

**WASHINGTON STATE**  
**BAR ASSOCIATION**

# **Financial Reports**

**(Unaudited)**

**Year to Date April 30, 2026**

**Prepared by**  
**Maggie Yu, Controller**

**Submitted by**  
**Tiffany Lynch, Director of Finance**  
**May 19, 2026**

# WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors  
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through April 30, 2026  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	58%	60 %	\$(238,295)	59%	Unfavorable to budget due to variances in planned salaries, higher medical cost, and timing of annual payment for transportation allowance.
Other Indirect Expenses*	58%	53%	\$245,833	56%	Favorable to budget due to timing of expenses for legal fees, workplace benefits, and IT direct expenses.
Total Indirect Expenses	58%	58%	\$7,538	58%	Slightly favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	58%	66%	\$1,694,051	65%	Favorable to budget due to higher fees for licensing late fees, Pro Hac Vice, Law Clerks, and advertising revenue, and timing of collection of fees for summer bar exam, MCLE, interest income reimbursements from sections.
General Fund Indirect Expenses	58%	58%	\$19,228	58%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	58%	48%	\$300,277	42%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	58%	-261%	\$2,013,555	137%	Favorable to budget for the reasons described above.

CLE Revenue	58%	51%	\$(123,020)	70%	Unfavorable to budget due to lower seminar revenue and timing of deskbook royalty payments.
CLE Direct Expenses	58%	35%	\$102,370	29%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	58%	59%	\$(11,248)	60%	Unfavorable to budget due to quarterly vacation accrual adjustments and higher cost of medical benefits.
CLE Net	58%	83%	\$(31,898)	236%	Unfavorable to budget due to lower seminar revenue as described above.

\*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 April 01, 2026 to April 30, 2026**

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	144,015	253,348	26,897	116,100	170,912	369,448	(170,912)	(369,448)
Admissions/Bar Exam	1,496,065	1,479,440	619,635	1,089,992	222,414	459,530	842,049	1,549,822	654,016	(70,382)
Advancement FTE	-	-	185,012	315,609	140	6,600	185,152	322,209	(185,152)	(322,209)
Bar News	382,939	529,600	193,709	331,526	258,062	382,945	451,771	714,471	(68,832)	(184,871)
Board of Governors	-	-	139,414	238,885	183,456	417,665	322,870	656,550	(322,870)	(656,550)
Conference & Broadcasting Services	-	-	48,732	83,138	-	-	48,732	83,138	(48,732)	(83,138)
Character & Fitness Board	-	-	93,743	159,981	11,401	23,050	105,144	183,031	(105,144)	(183,031)
Communications Strategies	-	3,000	436,729	741,101	48,701	189,015	485,430	930,116	(485,430)	(927,116)
Communications Strategies FTE	-	-	152,578	257,458	-	-	152,578	257,458	(152,578)	(257,458)
Discipline	54,502	85,000	3,761,012	6,614,175	95,606	185,509	3,856,618	6,799,684	(3,802,117)	(6,714,684)
Diversity	135,000	135,000	184,287	342,071	10,897	59,075	195,184	401,146	(60,184)	(266,146)
Entity Regulation	15,000	75,500	67,969	115,083	2,337	27,973	70,306	143,055	(55,306)	(67,555)
Facilities & Operations	-	-	449,569	746,702	1,386	2,565	450,955	749,267	(450,955)	(749,267)
Finance	411,576	600,000	716,144	1,225,253	3,166	4,920	719,310	1,230,173	(307,734)	(630,173)
Foundation	-	-	103,447	175,440	5,305	19,185	108,751	194,625	(108,751)	(194,625)
Human Resources	-	-	396,900	540,066	-	-	396,900	540,066	(396,900)	(540,066)
Law Clerk Program	262,833	224,000	100,264	177,416	39,899	67,409	140,164	244,825	(122,670)	(20,825)
Legislative	-	-	147,512	270,801	16,338	24,790	163,850	295,591	(163,850)	(295,591)
Legal Lunchbox	31,099	34,000	34,883	59,925	4,422	8,100	39,305	68,025	(8,206)	(34,025)
Licensing and Membership Records	372,101	494,260	470,564	807,725	17,665	22,680	488,229	830,405	(116,126)	(336,145)
Licensing Fees	10,472,447	17,652,266	-	-	-	-	-	-	10,472,447	17,652,266
Limited License Legal Technician	10,512	17,287	39,349	68,332	2,174	10,000	41,524	78,332	(31,011)	(61,045)
Limited Practice Officers	108,822	182,000	53,462	92,656	9,631	32,704	63,093	125,360	45,729	56,640
Mandatory CLE	951,525	1,338,250	422,650	694,269	85,691	153,032	508,341	847,301	443,183	490,949
Member Wellness Program	2,000	9,000	143,402	242,930	3,141	13,100	146,543	256,030	(144,543)	(247,030)
Member Services & Engagement	7,200	15,300	183,630	309,044	19,110	125,020	202,740	434,064	(195,540)	(418,764)
Mini CLE	-	-	77,953	134,341	-	-	77,953	134,341	(77,953)	(134,341)
New Member Education	115,455	142,000	68,918	118,278	1,851	3,700	70,770	121,978	44,685	20,022
Office of General Counsel	1,000	-	623,793	1,116,772	7,257	26,750	631,050	1,143,522	(630,050)	(1,143,522)
Office of the Executive Director	-	-	552,296	932,020	114,791	142,635	667,088	1,074,655	(667,088)	(1,074,655)
OIG-Disciplinary Board	-	-	125,338	210,543	80,912	136,245	206,250	346,788	(206,250)	(346,788)
Practice of Law Board	-	-	57,226	98,855	1,033	16,200	58,759	115,055	(58,759)	(115,055)
Practice Management Assistance	39,349	62,000	90,857	152,525	90,187	95,695	181,044	248,220	(141,095)	(186,220)
Professional Responsibility Program	-	-	123,553	216,787	2,195	7,990	125,748	224,777	(125,748)	(224,777)
Public Service Programs	132,639	132,635	165,229	310,124	(2,024)	12,700	163,204	322,824	(30,565)	(190,189)
Publication and Design Services	-	-	72,425	124,205	4,756	5,000	77,181	129,205	(77,181)	(129,205)
Regulatory Services FTE	-	-	240,840	425,472	1,386	12,590	242,226	438,062	(242,226)	(438,062)
Regulatory Reform	-	-	99,382	167,255	8,828	57,000	108,210	224,255	(108,210)	(224,255)
Sections Administration	391,884	275,000	188,465	322,943	484	2,400	188,949	325,343	202,935	(50,343)
Volunteer Engagement	-	-	146,088	253,536	15,668	36,301	161,756	289,836.58	(161,756)	(289,837)
Technology	-	-	598,847	959,791	-	-	598,847	959,791	(598,847)	(959,791)
<b>Subtotal General Fund</b>	<b>15,393,948</b>	<b>23,485,538</b>	<b>12,520,321</b>	<b>21,496,370</b>	<b>1,395,166</b>	<b>2,906,473</b>	<b>13,915,487</b>	<b>24,402,843</b>	<b>1,478,461</b>	<b>(917,304)</b>
Expenses using Facilities Reserve funds	-	-	-	-	(434)	-	(434)	-	434	744
Expenses using Special Project Reserve funds	-	-	(99,382)	-	(8,828)	-	(108,210)	(224,255)	108,210	224,255
<b>Total General Fund - Net Result from Operations</b>	<b>15,393,948</b>	<b>23,485,538</b>	<b>12,420,939</b>	<b>21,496,370</b>	<b>1,386,338</b>	<b>2,906,473</b>	<b>13,806,843</b>	<b>24,177,844</b>	<b>1,587,105</b>	<b>(692,306)</b>
<b>Percentage of Budget</b>	<b>66%</b>	<b>66%</b>	<b>58%</b>	<b>58%</b>	<b>48%</b>	<b>48%</b>	<b>57%</b>	<b>57%</b>	<b>66%</b>	<b>66%</b>
CLE-Seminars and Products	774,557	1,491,745	621,753	1,048,807	83,720	313,153	705,472	1,361,960	69,684	129,785
CLE - Deskbooks	33,928	105,120	142,470	242,008	69,138	124,380	211,608	366,387	(177,680)	(261,267)
Total CLE	808,485	1,596,865	764,223	1,290,814	152,858	437,533	917,080	1,728,347	(108,596)	(131,482)
<b>Percentage of Budget</b>	<b>51%</b>	<b>51%</b>	<b>59%</b>	<b>59%</b>	<b>35%</b>	<b>35%</b>	<b>53%</b>	<b>53%</b>	<b>51%</b>	<b>51%</b>
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	(108,596)	(131,482)
<b>Total CLE Fund - Net Result from Operations</b>	<b>-</b>	<b>-</b>	<b>764,223</b>	<b>1,290,814</b>	<b>152,858</b>	<b>437,533</b>	<b>917,080</b>	<b>1,728,347</b>	<b>(108,596)</b>	<b>(131,482)</b>
Total All Sections	662,949	653,216	-	-	553,201	1,091,122	553,201	1,091,122	109,748	(437,806)
Bench Bar Press-Restricted	6,285	-	-	-	7,060	-	7,060	0	(775)	-
Client Protection Fund-Restricted	845,362	945,480	113,773	194,280	20,754	507,100	134,527	701,380	710,835	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
<b>Total CPF Fund - Net Result from Operations</b>	<b>-</b>	<b>-</b>	<b>113,773</b>	<b>194,280</b>	<b>20,754</b>	<b>507,100</b>	<b>134,527</b>	<b>701,380</b>	<b>710,835</b>	<b>244,100</b>
<b>Totals</b>	<b>17,710,744</b>	<b>26,681,199</b>	<b>13,398,316</b>	<b>22,981,465</b>	<b>2,121,979</b>	<b>4,942,227</b>	<b>15,520,295</b>	<b>27,923,692</b>	<b>2,189,674</b>	<b>(1,242,493)</b>
<b>Totals Net of Use of Facilities Reserve Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(434)</b>	<b>-</b>	<b>(434)</b>	<b>-</b>	<b>434</b>	<b>-</b>
<b>Totals Net of Use of Special Project Reserve Funds</b>	<b>-</b>	<b>-</b>	<b>(99,382)</b>	<b>-</b>	<b>(8,828)</b>	<b>-</b>	<b>(108,210)</b>	<b>27,698,693</b>	<b>108,210</b>	<b>(1,017,494)</b>
<b>Percentage of Budget</b>	<b>66%</b>	<b>66%</b>	<b>58%</b>	<b>58%</b>	<b>43%</b>	<b>43%</b>	<b>56%</b>	<b>56%</b>	<b>66%</b>	<b>66%</b>

