

WASHINGTON STATE
B A R A S S O C I A T I O N

Financial Reports

(Unaudited)

Year to Date August 31, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
September 23, 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 August 31, 2026
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	92%	94%	\$(389,789)	91%	Unfavorable to budget due to higher salaries, medical cost, transportation allowance, and unemployment taxes.
Other Indirect Expenses*	92%	74%	\$851,241	80%	Favorable to budget due to timing of expenses for legal fees, workplace benefits, and HR and IT direct expenses.
Total Indirect Expenses	92%	90%	\$461,452	89%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	92%	98%	\$1,464,468	95%	Favorable to budget due to higher fee revenue for licensing & MCLE late fees, New Admittee licenses, Pro Hac Vice, and Law Clerk, bar exam, higher recovery of discipline costs and advertising revenue, and timing of collection of reimbursements from sections.
General Fund Indirect Expenses	92%	90%	\$449,952	89%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	92%	80%	\$329,610	79%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	92%	-252%	\$2,244,030	121%	Favorable to budget for the reasons described above.

CLE Revenue	92%	84%	\$(121,480)	89%	Unfavorable to budget due to lower seminar registration revenue and digital video sales.
CLE Direct Expenses	92%	69%	\$100,795	81%	Favorable to budget due to timing of expenses for seminar activities and lower online product hosting expenses.
CLE Indirect Expenses	92%	91%	\$6,477	87%	Slightly favorable to budget due to indirect expenses as described above.
CLE Net	92%	102%	\$(14,208)	36%	Unfavorable to budget due to lower 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 August 01, 2026 to August 31, 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	-	-	221,123	253,348	63,398	113,600	284,521	366,948	(284,521)	(366,948)
Admissions/Bar Exam	1,906,668	1,479,440	964,586	1,089,992	410,387	459,830	1,374,973	1,549,822	531,696	(70,382)
Advancement FTE	-	-	289,423	315,609	140	6,600	289,564	322,209	(289,564)	(322,209)
Bar News	541,208	529,600	298,824	331,526	352,441	382,945	651,265	714,471	(110,058)	(184,871)
Board of Governors	-	-	214,660	238,885	339,813	420,665	554,473	659,550	(554,473)	(659,550)
Conference & Broadcasting Services	-	-	75,310	83,138	-	-	75,310	83,138	(75,310)	(83,138)
Character & Fitness Board	-	-	145,394	159,981	15,757	23,050	161,151	183,031	(161,151)	(183,031)
Communications Strategies	730	3,000	678,589	741,101	198,175	189,015	876,765	930,116	(876,034)	(927,116)
Communications Strategies FTE	-	-	232,076	257,458	-	-	232,076	257,458	(232,076)	(257,458)
Discipline	170,211	85,000	5,804,846	6,614,175	146,811	179,509	5,951,657	6,793,684	(5,781,446)	(6,708,684)
Diversity	135,000	135,000	286,652	342,071	18,409	27,075	305,061	369,146	(170,061)	(234,146)
Entity Regulation	21,000	75,500	105,549	115,083	5,259	27,973	110,807	143,055	(89,807)	(67,555)
Facilities & Operations	-	-	687,683	746,702	2,598	2,565	690,082	749,267	(690,082)	(749,267)
Finance	718,687	600,000	1,092,554	1,225,253	3,719	4,920	1,096,273	1,230,173	(377,886)	(630,173)
Foundation	-	-	159,875	175,440	8,437	19,185	168,312	194,625	(168,312)	(194,625)
Human Resources	-	-	610,447	540,066	-	-	610,447	540,066	(610,447)	(540,066)
Law Clerk Program	276,267	224,000	156,301	177,416	52,542	67,409	208,844	244,825	67,423	(20,825)
Legislative	-	-	227,101	270,801	16,536	24,700	243,638	295,591	(243,638)	(295,591)
Legal Lunchbox	37,273	34,000	53,593	59,925	4,422	8,100	58,015	68,025	(20,742)	(34,025)
Licensing and Membership Records	624,940	494,260	713,602	807,725	29,849	22,680	743,451	830,405	(118,902)	(336,145)
Licensing Fees	16,309,449	17,652,266	-	-	-	-	0	-	16,309,449	17,652,266
Limited License Legal Technician	16,147	17,287	62,001	68,332	3,398	10,000	65,399	78,332	(49,252)	(61,045)
Limited Practice Officers	160,220	182,000	84,239	92,656	15,421	32,704	99,660	125,360	60,560	56,640
Mandatory CLE	1,306,125	1,338,250	618,615	694,269	133,750	153,032	752,365	847,301	553,760	490,949
Member Wellness Program	5,500	9,000	196,008	242,930	5,016	13,100	201,024	256,030	(195,524)	(247,030)
Member Services & Engagement	13,520	15,300	281,345	309,044	88,609	125,020	369,954	434,064	(356,434)	(418,764)
Mini CLE	-	-	119,991	134,341	-	-	119,991	134,341	(119,991)	(134,341)
New Member Education	132,577	142,000	105,825	118,278	2,473	3,700	108,298	121,978	24,279	20,022
Office of General Counsel	1,000	-	992,003	1,116,772	11,173	26,750	1,003,177	1,143,522	(1,002,177)	(1,143,522)
Office of the Executive Director	-	-	859,355	932,020	137,987	142,635	997,342	1,074,655	(997,342)	(1,074,655)
OOC-Disciplinary Board	-	-	192,405	210,543	133,214	136,245	325,618	346,788	(325,618)	(346,788)
Practice of Law Board	-	-	90,237	96,855	1,954	16,200	92,191	115,055	(92,191)	(115,055)
Practice Management Assistance	86,930	62,000	134,277	152,525	90,482	95,695	224,759	248,220	(137,259)	(186,220)
Professional Responsibility Program	-	-	192,687	216,787	4,075	7,990	196,762	224,777	(196,762)	(224,777)
Public Service Programs	132,639	132,635	262,268	310,124	(1,267)	50,200	261,001	360,324	(128,362)	(227,689)
Publication and Design Services	-	-	111,115	124,205	4,756	5,000	115,871	129,205	(115,871)	(129,205)
Regulatory Services FTE	-	-	373,044	425,472	1,542	12,500	374,587	438,062	(374,587)	(438,062)
Regulatory Reform	-	-	153,639	167,255	8,828	57,000	162,467	224,255	(162,467)	(224,255)
Sections Administration	-	-	288,699	322,943	484	2,400	289,183	325,343	(289,183)	(325,343)
Volunteer Engagement	396,778	275,000	224,579	253,536	24,268	36,301	248,846	289,836.58	(248,846)	(289,837)
Technology	-	-	894,533	959,791	-	-	894,533	959,791	(894,533)	(959,791)
Subtotal General Fund	22,992,878	23,485,538	19,255,054	21,496,370	2,334,656	2,906,473	21,589,711	24,402,843	1,403,168	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(682)	-	(682)	-	682	744
Expenses using Special Project Reserve funds	-	-	(153,639)	-	(8,828)	-	(162,467)	(224,255)	162,467	224,255
Total General Fund - Net Result from Operations	22,992,878	23,485,538	19,101,415	21,496,370	2,325,828	2,906,473	21,426,561	24,177,844	1,566,317	(692,306)
Percentage of Budget	98%	98%	90%	90%	80%	88%	88%	88%	88%	88%
CLE-Seminars and Products	1,240,633	1,491,745	957,695	1,048,807	228,580	313,153	1,186,275	1,361,960	54,358	129,785
CLE - Deskbooks	101,680	105,120	219,075	242,008	71,696	124,380	290,771	366,387	(189,091)	(261,267)
Total CLE	1,342,313	1,596,865	1,176,770	1,290,814	300,276	437,533	1,477,046	1,728,347	(134,733)	(131,482)
Percentage of Budget	84%	84%	91%	91%	69%	85%	85%	85%	85%	85%
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	(134,733)	(131,482)
Total CLE Fund - Net Result from Operations	-	-	1,176,770	1,290,814	300,276	437,533	1,477,046	1,728,347	(134,733)	(131,482)
Total All Sections	690,160	653,316	-	-	770,216	1,091,122	770,216	1,091,122	(80,056)	(437,806)
Bench Bar Press-Restricted	8,160	-	-	-	7,060	-	7,060	0	1,100	-
Client Protection Fund-Restricted	948,559	945,480	173,066	194,280	100,587	507,100	273,654	701,380	674,906	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	-	-	173,066	194,280	100,587	507,100	273,654	701,380	674,906	244,100
Totals	25,973,910	26,681,199	20,604,890	22,981,465	3,505,736	4,942,227	24,110,626	27,923,692	1,864,384	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(682)	-	(682)	-	682	-
Totals Net of Use of Special Project Reserve Funds	-	-	(153,639)	-	(8,828)	-	(162,467)	27,698,693	162,467	(1,017,494)
Percentage of Budget	97%	97%	90%	90%	71%	86%	86%	86%	86%	86%

