	236	264	47%	264
COURSEBOOK PRODUCTION	500	-	-	500	0%	500
ACCREDITATION FEES	3,000	(48)	1,752	1,248	58%	1,248
FACILITIES	165,000	5,965	164,373	627	100%	627
SPEAKERS & PROGRAM DEVELOP	48,000	2,170	25,859	22,141	54%	22,141
HONORARIA	3,000	-	-	3,000	0%	3,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	200
DISABILITY ACCOMODATIONS	5,000	-	-	5,000	0%	5,000
STAFF CONFERENCE & TRAINING	5,900	-	-	5,900	0%	5,900
TOTAL DIRECT EXPENSES:	247,300	8,087	202,557	44,743	82%	44,743
INDIRECT EXPENSES:						
SALARY EXPENSE (6.71 FTE)	528,792	42,242	503,823	24,969	95%	24,969
BENEFITS EXPENSE	191,718	14,544	179,815	11,903	94%	11,903
OTHER INDIRECT EXPENSE	171,050	21,263	158,619	12,431	93%	12,431
FACILITY RESERVE REBATE	-	(7,969)	(7,969)	7,969		7,969
TOTAL INDIRECT EXPENSES:	891,560	70,079	834,288	57,272	94%	57,272
TOTAL ALL EXPENSES:	1,138,860	78,166	1,036,844	102,015	91%	102,015
NET INCOME (LOSS):	(543,860)	(113,986)	(566,365)	22,506	104%	(22,506)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	-	2,000	(2,000)		2,000
CPF RESTITUTION	10,000	559	20,766	(10,766)	208%	10,766
CPF MEMBER ASSESSMENTS	720,540	9,000	732,050	(11,510)	102%	11,510
INTEREST INCOME	200,000	16,832	220,403	(20,403)	110%	20,403
TOTAL REVENUE:	930,540	26,391	975,219	(44,679)	105%	44,679
DIRECT EXPENSES:						
BANK FEES	2,500	(23)	(3,317)	5,817	-133%	5,817
GIFTS TO INJURED CLIENTS	500,000	293,913	249,483	250,517	50%	250,517
CPF BOARD EXPENSES	2,000	19	553	1,447	28%	1,447
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,700
STAFF MEMBERSHIP DUES	200	200	200	-	100%	-
TOTAL DIRECT EXPENSES:	506,400	294,109	246,919	259,481	49%	259,481
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	10,104	116,232	(1,072)	101%	(1,072)
BENEFITS EXPENSE	38,272	2,970	36,854	1,417	96%	1,417
OTHER INDIRECT EXPENSE	31,355	3,879	28,935	2,420	92%	2,420
FACILITY RESERVE REBATE	-	(1,461)	(1,461)	1,461		1,461
TOTAL INDIRECT EXPENSES:	184,787	15,491	180,560	4,227	98%	4,227
TOTAL ALL EXPENSES:	691,187	309,600	427,479	263,708	62%	263,708
NET INCOME (LOSS):	239,353	(283,210)	547,740	(308,387)	229%	308,387

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	100	358	1,231	(1,131)	1231%	1,131
WSBA LOGO MERCHANDISE SALES	500	-	2,039	(1,539)	408%	1,539
TOTAL REVENUE:	600	358	3,270	(2,670)	545%	2,670
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	2,480	3,415	42%	3,415
STAFF MEMBERSHIP DUES	1,800	-	987	813	55%	813
SUBSCRIPTIONS	4,000	318	1,993	2,007	50%	2,007
APEX	52,500	4,238	57,594	(5,094)	110%	(5,094)
BAR LEADERS SUMMIT	35,000	-	33,963	1,037	97%	1,037
50 YEAR MEMBER TRIBUTE LUNCH	35,000	583	29,644	5,356	85%	5,356
BAR OUTREACH	20,000	4,157	16,256	3,744	81%	3,744
COMMUNICATIONS OUTREACH	15,000	-	12,049	2,951	80%	2,951
STAFF CONFERENCE & TRAINING	11,100	-	12,182	(1,082)	110%	(1,082)
TOTAL DIRECT EXPENSES:	180,295	9,494	167,148	13,147	93%	13,147
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	30,834	387,587	38,982	91%	38,982
BENEFITS EXPENSE **	154,335	11,460	141,929	12,407	92%	12,407
OTHER INDIRECT EXPENSE **	138,424	17,057	127,339	11,084	92%	11,084
TOTAL INDIRECT EXPENSES:	719,328	59,351	656,855	62,473	91%	62,473
TOTAL ALL EXPENSES:	899,623	68,844	824,003	75,620	92%	75,620
NET INCOME (LOSS):	(899,023)	(68,487)	(820,733)	(78,290)	91%	78,290

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE VARIANCE
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FAVORABLE/(UNFAVORABLE)

COMMUNICATION STRATEGIES FTE

INDIRECT EXPENSES:

SALARY EXPENSE (1.00 FTE)	179,737	13,372	183,668	(3,932)	102%	(3,932)
BENEFITS EXPENSE	45,265	3,309	45,043	222	100%	222
OTHER INDIRECT EXPENSE	25,492	3,178	23,706	1,786	93%	1,786
TOTAL INDIRECT EXPENSES:	250,494	19,859	252,417	(1,924)	101%	(1,924)
NET INCOME (LOSS):	(250,494)	(19,859)	(252,417)	1,924	101%	(1,924)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	6,598	14,722	15,278	49%	(15,278)
LEXIS/NEXIS ROYALTIES	75,000	26,183	67,020	7,980	89%	(7,980)
SECTION PUBLICATION SALES	1,000	-	90	910	9%	(910)
FASTCASE ROYALTIES	25,000	9,905	38,162	(13,162)	153%	13,162
TOTAL REVENUE:	<u>131,000</u>	<u>42,686</u>	<u>119,994</u>	<u>11,006</u>	<u>92%</u>	<u>(11,006)</u>
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	1,292	2,453	2,547	49%	2,547
COST OF SALES - SECTION PUBLICATION	500	(148)	(74)	574	-15%	574
SPLITS TO SECTIONS	300	-	-	300	0%	300
DESKBOOK ROYALTIES	300	-	-	300	0%	300
STAFF CONFRENCE & TRAINING	1,000	678	678	322	68%	322
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	300
OBsolete INVENTORY	48,250	69	48,248	2	100%	2
STAFF MEMBERSHIP DUES	250	-	285	(35)	114%	(35)
SUBSCRIPTIONS	50	-	-	50	0%	50
TOTAL DIRECT EXPENSES:	<u>55,950</u>	<u>1,891</u>	<u>51,589</u>	<u>4,361</u>	<u>92%</u>	<u>4,361</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	10,997	180,204	(2,116)	101%	(2,116)
BENEFITS EXPENSE	56,847	3,814	52,319	4,528	92%	4,528
OTHER INDIRECT EXPENSE	44,611	5,561	41,485	3,126	93%	3,126
TOTAL INDIRECT EXPENSES:	<u>279,545</u>	<u>20,372</u>	<u>274,008</u>	<u>5,538</u>	<u>98%</u>	<u>5,538</u>
TOTAL ALL EXPENSES:	<u>335,495</u>	<u>22,263</u>	<u>325,596</u>	<u>9,899</u>	<u>97%</u>	<u>9,899</u>
NET INCOME (LOSS):	<u>(204,495)</u>	<u>20,423</u>	<u>(205,602)</u>	<u>1,107</u>	<u>101%</u>	<u>(1,107)</u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
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DISCIPLINE