Summary of Fund Balances:	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	6,017,927
Bench Bar Press	1,110	1,110	335
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,233,727	1,102,244	1,125,131
Section Funds	2,164,531	1,726,725	2,274,279
<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	159,491
Special Projects and Innovation Fund	616,067	391,813	507,858
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	6,754,154	6,061,848	8,341,259
<b>Total General Fund Balance</b>	<b>10,030,146</b>	<b>9,112,841</b>	<b>11,508,607</b>
<b>Net Change in Total General Fund Balance</b>	<b>-</b>	<b>(917,304)</b>	<b>1,478,461</b>
<b>Total Fund Balance</b>	<b>18,736,606</b>	<b>17,494,113</b>	<b>20,926,279</b>
<b>Net Change In Fund Balance</b>	<b>-</b>	<b>(1,242,493)</b>	<b>2,189,674</b>

Washington State Bar Association  
Analysis of Cash Investments  
As of April 30, 2026

**Checking & Savings Accounts**

**General Fund**

**Checking**

**Bank**

Wells Fargo

**Account**

General

**Amount**

2,302,608

Total

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

3.60%

15,843,713

UBS Financial Money Market

3.56%

1,193,938

CDs/Treasuries

see list

8,250,000

**General Fund Total**

**27,590,259**

**Client Protection Fund**

**Checking**

**Bank**

Wells Fargo

**Amount**

374,994

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

3.60%

5,311,873

CDs/Treasuries

see list

500,000

**Client Protection Fund Total**

**6,186,867**

**Grand Total Cash & Investments**

**33,777,126**

Washington State Bar Association  
Analysis of Cash Investments  
As of April 30, 2026

**General Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
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
Goldman Sachs Bank CD	3.60%	6	12/30/2025	1/6/2026	7/6/2026	250,000
Bank of America CD	3.60%	6	12/30/2025	1/7/2026	7/7/2026	250,000
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000
Bridgewater Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Industrial & Com Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000
Zions Bancorp NA CD	3.70%	9	1/29/2026	2/4/2026	11/4/2026	250,000
Cross River Bank CD	3.70%	9	1/29/2026	2/6/2026	11/6/2026	250,000
JP Morgan chase bank CD	3.60%	12	12/30/2025	1/7/2026	1/7/2027	250,000
Bank of Baroda CD	3.70%	12	1/23/2026	1/28/2026	1/28/2027	250,000
Ally Bank/UT CD	3.60%	12	1/23/2026	1/29/2026	1/29/2027	250,000
BMW Bank North America CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
CAPE & Coast Bank CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
BMO Bank NA Primary	3.85%	9	4/28/2026	4/30/2026	2/1/2027	250,000
Lake City Bank Warsaw CD	3.80%	12	2/10/2026	2/18/2026	2/18/2027	250,000
PCB Bank Primary CD	3.70%	12	2/26/2026	3/6/2026	3/5/2027	250,000
State Bank of India NY CD	3.75%	12	3/4/2026	3/9/2026	3/9/2027	250,000
Towne Bank Portsmouth VA CD	3.75%	12	3/4/2026	3/13/2026	3/12/2027	250,000
Stearns Bank NA CD	3.90%	11	4/15/2026	4/20/2026	3/22/2027	250,000
Associated BK Green Bay CD	3.80%	12	3/24/2026	3/27/2026	3/25/2027	250,000
First Reliance Bank CD	3.75%	12	3/24/2026	3/30/2026	3/30/2027	250,000
Ocean Bank/Miami FL CD	3.85%	12	3/24/2026	3/30/2026	3/30/2027	250,000
Seacoast National Bank CD	3.80%	12	3/24/2026	3/31/2026	3/31/2027	250,000
Mission Valley Bank CD	3.80%	12	4/15/2026	4/17/2026	4/16/2027	250,000
Bank of India NY CD	3.90%	12	4/15/2026	4/23/2026	4/21/2027	250,000
Old National Bank CD	3.90%	12	4/15/2026	4/22/2026	4/22/2027	250,000
Shinhan Bank America CD	3.90%	12	4/15/2026	4/24/2026	4/26/2027	250,000
American Coml BK & TR CD	3.85%	12	4/15/2026	4/28/2026	4/28/2027	250,000
Flagstar Bank National CD	3.95%	12	4/28/2026	4/30/2026	4/30/2027	250,000

**Total** **8,250,000**

**Client Fund Protection Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
SOFI Bank NA Corp CD	3.70%	6	1/23/2026	2/4/2026	8/4/2026	250,000
SAFRA National Bank CD	3.65%	11	1/23/2026	1/29/2026	12/29/2026	250,000

**Total** **500,000**

# Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,652,266	1,514,545	10,472,447	7,179,819	59%	175,292
<b>TOTAL REVENUE:</b>	<b>17,652,266</b>	<b>1,514,545</b>	<b>10,472,447</b>	<b>7,179,819</b>	<b>59%</b>	<b>175,292</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	9,500	7,205	7,205	2,295	76%	1,663
BAR EXAM FEES	1,395,000	204,345	1,456,640	(61,640)	104%	642,890
RULE 9/LEGAL INTERN FEES	13,000	2,850	5,500	7,500	42%	(2,083)
SPECIAL ADMISSIONS	61,940	3,130	26,720	35,220	43%	(9,412)
<b>TOTAL REVENUE:</b>	<b>1,479,440</b>	<b>217,530</b>	<b>1,496,065</b>	<b>(16,625)</b>	<b>101%</b>	<b>633,058</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	2,900	323	2,343	557	81%	(651)
STAFF TRAVEL/PARKING	24,000	-	9,139	14,861	38%	4,861
STAFF MEMBERSHIP DUES	495	-	245	250	49%	44
SUPPLIES	2,500	-	1,044	1,456	42%	414
FACILITY, PARKING, FOOD	150,985	-	46,969	104,016	31%	41,105
EXAM GRADING	43,750	-	21,750	22,000	50%	3,771
UBE EXMINATIONS	46,200	-	40,859	5,341	88%	(13,909)
BOARD OF BAR EXAMINERS	45,000	1,359	7,594	37,406	17%	18,656
BAR EXAM PROCTORS	10,000	-	8,486	1,514	85%	(2,653)
DISABILITY ACCOMMODATIONS	75,000	-	45,424	29,576	61%	(1,674)
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	875
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	852
SOFTWARE HOSTING	45,000	4,576	31,064	13,936	69%	(4,814)
STAFF CONFERENCE & TRAINING	11,000	2,119	7,473	3,527	68%	(1,056)
<b>TOTAL DIRECT EXPENSES:</b>	<b>459,830</b>	<b>8,378</b>	<b>222,414</b>	<b>237,416</b>	<b>48%</b>	<b>45,820</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.45 FTE) **	635,395	52,628	361,609	273,786	57%	9,038
BENEFITS EXPENSE	198,059	17,415	121,717	76,341	61%	(6,183)
OTHER INDIRECT EXPENSE	256,539	24,031	136,309	120,230	53%	13,339
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,089,992</b>	<b>94,075</b>	<b>619,635</b>	<b>470,357</b>	<b>57%</b>	<b>16,194</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,549,822</b>	<b>102,453</b>	<b>842,049</b>	<b>707,773</b>	<b>54%</b>	<b>62,014</b>
<b>NET INCOME (LOSS):</b>	<b>(70,382)</b>	<b>115,077</b>	<b>654,016</b>	<b>(724,398)</b>	<b>-929%</b>	<b>695,072</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>	_____	_____	_____	_____	_____	_____
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	3,710
<b>TOTAL DIRECT EXPENSES:</b>	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>3,710</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.41 FTE)	216,525	18,318	128,382	88,143	59%	(2,076)
BENEFITS EXPENSE	50,531	4,477	30,771	19,760	61%	(1,294)
OTHER INDIRECT EXPENSE	48,553	4,560	25,859	22,694	53%	2,463
<b>TOTAL INDIRECT EXPENSES:</b>	<u>315,609</u>	<u>27,354</u>	<u>185,012</u>	<u>130,597</u>	<u>59%</u>	<u>(907)</u>
<b>TOTAL ALL EXPENSES:</b>	<u>322,209</u>	<u>27,354</u>	<u>185,152</u>	<u>137,056</u>	<u>57%</u>	<u>2,803</u>
<b>NET INCOME (LOSS):</b>	<u>(322,209)</u>	<u>(27,354)</u>	<u>(185,152)</u>	<u>(137,056)</u>	<u>57%</u>	<u>2,803</u>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 01, 2026 to April 30, 2026  
**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
ATJ BOARD RETREAT	6,000	-	-	6,000	0%	3,500
LEADERSHIP TRAINING	10,000	-	3,450	6,550	34%	2,383
ATJ BOARD EXPENSE **	51,900	18	4,677	47,223	9%	25,598
STAFF TRAVEL/PARKING	2,800	3	301	2,500	11%	1,333
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(1,096)
PUBLIC DEFENSE **	11,000	-	4,106	6,894	37%	2,311
RECEPTION/FORUM EXPENSE	30,000	-	10,701	19,299	36%	6,799
<b>TOTAL DIRECT EXPENSES:</b>	<b>116,100</b>	<b>21</b>	<b>26,897</b>	<b>89,203</b>	<b>23%</b>	<b>40,828</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.61 FTE) **	152,635	12,432	87,385	65,250	57%	1,652
BENEFITS EXPENSE	45,272	3,914	26,980	18,293	60%	(571)
OTHER INDIRECT EXPENSE	55,440	5,198	29,650	25,790	53%	2,690
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,348</b>	<b>21,544</b>	<b>144,015</b>	<b>109,333</b>	<b>57%</b>	<b>3,771</b>
<b>TOTAL ALL EXPENSES:</b>	<b>369,448</b>	<b>21,566</b>	<b>170,912</b>	<b>198,536</b>	<b>46%</b>	<b>44,599</b>
<b>NET INCOME (LOSS):</b>	<b>(369,448)</b>	<b>(21,566)</b>	<b>(170,912)</b>	<b>(198,536)</b>	<b>46%</b>	<b>44,599</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 April 01, 2026 to April 30, 2026