Summary of Fund Balances:	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	5,981,998
Bench Bar Press	1,110	1,110	2,210
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,098,994
Section Funds	2,164,531	1,726,725	2,084,475
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	309,243
Special Projects and Innovation Fund	616,067	391,813	453,600
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	8,170,471
Total General Fund Balance	10,030,146	9,112,841	11,433,314
Net Change in Total General Fund Balance	-	(917,294)	1,403,168
Total Fund Balance	18,736,606	17,494,113	20,609,990
Net Change In Fund Balance	-	(1,242,493)	1,864,384

Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2026

Checking & Savings Accounts

General Fund

Checking

Bank

Account

Amount

Wells Fargo

General

1,030,524

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.60%

9,762,984

UBS Financial Money Market

3.58%

1,208,095

CDs/Treasuries

see list

9,500,000

General Fund Total

21,501,603

Client Protection Fund

Checking

Bank

Amount

Wells Fargo

305,919

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.60%

5,625,503

CDs/Treasuries

see list

250,000

Client Protection Fund Total

6,181,421

Grand Total Cash & Investments

27,683,024

Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2026

General Fund

		Term	Trade	Settle	Maturity	
Bank	Yield	Months	Date	Date	Date	Amount
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 CD	3.85%	9	4/28/2026	4/30/2026	2/1/2027	250,000
Tristate Capital Bank CD	3.80%	9	4/28/2026	5/6/2026	2/8/2027	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
Regions BK Birmngham CD	3.80%	12	4/28/2026	5/5/2026	5/5/2027	250,000
Bank Hope Los Angeles CD	3.75%	12	4/28/2026	5/6/2026	5/6/2027	250,000
Eaglemark Savings Bank CD	3.95%	12	5/26/2026	5/27/2026	5/27/2027	250,000
Nelnet Bank Inc. CD	3.80%	12	5/26/2026	5/27/2026	5/27/2027	250,000
Bank of America Calif CD	3.95%	12	5/26/2026	5/28/2026	5/28/2027	250,000
First-Citizens Bank/Trst CD	3.85%	12	5/26/2026	5/28/2026	5/28/2027	250,000
Mountainone Bank CD	3.80%	12	5/26/2026	5/29/2026	5/29/2027	250,000
Western Alliance Bank CD	3.85%	12	5/26/2026	5/29/2026	5/29/2027	250,000
Truist Bank CD	3.85%	12	5/26/2026	6/5/2026	6/4/2027	250,000
First Financial Bank CD	3.95%	12	6/17/2026	6/26/2026	6/25/2027	250,000
PNC Bank NA CD	3.85%	12	6/17/2026	6/25/2026	6/25/2027	250,000
Celtic Bank CD	3.95%	10	8/13/2026	8/28/2026	6/28/2027	250,000
Bank of China/New York CD	4.05%	12	8/13/2026	8/19/2026	8/9/2027	250,000
Bank of America NA CD	4.05%	12	8/13/2026	8/19/2026	8/19/2027	250,000
					Total	9,500,000

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>
SAFRA National Bank CD	3.65%	11	1/23/2026	1/29/2026	12/29/2026	250,000
					Total	250.000

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,652,266	1,445,000	16,309,449	1,342,817	92%	128,205
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,445,000</u>	<u>16,309,449</u>	<u>1,342,817</u>	<u>92%</u>	<u>128,205</u>

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	9,500	-	7,205	2,295	76%	(1,503)
BAR EXAM FEES	1,395,000	85,538	1,842,963	(447,963)	132%	564,213
RULE 9/LEGAL INTERN FEES	13,000	850	14,850	(1,850)	114%	2,933
SPECIAL ADMISSIONS	61,940	3,905	41,650	20,290	67%	(15,128)
TOTAL REVENUE:	1,479,440	90,293	1,906,668	(427,228)	129%	550,515
DIRECT EXPENSES:						
POSTAGE	2,900	226	3,272	(372)	113%	(614)
STAFF TRAVEL/PARKING	24,000	15,002	31,302	(7,302)	130%	(9,302)
STAFF MEMBERSHIP DUES	495	-	595	(100)	120%	(141)
SUPPLIES	2,500	116	2,887	(387)	115%	(595)
FACILITY, PARKING, FOOD	150,985	2,255	59,635	91,350	39%	78,768
EXAM GRADING	43,750	1,000	45,750	(2,000)	105%	(5,646)
UBE EXAMINATIONS	46,200	1,619	42,478	3,722	92%	(128)
BOARD OF BAR EXAMINERS	45,000	14,544	22,556	22,444	50%	18,694
BAR EXAM PROCTORS	10,000	3,398	11,884	(1,884)	119%	(2,717)
DISABILITY ACCOMMODATIONS	75,000	25,335	96,335	(21,335)	128%	(27,585)
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	1,375
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	1,352
SOFTWARE HOSTING	45,000	5,012	49,799	(4,799)	111%	(8,549)
STAFF CONFERENCE & TRAINING	11,000	-	8,107	2,893	74%	1,976
BAR EXAM REIMBURSEMENT	-	35,764	35,764	(35,764)		(35,764)
TOTAL DIRECT EXPENSES:	459,830	104,271	410,387	49,443	89%	11,124
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	57,661	581,630	53,765	92%	816
BENEFITS EXPENSE	198,059	18,256	193,294	4,765	98%	(11,740)
OTHER INDIRECT EXPENSE	256,539	12,935	189,662	66,877	74%	45,499
TOTAL INDIRECT EXPENSES:	1,089,992	88,851	964,586	125,407	88%	34,574
TOTAL ALL EXPENSES:	1,549,822	193,122	1,374,973	174,850	89%	45,698
NET INCOME (LOSS):	(70,382)	(102,829)	531,696	(602,078)	-755%	596,213