REVENUE:

AUDIT REVENUE	1,000	-	680	320	68%	(320)
RECOVERY OF DISCIPLINE COSTS	70,000	830	49,963	20,037	71%	(20,037)
DISCIPLINE HISTORY SUMMARY	19,000	1,980	21,317	(2,317)	112%	2,317
TOTAL REVENUE:	90,000	2,810	71,960	18,040	80%	(18,040)

DIRECT EXPENSES:

PUBLICATIONS PRODUCTION	350	122	122	228	35%	228
STAFF TRAVEL/PARKING	25,000	1,283	10,929	14,071	44%	14,071
STAFF MEMBERSHIP DUES	7,090	-	6,995	95	99%	95
TELEPHONE	4,000	196	2,291	1,709	57%	1,709
COURT REPORTERS	60,000	1,567	46,308	13,692	77%	13,692
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	1,000
LITIGATION EXPENSES	40,000	1,670	12,431	27,569	31%	27,569
DISABILITY EXPENSES	15,000	664	8,427	6,573	56%	6,573
TRANSLATION SERVICES	12,000	581	4,376	7,624	36%	7,624
STAFF CONFERENCE & TRAINING	37,345	-	29,817	7,528	80%	7,528
TOTAL DIRECT EXPENSES:	201,785	6,082	121,696	80,089	60%	80,089
INDIRECT EXPENSES:						
SALARY EXPENSE (38.90 FTE)	4,053,832	311,144	3,946,975	106,857	97%	106,857
BENEFITS EXPENSE	1,272,455	95,119	1,209,931	62,524	95%	62,524
OTHER INDIRECT EXPENSE	992,908	123,231	920,518	72,389	93%	72,389
TOTAL INDIRECT EXPENSES:	6,319,195	529,494	6,077,424	241,770	96%	241,770
TOTAL ALL EXPENSES:	6,520,980	535,576	6,199,120	321,859	95%	321,859
NET INCOME (LOSS):	(6,430,980)	(532,766)	(6,127,161)	(303,819)	95%	303,819

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	0	100%	(0)
TOTAL REVENUE:	135,000	-	135,000	0	100%	(0)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	1,948	2,771	929	75%	929
STAFF MEMBERSHIP DUES	700	-	655	45	94%	45
DEI COUNCIL	5,900	2,194	4,323	1,577	73%	1,577
DIVERSITY EVENTS & PROJECTS	43,100	5,617	14,329	28,771	33%	28,771
INTERNAL DIVERSITY OUTREACH	7,500	2,039	2,039	5,461	27%	5,461
STAFF CONFERENCE & TRAINING	3,000	-	2,662	338	89%	338
CONSULTING SERVICES	7,000	-	45	6,955	1%	6,955
TOTAL DIRECT EXPENSE:	70,900	11,798	26,824	44,076	38%	44,076
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	12,545	199,629	28,121	88%	28,121
BENEFITS EXPENSE	79,569	5,144	72,149	7,419	91%	7,419
OTHER INDIRECT EXPENSE	68,573	8,505	63,447	5,125	93%	5,125
TOTAL INDIRECT EXPENSES:	375,891	26,193	335,225	40,665	89%	40,665
TOTAL ALL EXPENSES:	446,791	37,991	362,050	84,741	81%	84,741
NET INCOME (LOSS):	(311,791)	(37,991)	(227,050)	(84,740)	73%	84,740

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP)						
REVENUE:						
DIVERSIONS	10,000	1,000	2,500	7,500	25%	(7,500)
ROYALTIES	62,000	350	68,618	(6,618)	111%	6,618
TOTAL REVENUE:	72,000	1,350	71,118	882	99%	(882)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	421	1,474	(24)	102%	(24)
MEMBER WELLNESS COUNCIL	4,250	-	2,542	1,708	60%	1,708
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	2,250
STAFF TRAVEL/PARKING	6,000	304	1,473	4,527	25%	4,527
STAFF CONFERENCE & TRAINING	9,100	2,579	8,004	1,096	88%	1,096
SUBSCRIPTIONS	1,455	110	1,324	131	91%	131
CPE COMMITTEE	1,000	-	286	714	29%	714
FASTCASE	85,000	-	84,568	432	99%	432
TOTAL DIRECT EXPENSES:	113,255	3,415	102,422	10,834	90%	10,834
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,189	379,010	(2,954)	101%	(2,954)
BENEFITS EXPENSE	117,836	8,999	113,047	4,789	96%	4,789
OTHER INDIRECT EXPENSE	89,476	11,075	82,621	6,855	92%	6,855
TOTAL INDIRECT EXPENSES:	583,369	51,263	574,678	8,691	99%	8,691
TOTAL ALL EXPENSES:	696,624	54,678	677,100	19,524	97%	19,524
NET INCOME (LOSS):	(624,624)	(53,328)	(605,981)	(18,642)	97%	18,642

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	(39,698)	746,108	(146,108)	124%	146,108
TOTAL REVENUE:	600,000	(39,698)	746,108	(146,108)	124%	146,108
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	90	2,920	830	78%	830
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	197
STAFF MEMBERSHIP DUES	670	-	350	320	52%	320
TOTAL DIRECT EXPENSES:	4,920	90	3,574	1,346	73%	1,346
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	751,265	55,252	763,774	(12,509)	102%	(12,509)
BENEFITS EXPENSE	232,396	17,037	225,519	6,877	97%	6,877
OTHER INDIRECT EXPENSE	176,403	21,917	163,500	12,903	93%	12,903
FACILITY RESERVE REBATE	-	10,962	10,962	(10,962)		(10,962)
TOTAL INDIRECT EXPENSES:	1,160,064	105,169	1,163,755	(3,691)	100%	(3,691)
TOTAL ALL EXPENSES:	1,164,984	105,259	1,167,328	(2,344)	100%	(2,344)
NET INCOME (LOSS):	(564,984)	(144,957)	(421,220)	(143,764)	75%	143,764

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE
					FAVORABLE/(UNFAVORABLE)

FOUNDATION

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

CONSULTING SERVICES	3,200	-	3,200	-	100%	-
PRINTING & COPYING	1,000	355	362	638	36%	638
STAFF TRAVEL/PARKING	3,000	630	685	2,315	23%	2,315
SUPPLIES	2,000	1,672	1,775	225	89%	225
BOARD OF TRUSTEES	3,600	3,076	3,593	7	100%	7
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	2,635	(235)	110%	(235)
POSTAGE	400	-	-	400	0%	400
STAFF CONFERENCE & TRAINING	2,200	-	1,687	513	77%	513
TOTAL DIRECT EXPENSES:	17,800	5,953	13,937	3,863	78%	3,863
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,747	106,658	(198)	100%	(198)
BENEFITS EXPENSE	34,056	2,545	32,740	1,316	96%	1,316
OTHER INDIRECT EXPENSE	26,766	3,318	24,752	2,015	92%	2,015
TOTAL INDIRECT EXPENSES:	167,282	14,610	164,150	3,132	98%	3,132
TOTAL ALL EXPENSES:	185,082	20,563	178,087	6,995	96%	6,995
NET INCOME (LOSS):	(185,082)	(20,563)	(178,087)	(6,995)	96%	6,995