**58% 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>BENCH-BAR-PRESS</b>						
<b>REVENUE:</b>						
LUNCHEON REGISTRATION	-	-	4,485	(4,485)		4,485
BENCH-BAR-PRESS MEMBERSHIP DUES	-	-	1,800	(1,800)		1,800
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>6,285</u>	<u>(6,285)</u>		<u>6,285</u>
<b>DIRECT EXPENSES:</b>						
BENCH-BAR-PRESS LUNCHEON	-	2,125	7,060	(7,060)		(7,060)
<b>TOTAL DIRECT EXPENSES:</b>	<u>-</u>	<u>2,125</u>	<u>7,060</u>	<u>(7,060)</u>		<u>(7,060)</u>
<b>NET INCOME (LOSS):</b>	<u>-</u>	<u>(2,125)</u>	<u>(775)</u>	<u>775</u>		<u>(775)</u>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,000	-	-	2,000	0%	(1,167)
BNEWS DISPLAY ADVERTISING	405,000	52,497	306,786	98,214	76%	70,536
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	140	(40)	140%	82
BNEWS CLASSIFIED ADVERTISING	2,500	212	2,985	(485)	119%	1,527
JOB TARGET ADVERTISING	120,000	12,688	73,028	46,972	61%	3,028
<b>TOTAL REVENUE:</b>	<b>529,600</b>	<b>65,397</b>	<b>382,939</b>	<b>146,661</b>	<b>72%</b>	<b>74,006</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	135,000	16,504	99,094	35,906	73%	(20,344)
PRINTING, COPYING & MAILING	242,000	27,001	157,616	84,384	65%	(16,450)
DIGITAL/ONLINE DEVELOPMENT	2,000	332	353	1,647	18%	814
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	583
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	175
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	284
STAFF MEMBERSHIP DUES	220	-	-	220	0%	128
SUBSCRIPTIONS	225	-	-	225	0%	131
<b>TOTAL DIRECT EXPENSES:</b>	<b>382,945</b>	<b>43,837</b>	<b>258,062</b>	<b>124,883</b>	<b>67%</b>	<b>(34,678)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.13 FTE)	199,151	16,700	118,476	80,675	59%	(2,304)
BENEFITS EXPENSE	59,029	5,224	36,174	22,855	61%	(1,740)
OTHER INDIRECT EXPENSE	73,346	6,886	39,059	34,287	53%	3,726
<b>TOTAL INDIRECT EXPENSES:</b>	<b>331,526</b>	<b>28,809</b>	<b>193,709</b>	<b>137,818</b>	<b>58%</b>	<b>(318)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>714,471</b>	<b>72,646</b>	<b>451,771</b>	<b>262,700</b>	<b>63%</b>	<b>(34,996)</b>
<b>NET INCOME (LOSS):</b>	<b>(184,871)</b>	<b>(7,250)</b>	<b>(68,832)</b>	<b>(116,039)</b>	<b>37%</b>	<b>39,010</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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>						
TOTAL REVENUE:	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS **	175,000	365	46,368	128,632	26%	55,715
BOG COMMITTEES' EXPENSES **	11,200	-	2,305	8,895	21%	4,228
BOG RETREAT	40,000	-	31,539	8,461	79%	(8,206)
BOG CONFERENCE ATTENDANCE	56,500	29,335	46,062	10,438	82%	(13,104)
BOG TRAVEL & OUTREACH **	70,000	5,294	47,811	22,189	68%	(6,978)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	8,750
BOG ELECTIONS **	26,900	9,021	9,021	17,879	34%	6,671
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	7,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	4,083
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,925
SUPPLIES	765	-	350	415	46%	96
<b>TOTAL DIRECT EXPENSES:</b>	<b>417,665</b>	<b>44,015</b>	<b>183,456</b>	<b>234,209</b>	<b>44%</b>	<b>60,182</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.73 FTE)	135,043	11,459	80,550	54,494	60%	(1,774)
BENEFITS EXPENSE	44,269	3,932	27,304	16,966	62%	(1,480)
OTHER INDIRECT EXPENSE	59,572	5,564	31,561	28,011	53%	3,189
<b>TOTAL INDIRECT EXPENSES:</b>	<b>238,885</b>	<b>20,954</b>	<b>139,414</b>	<b>99,471</b>	<b>58%</b>	<b>(65)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>656,550</b>	<b>64,969</b>	<b>322,870</b>	<b>333,680</b>	<b>49%</b>	<b>60,117</b>
<b>NET INCOME (LOSS):</b>	<b>(656,550)</b>	<b>(64,969)</b>	<b>(322,870)</b>	<b>(333,680)</b>	<b>49%</b>	<b>60,117</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 April 01, 2026 to April 30, 2026  
**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONFERENCE AND BROADCAST SERVICES</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.55 FTE)	49,269	4,096	29,423	19,846	60%	(683)
BENEFITS EXPENSE	14,930	1,324	9,216	5,713	62%	(507)
OTHER INDIRECT EXPENSE	18,939	1,779	10,093	8,847	53%	955
TOTAL INDIRECT EXPENSES:	<b>83,138</b>	<b>7,199</b>	<b>48,732</b>	<b>34,406</b>	<b>59%</b>	<b>(235)</b>
NET INCOME (LOSS):	<b>(83,138)</b>	<b>(7,199)</b>	<b>(48,732)</b>	<b>(34,406)</b>	<b>59%</b>	<b>(235)</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 01, 2026 to April 30, 2026  
**58% 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>						
TOTAL REVENUE:	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CHARACTER & FITNESS BOARD EXP	12,000	319	5,458	6,542	45%	1,542
COURT REPORTERS	11,050	-	5,943	5,107	54%	503
<b>TOTAL DIRECT EXPENSES:</b>	<b>23,050</b>	<b>318.83</b>	<b>11,401</b>	<b>11,649</b>	<b>49%</b>	<b>2,045</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.85 FTE)	103,891	8,600	61,842	42,049	60%	(1,239)
BENEFITS EXPENSE	26,820	2,347	16,391	10,429	61%	(746)
OTHER INDIRECT EXPENSE	29,270	2,735	15,510	13,759	53%	1,564
<b>TOTAL INDIRECT EXPENSES:</b>	<b>159,981</b>	<b>13,683</b>	<b>93,743</b>	<b>66,238</b>	<b>59%</b>	<b>(421)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>183,031</b>	<b>14,001</b>	<b>105,144</b>	<b>77,887</b>	<b>57%</b>	<b>1,624</b>
<b>NET INCOME (LOSS):</b>	<b>(183,031)</b>	<b>(14,001)</b>	<b>(105,144)</b>	<b>(77,887)</b>	<b>57%</b>	<b>1,624</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 01, 2026 to April 30, 2026  
**58% 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	31,657	182,940	547,595	25%	(243,206)
SEMINAR REVENUE-OTHER	32,500	-	16,000	16,500	49%	(2,958)
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	87,500
SHIPPING & HANDLING	210	-	36	174	17%	(87)
COURSEBOOK SALES	3,500	-	325	3,175	9%	(1,717)
DIGITAL VIDEO SALES	875,000	56,749	575,256	299,744	66%	64,839
<b>TOTAL REVENUE:</b>	<b>1,491,745</b>	<b>88,406</b>	<b>774,557</b>	<b>717,188</b>	<b>52%</b>	<b>(95,628)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	150	-	-	150	0%	88
ONLINE EXPENSES	54,000	6	17,856	36,144	33%	13,644
ACCREDITATION FEES	2,500	(72)	1,968	532	79%	(510)
FACILITIES	175,000	3,000	50,107	124,893	29%	51,977
DISABILITY ACCOMMODATIONS	7,000	-	2,211	4,789	32%	1,872
SPEAKERS & PROGRAM DEVELOP	45,700	566	7,232	38,468	16%	19,426
HONORARIA	3,000	-	-	3,000	0%	1,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	117
STAFF TRAVEL/PARKING	16,500	-	2,721	13,779	16%	6,904
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	2,158
STAFF MEMBERSHIP DUES	1,500	-	1,091	409	73%	(216)
SUBSCRIPTIONS	1,300	-	-	1,300	0%	758
SUPPLIES	1,000	-	41	959	4%	543
COST OF SALES - COURSEBOOKS	300	-	27	273	9%	148
POSTAGE & DELIVERY-COURSEBOOKS	200	-	28	172	14%	89
IT EXPENSE DUE TO GF	1,103	37	437	666	40%	206
<b>TOTAL DIRECT EXPENSES:</b>	<b>313,153</b>	<b>3,536</b>	<b>83,720</b>	<b>229,433</b>	<b>27%</b>	<b>98,953</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (7.95 FTE)	614,468	51,869	367,655	246,813	60%	(9,215)
BENEFITS EXPENSE	202,492	17,967	125,340	77,153	62%	(7,219)
OTHER INDIRECT EXPENSE	231,847	24,221	128,758	103,089	56%	6,486
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,048,807</b>	<b>94,057</b>	<b>621,753</b>	<b>427,054</b>	<b>59%</b>	<b>(9,949)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,361,960</b>	<b>97,594</b>	<b>705,472</b>	<b>656,487</b>	<b>52%</b>	<b>89,004</b>
<b>NET INCOME (LOSS):</b>	<b>129,785</b>	<b>(9,188)</b>	<b>69,084</b>	<b>60,701</b>	<b>53%</b>	<b>(6,624)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
DONATIONS	-	1,039	5,539	(5,539)		5,539
CPF RESTITUTION	10,000	809	4,161	5,839	42%	(1,672)
CPF MEMBER ASSESSMENTS	735,480	8,640	719,930	15,550	98%	290,900
INTEREST INCOME	200,000	16,808	115,732	84,268	58%	(935)
<b>TOTAL REVENUE:</b>	<b>945,480</b>	<b>27,296</b>	<b>845,362</b>	<b>100,118</b>	<b>89%</b>	<b>293,832</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES	500	33	(60)	560	-12%	352
GIFTS TO INJURED CLIENTS	500,000	4,050	19,750	480,250	4%	271,917
CPF BOARD EXPENSES	2,000	-	864	1,136	43%	302
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,567
STAFF MEMBERSHIP DUES	200	200	200	-	100%	(83)
<b>TOTAL DIRECT EXPENSES:</b>	<b>507,100</b>	<b>4,283</b>	<b>20,754</b>	<b>486,346</b>	<b>4%</b>	<b>275,054</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	117,501	9,759	70,269	47,232	60%	(1,727)
BENEFITS EXPENSE	34,425	3,025	21,009	13,416	61%	(928)
OTHER INDIRECT EXPENSE	42,355	3,967	22,495	19,860	53%	2,212
<b>TOTAL INDIRECT EXPENSES:</b>	<b>194,280</b>	<b>16,750</b>	<b>113,773</b>	<b>80,507</b>	<b>59%</b>	<b>(443)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>701,380</b>	<b>21,034</b>	<b>134,527</b>	<b>566,853</b>	<b>19%</b>	<b>274,612</b>
<b>NET INCOME (LOSS):</b>	<b>244,100</b>	<b>6,262</b>	<b>710,835</b>	<b>(466,735)</b>	<b>291%</b>	<b>568,443</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 01, 2026 to April 30, 2026  
**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	1,000	-	-	1,000	0%	(583)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,167)
<b>TOTAL REVENUE:</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>0%</b>	<b>(1,750)</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	198	1,386	4,509	24%	2,053
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	513
SUBSCRIPTIONS	4,520	972	2,129	2,391	47%	508
APEX	52,500	-	380	52,120	1%	30,245
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	20,417
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	22,167
BAR OUTREACH **	22,000	2,684	18,413	3,587	84%	(5,580)
COMMUNICATIONS OUTREACH **	8,000	-	2,814	5,186	35%	1,852
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	(1,199)
AMBASSADOR TRAINING & TOWN HALLS	10,000	15,250	15,250	(5,250)	153%	(9,417)
<b>TOTAL DIRECT EXPENSES:</b>	<b>189,015</b>	<b>19,103</b>	<b>48,701</b>	<b>140,314</b>	<b>26%</b>	<b>61,558</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.39 FTE)	417,995	47,425	253,910	164,085	61%	(10,080)
BENEFITS EXPENSE	137,502	12,142	84,258	53,244	61%	(4,049)
OTHER INDIRECT EXPENSE	185,603	17,375	98,561	87,043	53%	9,708
<b>TOTAL INDIRECT EXPENSES:</b>	<b>741,101</b>	<b>76,942</b>	<b>436,729</b>	<b>304,371</b>	<b>59%</b>	<b>(4,421)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>930,116</b>	<b>96,046</b>	<b>485,430</b>	<b>444,686</b>	<b>52%</b>	<b>57,137</b>
<b>NET INCOME (LOSS):</b>	<b>(927,116)</b>	<b>(96,046)</b>	<b>(485,430)</b>	<b>(441,686)</b>	<b>52%</b>	<b>55,387</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 April 01, 2026 to April 30, 2026  
**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	110,033	73,160	60%	(3,171)
BENEFITS EXPENSE	39,830	3,503	24,184	15,646	61%	(950)
OTHER INDIRECT EXPENSE	34,435	3,237	18,361	16,074	53%	1,726
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>22,007</u>	<u>152,578</u>	<u>104,880</u>	<u>59%</u>	<u>(2,394)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(22,007)</u>	<u>(152,578)</u>	<u>(104,880)</u>	<u>59%</u>	<u>(2,394)</u>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	5,120	-	3,386	1,734	66%	400
LEXIS/NEXIS ROYALTIES	75,000	-	20,594	54,406	27%	(23,156)
SECTION PUBLICATION SALES	-	-	70	(70)		70
CASEMAKER ROYALTIES	25,000	-	9,878	15,122	40%	(4,705)
<b>TOTAL REVENUE:</b>	<b>105,120</b>	<b>-</b>	<b>33,928</b>	<b>71,192</b>	<b>32%</b>	<b>(27,392)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	2,800	-	1,195	1,605	43%	438
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	(631)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	154
OBSOLETE INVENTORY	118,700	-	65,597	53,103	55%	3,645
STAFF MEMBERSHIP DUES	330	-	218	112	66%	(26)
SUBSCRIPTIONS	50	-	-	50	0%	29
<b>TOTAL DIRECT EXPENSES:</b>	<b>124,380</b>	<b>-</b>	<b>69,138</b>	<b>55,242</b>	<b>56%</b>	<b>3,417</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	85,900	59,147	59%	(1,289)
BENEFITS EXPENSE	45,925	4,070	28,161	17,764	61%	(1,371)
OTHER INDIRECT EXPENSE	51,036	5,344	28,409	22,626	56%	1,361
<b>TOTAL INDIRECT EXPENSES:</b>	<b>242,008</b>	<b>21,579</b>	<b>142,470</b>	<b>99,538</b>	<b>59%</b>	<b>(1,299)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>366,387</b>	<b>21,579</b>	<b>211,608</b>	<b>154,779</b>	<b>58%</b>	<b>2,118</b>
<b>NET INCOME (LOSS):</b>	<b>(261,267)</b>	<b>(21,579)</b>	<b>(177,680)</b>	<b>(83,588)</b>	<b>68%</b>	<b>(25,274)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	85	999	1	100%	415
RECOVERY OF DISCIPLINE COSTS	65,000	4,171	39,613	25,387	61%	1,696
DISCIPLINE HISTORY SUMMARY	19,000	1,950	13,890	5,110	73%	2,807
<b>TOTAL REVENUE:</b>	<b>85,000</b>	<b>6,206</b>	<b>54,502</b>	<b>30,498</b>	<b>64%</b>	<b>4,918</b>
<b>DIRECT EXPENSES:</b>						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	204
STAFF TRAVEL/PARKING	15,000	1,455	11,003	3,997	73%	(2,253)
STAFF MEMBERSHIP DUES	7,659	-	7,456	203	97%	(2,988)
TELEPHONE	3,000	199	1,389	1,611	46%	361
COURT REPORTERS	66,200	5,178	29,536	36,664	45%	9,081
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	292
LITIGATION EXPENSES	30,000	1,337	9,047	20,953	30%	8,453
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	4,054
TRANSLATION SERVICES	10,000	1,068	9,258	742	93%	(3,425)
STAFF CONFERENCE & TRAINING	37,800	-	23,220	14,580	61%	(1,170)
<b>TOTAL DIRECT EXPENSES:</b>	<b>185,509</b>	<b>9,237</b>	<b>95,606</b>	<b>89,903</b>	<b>52%</b>	<b>12,608</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (39.00 FTE)	4,131,360	341,536	2,359,313	1,772,047	57%	50,647
BENEFITS EXPENSE	1,139,859	100,368	688,739	451,121	60%	(23,821)
OTHER INDIRECT EXPENSE	1,342,955	125,685	712,960	629,995	53%	70,431
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,614,175</b>	<b>567,589</b>	<b>3,761,012</b>	<b>2,853,163</b>	<b>57%</b>	<b>97,257</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,799,684</b>	<b>576,826</b>	<b>3,856,618</b>	<b>2,943,066</b>	<b>57%</b>	<b>109,864</b>
<b>NET INCOME (LOSS):</b>	<b>(6,714,684)</b>	<b>(570,620)</b>	<b>(3,802,117)</b>	<b>(2,912,568)</b>	<b>57%</b>	<b>114,783</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	-	100%	56,250
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>-</b>	<b>100%</b>	<b>56,250</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,700	66	460	3,240	12%	1,699
STAFF MEMBERSHIP DUES	775	-	430	345	55%	22
DEI COUNCIL	7,600	-	1,917	5,683	25%	2,517
DIVERSITY EVENTS & PROJECTS **	33,600	50	5,141	28,459	15%	14,459
STAFF EQUITY LEADERSHIP LAB	6,000	-	2,949	3,051	49%	551
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,567
CONSULTING SERVICES	3,000	-	-	3,000	0%	1,750
<b>TOTAL DIRECT EXPENSE:</b>	<b>59,075</b>	<b>116</b>	<b>10,897</b>	<b>48,178</b>	<b>18%</b>	<b>23,563</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.24 FTE) **	198,124	16,111	104,454	93,669	53%	11,118
BENEFITS EXPENSE	66,814	5,272	36,217	30,597	54%	2,758
OTHER INDIRECT EXPENSE	77,134	7,206	43,616	33,518	57%	1,379
<b>TOTAL INDIRECT EXPENSES:</b>	<b>342,071</b>	<b>28,589</b>	<b>184,287</b>	<b>157,784</b>	<b>54%</b>	<b>15,255</b>
<b>TOTAL ALL EXPENSES:</b>	<b>401,146</b>	<b>28,705</b>	<b>195,184</b>	<b>205,962</b>	<b>49%</b>	<b>38,818</b>
<b>NET INCOME (LOSS):</b>	<b>(266,146)</b>	<b>(28,705)</b>	<b>(60,184)</b>	<b>(205,962)</b>	<b>23%</b>	<b>95,068</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ENTITY REGULATION</b>						
<b>REVENUE:</b>						
APPLICATION FEES	28,000	-	15,000	13,000	54%	(1,333)
ANNUAL FEES	47,500	-	-	47,500	0%	(27,708)
<b>TOTAL REVENUE:</b>	<b>75,500</b>	<b>-</b>	<b>15,000</b>	<b>60,500</b>	<b>20%</b>	<b>(29,042)</b>
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	1,016
INVESTIGATION	9,600	-	-	9,600	0%	5,600
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	5,833
SOFTWARE HOSTING	3,973	316	787	3,186	20%	1,531
<b>TOTAL DIRECT EXPENSES:</b>	<b>27,973</b>	<b>316</b>	<b>2,337</b>	<b>25,636</b>	<b>8%</b>	<b>13,980</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.55 FTE) **	77,471	6,454	46,440	31,030	60%	(1,249)
BENEFITS EXPENSE	18,673	1,648	11,436	7,238	61%	(543)
OTHER INDIRECT EXPENSE	18,939	1,779	10,093	8,847	53%	955
<b>TOTAL INDIRECT EXPENSES:</b>	<b>115,083</b>	<b>9,881</b>	<b>67,969</b>	<b>47,114</b>	<b>59%</b>	<b>(837)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>143,055</b>	<b>10,197</b>	<b>70,306</b>	<b>72,750</b>	<b>49%</b>	<b>13,143</b>
<b>NET INCOME (LOSS):</b>	<b>(67,555)</b>	<b>(10,197)</b>	<b>(55,306)</b>	<b>(12,250)</b>	<b>82%</b>	<b>(15,898)</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 April 01, 2026 to April 30, 2026