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	5,910
TOTAL DIRECT EXPENSES:	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>5,910</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	18,238	204,475	12,050	94%	(5,994)
BENEFITS EXPENSE	50,531	4,505	48,968	1,563	97%	(2,648)
OTHER INDIRECT EXPENSE	48,553	2,454	35,980	12,573	74%	8,527
TOTAL INDIRECT EXPENSES:	<u>315,609</u>	<u>25,196</u>	<u>289,423</u>	<u>26,185</u>	<u>92%</u>	<u>(115)</u>
TOTAL ALL EXPENSES:	<u>322,209</u>	<u>25,196</u>	<u>289,564</u>	<u>32,645</u>	<u>90%</u>	<u>5,794</u>
NET INCOME (LOSS):	<u>(322,209)</u>	<u>(25,196)</u>	<u>(289,564)</u>	<u>(32,645)</u>	<u>90%</u>	<u>5,794</u>

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
ATJ BOARD RETREAT **	3,000	-	-	3,000	0%	2,750
LEADERSHIP TRAINING **	8,765	-	8,764	1	100%	(730)
ATJ BOARD EXPENSE **	55,635	14,261	22,311	33,324	40%	28,688
STAFF TRAVEL/PARKING	2,800	-	1,716	1,084	61%	851
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	371
PUBLIC DEFENSE **	11,000	-	9,119	1,881	83%	965
RECEPTION/FORUM EXPENSE **	28,000	2,109	17,826	10,174	64%	7,841
TOTAL DIRECT EXPENSES:	113,600	16,369	63,398	50,202	56%	40,735
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	12,533	136,994	15,642	90%	2,922
BENEFITS EXPENSE	45,272	3,978	42,942	2,331	95%	(1,442)
OTHER INDIRECT EXPENSE	55,440	2,797	41,188	14,252	74%	9,632
TOTAL INDIRECT EXPENSES:	253,348	19,308	221,123	32,225	87%	11,113
TOTAL ALL EXPENSES:	366,948	35,677	284,521	82,427	78%	51,848
NET INCOME (LOSS):	(366,948)	(35,677)	(284,521)	(82,427)	78%	51,848

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BENCH-BAR-PRESS						
REVENUE:						
LUNCHEON REGISTRATION	-	975	5,460	(5,460)		5,460
BENCH-BAR-PRESS MEMBERSHIP DUES	-	200	2,700	(2,700)		2,700
TOTAL REVENUE:	<u>-</u>	<u>1,175</u>	<u>8,160</u>	<u>(8,160)</u>		<u>8,160</u>
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	7,060	(7,060)		(7,060)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>7,060</u>	<u>(7,060)</u>		<u>(7,060)</u>
NET INCOME (LOSS):	<u>-</u>	<u>1,175</u>	<u>1,100</u>	<u>(1,100)</u>		<u>1,100</u>

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	-	-	2,000	0%	(1,833)
BNEWS DISPLAY ADVERTISING	405,000	50,944	412,732	(7,732)	102%	41,482
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	140	(40)	140%	49
BNEWS CLASSIFIED ADVERTISING	2,500	359	4,770	(2,270)	191%	2,479
JOB TARGET ADVERTISING	120,000	14,055	123,565	(3,565)	103%	13,565
TOTAL REVENUE:	529,600	65,358	541,208	(11,608)	102%	55,741
DIRECT EXPENSES:						
POSTAGE	135,000	-	136,557	(1,557)	101%	(12,807)
PRINTING, COPYING & MAILING	242,000	-	214,313	27,687	89%	7,521
DIGITAL/ONLINE DEVELOPMENT	2,000	-	353	1,647	18%	1,481
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	917
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	275
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	1,018
STAFF MEMBERSHIP DUES	220	220	220	-	100%	(18)
SUBSCRIPTIONS	225	-	-	225	0%	206
TOTAL DIRECT EXPENSES:	382,945	220	352,441	30,504	92%	(1,409)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,700	187,072	12,079	94%	(4,517)
BENEFITS EXPENSE	59,029	5,278	57,404	1,625	97%	(3,294)
OTHER INDIRECT EXPENSE	73,346	3,706	54,348	18,998	74%	12,886
TOTAL INDIRECT EXPENSES:	331,526	25,684	298,824	32,703	90%	5,075
TOTAL ALL EXPENSES:	714,471	25,904	651,265	63,206	91%	3,667
NET INCOME (LOSS):	(184,871)	39,454	(110,058)	(74,814)	60%	59,408

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS **	175,000	428	112,204	62,796	64%	48,213
BOG COMMITTEES' EXPENSES **	14,200	3,632	15,104	(904)	106%	(2,087)
BOG RETREAT	40,000	-	51,525	(11,525)	129%	(14,858)
BOG CONFERENCE ATTENDANCE **	60,500	4,629	61,878	(1,378)	102%	(6,419)
BOG TRAVEL & OUTREACH **	85,000	4,814	82,617	2,383	97%	(4,701)
LEADERSHIP TRAINING **	3,000	-	-	3,000	0%	2,750
BOG ELECTIONS **	19,900	-	11,276	8,624	57%	6,966
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	11,000
NEW GOVERNOR ORIENTATION	7,000	-	4,545	2,455	65%	1,871
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	3,025
SUPPLIES	765	-	665	100	87%	37
TOTAL DIRECT EXPENSES:	<u>420,665</u>	<u>13,503</u>	<u>339,813</u>	<u>80,852</u>	<u>81%</u>	<u>45,797</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,876	127,346	7,697	94%	(3,556)
BENEFITS EXPENSE	44,269	4,034	43,399	871	98%	(2,818)
OTHER INDIRECT EXPENSE	59,572	2,995	43,915	15,657	74%	10,693
TOTAL INDIRECT EXPENSES:	<u>238,885</u>	<u>18,905</u>	<u>214,660</u>	<u>24,225</u>	<u>90%</u>	<u>4,318</u>
TOTAL ALL EXPENSES:	<u>659,550</u>	<u>32,408</u>	<u>554,473</u>	<u>105,077</u>	<u>84%</u>	<u>50,115</u>
NET INCOME (LOSS):	<u>(659,550)</u>	<u>(32,408)</u>	<u>(554,473)</u>	<u>(105,077)</u>	<u>84%</u>	<u>50,115</u>