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	24	121	179	40%	179
STAFF MEMBERSHIP DUES	1,000	224	752	248	75%	248
SUBSCRIPTIONS	2,000	-	993	1,007	50%	1,007
STAFF TRAINING- GENERAL	36,800	3,250	4,971	31,829	14%	31,829
RECRUITING AND ADVERTISING	8,000	270	5,013	2,987	63%	2,987
PAYROLL PROCESSING	50,000	4,036	50,000	(0)	100%	(0)
SALARY SURVEYS	1,000	-	-	1,000	0%	1,000
CONSULTING SERVICES	10,000	-	-	10,000	0%	10,000
STAFF CONFERENCE & TRAINING	2,200	-	1,147	1,053	52%	1,053
TRANSFER TO INDIRECT EXPENSE	(111,300)	(7,804)	(62,998)	(48,302)	57%	(48,302)
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE) **	595,894	34,840	515,618	80,276	87%	80,276
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
BENEFITS EXPENSE	115,845	10,166	135,556	(19,711)	117%	(19,711)
OTHER INDIRECT EXPENSE	101,967	12,664	94,474	7,493	93%	7,493
TOTAL INDIRECT EXPENSES:	613,706	57,671	745,647	(131,942)	121%	(131,942)
TOTAL ALL EXPENSES:	613,706	57,671	745,647	(131,942)	121%	(131,942)
NET INCOME (LOSS):	(613,706)	(57,671)	(745,647)	131,942	121%	(131,942)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	234,000	500	251,493	(17,493)	107%	17,493
LAW CLERK APPLICATION FEES	3,200	300	5,100	(1,900)	159%	1,900
TOTAL REVENUE:	237,200	800	256,593	(19,393)	108%	19,393
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	300	300	(50)	120%	(50)
DEPRECIATION	12,000	2,908	10,792	1,208	90%	1,208
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	100
LAW CLERK BOARD EXPENSE	8,000	833	5,950	2,050	74%	2,050
SOFTWARE HOSTING	681	64	694	(13)	102%	(13)
LAW CLERK OUTREACH	30,000	6,745	11,025	18,975	37%	18,975
TOTAL DIRECT EXPENSES:	51,031	10,850	28,761	22,270	56%	22,270
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	113,225	10,795	116,579	(3,354)	103%	(3,354)
BENEFITS EXPENSE	38,208	3,147	36,511	1,698	96%	1,698
OTHER INDIRECT EXPENSE	31,355	3,879	28,935	2,420	92%	2,420
TOTAL INDIRECT EXPENSES:	182,789	17,820	182,024	764	100%	764
TOTAL ALL EXPENSES:	233,820	28,670	210,785	23,034	90%	23,034
NET INCOME (LOSS):	3,380	(27,870)	45,807	(42,427)	1355%	42,427

Washington State Bar Association

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100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,500	30,900	(3,900)	114%	3,900
INVESTIGATION FEES	25,000	2,500	26,100	(1,100)	104%	1,100
PRO HAC VICE **	425,000	47,632	478,994	(53,994)	113%	53,994
MEMBER CONTACT INFORMATION	5,000	325	4,773	227	95%	(227)
PHOTO BAR CARD SALES	200	36	648	(448)	324%	448
TOTAL REVENUE:	482,200	52,993	541,415	(59,215)	112%	59,215
DIRECT EXPENSES:						
POSTAGE	4,000	-	3,725	275	93%	275
CONSULTING SERVICES	6,000	-	6,000	-	100%	-
SOFTWARE HOSTING	18,380	1,721	18,682	(302)	102%	(302)
LITIGATION EXPENSES	-	29	29	(29)		(29)
TOTAL DIRECT EXPENSES:	28,380	1,751	28,437	(57)	100%	(56)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	38,196	505,732	9,973	98%	9,973
BENEFITS EXPENSE	158,553	11,873	151,518	7,035	96%	7,035
OTHER INDIRECT EXPENSE	123,125	15,281	113,996	9,129	93%	9,129
TOTAL INDIRECT EXPENSES:	797,383	65,351	771,246	26,137	97%	26,137
TOTAL ALL EXPENSES:	825,763	67,101	799,683	26,080	97%	26,080
NET INCOME (LOSS):	(343,563)	(14,108)	(258,268)	(85,296)	75%	85,296

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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LEGAL LUNCHBOX

REVENUE:

SPONSORSHIPS	9,000	-	9,000	-	100%	-
DIGITAL VIDEO SALES	25,000	1,029	26,705	(1,705)	107%	1,705
TOTAL REVENUE:	34,000	1,029	35,705	(1,705)	105%	1,705

DIRECT EXPENSES:

DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
HONORARIUM	1,500	-	-	1,500	0%	1,500
SPEAKERS & DEVELOPMENT	100	-	-	100	0%	100
ON24 OVERTAGE CHARGE	4,500	-	4,414	86	98%	86
INSURANCE REBATE	(3,375)	(980)	(980)	(2,395)	29%	(2,395)

TOTAL DIRECT EXPENSES:	4,725	(980)	3,434	1,291	73%	1,291
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INDIRECT EXPENSES:

SALARY EXPENSE (0.43 FTE)	31,087	2,478	31,125	(39)	100%	(39)
BENEFITS EXPENSE	11,797	908	11,320	477	96%	477
OTHER INDIRECT EXPENSE	10,961	1,355	10,110	852	92%	852
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)

TOTAL INDIRECT EXPENSES:	34,829	(6,939)	40,876	(6,047)	117%	(6,047)
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TOTAL ALL EXPENSES:	39,554	(7,919)	44,310	(4,756)	112%	(4,756)
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NET INCOME (LOSS):	(5,554)	8,948	(8,605)	3,051	155%	(3,051)
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Washington State Bar Association

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For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	7,000	-	6,240	760	89%	(760)
LLLT LICENSE FEES	17,731	1,426	16,235	1,496	92%	(1,496)
LLLT LATE LICENSE FEES	-	-	365	(365)		365
MCLE LATE FEES	300	-	-	300	0%	(300)
TOTAL REVENUE:	25,031	1,426	22,840	2,191	91%	(2,191)
DIRECT EXPENSES:						
LLLT BOARD	11,500	-	2,702	8,798	23%	8,798
LLLT EDUCATION	1,000	-	35	965	4%	965
TOTAL DIRECT EXPENSES:	12,500	-	2,737	9,763	22%	9,763
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	55,689	3,953	54,809	881	98%	881
BENEFITS EXPENSE	17,525	1,191	16,975	551	97%	551
OTHER INDIRECT EXPENSE	14,536	1,542	13,606	931	94%	931
TOTAL INDIRECT EXPENSES:	87,751	6,686	85,389	2,362	97%	2,362
TOTAL ALL EXPENSES:	100,251	6,686	88,126	12,125	88%	12,125
NET INCOME (LOSS):	(75,220)	(5,260)	(65,286)	(9,934)	87%	9,934