**58% 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</b>						
<b>(MWP-PMA-PRP)</b>						
<b>REVENUE:</b>						
DIVERSIONS	9,000	-	2,000	7,000	22%	(3,250)
ROYALTIES	62,000	-	39,349	22,651	63%	3,183
<b>TOTAL REVENUE:</b>	<b>71,000</b>	<b>-</b>	<b>41,349</b>	<b>29,651</b>	<b>58%</b>	<b>(67)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,385	311	1,201	184	87%	(393)
MEMBER WELLNESS COUNCIL	4,500	379	417	4,083	9%	2,208
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	2,042
STAFF TRAVEL/PARKING	7,700	-	2,391	5,309	31%	2,101
STAFF CONFERENCE & TRAINING	10,300	1,614	2,756	7,544	27%	3,252
SUBSCRIPTIONS	1,400	111	773	627	55%	43
CPE COMMITTEE	1,000	173	173	827	17%	410
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(37,062)
<b>TOTAL DIRECT EXPENSES:</b>	<b>116,785</b>	<b>2,587</b>	<b>95,524</b>	<b>21,261</b>	<b>82%</b>	<b>(27,399)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.51 FTE)	385,777	32,178	229,379	156,398	59%	(4,343)
BENEFITS EXPENSE	105,599	9,245	64,284	41,315	61%	(2,685)
OTHER INDIRECT EXPENSE	120,866	11,309	64,149	56,717	53%	6,356
<b>TOTAL INDIRECT EXPENSES:</b>	<b>612,242</b>	<b>52,732</b>	<b>357,812</b>	<b>254,430</b>	<b>58%</b>	<b>(671)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>729,027</b>	<b>55,320</b>	<b>453,336</b>	<b>275,691</b>	<b>62%</b>	<b>(28,070)</b>
<b>NET INCOME (LOSS):</b>	<b>(658,027)</b>	<b>(55,320)</b>	<b>(411,986)</b>	<b>(246,040)</b>	<b>63%</b>	<b>(28,137)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FACILITIES &amp; OPERATIONS</b>						
<b>REVENUE:</b>						
	_____	_____	_____	_____	_____	_____
<b>TOTAL REVENUE:</b>	-	-	-	-	-	-
<b>DIRECT EXPENSES:</b>						
	_____	_____	_____	_____	_____	_____
STAFF TRAVEL/PARKING	2,376	198	1,386	990	58%	-
STAFF MEMBERSHIP DUES	189	-	-	189	0%	110
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,565</b>	<b>198</b>	<b>1,386</b>	<b>1,179</b>	<b>54%</b>	<b>110</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	406,195	36,153	254,528	151,667	63%	(17,581)
BENEFITS EXPENSE	141,474	12,837	89,468	52,006	63%	(6,941)
OTHER INDIRECT EXPENSE	199,033	18,609	105,573	93,460	53%	10,529
<b>TOTAL INDIRECT EXPENSES:</b>	<b>746,702</b>	<b>67,598</b>	<b>449,569</b>	<b>297,133</b>	<b>60%</b>	<b>(13,993)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>749,267</b>	<b>67,796</b>	<b>450,955</b>	<b>298,312</b>	<b>60%</b>	<b>(13,883)</b>
<b>NET INCOME (LOSS):</b>	<b>(749,267)</b>	<b>(67,796)</b>	<b>(450,955)</b>	<b>(298,312)</b>	<b>60%</b>	<b>(13,883)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	600,000	91,299	411,576	188,424	69%	61,576
<b>TOTAL REVENUE:</b>	<b>600,000</b>	<b>91,299</b>	<b>411,576</b>	<b>188,424</b>	<b>69%</b>	<b>61,576</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,750	54	2,936	814	78%	(749)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	292
STAFF MEMBERSHIP DUES	670	-	230	440	34%	161
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,920</b>	<b>54</b>	<b>3,166</b>	<b>1,754</b>	<b>64%</b>	<b>(296)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	777,786	61,928	460,498	317,288	59%	(6,790)
BENEFITS EXPENSE	209,178	18,009	129,145	80,034	62%	(7,124)
OTHER INDIRECT EXPENSE	238,288	22,300	126,501	111,788	53%	12,501
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,225,253</b>	<b>102,237</b>	<b>716,144</b>	<b>509,109</b>	<b>58%</b>	<b>(1,413)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,230,173</b>	<b>102,291</b>	<b>719,310</b>	<b>510,863</b>	<b>58%</b>	<b>(1,709)</b>
<b>NET INCOME (LOSS):</b>	<b>(630,173)</b>	<b>(10,992)</b>	<b>(307,734)</b>	<b>(322,438)</b>	<b>49%</b>	<b>59,867</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,350	-	3,350	-	100%	(1,396)
PRINTING & COPYING	1,000	30	30	970	3%	553
STAFF TRAVEL/PARKING	4,000	85	105	3,895	3%	2,228
SUPPLIES	2,000	101	112	1,888	6%	1,055
BOARD OF TRUSTEES	3,600	-	100	3,500	3%	2,000
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	1,538	1,097	58%	(1)
POSTAGE	400	-	-	400	0%	233
STAFF CONFERENCE & TRAINING	2,200	-	69	2,131	3%	1,214
<b>TOTAL DIRECT EXPENSES:</b>	<b>19,185</b>	<b>435</b>	<b>5,305</b>	<b>13,880</b>	<b>28%</b>	<b>5,887</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	108,755	9,007	65,727	43,029	60%	(2,286)
BENEFITS EXPENSE	30,528	2,672	18,562	11,967	61%	(754)
OTHER INDIRECT EXPENSE	36,156	3,376	19,158	16,998	53%	1,933
<b>TOTAL INDIRECT EXPENSES:</b>	<b>175,440</b>	<b>15,055</b>	<b>103,447</b>	<b>71,993</b>	<b>59%</b>	<b>(1,107)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>194,625</b>	<b>15,491</b>	<b>108,751</b>	<b>85,874</b>	<b>56%</b>	<b>4,780</b>
<b>NET INCOME (LOSS):</b>	<b>(194,625)</b>	<b>(15,491)</b>	<b>(108,751)</b>	<b>(85,874)</b>	<b>56%</b>	<b>4,780</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	300	18	114	186	38%	61
STAFF MEMBERSHIP DUES	1,200	-	852	348	71%	(152)
SUBSCRIPTIONS	2,000	-	1,192	808	60%	(25)
STAFF TRAINING- GENERAL	29,300	-	3,764	25,536	13%	13,328
RECRUITING AND ADVERTISING	8,750	75	1,853	6,897	21%	3,251
HR INFORMATION SYSTEM	65,950	5,248	40,223	25,727	61%	(1,752)
SALARY SURVEYS	3,000	-	934	2,066	31%	816
CONSULTING SERVICES	1,000	-	-	1,000	0%	583
STAFF CONFERENCE & TRAINING	4,200	318	2,895	1,305	69%	(445)
TRANSFER TO INDIRECT EXPENSE	(115,700)	(5,659)	(51,827)	(63,873)	45%	(15,664)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE)	504,229	31,210	251,638	252,591	50%	42,496
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
BENEFITS EXPENSE	98,098	9,770	72,075	26,023	73%	(14,851)
OTHER INDIRECT EXPENSE	137,739	12,904	73,187	64,552	53%	7,161
<b>TOTAL INDIRECT EXPENSES:</b>	<b>540,066</b>	<b>53,884</b>	<b>396,900</b>	<b>143,166</b>	<b>73%</b>	<b>(81,861)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>540,066</b>	<b>53,884</b>	<b>396,900</b>	<b>143,166</b>	<b>73%</b>	<b>(81,861)</b>
<b>NET INCOME (LOSS):</b>	<b>(540,066)</b>	<b>(53,884)</b>	<b>(396,900)</b>	<b>(143,166)</b>	<b>73%</b>	<b>(81,861)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	220,000	6,667	258,333	(38,333)	117%	130,000
LAW CLERK APPLICATION FEES	4,000	1,200	4,500	(500)	113%	2,167
<b>TOTAL REVENUE:</b>	<b>224,000</b>	<b>7,867</b>	<b>262,833</b>	<b>(38,833)</b>	<b>117%</b>	<b>132,167</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	331	-	-	331	0%	193
DEPRECIATION	37,278	2,908	20,356	16,922	55%	1,390
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	58
LAW CLERK BOARD EXPENSE	9,000	116	5,238	3,762	58%	12
SOFTWARE HOSTING	700	87	601	99	86%	(192)
LAW CLERK OUTREACH	20,000	-	13,705	6,295	69%	(2,038)
<b>TOTAL DIRECT EXPENSES:</b>	<b>67,409</b>	<b>3,111</b>	<b>39,899</b>	<b>27,510</b>	<b>59%</b>	<b>(578)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.18 FTE) **	104,845	8,787	59,341	45,504	57%	1,819
BENEFITS EXPENSE	31,938	2,816	19,428	12,511	61%	(797)
OTHER INDIRECT EXPENSE	40,633	3,787	21,496	19,137	53%	2,207
<b>TOTAL INDIRECT EXPENSES:</b>	<b>177,416</b>	<b>15,390</b>	<b>100,264</b>	<b>77,152</b>	<b>57%</b>	<b>3,228</b>
<b>TOTAL ALL EXPENSES:</b>	<b>244,825</b>	<b>18,501</b>	<b>140,164</b>	<b>104,661</b>	<b>57%</b>	<b>2,651</b>
<b>NET INCOME (LOSS):</b>	<b>(20,825)</b>	<b>(10,634)</b>	<b>122,670</b>	<b>(143,495)</b>	<b>-589%</b>	<b>134,818</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	29,000	3,075	20,249	8,751	70%	3,333
INVESTIGATION FEES	25,000	1,200	11,780	13,220	47%	(2,803)
PRO HAC VICE	435,000	53,352	335,334	99,666	77%	81,584
MEMBER CONTACT INFORMATION	5,000	275	4,330	670	87%	1,413
PHOTO BAR CARD SALES	260	84	408	(148)	157%	256
<b>TOTAL REVENUE:</b>	<b>494,260</b>	<b>57,986</b>	<b>372,101</b>	<b>122,159</b>	<b>75%</b>	<b>83,782</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	4,000	-	2,144	1,856	54%	190
SOFTWARE HOSTING	18,380	2,256	15,521	2,859	84%	(4,799)
INVESTIGATION	300	-	-	300	0%	175
<b>TOTAL DIRECT EXPENSES:</b>	<b>22,680</b>	<b>2,256</b>	<b>17,665</b>	<b>5,015</b>	<b>78%</b>	<b>(4,435)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.78 FTE) **	503,843	41,373	298,086	205,757	59%	(4,177)
BENEFITS EXPENSE	139,284	12,178	85,037	54,247	61%	(3,788)
OTHER INDIRECT EXPENSE	164,598	15,414	87,441	77,157	53%	8,574
<b>TOTAL INDIRECT EXPENSES:</b>	<b>807,725</b>	<b>68,965</b>	<b>470,564</b>	<b>337,161</b>	<b>58%</b>	<b>609</b>
<b>TOTAL ALL EXPENSES:</b>	<b>830,405</b>	<b>71,221</b>	<b>488,229</b>	<b>342,176</b>	<b>59%</b>	<b>(3,826)</b>
<b>NET INCOME (LOSS):</b>	<b>(336,145)</b>	<b>(13,235)</b>	<b>(116,128)</b>	<b>(220,017)</b>	<b>35%</b>	<b>79,956</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 April 01, 2026 to April 30, 2026