**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 August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONFERENCE AND BROADCAST SERVICES						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	49,269	4,242	46,647	2,622	95%	(1,483)
BENEFITS EXPENSE	14,930	1,355	14,619	310	98%	(934)
OTHER INDIRECT EXPENSE	18,939	958	14,044	4,896	74%	3,317
TOTAL INDIRECT EXPENSES:	83,138	6,555	75,310	7,828	91%	900
NET INCOME (LOSS):	(83,138)	(6,555)	(75,310)	(7,828)	91%	900

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	8,241	3,759	69%	2,759
COURT REPORTERS	11,050	-	7,040	4,010	64%	3,089
STAFF TRAVEL/PARKING	-	-	476	(476)		(476)
TOTAL DIRECT EXPENSES:	23,050	-	15,757	7,293	68%	5,373
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,817	97,802	6,089	94%	(2,569)
BENEFITS EXPENSE	26,820	2,405	26,013	807	97%	(1,428)
OTHER INDIRECT EXPENSE	29,270	1,472	21,580	7,690	74%	5,251
TOTAL INDIRECT EXPENSES:	159,981	12,693	145,394	14,586	91%	1,255
TOTAL ALL EXPENSES:	183,031	12,693	161,151	21,880	88%	6,627
NET INCOME (LOSS):	(183,031)	(12,693)	(161,151)	(21,880)	88%	6,627

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	730,535	25,644	435,619	294,916	60%	(234,038)
SEMINAR REVENUE-OTHER	32,500	-	45,150	(12,650)	139%	15,358
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	137,500
SHIPPING & HANDLING	210	9	45	165	21%	(148)
COURSEBOOK SALES	3,500	70	395	3,105	11%	(2,813)
DIGITAL VIDEO SALES	875,000	26,149	759,424	115,576	87%	(42,660)
TOTAL REVENUE:	1,491,745	51,872	1,240,633	251,112	83%	(126,800)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	138
ONLINE EXPENSES	54,000	6,280	24,153	29,847	45%	25,347
ACCREDITATION FEES	2,500	(48)	1,766	734	71%	526
FACILITIES	175,000	32,773	155,849	19,152	89%	4,568
DISABILITY ACCOMMODATIONS	7,000	2,125	4,336	2,664	62%	2,080
SPEAKERS & PROGRAM DEVELOP	45,700	2,138	26,131	19,569	57%	15,761
HONORARIA	3,000	-	-	3,000	0%	2,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	183
STAFF TRAVEL/PARKING	16,500	2,563	13,268	3,232	80%	1,857
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	3,392
STAFF MEMBERSHIP DUES	1,500	-	1,091	409	73%	284
SUBSCRIPTIONS	1,300	-	796	504	61%	396
SUPPLIES	1,000	-	455	545	45%	462
COST OF SALES - COURSEBOOKS	300	3	30	270	10%	245
POSTAGE & DELIVERY-COURSEBOOKS	200	7	34	166	17%	149
IT EXPENSE DUE TO GF	1,103	51	672	431	61%	339
TOTAL DIRECT EXPENSES:	313,153	45,892	228,580	84,573	73%	58,477
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	53,875	581,755	32,713	95%	(18,492)
BENEFITS EXPENSE	202,492	18,482	199,199	3,293	98%	(13,581)
OTHER INDIRECT EXPENSE	231,847	11,868	176,741	55,106	76%	35,785
TOTAL INDIRECT EXPENSES:	1,048,807	84,225	957,695	91,112	91%	3,711
TOTAL ALL EXPENSES:	1,361,960	130,117	1,186,275	175,685	87%	62,188
NET INCOME (LOSS):	129,785	(78,245)	54,358	75,427	42%	(64,612)

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAV)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	-	7,039	(7,039)		7,039
CPF RESTITUTION	10,000	621	15,746	(5,746)	157%	6,579
CPF MEMBER ASSESSMENTS	735,480	4,635	740,905	(5,425)	101%	66,715
INTEREST INCOME	200,000	17,091	184,870	15,130	92%	1,536
TOTAL REVENUE:	945,480	22,347	948,559	(3,079)	100%	81,869
DIRECT EXPENSES:						
BANK FEES	500	175	(38)	538	-8%	497
GIFTS TO INJURED CLIENTS	500,000	35,009	97,973	402,027	20%	360,360
CPF BOARD EXPENSES	2,000	-	933	1,067	47%	900
STAFF CONFERENCE & TRAINING	4,400	-	1,519	2,881	35%	2,514
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(17)
TOTAL DIRECT EXPENSES:	507,100	35,185	100,587	406,513	20%	364,254
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,850	108,260	9,241	92%	(551)
BENEFITS EXPENSE	34,425	3,076	33,508	917	97%	(1,952)
OTHER INDIRECT EXPENSE	42,355	2,134	31,299	11,056	74%	7,526
TOTAL INDIRECT EXPENSES:	194,280	15,060	173,066	21,214	89%	5,024
TOTAL ALL EXPENSES:	701,380	50,245	273,654	427,726	39%	369,278
NET INCOME (LOSS):	244,100	(27,898)	674,906	(430,806)	276%	451,147

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	1,000	-	730	270	73%	(187)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,833)
TOTAL REVENUE:	3,000	-	730	2,270	24%	(2,020)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	2,178	3,717	37%	3,226
STAFF MEMBERSHIP DUES	1,800	-	977	823	54%	673
SUBSCRIPTIONS	4,520	815	5,719	(1,199)	127%	(1,575)
APEX	52,500	24,269	51,797	703	99%	(3,672)
BAR LEADERS SUMMIT	35,000	-	29,936	5,064	86%	2,147
50 YEAR MEMBER TRIBUTE LUNCH	38,000	585	23,558	14,442	62%	11,275
BAR OUTREACH **	22,000	154	33,438	(11,438)	152%	(13,272)
COMMUNICATIONS OUTREACH **	8,000	294	8,710	(710)	109%	(1,377)
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	2,568
AMBASSADOR TRAINING & TOWN HALLS	10,000	8,123	34,072	(24,072)	341%	(24,905)
TOTAL DIRECT EXPENSES:	189,015	34,438	198,175	(9,160)	105%	(24,911)
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	41,700	412,006	5,989	99%	(28,844)
BENEFITS EXPENSE	137,502	10,991	129,443	8,059	94%	(3,399)
OTHER INDIRECT EXPENSE	185,603	9,353	137,140	48,463	74%	32,996
TOTAL INDIRECT EXPENSES:	741,101	62,044	678,589	62,511	92%	753
TOTAL ALL EXPENSES:	930,116	96,482	876,765	53,351	94%	(24,158)
NET INCOME (LOSS):	(927,116)	(96,482)	(876,034)	(51,081)	94%	(26,178)