Washington State Bar Association

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For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	300	-	800	(500)	267%	500
MCLE LATE FEES	4,000	(150)	1,800	2,200	45%	(2,200)
LPO EXAMINATION FEES	23,000	-	14,700	8,300	64%	(8,300)
LPO LICENSE FEES	160,000	12,826	155,249	4,751	97%	(4,751)
LPO LATE LICENSE FEES	2,000	-	3,750	(1,750)	188%	1,750
TOTAL REVENUE:	189,300	12,676	176,299	13,001	93%	(13,001)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	6,997	2,503	74%	2,503
EXAM WRITING	19,000	-	8,400	10,600	44%	10,600
LPO BOARD	4,000	-	1,277	2,723	32%	2,723
LPO OUTREACH	1,000	-	-	1,000	0%	1,000
PRINTING & COPYING	200	-	83	117	42%	117
SUPPLIES	200	-	-	200	0%	200
SOFTWARE HOSTING	3,404	319	3,460	(56)	102%	(56)
TOTAL DIRECT EXPENSES:	37,304	319	20,217	17,087	54%	17,087
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	66,043	5,654	66,267	(224)	100%	(224)
BENEFITS EXPENSE	21,528	1,679	20,282	1,246	94%	1,246
OTHER INDIRECT EXPENSE	17,590	2,150	16,211	1,379	92%	1,379
TOTAL INDIRECT EXPENSES:	105,161	9,483	102,760	2,401	98%	2,401
TOTAL ALL EXPENSES:	142,465	9,802	122,977	19,488	86%	19,488
NET INCOME (LOSS):	46,835	2,874	53,322	(6,487)	114%	6,487

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	565	1,935	23%	1,935
STAFF MEMBERSHIP DUES	200	215	215	(15)	108%	(15)
JUD RECOMMEND COMMITTEE	2,250	-	1,675	575	74%	575
SUBSCRIPTIONS	2,000	-	1,986	14	99%	14
TELEPHONE	575	48	577	(2)	100%	(2)
CONTRACT LOBBYIST	15,000	-	15,000	-	100%	-
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	1,120
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	300
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	99
TOTAL DIRECT EXPENSES:	26,275	263	22,248	4,027	85%	4,027
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	14,248	163,053	(2,616)	102%	(2,616)
BENEFITS EXPENSE	53,043	4,270	51,318	1,725	97%	1,725
OTHER INDIRECT EXPENSE	43,336	5,374	40,091	3,245	93%	3,245
TOTAL INDIRECT EXPENSES:	256,817	23,892	254,461	2,355	99%	2,355
TOTAL ALL EXPENSES:	283,092	24,156	276,709	6,383	98%	6,383
NET INCOME (LOSS):	(283,092)	(24,156)	(276,709)	(6,383)	98%	6,383

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE
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FAVORABLE/(UNFAVORABLE)

MANDATORY CONTINUING LEGAL EDUCATION

REVENUE:

ACTIVITY APPLICATION FEE	600,000	64,800	708,300	(108,300)	118%	108,300
ACTIVITY APPLICATION LATE FEE	220,000	21,100	268,800	(48,800)	122%	48,800
MCLE LATE FEES	225,000	750	256,250	(31,250)	114%	31,250
ANNUAL ACCREDITED SPONSOR FEES	39,000	250	40,000	(1,000)	103%	1,000
ATTENDANCE LATE FEES	120,000	8,300	104,200	15,800	87%	(15,800)
COMITY CERTIFICATES	29,800	475	33,875	(4,075)	114%	4,075
TOTAL REVENUE:	1,233,800	95,675	1,411,425	(177,625)	114%	177,625

DIRECT EXPENSES:

DEPRECIATION	142,183	12,012	144,144	(1,961)	101%	(1,961)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	-
MCLE BOARD	4,000	-	1,806	2,194	45%	2,194
STAFF TRAVEL/PARKING	50	-	-	50	0%	50
STAFF CONFERENCE & TRAINING	4,600	5,045	5,045	(445)	110%	(445)
TOTAL DIRECT EXPENSES:	151,333	17,057	151,496	(163)	100%	(163)

INDIRECT EXPENSES:

SALARY EXPENSE (4.76 FTE)	400,391	30,453	396,116	4,275	99%	4,275
BENEFITS EXPENSE	136,403	10,224	130,729	5,674	96%	5,674
OTHER INDIRECT EXPENSE	121,596	15,094	112,777	8,819	93%	8,819

TOTAL INDIRECT EXPENSES: **658,390** **55,772** **639,622** **18,768** **97%** **18,768**

TOTAL ALL EXPENSES: **809,723** **72,829** **791,118** **18,606** **98%** **18,606**

NET INCOME (LOSS): **424,077** **22,846** **620,307** **(196,231)** **146%** **196,231**

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
MINI CLE						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.92 FTE)	71,340	5,525	72,060	(720)	101%	(720)
BENEFITS EXPENSE	26,074	1,986	25,111	963	96%	963
OTHER INDIRECT EXPENSE	23,452	2,897	21,614	1,838	92%	1,838
TOTAL INDIRECT EXPENSES:	120,867	10,408	118,786	2,081	98%	2,081
NET INCOME (LOSS):	(120,867)	(10,408)	(118,786)	(2,081)	98%	2,081

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
REVENUE:						
ROYALTIES	10,800	850	15,600	(4,800)	144%	4,800
SPONSORSHIPS	2,500	600	2,600	(100)	104%	100
SEMINAR REGISTRATIONS	3,000	-	1,080	1,920	36%	(1,920)
TOTAL REVENUE:	16,300	1,450	19,280	(2,980)	118%	2,980
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	1,348	3,158	342	90%	342
STAFF CONFERENCE & TRAINING	2,200	25	1,850	350	84%	350
SMALL TOWN AND RURAL COUNCIL	7,500	-	1,586	5,914	21%	5,914
SUBSCRIPTIONS	350	-	350	-	100%	-
PRINTING & COPYING	1,600	-	1,442	158	90%	158
YLL SECTION PROGRAM	1,300	-	585	715	45%	715
WYLC CLE COMPS	1,000	390	390	611	39%	611
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	689
WYLC OUTREACH EVENTS	5,000	-	4,807	193	96%	193
WYL COMMITTEE	15,000	1,638	5,587	9,413	37%	9,413
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	1,866	61,910	3,090	95%	3,090
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	500
LAW SCHOOL OUTREACH	500	-	-	500	0%	500
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	800
STAFF MEMBERSHIP DUES	450	-	390	60	87%	60
LENDING LIBRARY	4,000	1,248	1,532	2,468	38%	2,468
TOTAL DIRECT EXPENSES:	118,900	6,513	93,098	25,802	78%	25,802
INDIRECT EXPENSES:						
SALARY EXPENSE (2.45 FTE)	167,441	14,711	152,229	15,212	91%	15,212
BENEFITS EXPENSE	65,553	5,159	60,478	5,075	92%	5,075
OTHER INDIRECT EXPENSE	62,455	7,757	57,870	4,585	93%	4,585
TOTAL INDIRECT EXPENSES:	295,449	27,627	270,577	24,872	92%	24,872
TOTAL ALL EXPENSES:	414,349	34,140	363,674	50,675	88%	50,675
NET INCOME (LOSS):	(398,049)	(32,690)	(344,394)	(53,655)	87%	53,655