**58% 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>						
LLLT LICENSE FEES	17,000	1,359	9,371	7,629	55%	(546)
LLLT LATE LICENSE FEES	137	-	541	(404)	395%	461
MCLE LATE FEES	150	150	600	(450)	400%	513
<b>TOTAL REVENUE:</b>	<b>17,287</b>	<b>1,509</b>	<b>10,512</b>	<b>6,775</b>	<b>61%</b>	<b>428</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	9,000	870	2,174	6,826	24%	3,076
LLLT EDUCATION	1,000	-	-	1,000	0%	583
<b>TOTAL DIRECT EXPENSES:</b>	<b>10,000</b>	<b>870</b>	<b>2,174</b>	<b>7,826</b>	<b>22%</b>	<b>3,659</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.43 FTE) **	41,479	3,401	24,285	17,194	59%	(89)
BENEFITS EXPENSE	12,046	1,053	7,282	4,764	60%	(255)
OTHER INDIRECT EXPENSE	14,807	1,370	7,783	7,024	53%	855
<b>TOTAL INDIRECT EXPENSES:</b>	<b>68,332</b>	<b>5,824</b>	<b>39,349</b>	<b>28,983</b>	<b>58%</b>	<b>511</b>
<b>TOTAL ALL EXPENSES:</b>	<b>78,332</b>	<b>6,695</b>	<b>41,524</b>	<b>36,808</b>	<b>53%</b>	<b>4,170</b>
<b>NET INCOME (LOSS):</b>	<b>(61,045)</b>	<b>(5,185)</b>	<b>(31,011)</b>	<b>(30,033)</b>	<b>51%</b>	<b>4,598</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 April 01, 2026 to April 30, 2026