**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 August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	168,103	15,090	92%	(176)
BENEFITS EXPENSE	39,830	3,531	38,426	1,404	96%	(1,915)
OTHER INDIRECT EXPENSE	34,435	1,742	25,547	8,888	74%	6,018
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>20,539</u>	<u>232,076</u>	<u>25,382</u>	<u>90%</u>	<u>3,927</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(20,539)</u>	<u>(232,076)</u>	<u>(25,382)</u>	<u>90%</u>	<u>3,927</u>

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	-	10,103	(4,983)	197%	5,410
LEXIS/NEXIS ROYALTIES	75,000	-	58,119	16,881	77%	(10,631)
SECTION PUBLICATION SALES	-	-	140	(140)		140
CASEMAKER ROYALTIES	25,000	11,659	33,318	(8,318)	133%	10,401
TOTAL REVENUE:	105,120	11,659	101,680	3,440	97%	5,320
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	-	3,716	(916)	133%	(1,149)
COST OF SALES - SECTION PUBLICATION	-	-	37	(37)		(37)
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	103
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	254
OBSOLETE INVENTORY	118,700	-	65,597	53,103	55%	43,212
STAFF MEMBERSHIP DUES	330	-	218	112	66%	84
SUBSCRIPTIONS	50	-	-	50	0%	46
TOTAL DIRECT EXPENSES:	124,380	-	71,696	52,684	58%	42,319
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	135,365	9,681	93%	(2,406)
BENEFITS EXPENSE	45,925	4,122	44,713	1,212	97%	(2,615)
OTHER INDIRECT EXPENSE	51,036	2,618	38,996	12,039	76%	7,786
TOTAL INDIRECT EXPENSES:	242,008	18,905	219,075	22,933	91%	2,765
TOTAL ALL EXPENSES:	366,387	18,905	290,771	75,617	79%	45,084
NET INCOME (LOSS):	(261,267)	(7,246)	(189,091)	(72,176)	72%	50,404

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	85	1,381	(381)	138%	465
RECOVERY OF DISCIPLINE COSTS	65,000	5,039	146,780	(81,780)	226%	87,197
DISCIPLINE HISTORY SUMMARY	19,000	1,890	22,050	(3,050)	116%	4,633
TOTAL REVENUE:	85,000	7,014	170,211	(85,211)	200%	92,294
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	321
STAFF TRAVEL/PARKING	15,000	2,767	18,084	(3,084)	121%	(4,334)
STAFF MEMBERSHIP DUES	7,659	-	7,695	(36)	100%	(674)
TELEPHONE	3,000	199	2,269	731	76%	481
COURT REPORTERS	66,200	8,496	51,686	14,514	78%	8,997
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	458
LITIGATION EXPENSES **	24,000	2,271	16,804	7,196	70%	5,196
DISABILITY EXPENSES	15,000	-	4,755	10,245	32%	8,995
TRANSLATION SERVICES	10,000	1,413	13,378	(3,378)	134%	(4,211)
STAFF CONFERENCE & TRAINING	37,800	5,705	32,139	5,661	85%	2,511
TOTAL DIRECT EXPENSES:	179,509	20,850	146,811	32,698	82%	17,739
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	344,523	3,718,069	413,291	90%	69,011
BENEFITS EXPENSE	1,139,859	101,505	1,094,740	45,120	96%	(49,869)
OTHER INDIRECT EXPENSE	1,342,955	67,657	992,037	350,919	74%	239,006
TOTAL INDIRECT EXPENSES:	6,614,175	513,685	5,804,846	809,329	88%	258,148
TOTAL ALL EXPENSES:	6,793,684	534,535	5,951,657	842,027	88%	275,887
NET INCOME (LOSS):	(6,708,684)	(527,521)	(5,781,446)	(927,238)	86%	368,181

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	11,250
TOTAL REVENUE:	135,000	-	135,000	-	100%	11,250
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	96	741	2,959	20%	2,651
STAFF MEMBERSHIP DUES	775	-	605	170	78%	105
DEI COUNCIL **	3,600	25	2,702	898	75%	598
DIVERSITY EVENTS & PROJECTS **	8,600	-	6,319	2,281	73%	1,564
STAFF EQUITY LEADERSHIP LAB	6,000	-	3,869	2,131	64%	1,631
STAFF CONFERENCE & TRAINING	4,400	1,054	4,173	227	95%	(139)
TOTAL DIRECT EXPENSE:	27,075	1,175	18,409	8,666	68%	6,410
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	16,326	169,300	28,824	85%	12,313
BENEFITS EXPENSE	66,814	5,364	57,732	9,082	86%	3,514
OTHER INDIRECT EXPENSE	77,134	3,880	59,621	17,513	77%	11,085
TOTAL INDIRECT EXPENSES:	342,071	25,570	286,652	55,419	84%	26,913
TOTAL ALL EXPENSES:	369,146	26,744	305,061	64,085	83%	33,323
NET INCOME (LOSS):	(234,146)	(26,744)	(170,061)	(64,085)	73%	44,573

**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 August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	-	11,000	17,000	39%	(14,667)
ANNUAL FEES	47,500	-	10,000	37,500	21%	(33,542)
TOTAL REVENUE:	75,500	-	21,000	54,500	28%	(48,208)
DIRECT EXPENSES:						
DEPRECIATION	-	664	1,527	(1,527)		(1,527)
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	2,483
INVESTIGATION	9,600	-	-	9,600	0%	8,800
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	9,167
SOFTWARE HOSTING	3,973	373	2,181	1,791	55%	1,460
TOTAL DIRECT EXPENSES:	27,973	1,037	5,259	22,714	19%	20,383
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,650	73,322	4,149	95%	(2,307)
BENEFITS EXPENSE	18,673	1,695	18,183	490	97%	(1,066)
OTHER INDIRECT EXPENSE	18,939	958	14,044	4,896	74%	3,317
TOTAL INDIRECT EXPENSES:	115,083	9,303	105,549	9,534	92%	(56)
TOTAL ALL EXPENSES:	143,055	10,340	110,807	32,248	77%	20,327
NET INCOME (LOSS):	(67,555)	(10,340)	(89,807)	22,252	133%	(27,882)

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP) REVENUE:						
DIVERSIONS	9,000	250	5,500	3,500	61%	(2,750)
ROYALTIES	62,000	12,786	86,930	(24,930)	140%	30,097
TOTAL REVENUE:	71,000	13,036	92,430	(21,430)	130%	27,347
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	1,496	(111)	108%	(226)
MEMBER WELLNESS COUNCIL	4,500	-	1,850	2,650	41%	2,275
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	3,208
STAFF TRAVEL/PARKING	7,700	-	2,391	5,309	31%	4,668
STAFF CONFERENCE & TRAINING	10,300	1,299	4,055	6,245	39%	5,386
SUBSCRIPTIONS	1,400	111	1,215	185	87%	68
CPE COMMITTEE	1,000	-	753	247	75%	163
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(8,062)
TOTAL DIRECT EXPENSES:	116,785	1,410	99,573	17,212	85%	7,480
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	25,115	334,509	51,268	87%	19,120
BENEFITS EXPENSE	105,599	8,317	99,206	6,393	94%	(2,407)
OTHER INDIRECT EXPENSE	120,866	6,087	89,258	31,608	74%	21,536
TOTAL INDIRECT EXPENSES:	612,242	39,519	522,972	89,270	85%	38,250
TOTAL ALL EXPENSES:	729,027	40,929	622,545	106,482	85%	45,730
NET INCOME (LOSS):	(658,027)	(27,894)	(530,114)	(127,912)	81%	73,077