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF Reforecast	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	850	15,600	(4,800)	144%	4,800
NMP PRODUCT SALES	150,000	11,046	139,406	10,594	93%	(10,594)
DIGITAL VIDEO SALES	25,000	1,029	26,705	(1,705)	107%	1,705
SPONSORSHIPS	11,500	600	11,600	(100)	101%	100
SEMINAR REGISTRATIONS	16,000	396	20,538	(4,538)	128%	4,538
TRIAL ADVOCACY PROGRAM	15,000	25	13,369	1,632	89%	(1,632)
TOTAL REVENUE:	228,300	13,946	227,217	1,083	100%	(1,083)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	1,348	3,158	342	90%	342
STAFF CONFERENCE & TRAINING	2,200	25	1,850	350	84%	350
SMALL TOWN AND RURAL COMMITTEE	7,500	-	1,586	5,914	21%	5,914
PRINTING & COPYING	1,600	-	1,442	158	90%	158
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
HONORARIUM	1,500	-	-	1,500	0%	1,500
SUBSCRIPTIONS	350	-	350	-	100%	-
YLL SECTION PROGRAM	1,300	-	585	715	45%	715
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	1,866	61,910	3,090	95%	3,090
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	86
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	500
WYLC CLE COMPS	1,000	390	390	611	39%	611
WYLC OUTREACH EVENTS	5,000	-	4,807	193	96%	193
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	100
WYL COMMITTEE	15,000	1,638	5,587	9,413	37%	9,413
TRIAL ADVOCACY EXPENSES	2,025	-	2,432	(407)	120%	(407)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	689
LAW SCHOOL OUTREACH	500	-	-	500	0%	500
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	800
INSURANCE REBATE	(3,375)	(980)	(980)	(2,395)	29%	(2,395)
STAFF MEMBERSHIP DUES	450	-	390	60	87%	60
LENDING LIBRARY	4,000	1,248	1,532	2,468	38%	2,468
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	-	106	469	18%	469
TOTAL DIRECT EXPENSES:	126,225	5,533	99,070	27,155	78%	27,155
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	27,816	318,942	14,152	96%	14,152
BENEFITS EXPENSE	126,899	9,864	119,507	7,392	94%	7,392
OTHER INDIRECT EXPENSE	118,282	14,674	109,465	8,817	93%	8,817
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)
TOTAL INDIRECT EXPENSES:	559,258	40,675	536,234	23,024	96%	23,024
TOTAL ALL EXPENSES:	685,483	46,208	635,303	50,180	93%	50,180
NET INCOME (LOSS):	(457,183)	(32,263)	(408,086)	(49,097)	89%	49,097

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	10,000	1,000	2,500	7,500	25%	(7,500)
TOTAL REVENUE:	10,000	1,000	2,500	7,500	25%	(7,500)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	800	226	689	111	86%	111
WELL BEING TASK FORCE	4,250	-	2,542	1,708	60%	1,708
STAFF TRAVEL/PARKING	1,000	-	125	875	13%	875
STAFF CONFERENCE & TRAINING	4,400	2,579	2,654	1,746	60%	1,746
SUBSCRIPTIONS	1,455	110	1,324	131	91%	131
TOTAL DIRECT EXPENSES:	11,905	2,916	7,335	4,570	62%	4,570
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	144,902	11,106	145,333	(432)	100%	(432)
BENEFITS EXPENSE	47,310	3,517	45,285	2,024	96%	2,024
OTHER INDIRECT EXPENSE	37,728	4,673	34,861	2,867	92%	2,867
TOTAL INDIRECT EXPENSES:	229,939	19,296	225,480	4,459	98%	4,459
TOTAL ALL EXPENSES:	241,844	22,212	232,815	9,029	96%	9,029
NET INCOME (LOSS):	(231,844)	(21,212)	(230,315)	(1,529)	99%	1,529

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
LEADERSHIP TRAINING **	14,600	-	11,951	2,649	82%	2,649
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	-
ED TRAVEL & OUTREACH	6,000	1,814	4,883	1,117	81%	1,117
STAFF TRAVEL/PARKING	2,000	198	2,299	(299)	115%	(299)
STAFF CONFERENCE & TRAINING **	14,200	1,053	14,556	(356)	103%	(356)
STAFF MEMBERSHIP DUES	2,175	-	1,120	1,055	51%	1,055
TOTAL DIRECT EXPENSES:	138,975	3,066	134,809	4,166	97%	4,166
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	48,916	611,429	10,125	98%	10,125
BENEFITS EXPENSE **	161,527	12,569	161,753	(227)	100%	(227)
OTHER INDIRECT EXPENSE **	107,319	13,412	99,941	7,377	93%	7,377
TOTAL INDIRECT EXPENSES:	890,399	74,897	873,123	17,276	98%	17,276
TOTAL ALL EXPENSES:	1,029,374	77,963	1,007,932	21,441	98%	21,441
NET INCOME (LOSS):	(1,029,374)	(77,963)	(1,007,932)	(21,441)	98%	21,441

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	-	270	(270)		270
TOTAL REVENUE:	-	-	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	3,799	(299)	109%	(299)
STAFF MEMBERSHIP DUES	2,090	(200)	1,625	465	78%	465
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	1,000
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	-	201	4,799	4%	4,799
WILLS	2,000	-	-	2,000	0%	2,000
LITIGATION EXPENSES	1,000	-	287	713	29%	713
DISABILITY ACCOMMODATIONS	6,000	195	1,161	4,839	19%	4,839
STAFF CONFERENCE & TRAINING	6,215	-	363	5,852	6%	5,852
SUPPLIES	-	-	104	(104)		(104)
TOTAL DIRECT EXPENSES:	26,805	313	7,362	19,443	27%	19,443
INDIRECT EXPENSES:						
SALARY EXPENSE (6.47 FTE) **	682,130	58,899	678,051	4,079	99%	4,079
BENEFITS EXPENSE	210,435	16,712	201,611	8,824	96%	8,824
OTHER INDIRECT EXPENSE	157,903	20,515	146,386	11,516	93%	11,516
TOTAL INDIRECT EXPENSES:	1,050,467	96,126	1,026,048	24,420	98%	24,420
TOTAL ALL EXPENSES:	1,077,272	96,439	1,033,410	43,862	96%	43,862
NET INCOME (LOSS):	(1,077,272)	(96,439)	(1,033,140)	(44,132)	96%	44,132

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSE:

STAFF MEMBERSHIP DUES	100	-	-	100	0%	100
DISCIPLINARY BOARD EXPENSES	5,000	-	1,548	3,452	31%	3,452
CHIEF HEARING OFFICER	40,000	3,333	39,996	4	100%	4
COURT REPORTERS	25,000	5,753	25,922	(922)	104%	(922)
HEARING OFFICER EXPENSES	4,000	227	377	3,623	9%	3,623
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	1,000
APPOINTED COUNSEL	50,400	4,200	50,400	-	100%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	1,000
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	2,000
TOTAL DIRECT EXPENSES:	128,500	13,513	118,243	10,257	92%	10,257
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,446	128,615	(2,911)	102%	(2,911)
BENEFITS EXPENSE	41,128	3,207	39,935	1,193	97%	1,193
OTHER INDIRECT EXPENSE	33,139	4,112	30,678	2,461	93%	2,461
TOTAL INDIRECT EXPENSES:	199,971	17,765	199,228	743	100%	743
TOTAL ALL EXPENSES:	328,471	31,278	317,472	11,000	97%	11,000
NET INCOME (LOSS):	(328,471)	(31,278)	(317,472)	(11,000)	97%	11,000