**58% 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	-	500	500	50%	(83)
MCLE LATE FEES	3,000	75	5,475	(2,475)	183%	3,725
LPO EXAMINATION FEES	18,000	(200)	11,900	6,100	66%	1,400
LPO LICENSE FEES	158,000	13,117	87,197	70,803	55%	(4,970)
LPO LATE LICENSE FEES	2,000	300	3,750	(1,750)	188%	2,583
<b>TOTAL REVENUE:</b>	<b>182,000</b>	<b>13,292</b>	<b>108,822</b>	<b>73,178</b>	<b>60%</b>	<b>2,655</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	2,846
EXAM WRITING	15,000	-	4,200	10,800	28%	4,550
LPO BOARD	4,000	-	267	3,733	7%	2,066
LPO OUTREACH	500	-	-	500	0%	292
PRINTING & COPYING	200	-	65	135	32%	52
SUPPLIES	100	-	-	100	0%	58
SOFTWARE HOSTING	3,404	349	2,403	1,001	71%	(418)
<b>TOTAL DIRECT EXPENSES:</b>	<b>32,704</b>	<b>349</b>	<b>9,631</b>	<b>23,073</b>	<b>29%</b>	<b>9,447</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.58 FTE) **	56,369	4,619	32,938	23,432	58%	(56)
BENEFITS EXPENSE	16,315	1,429	9,918	6,396	61%	(401)
OTHER INDIRECT EXPENSE	19,972	1,870	10,606	9,366	53%	1,044
<b>TOTAL INDIRECT EXPENSES:</b>	<b>92,656</b>	<b>7,918</b>	<b>53,462</b>	<b>39,194</b>	<b>58%</b>	<b>588</b>
<b>TOTAL ALL EXPENSES:</b>	<b>125,360</b>	<b>8,267</b>	<b>63,093</b>	<b>62,267</b>	<b>50%</b>	<b>10,034</b>
<b>NET INCOME (LOSS):</b>	<b>56,640</b>	<b>5,025</b>	<b>45,729</b>	<b>10,911</b>	<b>81%</b>	<b>12,689</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 April 01, 2026 to April 30, 2026

**58% 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>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	1,301
STAFF MEMBERSHIP DUES	215	-	-	215	0%	125
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	800
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(823)
TELEPHONE	575	50	347	228	60%	(12)
CONTRACT LOBBYIST	12,500	3,125	12,500	-	100%	(5,208)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	729
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	175
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	1,036
<b>TOTAL DIRECT EXPENSES:</b>	<b>24,790</b>	<b>3,175</b>	<b>16,338</b>	<b>8,452</b>	<b>66%</b>	<b>(1,877)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	164,492	6,983	88,256	76,236	54%	7,698
BENEFITS EXPENSE	47,770	3,257	28,209	19,561	59%	(343)
OTHER INDIRECT EXPENSE	58,539	5,473	31,048	27,491	53%	3,100
<b>TOTAL INDIRECT EXPENSES:</b>	<b>270,801</b>	<b>15,713</b>	<b>147,512</b>	<b>123,289</b>	<b>54%</b>	<b>10,455</b>
<b>TOTAL ALL EXPENSES:</b>	<b>295,591</b>	<b>18,888</b>	<b>163,850</b>	<b>131,741</b>	<b>55%</b>	<b>8,578</b>
<b>NET INCOME (LOSS):</b>	<b>(295,591)</b>	<b>(18,888)</b>	<b>(163,850)</b>	<b>(131,741)</b>	<b>55%</b>	<b>8,578</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	670,000	60,900	405,300	264,700	60%	14,467
ACTIVITY APPLICATION LATE FEE	250,000	23,150	152,650	97,350	61%	6,817
MCLE LATE FEES	232,000	25,950	264,925	(32,925)	114%	129,592
ANNUAL ACCREDITED SPONSOR FEES	36,250	(500)	35,750	500	99%	14,604
ATTENDANCE LATE FEES	120,000	9,550	65,050	54,950	54%	(4,950)
COMITY CERTIFICATES	30,000	1,575	27,850	2,150	93%	10,350
<b>TOTAL REVENUE:</b>	<b>1,338,250</b>	<b>120,625</b>	<b>951,525</b>	<b>386,725</b>	<b>71%</b>	<b>170,879</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	142,057	12,013	84,085	57,972	59%	(1,218)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(219)
MCLE BOARD EXPENSES	6,000	550	1,081	4,919	18%	2,419
STAFF TRAVEL/PARKING	50	-	-	50	0%	29
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	2,567
<b>TOTAL DIRECT EXPENSES:</b>	<b>153,032</b>	<b>12,563</b>	<b>85,691</b>	<b>67,341</b>	<b>56%</b>	<b>3,578</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.73 FTE)	407,360	34,290	258,954	148,406	64%	(21,327)
BENEFITS EXPENSE	124,032	10,907	77,282	46,751	62%	(4,929)
OTHER INDIRECT EXPENSE	162,876	15,233	86,415	76,462	53%	8,597
<b>TOTAL INDIRECT EXPENSES:</b>	<b>694,269</b>	<b>60,430</b>	<b>422,650</b>	<b>271,618</b>	<b>61%</b>	<b>(17,660)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>847,301</b>	<b>72,993</b>	<b>508,341</b>	<b>338,959</b>	<b>60%</b>	<b>(14,083)</b>
<b>NET INCOME (LOSS):</b>	<b>490,949</b>	<b>47,632</b>	<b>443,183</b>	<b>47,766</b>	<b>90%</b>	<b>156,796</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	1,200	7,200	3,600	67%	900
NME PRODUCT SALES	120,000	4,003	94,657	25,343	79%	24,657
DIGITAL VIDEO SALES	25,000	833	22,099	2,901	88%	7,516
SPONSORSHIPS	11,500	-	9,000	2,500	78%	2,292
SEMINAR REGISTRATIONS	12,000	-	7,593	4,407	63%	593
TRIAL ADVOCACY PROGRAM	12,000	13,354	13,205	(1,205)	110%	6,205
<b>TOTAL REVENUE:</b>	<b>191,300</b>	<b>19,390</b>	<b>153,754</b>	<b>37,546</b>	<b>80%</b>	<b>42,162</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	-	48	3,452	1%	1,994
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	1,600
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	4,375
PRINTING & COPYING	1,600	-	1,502	98	94%	(569)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,167
HONORARIUM	1,500	-	-	1,500	0%	875
SUBSCRIPTIONS	400	-	-	400	0%	233
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	193
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	3,000	6,000	64,000	9%	34,833
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(1,797)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	292
NEW MEMBER OUTREACH EVENTS	5,000	1,035	1,973	3,027	39%	944
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	58
WASHINGTON NEW MEMBERS COMMITTEE	15,000	-	8,581	6,419	57%	169
TRIAL ADVOCACY EXPENSES	3,200	1,851	1,851	1,349	58%	15
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	5,833
LAW SCHOOL OUTREACH	500	-	66	434	13%	226
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	566
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	595
LIBRARY MATERIALS/RESOURCES	4,000	19	311	3,689	8%	2,023
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	292
AWARDS	1,000	-	72	928	7%	511
<b>TOTAL DIRECT EXPENSES:</b>	<b>136,820</b>	<b>5,905</b>	<b>25,384</b>	<b>111,436</b>	<b>19%</b>	<b>54,428</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.73 FTE)	341,638	28,783	206,633	135,005	60%	(7,344)
BENEFITS EXPENSE	117,073	10,382	72,337	44,737	62%	(4,044)
OTHER INDIRECT EXPENSE	162,876	15,233	86,414	76,462	53%	8,597
<b>TOTAL INDIRECT EXPENSES:</b>	<b>621,588</b>	<b>54,398</b>	<b>365,384</b>	<b>256,204</b>	<b>59%</b>	<b>(2,791)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>758,408</b>	<b>60,304</b>	<b>390,768</b>	<b>367,640</b>	<b>52%</b>	<b>51,637</b>
<b>NET INCOME (LOSS):</b>	<b>(567,108)</b>	<b>(40,914)</b>	<b>(237,014)</b>	<b>(330,094)</b>	<b>42%</b>	<b>93,799</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	11,667
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(41,667)
ED TRAVEL & OUTREACH	6,000	66	3,077	2,923	51%	423
STAFF TRAVEL/PARKING	2,000	198	1,386	614	69%	(219)
STAFF CONFERENCE & TRAINING	13,300	3,884	9,384	3,916	71%	(1,626)
STAFF MEMBERSHIP DUES	1,335	-	945	390	71%	(166)
<b>TOTAL DIRECT EXPENSES:</b>	<b>142,635</b>	<b>4,148</b>	<b>114,791</b>	<b>27,844</b>	<b>80%</b>	<b>(31,588)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.23 FTE)	643,856	53,655	383,646	260,210	60%	(8,063)
BENEFITS EXPENSE	142,505	13,244	91,301	51,204	64%	(8,173)
OTHER INDIRECT EXPENSE	145,659	13,636	77,349	68,310	53%	7,619
<b>TOTAL INDIRECT EXPENSES:</b>	<b>932,020</b>	<b>80,535</b>	<b>552,296</b>	<b>379,724</b>	<b>59%</b>	<b>(8,618)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,074,655</b>	<b>84,683</b>	<b>667,088</b>	<b>407,567</b>	<b>62%</b>	<b>(40,205)</b>
<b>NET INCOME (LOSS):</b>	<b>(1,074,655)</b>	<b>(84,683)</b>	<b>(667,088)</b>	<b>(407,567)</b>	<b>62%</b>	<b>(40,205)</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
RECOVERY OF DISCIPLINE COSTS	-	-	1,000	(1,000)		1,000
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>(1,000)</b>		<b>-</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	-	1,614	1,886	46%	428
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	(545)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	583
CUSTODIANSHIPS	5,000	-	301	4,699	6%	2,616
WILLS	1,000	-	-	1,000	0%	583
LITIGATION EXPENSES	1,000	-	-	1,000	0%	583
DISABILITY ACCOMMODATIONS	2,500	383	441	2,059	18%	1,017
STAFF CONFERENCE & TRAINING	10,250	85	2,897	7,353	28%	3,082
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,750</b>	<b>468</b>	<b>7,257</b>	<b>19,493</b>	<b>27%</b>	<b>8,347</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.12 FTE)	718,300	56,836	399,839	318,460	56%	19,169
BENEFITS EXPENSE	187,732	16,230	111,964	75,768	60%	(2,453)
OTHER INDIRECT EXPENSE	210,741	19,744	111,990	98,751	53%	10,942
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,116,772</b>	<b>92,811</b>	<b>623,793</b>	<b>492,979</b>	<b>56%</b>	<b>27,657</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,143,522</b>	<b>93,279</b>	<b>631,050</b>	<b>512,472</b>	<b>55%</b>	<b>36,005</b>
<b>NET INCOME (LOSS):</b>	<b>(1,143,522)</b>	<b>(93,279)</b>	<b>(630,050)</b>	<b>(513,472)</b>	<b>55%</b>	<b>37,005</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	58
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	1,750
CHIEF HEARING OFFICER	41,200	3,333	23,331	17,869	57%	702
COURT REPORTERS	33,100	3,198	27,028	6,072	82%	(7,719)
HEARING OFFICER EXPENSES	4,000	-	149	3,852	4%	2,185
HEARING OFFICER TRAINING	1,000	-	900	100	90%	(317)
APPOINTED COUNSEL	50,645	4,235	29,505	21,140	58%	38
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	583
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,283
<b>TOTAL DIRECT EXPENSES:</b>	<b>136,245</b>	<b>10,766</b>	<b>80,912</b>	<b>55,333</b>	<b>59%</b>	<b>(1,436)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.30 FTE)	128,774	11,146	78,584	50,190	61%	(3,466)
BENEFITS EXPENSE	37,003	3,321	22,948	14,056	62%	(1,362)
OTHER INDIRECT EXPENSE	44,765	4,196	23,806	20,959	53%	2,307
<b>TOTAL INDIRECT EXPENSES:</b>	<b>210,543</b>	<b>18,663</b>	<b>125,338</b>	<b>85,205</b>	<b>60%</b>	<b>(2,521)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>346,788</b>	<b>29,428</b>	<b>206,250</b>	<b>140,538</b>	<b>59%</b>	<b>(3,957)</b>
<b>NET INCOME (LOSS):</b>	<b>(346,788)</b>	<b>(29,428)</b>	<b>(206,250)</b>	<b>(140,538)</b>	<b>59%</b>	<b>(3,957)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	836	1,033	14,967	6%	8,301
STAFF TRAVEL/PARKING	200	-	-	200	0%	117
<b>TOTAL DIRECT EXPENSES:</b>	<b>16,200</b>	<b>836</b>	<b>1,033</b>	<b>15,167</b>	<b>6%</b>	<b>8,417</b>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,212	37,406	25,739	59%	(572)
BENEFITS EXPENSE	16,771	1,474	10,227	6,543	61%	(444)
OTHER INDIRECT EXPENSE	18,939	1,779	10,093	8,847	53%	955
<b>TOTAL INDIRECT EXPENSES:</b>	<b>98,855</b>	<b>8,466</b>	<b>57,726</b>	<b>41,129</b>	<b>58%</b>	<b>(61)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>115,055</b>	<b>9,302</b>	<b>58,759</b>	<b>56,296</b>	<b>51%</b>	<b>8,356</b>
<b>NET INCOME (LOSS):</b>	<b>(115,055)</b>	<b>(9,302)</b>	<b>(58,759)</b>	<b>(56,296)</b>	<b>51%</b>	<b>8,356</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 April 01, 2026 to April 30, 2026