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FACILITIES & OPERATIONS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	2,178	198	92%	-
STAFF CONFERENCE & TRAINING	-	-	20	(20)		(20)
STAFF MEMBERSHIP DUES	189	200	200	(11)	106%	(27)
TOTAL DIRECT EXPENSES:	<u>2,565</u>	<u>398</u>	<u>2,398</u>	<u>167</u>	<u>93%</u>	<u>(47)</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	36,355	399,207	6,988	98%	(26,862)
BENEFITS EXPENSE	141,474	13,031	141,575	(101)	100%	(11,890)
OTHER INDIRECT EXPENSE	199,033	10,019	146,902	52,131	74%	35,545
TOTAL INDIRECT EXPENSES:	<u>746,702</u>	<u>59,404</u>	<u>687,683</u>	<u>59,018</u>	<u>92%</u>	<u>(3,207)</u>
TOTAL ALL EXPENSES:	<u>749,267</u>	<u>59,803</u>	<u>690,082</u>	<u>59,185</u>	<u>92%</u>	<u>(3,254)</u>
NET INCOME (LOSS):	<u>(749,267)</u>	<u>(59,803)</u>	<u>(690,082)</u>	<u>(59,185)</u>	<u>92%</u>	<u>(3,254)</u>

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	68,525	718,687	(118,687)	120%	168,687
TOTAL REVENUE:	600,000	68,525	718,687	(118,687)	120%	168,687
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	54	3,134	616	84%	304
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	458
STAFF MEMBERSHIP DUES	670	-	585	85	87%	29
TOTAL DIRECT EXPENSES:	4,920	54	3,719	1,201	76%	791
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	62,517	713,988	63,798	92%	(1,017)
BENEFITS EXPENSE	209,178	18,285	202,549	6,629	97%	(10,802)
OTHER INDIRECT EXPENSE	238,288	12,004	176,017	62,271	74%	42,414
TOTAL INDIRECT EXPENSES:	1,225,253	92,806	1,092,554	132,699	89%	30,594
TOTAL ALL EXPENSES:	1,230,173	92,860	1,096,273	133,900	89%	31,385
NET INCOME (LOSS):	(630,173)	(24,335)	(377,586)	(252,587)	60%	200,072

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,350	-	3,350	-	100%	(279)
PRINTING & COPYING	1,000	-	30	970	3%	887
STAFF TRAVEL/PARKING	4,000	-	312	3,688	8%	3,354
SUPPLIES	2,000	-	112	1,888	6%	1,721
BOARD OF TRUSTEES	3,600	-	250	3,350	7%	3,050
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	2,418	217	92%	(3)
POSTAGE	400	-	23	377	6%	343
STAFF CONFERENCE & TRAINING	2,200	1,872	1,941	259	88%	76
TOTAL DIRECT EXPENSES:	19,185	2,092	8,437	10,748	44%	9,149
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	9,170	103,668	5,087	95%	(3,976)
BENEFITS EXPENSE	30,528	2,725	29,547	982	97%	(1,562)
OTHER INDIRECT EXPENSE	36,156	1,818	26,660	9,497	74%	6,484
TOTAL INDIRECT EXPENSES:	175,440	13,713	159,875	15,566	91%	945
TOTAL ALL EXPENSES:	194,625	15,805	168,312	26,314	86%	10,095
NET INCOME (LOSS):	(194,625)	(15,805)	(168,312)	(26,314)	86%	10,095

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	-	132	168	44%	143
STAFF MEMBERSHIP DUES	1,200	-	852	348	71%	248
SUBSCRIPTIONS	2,000	-	1,192	808	60%	642
STAFF TRAINING- GENERAL	29,300	-	3,864	25,436	13%	22,995
RECRUITING AND ADVERTISING	8,750	305	6,326	2,424	72%	1,695
HR INFORMATION SYSTEM	65,950	4,678	57,928	8,022	88%	2,526
SALARY SURVEYS	3,000	-	934	2,066	31%	1,816
CONSULTING SERVICES	1,000	-	-	1,000	0%	917
STAFF CONFERENCE & TRAINING	4,200	-	2,895	1,305	69%	955
TRANSFER TO INDIRECT EXPENSE	(115,700)	(4,983)	(74,122)	(41,578)	64%	(31,936)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	36,397	394,175	110,053	78%	68,034
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
BENEFITS EXPENSE	98,098	10,617	114,440	(16,342)	117%	(24,516)
OTHER INDIRECT EXPENSE	137,739	6,945	101,832	35,907	74%	24,429
TOTAL INDIRECT EXPENSES:	540,066	53,959	610,447	(70,381)	113%	(115,386)
TOTAL ALL EXPENSES:	540,066	53,959	610,447	(70,381)	113%	(115,386)
NET INCOME (LOSS):	(540,066)	(53,959)	(610,447)	70,381	113%	(115,386)

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	2,500	269,667	(49,667)	123%	68,000
LAW CLERK APPLICATION FEES	4,000	700	6,600	(2,600)	165%	2,933
TOTAL REVENUE:	224,000	3,200	276,267	(52,267)	123%	70,933
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	303
DEPRECIATION	37,278	2,908	31,986	5,292	86%	2,186
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	92
LAW CLERK BOARD EXPENSE	9,000	-	5,594	3,406	62%	2,656
SOFTWARE HOSTING	700	95	958	(258)	137%	(316)
STAFF MEMBERSHIP DUES	-	-	300	(300)		(300)
LAW CLERK OUTREACH	20,000	-	13,705	6,295	69%	4,628
TOTAL DIRECT EXPENSES:	67,409	3,003	52,542	14,867	78%	9,249
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	9,202	95,611	9,234	91%	497
BENEFITS EXPENSE	31,938	2,817	30,776	1,162	96%	(1,500)
OTHER INDIRECT EXPENSE	40,633	2,040	29,914	10,719	74%	7,333
TOTAL INDIRECT EXPENSES:	177,416	14,059	156,301	21,115	88%	6,330
TOTAL ALL EXPENSES:	244,825	17,063	208,844	35,981	85%	15,579
NET INCOME (LOSS):	(20,825)	(13,863)	67,423	(88,248)	-324%	86,513