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
NEW MEMBER EDUCATION						
REVENUE:						
NME PRODUCT SALES	150,000	11,046	139,406	10,594	93%	(10,594)
SEMINAR REGISTRATIONS	13,000	396	19,458	(6,458)	150%	6,458
TRIAL ADVOCACY PROGRAM	15,000	25	13,369	1,632	89%	(1,632)
DONATIONS & GRANTS	-	-	15	(15)		15
TOTAL REVENUE:	178,000	11,467	172,247	5,753	97%	(5,753)
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	2,025	-	2,432	(407)	120%	(407)
SPEAKERS & PROGRAM DEVELOPMENT	575	-	106	469	18%	469
TOTAL DIRECT EXPENSES:	2,600	-	2,538	62	98%	62
INDIRECT EXPENSES:						
SALARY EXPENSE (0.84 FTE)	63,225	5,103	63,527	(301)	100%	(301)
BENEFITS EXPENSE	23,475	1,813	22,597	877	96%	877
OTHER INDIRECT EXPENSE	21,413	2,664	19,871	1,542	93%	1,542
TOTAL INDIRECT EXPENSES:	108,113	9,579	105,995	2,118	98%	2,118
TOTAL ALL EXPENSES:	110,713	9,579	108,533	2,180	98%	2,180
NET INCOME (LOSS):	67,287	1,888	63,714	3,573	95%	(3,573)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	740	15,260	5%	15,260
TOTAL DIRECT EXPENSES:	16,000	-	740	15,260	5%	15,260
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,281	42,930	1,120	97%	1,120
BENEFITS EXPENSE	15,037	927	13,655	1,382	91%	1,382
OTHER INDIRECT EXPENSE	11,478	1,122	10,644	835	93%	835
TOTAL INDIRECT EXPENSES:	70,566	5,330	67,229	3,337	95%	3,337
TOTAL ALL EXPENSES:	86,566	5,330	67,969	18,597	79%	18,597
NET INCOME (LOSS):	(86,566)	(5,330)	(67,969)	(18,597)	79%	18,597

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	62,000	350	68,618	(6,618)	111%	6,618
TOTAL REVENUE:	62,000	350	68,618	(6,618)	111%	6,618
DIRECT EXPENSE:						
STAFF TRAVEL/PARKING	1,000	-	265	735	26%	735
STAFF MEMBERSHIP DUES	150	195	195	(45)	130%	(45)
FASTCASE	85,000	-	84,568	432	99%	432
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	2,250
STAFF CONFERENCE & TRAINING	2,500	-	3,003	(503)	120%	(503)
TOTAL DIRECT EXPENSES:	93,650	195	90,781	2,869	97%	2,869
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	89,534	9,102	91,575	(2,042)	102%	(2,042)
BENEFITS EXPENSE	29,660	2,505	28,732	928	97%	928
OTHER INDIRECT EXPENSE	24,217	2,991	22,311	1,906	92%	1,906
TOTAL INDIRECT EXPENSES:	143,410	14,598	142,618	792	99%	792
TOTAL ALL EXPENSES:	237,060	14,793	233,399	3,661	98%	3,661
NET INCOME (LOSS):	(175,060)	(14,443)	(164,781)	(10,279)	94%	10,279

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
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PROFESSIONAL RESPONSIBILITY PROGRAM

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF TRAVEL/PARKING	4,000	304	1,083	2,917	27%	2,917
STAFF MEMBERSHIP DUES	500	-	590	(90)	118%	(90)
CPE COMMITTEE	1,000	-	286	714	29%	714
STAFF CONFERENCE & TRAINING	2,200	-	2,347	(147)	107%	(147)
TOTAL DIRECT EXPENSES:	7,700	304	4,305	3,395	56%	3,395
INDIRECT EXPENSES:						
SALARY EXPENSE (1.08 FTE)	141,621	10,981	142,101	(480)	100%	(480)
BENEFITS EXPENSE	40,867	2,977	39,029	1,838	96%	1,838
OTHER INDIRECT EXPENSE	27,531	3,411	25,449	2,082	92%	2,082
TOTAL INDIRECT EXPENSES:	210,019	17,369	206,580	3,440	98%	3,440
TOTAL ALL EXPENSES:	217,719	17,674	210,885	6,834	97%	6,834
NET INCOME (LOSS):	(217,719)	(17,674)	(210,885)	(6,834)	97%	6,834

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	135,280	-	134,832	448	100%	(448)
TOTAL REVENUE:	135,280	-	134,832	448	100%	(448)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	341	250,352	49,648	83%	49,648
STAFF TRAVEL/PARKING	2,000	255	445	1,555	22%	1,555
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	2,000	2,361	139	94%	139
STAFF CONFERENCE & TRAINING	2,200	-	1,654	546	75%	546
PRO BONO OUTREACH	4,000	940	2,127	1,873	53%	1,873
TOTAL DIRECT EXPENSES:	310,700	3,536	256,939	53,761	83%	53,761
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,252	136,510	405	100%	405
BENEFITS EXPENSE	47,862	3,631	45,949	1,913	96%	1,913
OTHER INDIRECT EXPENSE	41,297	5,140	38,347	2,949	93%	2,949
TOTAL INDIRECT EXPENSES:	226,074	20,024	220,806	5,268	98%	5,268
TOTAL ALL EXPENSES:	536,774	23,559	477,745	59,029	89%	59,029
NET INCOME (LOSS):	(401,494)	(23,559)	(342,913)	(58,581)	85%	58,581

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	88	112	44%	112
IMAGE LIBRARY	4,800	-	4,756	44	99%	44
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	156
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,023	81,302	(4,957)	106%	(4,957)
BENEFITS EXPENSE	26,506	2,029	26,149	357	99%	357
OTHER INDIRECT EXPENSE	22,688	2,804	20,917	1,771	92%	1,771
TOTAL INDIRECT EXPENSES:	125,539	10,856	128,367	(2,829)	102%	(2,829)
TOTAL ALL EXPENSES:	130,539	10,856	133,212	(2,673)	102%	(2,673)
NET INCOME (LOSS):	(130,539)	(10,856)	(133,212)	2,673	102%	(2,673)

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF Reforecast	YEAR TO DATE VARIANCE
					FAVORABLE/(UNFAVORABLE)

REGULATORY SERVICES FTE

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

STAFF MEMBERSHIP DUES 490 - 490 - 100% -
STAFF CONFERENCE & TRAINING 8,400 1,239 2,172 6,228 26% 6,228
STAFF TRAVEL/PARKING 600 - 864 (264) 144% (264)
TOTAL DIRECT EXPENSES: **9,490** **1,239** **3,526** **5,964** **37%** **5,964**

INDIRECT EXPENSES:

SALARY EXPENSE (2.20 FTE) 299,450 23,512 300,342 (893) 100% (893)
BENEFITS EXPENSE 84,363 6,268 81,381 2,982 96% 2,982
OTHER INDIRECT EXPENSE 56,721 6,963 52,644 4,077 93% 4,077

TOTAL INDIRECT EXPENSES:

TOTAL ALL EXPENSES:

NET INCOME (LOSS):

440,534	36,743	434,368	6,166	99%	6,166
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450,024	37,983	437,894	12,130	97%	12,130
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(450,024)	(37,983)	(437,894)	(12,130)	97%	12,130
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Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF Reforecast	YEAR TO DATE VARIANCE
					FAVORABLE/(UNFAVORABLE)

REGULATORY REFORM

REVENUE:	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	_____	_____	_____	_____	_____	_____
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
CONSULTING SERVICES	72,500	4,000	14,311	58,189	20%	58,189
OUTREACH EXPENSES	10,000	-	-	10,000	0%	10,000
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
TOTAL DIRECT EXPENSES:	82,500	4,000	16,409	66,091	20%	-
INDIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
SALARY EXPENSE (1.80 FTE)	157,764	16,054	155,273	2,491	98%	2,491
BENEFITS EXPENSE	46,175	4,702	43,259	2,916	94%	2,916
OTHER INDIRECT EXPENSE	32,466	5,701	28,992	3,474	89%	3,474
TOTAL INDIRECT EXPENSES:	236,405	26,457	227,523	8,881	96%	8,881
TOTAL ALL EXPENSES:	318,905	30,457	243,933	74,972	76%	8,881
NET INCOME (LOSS):	(318,905)	(30,457)	(243,933)	(74,972)	76%	74,972