**58% 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	130,000	132,639	(4)	100%	55,268
<b>TOTAL REVENUE:</b>	<b>132,635</b>	<b>130,000</b>	<b>132,639</b>	<b>(4)</b>	<b>100%</b>	<b>55,268</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	-	-	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	27	66	1,934	3%	1,101
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	537	2,419	1,081	69%	(377)
STAFF CONFERENCE & TRAINING	3,200	669	669	2,531	21%	1,197
PRO BONO OUTREACH	4,000	-	-	4,000	0%	2,333
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,700</b>	<b>1,232</b>	<b>(2,024)</b>	<b>14,724</b>	<b>-16%</b>	<b>9,433</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.10 FTE) **	187,614	15,342	98,124	89,490	52%	11,317
BENEFITS EXPENSE	50,197	4,966	31,717	18,480	63%	(2,435)
OTHER INDIRECT EXPENSE	72,313	6,750	35,387	36,926	49%	6,795
<b>TOTAL INDIRECT EXPENSES:</b>	<b>310,124</b>	<b>27,058</b>	<b>165,229</b>	<b>144,895</b>	<b>53%</b>	<b>15,677</b>
<b>TOTAL ALL EXPENSES:</b>	<b>322,824</b>	<b>28,290</b>	<b>163,204</b>	<b>159,620</b>	<b>51%</b>	<b>25,110</b>
<b>NET INCOME (LOSS):</b>	<b>(190,189)</b>	<b>101,710</b>	<b>(30,565)</b>	<b>(159,624)</b>	<b>16%</b>	<b>80,378</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 April 01, 2026 to April 30, 2026

**58% 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>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	200	-	-	200	0%	117
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,956)
<b>TOTAL DIRECT EXPENSES:</b>	<b>5,000</b>	<b>-</b>	<b>4,756</b>	<b>244</b>	<b>95%</b>	<b>(1,839)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.89 FTE)	70,644	5,878	41,979	28,664	59%	(771)
BENEFITS EXPENSE	22,914	2,029	14,138	8,777	62%	(771)
OTHER INDIRECT EXPENSE	30,647	2,874	16,308	14,339	53%	1,570
<b>TOTAL INDIRECT EXPENSES:</b>	<b>124,205</b>	<b>10,780</b>	<b>72,425</b>	<b>51,780</b>	<b>58%</b>	<b>28</b>
<b>TOTAL ALL EXPENSES:</b>	<b>129,205</b>	<b>10,780</b>	<b>77,181</b>	<b>52,024</b>	<b>60%</b>	<b>(1,812)</b>
<b>NET INCOME (LOSS):</b>	<b>(129,205)</b>	<b>(10,780)</b>	<b>(77,181)</b>	<b>(52,024)</b>	<b>60%</b>	<b>(1,812)</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(204)
STAFF CONFERENCE & TRAINING	11,500	-	734	10,766	6%	5,974
STAFF TRAVEL/PARKING	600	56	162	438	27%	188
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,590</b>	<b>56</b>	<b>1,386</b>	<b>11,204</b>	<b>11%</b>	<b>6,162</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.00 FTE) **	288,255	22,873	163,482	124,773	57%	4,666
BENEFITS EXPENSE	68,347	5,905	40,864	27,482	60%	(995)
OTHER INDIRECT EXPENSE	68,870	6,432	36,493	32,376	53%	3,681
<b>TOTAL INDIRECT EXPENSES:</b>	<b>425,472</b>	<b>35,210</b>	<b>240,840</b>	<b>184,632</b>	<b>57%</b>	<b>7,352</b>
<b>TOTAL ALL EXPENSES:</b>	<b>438,062</b>	<b>35,266</b>	<b>242,226</b>	<b>195,835</b>	<b>55%</b>	<b>13,514</b>
<b>NET INCOME (LOSS):</b>	<b>(438,062)</b>	<b>(35,266)</b>	<b>(242,226)</b>	<b>(195,835)</b>	<b>55%</b>	<b>13,310</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY REFORM</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	5,755
OUTREACH EXPENSES	10,000	-	-	10,000	0%	5,833
MEETING EXPENSE	2,000	-	-	2,000	0%	1,167
SOFTWARE HOSTING	20,000	-	-	20,000	0%	11,667
<b>TOTAL DIRECT EXPENSES:</b>	<b>57,000</b>	<b>-</b>	<b>8,828</b>	<b>48,172</b>	<b>15%</b>	<b>-</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.85 FTE) **	110,346	9,439	66,974	43,372	61%	(2,605)
BENEFITS EXPENSE	27,639	2,474	16,898	10,741	61%	(776)
OTHER INDIRECT EXPENSE	29,270	2,735	15,510	13,760	53%	1,564
<b>TOTAL INDIRECT EXPENSES:</b>	<b>167,255</b>	<b>14,649</b>	<b>99,382</b>	<b>67,873</b>	<b>59%</b>	<b>(1,817)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>224,255</b>	<b>14,649</b>	<b>108,210</b>	<b>116,045</b>	<b>48%</b>	<b>(1,817)</b>
<b>NET INCOME (LOSS):</b>	<b>(224,255)</b>	<b>(14,649)</b>	<b>(108,210)</b>	<b>(116,045)</b>	<b>48%</b>	<b>22,605</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 April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	275,000	3,450	391,884	(116,884)	143%	231,468
<b>TOTAL REVENUE:</b>	<b>275,000</b>	<b>3,450</b>	<b>391,884</b>	<b>(116,884)</b>	<b>143%</b>	<b>231,468</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,900	-	336	1,564	18%	772
SECTION/COMMITTEE CHAIR MTGS	500	76	148	352	30%	144
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,400</b>	<b>76</b>	<b>484</b>	<b>1,916</b>	<b>20%</b>	<b>916</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.53 FTE)	174,309	14,732	104,308	70,001	60%	(2,628)
BENEFITS EXPENSE	61,514	5,468	37,856	23,659	62%	(1,972)
OTHER INDIRECT EXPENSE	87,120	8,163	46,301	40,819	53%	4,519
<b>TOTAL INDIRECT EXPENSES:</b>	<b>322,943</b>	<b>28,363</b>	<b>188,465</b>	<b>134,478</b>	<b>58%</b>	<b>(82)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>325,343</b>	<b>28,439</b>	<b>188,949</b>	<b>136,394</b>	<b>58%</b>	<b>835</b>
<b>NET INCOME (LOSS):</b>	<b>(50,343)</b>	<b>(24,989)</b>	<b>202,935</b>	<b>(253,278)</b>	<b>-403%</b>	<b>232,302</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	451,143	5,740	631,624	(180,481)	140%	368,458
SEMINAR PROFIT SHARE	157,850	-	1,498	156,352	1%	(90,581)
PUBLICATIONS REVENUE	1,250	322	322	928	26%	(407)
OTHER	43,073	7,723	29,505	13,568	68%	4,379
<b>TOTAL REVENUE:</b>	<b>653,316</b>	<b>13,785</b>	<b>662,949</b>	<b>(9,633)</b>	<b>101%</b>	<b>281,848</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	36,508	161,317	649,265	20%	311,522
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	3,450	391,884	(111,345)	140%	(228,236)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,091,122</b>	<b>39,958</b>	<b>553,201</b>	<b>537,920</b>	<b>51%</b>	<b>83,286</b>
<b>NET INCOME (LOSS):</b>	<b>(437,806)</b>	<b>(26,173)</b>	<b>109,748</b>	<b>(547,554)</b>	<b>-25%</b>	<b>365,134</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	1,019,797	25,093	411,604	608,193	40%	183,277
STAFF TRAVEL/PARKING	1,000	90	288	712	29%	295
STAFF MEMBERSHIP DUES	410	-	-	410	0%	239
TELEPHONE	90,000	6,908	53,868	36,132	60%	(1,368)
COMPUTER HARDWARE	65,000	2,385	43,425	21,575	67%	(5,508)
COMPUTER SOFTWARE	518,000	44,291	293,547	224,453	57%	8,620
HARDWARE SERVICE & WARRANTIES	50,000	-	14,413	35,587	29%	14,753
SOFTWARE MAINTENANCE & LICENSING	470,000	201,174	413,914	56,086	88%	(139,748)
THIRD PARTY SERVICES	177,600	9,364	113,530	64,070	64%	(9,930)
CLOUD INFRASTRUCTURE	130,000	5,515	31,157	98,843	24%	44,676
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	3,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(294,820)	(1,375,747)	(1,152,060)	54%	(98,808)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.00 FTE)	629,276	67,740	426,259	203,018	68%	(59,181)
BENEFITS EXPENSE	158,341	16,261	105,189	53,152	66%	(12,823)
CAPITAL LABOR & OVERHEAD	-	(7,739)	(23,920)	23,920		(23,920)
OTHER INDIRECT EXPENSE	172,174	16,098	91,319	80,855	53%	9,116
<b>TOTAL INDIRECT EXPENSES:</b>	<b>959,791</b>	<b>92,360</b>	<b>598,847</b>	<b>360,944</b>	<b>62%</b>	<b>(86,808)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>959,791</b>	<b>92,360</b>	<b>598,847</b>	<b>360,944</b>	<b>62%</b>	<b>(86,808)</b>
<b>NET INCOME (LOSS):</b>	<b>(959,791)</b>	<b>(92,360)</b>	<b>(598,847)</b>	<b>(360,944)</b>	<b>62%</b>	<b>(38,969)</b>