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	29,000	3,100	31,373	(2,373)	108%	4,789
INVESTIGATION FEES	25,000	1,200	19,180	5,820	77%	(3,737)
PRO HAC VICE	435,000	63,628	567,402	(132,402)	130%	168,652
MEMBER CONTACT INFORMATION	5,000	550	6,430	(1,430)	129%	1,847
PHOTO BAR CARD SALES	260	36	564	(304)	217%	326
TOTAL REVENUE:	494,260	68,514	624,949	(130,689)	126%	171,877
DIRECT EXPENSES:						
POSTAGE	4,000	-	5,110	(1,110)	128%	(1,443)
SOFTWARE HOSTING	18,380	2,466	24,740	(6,360)	135%	(7,891)
INVESTIGATION	300	-	-	300	0%	275
TOTAL DIRECT EXPENSES:	22,680	2,466	29,849	(7,169)	132%	(9,059)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	40,440	457,574	46,269	91%	4,282
BENEFITS EXPENSE	139,284	12,242	134,358	4,926	96%	(6,681)
OTHER INDIRECT EXPENSE	164,598	8,298	121,669	42,929	74%	29,212
TOTAL INDIRECT EXPENSES:	807,725	60,980	713,602	94,123	88%	26,813
TOTAL ALL EXPENSES:	830,405	63,446	743,451	86,954	90%	17,754
NET INCOME (LOSS):	(336,145)	5,068	(118,502)	(217,643)	35%	189,631

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
LLLT LICENSE FEES	17,000	1,368	14,876	2,124	88%	(707)
LLLT LATE LICENSE FEES	137	-	571	(434)	417%	445
INVESTIGATION FEES	-	100	100	(100)		100
MCLE LATE FEES	150	-	600	(450)	400%	463
TOTAL REVENUE:	17,287	1,468	16,147	1,140	93%	301
DIRECT EXPENSES:						
LLLT BOARD	9,000	-	3,398	5,602	38%	4,852
LLLT EDUCATION	1,000	-	-	1,000	0%	917
TOTAL DIRECT EXPENSES:	10,000	-	3,398	6,602	34%	5,769
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	5,217	40,184	1,295	97%	(2,162)
BENEFITS EXPENSE	12,046	894	10,985	1,061	91%	57
OTHER INDIRECT EXPENSE	14,807	739	10,832	3,975	73%	2,741
TOTAL INDIRECT EXPENSES:	68,332	6,850	62,001	6,330	91%	636
TOTAL ALL EXPENSES:	78,332	6,850	65,399	12,933	83%	6,405
NET INCOME (LOSS):	(61,045)	(5,381)	(49,252)	(11,793)	81%	6,706

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	200	1,300	(300)	130%	383
MCLE LATE FEES	3,000	-	5,475	(2,475)	183%	2,725
LPO EXAMINATION FEES	18,000	-	11,800	6,200	66%	(4,700)
LPO LICENSE FEES	158,000	12,364	137,545	20,455	87%	(7,288)
LPO LATE LICENSE FEES	2,000	-	3,840	(1,840)	192%	2,007
LPO LICENSE FEES - REINSTATES	-	-	260	(260)		260
TOTAL REVENUE:	182,000	12,564	160,220	21,780	88%	(6,613)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	6,012
EXAM WRITING	15,000	4,200	8,400	6,600	56%	5,350
LPO BOARD	4,000	-	430	3,570	11%	3,237
LPO OUTREACH	500	-	-	500	0%	458
PRINTING & COPYING	200	-	65	135	32%	119
SUPPLIES	100	-	-	100	0%	92
SOFTWARE HOSTING	3,404	382	3,831	(427)	113%	(710)
TOTAL DIRECT EXPENSES:	32,704	4,582	15,421	17,283	47%	14,558
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	6,849	54,409	1,960	97%	(2,738)
BENEFITS EXPENSE	16,315	1,246	15,072	1,242	92%	(117)
OTHER INDIRECT EXPENSE	19,972	1,006	14,757	5,215	74%	3,550
TOTAL INDIRECT EXPENSES:	92,656	9,101	84,239	8,417	91%	695
TOTAL ALL EXPENSES:	125,360	13,683	99,660	25,700	79%	15,253
NET INCOME (LOSS):	56,640	(1,119)	60,560	(3,920)	107%	8,640

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	2,134
STAFF MEMBERSHIP DUES	215	-	-	215	0%	197
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	1,884
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(157)
TELEPHONE	575	50	546	29	95%	(19)
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	(1,042)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	1,146
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	275
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	1,769
TOTAL DIRECT EXPENSES:	24,790	50	16,536	8,254	67%	6,188
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,811	139,436	25,056	85%	11,348
BENEFITS EXPENSE	47,770	4,276	44,464	3,306	93%	(674)
OTHER INDIRECT EXPENSE	58,539	2,946	43,201	15,338	74%	10,459
TOTAL INDIRECT EXPENSES:	270,801	21,033	227,101	43,700	84%	21,133
TOTAL ALL EXPENSES:	295,591	21,082	243,638	51,953	82%	27,321
NET INCOME (LOSS):	(295,591)	(21,082)	(243,638)	(51,953)	82%	27,321

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	47,500	614,500	55,500	92%	333
ACTIVITY APPLICATION LATE FEE	250,000	14,850	230,250	19,750	92%	1,083
MCLE LATE FEES	232,000	(450)	287,125	(55,125)	124%	74,458
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	35,750	500	99%	2,521
ATTENDANCE LATE FEES	120,000	9,700	108,850	11,150	91%	(1,150)
COMITY CERTIFICATES	30,000	250	29,650	350	99%	2,150
TOTAL REVENUE:	1,338,250	71,850	1,306,125	32,125	98%	79,396
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,013	132,135	9,922	93%	(1,916)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(44)
MCLE BOARD EXPENSES	6,000	9	1,090	4,910	18%	4,410
STAFF TRAVEL/PARKING	50	-	-	50	0%	46
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	4,033
TOTAL DIRECT EXPENSES:	153,032	12,022	133,750	19,282	87%	6,529
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	29,809	377,902	29,458	93%	(4,489)
BENEFITS EXPENSE	124,032	10,675	120,471	3,561	97%	(6,775)
OTHER INDIRECT EXPENSE	162,876	8,201	120,242	42,634	74%	29,061
TOTAL INDIRECT EXPENSES:	694,269	48,684	618,615	75,654	89%	17,798
TOTAL ALL EXPENSES:	847,301	60,706	752,365	94,936	89%	24,327
NET INCOME (LOSS):	490,949	11,144	553,760	(62,811)	113%	103,723