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	<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>
STAFF TRAVEL/PARKING	2,376	198	2,299	77	97%	77
STAFF CONFERENCE & TRAINING	677	512	512	165	76%	165
STAFF MEMBERSHIP DUES	-	-	200	(200)		(200)
TOTAL DIRECT EXPENSES:	<u>3,053</u>	<u>710</u>	<u>3,011</u>	<u>42</u>	<u>99%</u>	<u>42</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	34,411	418,565	8,560	98%	8,560
BENEFITS EXPENSE	160,271	12,420	152,500	7,772	95%	7,772
OTHER INDIRECT EXPENSE	147,342	18,319	136,831	10,511	93%	10,511
TOTAL INDIRECT EXPENSES:	<u>734,738</u>	<u>65,150</u>	<u>707,896</u>	<u>26,843</u>	<u>96%</u>	<u>26,843</u>
TOTAL ALL EXPENSES:	<u>737,791</u>	<u>65,860</u>	<u>710,907</u>	<u>26,885</u>	<u>96%</u>	<u>26,885</u>
NET INCOME (LOSS):	<u>(737,791)</u>	<u>(65,860)</u>	<u>(710,907)</u>	<u>(26,885)</u>	<u>96%</u>	<u>26,885</u>

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	(90,521)	276,103	(1,103)	100%	1,103
TOTAL REVENUE:	275,000	(90,521)	276,103	(1,103)	100%	1,103
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	1,440
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	611
STAFF MEMBERSHIP DUES	200	-	60	140	30%	140
TOTAL DIRECT EXPENSES:	2,400	-	209	2,191	9%	2,191
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	13,340	164,849	4,243	97%	4,243
BENEFITS EXPENSE	67,073	5,192	64,054	3,019	95%	3,019
OTHER INDIRECT EXPENSE	64,494	8,085	60,273	4,221	93%	4,221
TOTAL INDIRECT EXPENSES:	300,658	26,616	289,176	11,483	96%	11,483
TOTAL ALL EXPENSES:	303,058	26,616	289,385	13,673	95%	13,673
NET INCOME (LOSS):	(28,058)	(117,138)	(13,283)	(14,776)	47%	14,776

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
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SECTIONS OPERATIONS

REVENUE:

SECTION DUES	438,280	(141,838)	432,863	5,417	99%	(5,417)
SEMINAR PROFIT SHARE	159,700	114,435	126,047	33,653	79%	(33,653)
INTEREST INCOME	2,050	91,075	91,075	(89,025)	4443%	89,025
PUBLICATIONS REVENUE	1,250	113	2,798	(1,548)	224%	1,548
OTHER	44,203	8,420	50,969	(6,766)	115%	6,766

TOTAL REVENUE:

TOTAL REVENUE:	645,483	72,205	703,753	(58,270)	109%	58,270
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DIRECT EXPENSES:

DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	80,471	386,784	372,989	51%	372,989
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	(90,521)	276,103	4,330	98%	4,330

TOTAL DIRECT EXPENSES:

TOTAL DIRECT EXPENSES:	1,040,206	(10,050)	662,887	377,319	64%	377,319
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NET INCOME (LOSS):

NET INCOME (LOSS):	(394,722)	82,255	40,866	(435,589)	-10%	435,589
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Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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VOLUNTEER ENGAGEMENT

REVENUE:

TOTAL REVENUE:

DIRECT EXPENSES:

POSTAGE	600	-	468	132	78%	132
STAFF MEMBERSHIP DUES	450	-	300	150	67%	150
STAFF CONFERENCE & TRAINING	5,200	-	3,554	1,646	68%	1,646
SUBSCRIPTIONS	816	15	881	(65)	108%	(65)
VOLUNTEER RECOGNITION	2,000	-	39	1,961	2%	1,961
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	4,233
ABA DELEGATES	16,000	5,135	12,947	3,053	81%	3,053
TOTAL DIRECT EXPENSES:	37,066	5,151	25,956	11,110	70%	11,110
INDIRECT EXPENSES:						
SALARY EXPENSE (1.20 FTE)	127,293	9,484	116,711	10,582	92%	10,582
BENEFITS EXPENSE	43,900	2,900	40,443	3,457	92%	3,457
OTHER INDIRECT EXPENSE	36,980	3,832	34,541	2,440	93%	2,440
TOTAL INDIRECT EXPENSES:	208,173	16,216	191,695	16,479	92%	16,479
TOTAL ALL EXPENSES:	245,239	21,367	217,651	27,589	89%	16,479
NET INCOME (LOSS):	(245,239)	(21,367)	(217,651)	(27,589)	89%	27,589

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-	-	-
DIRECT EXPENSES:	-	-	-	-	-	-
CONSULTING SERVICES	140,000	176,100	318,690	(178,690)	228%	(178,690)
STAFF TRAVEL/PARKING	1,000	54	1,341	(341)	134%	(341)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	300
TELEPHONE	90,000	6,776	91,817	(1,817)	102%	(1,817)
COMPUTER HARDWARE	66,200	1,358	66,055	145	100%	145
COMPUTER SOFTWARE	530,000	63,590	362,082	167,918	68%	167,918
HARDWARE SERVICE & WARRANTIES	50,000	300	41,848	8,152	84%	8,152
SOFTWARE MAINTENANCE & LICENSING	400,000	678	362,502	37,498	91%	37,498
THIRD PARTY SERVICES	65,000	17,785	97,718	(32,718)	150%	(32,718)
CLOUD INFRASTRUCTURE	130,000	14,244	66,849	63,151	51%	63,151
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	4,909
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(280,885)	(1,409,992)	(68,508)	95%	(68,508)
TOTAL DIRECT EXPENSES:	-	-	-	-	-	-
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,422,045	45,477	1,431,745	(9,699)	101%	(9,699)
BENEFITS EXPENSE **	421,171	21,319	373,331	47,840	89%	47,840
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	(29,685)
OTHER INDIRECT EXPENSE	305,901	38,086	284,119	21,782	93%	21,782
TOTAL INDIRECT EXPENSES:	2,074,118	104,882	1,984,511	89,607	96%	30,238
TOTAL ALL EXPENSES:	2,074,118	104,882	1,984,511	89,607	96%	30,238
NET INCOME (LOSS):	(2,074,118)	(104,882)	(1,984,511)	(89,607)	96%	89,607

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocation memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF RFORECAST	YEAR TO DATE FAVORABLE/(UNFAVORABLE)
BENCH BAR PRESS						
REVENUE:						
BENCH BAR PRESS MEMBERSHIP DUES	-	200	200	(200)		200
REGISTRATION REVENUE - BBP	-	910	910	(910)		910
TOTAL REVENUE:	-	1,110	1,110	(1,110)		1,110
EXPENSES:						
TOTAL EXPENSES:	-	-	-	-		-
NET INCOME (LOSS):	-	1,110	# 1,110	(1,110)		1,110