**Washington State Bar Association**  
Statement of Activities  
For the Period from April 01, 2026 to April 30, 2026  
**58% OF YEAR COMPLETE**

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
POSTAGE	600	-	-	600	0%	350
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(199)
STAFF CONFERENCE & TRAINING	4,500	-	1,653	2,847	37%	972
SUBSCRIPTIONS	816	386	744	72	91%	(268)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	507
REGULATORY SCHOOL	10,000	24	5,310	4,690	53%	523
ABA DELEGATES	18,000	-	6,876	11,124	38%	3,624
<b>TOTAL DIRECT EXPENSES:</b>	<b>36,301</b>	<b>410</b>	<b>15,668</b>	<b>20,633</b>	<b>43%</b>	<b>5,508</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	149,220	12,463	86,982	62,238	58%	63
BENEFITS EXPENSE	45,777	4,031	28,086	17,691	61%	(1,383)
OTHER INDIRECT EXPENSE	58,539	5,471	31,020	27,519	53%	3,128
<b>TOTAL INDIRECT EXPENSES:</b>	<b>253,536</b>	<b>21,964</b>	<b>146,088</b>	<b>107,448</b>	<b>58%</b>	<b>1,808</b>
<b>TOTAL ALL EXPENSES:</b>	<b>289,837</b>	<b>22,375</b>	<b>161,756</b>	<b>128,081</b>	<b>56%</b>	<b>1,808</b>
<b>NET INCOME (LOSS):</b>	<b>(289,837)</b>	<b>(22,375)</b>	<b>(161,756)</b>	<b>(128,081)</b>	<b>56%</b>	<b>7,315</b>

## Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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	1,177,885	8,276,811	5,853,914	59%	(33,888)
TEMPORARY SALARIES	212,850	20,963	106,678	106,172	50%	17,484
CAPITAL LABOR & OVERHEAD	-	(7,739)	(23,920)	23,920		23,920
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(116,667)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	400
EMPLOYEE SERVICE AWARDS	2,260	438	498	1,762	22%	820
FICA (EMPLOYER PORTION)	1,067,890	88,750	611,056	456,834	57%	11,880
L&I INSURANCE	65,406	-	29,051	36,355	44%	9,102
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,819	24,193	14,768	62%	(1,466)
MEDICAL (EMPLOYER PORTION)	1,959,293	188,543	1,277,967	681,326	65%	(135,046)
RETIREMENT (EMPLOYER PORTION)	778,534	65,552	453,835	324,699	58%	310
TRANSPORTATION ALLOWANCE	25,944	140	26,461	(517)	102%	(11,327)
UNEMPLOYMENT INSURANCE	73,419	9,344	46,646	26,772	64%	(3,819)
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>18,160,082</b>	<b>1,547,696</b>	<b>10,831,676</b>	<b>7,328,406</b>	<b>60%</b>	<b>(238,295)</b>
WORKPLACE BENEFITS	60,150	1,703	13,113	47,037	22%	21,974
HUMAN RESOURCES POOLED EXP	115,700	5,659	51,827	63,873	45%	15,664
MEETING SUPPORT EXPENSES	9,950	983	4,183	5,767	42%	1,621
RENT	923,055	88,136	568,995	354,060	62%	(30,546)
PERSONAL PROP TAXES-WSBA	6,500	514	3,913	2,587	60%	(122)
FURNITURE, MAINT, LH IMP	48,450	1,640	18,846	29,604	39%	9,416
SAFETY & SECURITY	10,420	-	1,053	9,367	10%	5,025
OFFICE SUPPLIES & EQUIPMENT	19,635	991	8,627	11,008	44%	2,827
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,465	130,051	94,033	58%	665
COMPUTER HARDWARE DEPRECIATION	47,971	4,331	30,328	17,643	63%	(2,345)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,605	23,795	12,524	66%	(2,609)
INSURANCE	273,491	22,171	155,198	118,293	57%	4,338
WORK HOME FURNITURE & EQUIP	10,500	136	1,801	8,699	17%	4,324
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(16,320)
PROFESSIONAL FEES-LEGAL	250,000	2,749	37,969	212,031	15%	107,864
ONLINE LEGAL RESEARCH	89,000	590	45,814	43,186	51%	6,103
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	3,792
TRANSLATION SERVICES	25,000	3,345	7,149	17,851	29%	7,435
TELEPHONE & INTERNET	33,600	2,720	18,860	14,740	56%	740
POSTAGE - GENERAL	12,000	798	4,822	7,178	40%	2,178
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	4,375
BANK FEES	27,000	1,694	16,711	10,289	62%	(961)
PRODUCTION MAINTENANCE & SUPPLIES	13,250	308	6,580	6,670	50%	1,150
COMPUTER POOLED EXPENSES	2,527,807	294,783	1,375,309	1,152,498	54%	99,245
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>4,821,383</b>	<b>454,321</b>	<b>2,566,640</b>	<b>2,254,743</b>	<b>53%</b>	<b>245,833</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>22,981,465</b>	<b>2,002,017</b>	<b>13,398,316</b>	<b>9,583,148</b>	<b>58%</b>	<b>7,538</b>

# Washington State Bar Association

Statement of Activities

For the Period from April 01, 2026 to April 30, 2026

**58% 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	(369,448)	(21,566)	(170,912)	(198,536)
ADMISSIONS/BAR EXAM	(70,382)	115,077	654,016	(724,398)
ADVANCEMENT FTE	(322,209)	(27,354)	(185,152)	(137,056)
BAR NEWS	(184,871)	(7,250)	(68,832)	(116,039)
BENCH BAR PRESS	-	(2,125)	(775)	775
BOARD OF GOVERNORS	(656,550)	(64,968.89)	(322,870)	(333,680)
CONFERENCE & BROADCAST SERVICES	(83,138)	(7,199)	(48,732)	(34,406)
CHARACTER & FITNESS BOARD	(183,031)	(14,001)	(105,144)	(77,887)
CLE - PRODUCTS	651,708	40,958	453,227	198,481
CLE - SEMINARS	(521,923)	(50,145)	(384,143)	(137,780)
CLIENT PROTECTION FUND	244,100	6,262	710,835	(466,735)
COMMUNICATIONS	(927,116)	(96,046)	(485,430)	(441,686)
COMMUNICATIONS FTE	(257,458)	(22,007)	(152,578)	(104,880)
DESKBOOKS	(261,267)	(21,579)	(177,680)	(83,588)
DISCIPLINE	(6,714,684)	(570,620)	(3,802,117)	(2,912,568)
DIVERSITY	(266,146)	(28,705)	(60,184)	(205,962)
ENTITY REGULATION	(67,555)	(10,197)	(55,306)	(12,250)
FACILITIES & OPERATIONS	(749,267)	(67,796)	(450,955)	(298,312)
FINANCE	(630,173)	(10,992)	(307,734)	(322,438)
FOUNDATION	(194,625)	(15,491)	(108,751)	(85,874)
HUMAN RESOURCES	(540,066)	(53,884)	(396,900)	(143,166)
LAW CLERK PROGRAM	(20,825)	(10,634)	122,670	(143,495)
LEGISLATIVE	(295,591)	(18,888)	(163,850)	(131,741)
LEGAL LUNCHBOX	(34,025)	(4,376)	(8,206)	(25,819)
LICENSE FEES	17,652,266	1,514,545	10,472,447	7,179,819
LICENSING AND MEMBERSHIP	(336,145)	(13,235)	(116,128)	(220,017)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(5,185)	(31,011)	(30,033)
LIMITED PRACTICE OFFICERS	56,640	5,025	45,729	10,911
MANDATORY CLE ADMINISTRATION	490,949	47,632	443,183	47,766
MEMBER WELLNESS PROGRAM	(247,030)	(22,583)	(144,543)	(102,487)
MINI CLE	(134,341)	(11,610)	(77,953)	(56,388)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(30,161)	(195,540)	(223,223)
NEW MEMBER EDUCATION	20,022	5,234	44,685	(24,664)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(93,279)	(630,050)	(513,472)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(84,683)	(667,088)	(407,567)
OGC-DISCIPLINARY BOARD	(346,788)	(29,428)	(206,250)	(140,538)
PRACTICE OF LAW BOARD	(115,055)	(9,302)	(58,759)	(56,296)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(14,036)	(141,695)	(44,525)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(18,701)	(125,748)	(99,028)
PUBLIC SERVICE PROGRAMS	(190,189)	101,710	(30,565)	(159,624)
PUBLICATION & DESIGN SERVICES	(129,205)	(10,780)	(77,181)	(52,024)
REGULATORY SERVICES FTE	(438,062)	(35,266)	(242,226)	(195,835)
REGULATORY REFORM	(224,255)	(14,649)	(108,210)	(116,045)
SECTIONS ADMINISTRATION	(50,343)	(24,989)	202,935	(253,278)
SECTIONS OPERATIONS	(437,806)	(26,173)	109,748	(547,554)
TECHNOLOGY	(959,791)	(92,360)	(598,847)	(360,944)
VOLUNTEER EDUCATION	(289,837)	(22,375)	(161,756)	(128,081)
INDIRECT EXPENSES	22,981,465	2,002,017	13,398,316	9,583,148
<b>TOTAL OF ALL</b>	<b>(21,738,972)</b>	<b>(2,153,841)</b>	<b>(15,587,990)</b>	<b>(6,150,982)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,242,493)</b>	<b>151,824</b>	<b>2,189,674</b>	<b>(3,432,166)</b>