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025
100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,691,362	1,074,107	14,151,472	539,890	96%	539,890
TEMPORARY SALARIES	271,788	17,553	415,563	(143,775)	153%	(143,775)
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	29,685
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)
SEVERANCE PAY	-	-	101,712	(101,712)		(101,712)
EMPLOYEE ASSISTANCE PLAN	4,800	-	4,800	-	100%	-
EMPLOYEE SERVICE AWARDS	2,610	160	2,530	80	97%	80
FICA (EMPLOYER PORTION)	1,112,598	86,902	1,074,861	37,737	97%	37,737
L&I INSURANCE	72,487	13,960	58,255	14,232	80%	14,232
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PORTION)	33,236	3,028	35,664	(2,429)	107%	(2,429)
MEDICAL (EMPLOYER PORTION)	2,057,482	171,058	2,074,232	(16,750)	101%	(16,750)
RETIREMENT (EMPLOYER PORTION)	1,322,122	66,454	1,145,337	176,784	87%	176,784
TRANSPORTATION ALLOWANCE	34,000	298	25,482	8,518	75%	8,518
UNEMPLOYMENT INSURANCE	71,847	4,331	70,438	1,409	98%	1,409
TOTAL SALARY & BENEFITS EXPENSE:	19,380,315	1,426,171	19,043,983	336,333	98%	336,333
WORKPLACE BENEFITS	56,400	17,213	62,532	(6,132)	111%	(6,132)
HUMAN RESOURCES POOLED EXP	111,300	7,804	62,998	48,302	57%	48,302
MEETING SUPPORT EXPENSES	9,950	615	9,141	809	92%	809
RENT	960,000	72,019	959,857	143	100%	143
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	3,302
PERSONAL PROP TAXES-WSBA	8,400	619	7,190	1,210	86%	1,210
FURNITURE, MAINT, LH IMP **	65,497	3,696	49,748	15,749	76%	15,749
OFFICE SUPPLIES & EQUIPMENT	22,164	2,002	16,272	5,892	73%	5,892
FURN & OFFICE EQUIP DEPRECIATION	159,628	18,940	142,128	17,500	89%	17,500
COMPUTER HARDWARE DEPRECIATION **	42,000	4,333	45,556	(3,556)	108%	(3,556)
COMPUTER SOFTWARE DEPRECIATION	49,339	3,718	47,391	1,948	96%	1,948
INSURANCE	288,200	22,171	261,653	26,547	91%	26,547
WORK HOME FURNITURE & EQUIP	14,000	783	4,827	9,173	34%	9,173
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	4,423
PROFESSIONAL FEES-LEGAL	200,000	18,803	166,087	33,913	83%	33,913
ONLINE LEGAL RESEARCH	86,000	6,421	83,843	2,157	97%	2,157
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	6,500
TRANSLATION SERVICES	12,000	375	5,976	6,024	50%	6,024
TELEPHONE & INTERNET	33,600	2,640	32,670	930	97%	930
POSTAGE - GENERAL	15,500	612	7,469	8,031	48%	8,031
RECORDS STORAGE	28,849	-	28,584	265	99%	265
BANK FEES	30,000	2,686	7,404	22,596	25%	22,596
PRODUCTION MAINTENANCE & SUPPLIES	13,000	883	11,835	1,165	91%	1,165
COMPUTER POOLED EXPENSES	1,478,500	280,885	1,409,992	68,508	95%	68,508
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
TOTAL OTHER INDIRECT EXPENSES:	3,760,035	467,216	3,486,031	274,004	93%	274,004
TOTAL INDIRECT EXPENSES:	23,140,350	1,893,387	22,530,014	610,337	97%	610,337

**Budget reallocations apply to this line item. For details, see FY25 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

Statement of Activities

For the Period from September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(389,284)	(55,040)	(370,982)	(18,302)
ADMISSIONS/BAR EXAM	115,136	(54,701)	295,279	(180,144)
ADVANCEMENT FTE	(392,492)	(32,029)	(382,770)	(9,722)
BAR NEWS	(140,492)	1,500	(93,111)	(47,381)
BENCH BAR PRESS	-	1,110	1,110	(1,110)
BOARD OF GOVERNORS	(584,797)	(63,297)	(538,044)	(46,753)
CLE - PRODUCTS	617,909	29,278	661,236	(43,327)
CLE - SEMINARS	(543,860)	(113,986)	(566,365)	22,506
CLIENT PROTECTION FUND	239,353	(283,210)	547,740	(308,387)
CHARACTER & FITNESS BOARD	(175,016)	(15,474)	(159,986)	(15,030)
COMMUNICATIONS	(899,023)	(68,487)	(820,733)	(78,290)
COMMUNICATIONS FTE	(250,494)	(19,859)	(252,417)	1,924
DESKBOOKS	(204,495)	20,423	(205,602)	1,107
DISCIPLINE	(6,430,980)	(532,766)	(6,127,161)	(303,819)
DIVERSITY	(311,791)	(37,991)	(227,050)	(84,740)
FINANCE	(564,984)	(144,957)	(421,220)	(143,764)
FOUNDATION	(185,082)	(20,563)	(178,087)	(6,995)
HUMAN RESOURCES	(613,706)	(57,671)	(745,647)	131,942
LAW CLERK PROGRAM	3,380	(27,870)	45,807	(42,427)
LEGISLATIVE	(283,092)	(24,156)	(276,709)	(6,383)
LEGAL LUNCHBOX	(5,554)	8,948	(8,605)	3,051
LICENSE FEES	17,492,616	1,437,810	17,331,420	161,196
LICENSING AND MEMBERSHIP	(343,563)	(14,108)	(258,268)	(85,296)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(5,260)	(65,286)	(9,934)
LIMITED PRACTICE OFFICERS	46,835	2,874	53,322	(6,487)
MANDATORY CLE ADMINISTRATION	424,077	22,846	620,307	(196,231)
MEMBER WELLNESS PROGRAM	(231,844)	(21,212)	(230,315)	(1,529)
MINI CLE	(120,867)	(10,408)	(118,786)	(2,081)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(32,690)	(344,394)	(53,655)
NEW MEMBER EDUCATION	67,287	1,888	63,714	3,573
OFFICE OF GENERAL COUNSEL	(1,077,272)	(96,439)	(1,033,140)	(44,132)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(77,963)	(1,007,932)	(21,441)
OGC-DISCIPLINARY BOARD	(328,471)	(31,278)	(317,472)	(11,000)
PRACTICE OF LAW BOARD	(86,566)	(5,330)	(67,969)	(18,597)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	(14,443)	(164,781)	(10,279)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(17,674)	(210,885)	(6,834)
PUBLIC SERVICE PROGRAMS	(401,494)	(23,559)	(342,913)	(58,581)
PUBLICATION & DESIGN SERVICES	(130,539)	(10,856)	(133,212)	2,673
REGULATORY SERVICES FTE	(450,024)	(37,983)	(437,894)	(12,130)
REGULATORY REFORM	(318,905)	(30,457)	(243,933)	(74,972)
SECTIONS ADMINISTRATION	(28,058)	(117,138)	(13,283)	(14,776)
SECTIONS OPERATIONS	(394,722)	82,255	40,866	(435,589)
SERVICE CENTER	(737,791)	(65,860)	(710,907)	(26,885)
TECHNOLOGY	(2,074,118)	(104,882)	(1,984,511)	(89,607)
VOLUNTEER EDUCATION	(245,239)	(21,367)	(217,651)	(27,589)
INDIRECT EXPENSES	23,140,350	1,893,387	22,530,014	610,337
TOTAL OF ALL	(21,306,907)	(1,211,359)	(22,912,795)	1,605,888
NET INCOME (LOSS)	(1,833,444)	(682,027)	382,781	(2,216,225)