**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 August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	1,200	10,800	-	100%	900
NME PRODUCT SALES	120,000	2,171	111,160	8,840	93%	1,160
DIGITAL VIDEO SALES	25,000	1,666	28,273	(3,273)	113%	5,356
SPONSORSHIPS	11,500	-	11,000	500	96%	458
SEMINAR REGISTRATIONS	12,000	-	8,332	3,668	69%	(2,668)
TRIAL ADVOCACY PROGRAM	12,000	-	13,805	(1,805)	115%	2,805
TOTAL REVENUE:	191,300	5,037	183,370	7,930	96%	8,012
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	100	1,718	1,782	49%	1,490
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	2,500
SMALL TOWN AND RURAL COMMITTEE	7,500	95	2,058	5,442	27%	4,817
PRINTING & COPYING	1,600	-	1,502	98	94%	(36)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,833
HONORARIUM	1,500	-	-	1,500	0%	1,375
SUBSCRIPTIONS	400	-	398	2	99%	(31)
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	627
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	701	62,705	7,295	90%	1,461
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(297)
MEMBER ENGAGEMENT COUNCIL	500	-	137	363	27%	322
NEW MEMBER OUTREACH EVENTS	5,000	-	1,973	3,027	39%	2,611
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	92
WASHINGTON NEW MEMBERS COMMITTEE	24,000	4,657	16,859	7,141	70%	5,141
TRIAL ADVOCACY EXPENSES	3,200	-	2,473	727	77%	460
LAW LIBRARY DESKBOOK ACCESS	1,000	-	-	1,000	0%	917
LAW SCHOOL OUTREACH	500	-	66	434	13%	393
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	899
STAFF MEMBERSHIP DUES	1,020	-	195	825	19%	740
LIBRARY MATERIALS/RESOURCES	4,000	11	368	3,632	9%	3,298
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	458
AWARDS	1,000	-	72	928	7%	845
TOTAL DIRECT EXPENSES:	136,820	5,564	95,504	41,316	70%	29,914
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	29,407	325,558	16,080	95%	(12,390)
BENEFITS EXPENSE	117,073	10,609	114,954	2,119	98%	(7,637)
OTHER INDIRECT EXPENSE	162,876	8,201	120,242	42,635	74%	29,062
TOTAL INDIRECT EXPENSES:	621,588	48,216	560,754	60,834	90%	9,035
TOTAL ALL EXPENSES:	758,408	53,780	656,258	102,149	87%	38,949
NET INCOME (LOSS):	(567,108)	(48,743)	(472,888)	(94,219)	83%	46,960

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	69	16,032	3,968	80%	2,301
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(8,333)
ED TRAVEL & OUTREACH	6,000	-	3,687	2,313	61%	1,813
STAFF TRAVEL/PARKING	2,000	198	2,178	(178)	109%	(345)
STAFF CONFERENCE & TRAINING	13,300	1,668	14,969	(1,669)	113%	(2,778)
STAFF MEMBERSHIP DUES	1,335	-	1,120	215	84%	104
TOTAL DIRECT EXPENSES:	142,635	1,935	137,987	4,648	97%	(7,238)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	53,750	606,562	37,294	94%	(16,361)
BENEFITS EXPENSE	142,505	13,373	145,167	(2,663)	102%	(14,538)
OTHER INDIRECT EXPENSE	145,659	7,340	107,626	38,033	74%	25,895
TOTAL INDIRECT EXPENSES:	932,020	74,463	859,355	72,665	92%	(5,004)
TOTAL ALL EXPENSES:	1,074,655	76,398	997,342	77,313	93%	(12,242)
NET INCOME (LOSS):	(1,074,655)	(76,398)	(997,342)	(77,313)	93%	(12,242)

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECOVERY OF DISCIPLINE COSTS	-	-	1,000	(1,000)		1,000
TOTAL REVENUE:	-	-	1,000	(1,000)		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	2,669	831	76%	539
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	288
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	917
CUSTODIANSHIPS	5,000	-	301	4,699	6%	4,282
WILLS	1,000	-	-	1,000	0%	917
LITIGATION EXPENSES	1,000	-	-	1,000	0%	917
DISABILITY ACCOMMODATIONS	2,500	-	495	2,005	20%	1,797
STAFF CONFERENCE & TRAINING	10,250	-	5,705	4,545	56%	3,691
TOTAL DIRECT EXPENSES:	26,750	-	11,173	15,577	42%	13,348
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	75,034	656,692	61,607	91%	1,749
BENEFITS EXPENSE	187,732	17,012	179,488	8,244	96%	(7,401)
OTHER INDIRECT EXPENSE	210,741	10,627	155,823	54,918	74%	37,356
TOTAL INDIRECT EXPENSES:	1,116,772	102,673	992,003	124,769	89%	31,705
TOTAL ALL EXPENSES:	1,143,522	102,673	1,003,177	140,346	88%	45,052
NET INCOME (LOSS):	(1,143,522)	(102,673)	(1,002,177)	(141,346)	88%	46,052

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	92
DISCIPLINARY BOARD EXPENSES	3,000	-	127	2,873	4%	2,623
CHIEF HEARING OFFICER	41,200	3,333	36,663	4,537	89%	1,104
COURT REPORTERS	33,100	8,871	46,181	(13,081)	140%	(15,839)
HEARING OFFICER EXPENSES	4,000	-	366	3,634	9%	3,301
HEARING OFFICER TRAINING	1,000	-	1,298	(298)	130%	(381)
APPOINTED COUNSEL	50,645	4,235	46,445	4,200	92%	(20)
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	917
STAFF CONFERENCE & TRAINING	2,200	2,135	2,135	65	97%	(118)
TOTAL DIRECT EXPENSES:	136,245	18,574	133,214	3,031	98%	(8,323)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	11,279	122,820	5,954	95%	(4,777)
BENEFITS EXPENSE	37,003	3,371	36,459	544	99%	(2,539)
OTHER INDIRECT EXPENSE	44,765	2,259	33,125	11,640	74%	7,909
TOTAL INDIRECT EXPENSES:	210,543	16,909	192,405	18,138	91%	593
TOTAL ALL EXPENSES:	346,788	35,483	325,618	21,169	94%	(7,730)
NET INCOME (LOSS):	(346,788)	(35,483)	(325,618)	(21,169)	94%	(7,730)

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	1,758	14,242	11%	12,909
STAFF TRAVEL/PARKING	200	-	196	4	98%	(13)
TOTAL DIRECT EXPENSES:	16,200	-	1,954	14,246	12%	12,896
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	7,029	60,552	2,593	96%	(2,669)
BENEFITS EXPENSE	16,771	1,322	15,642	1,129	93%	(269)
OTHER INDIRECT EXPENSE	18,939	958	14,044	4,896	74%	3,317
TOTAL INDIRECT EXPENSES:	98,855	9,309	90,237	8,618	91%	380
TOTAL ALL EXPENSES:	115,055	9,309	92,191	22,864	80%	13,276
NET INCOME (LOSS):	(115,055)	(9,309)	(92,191)	(22,864)	80%	13,276

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,635	-	132,639	(4)	100%	11,057
TOTAL REVENUE:	132,635	-	132,639	(4)	100%	11,057
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS **	45,000	50	(5,128)	50,128	-11%	46,378
STAFF TRAVEL/PARKING **	500	44	110	390	22%	349
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	2,851	649	81%	358
STAFF CONFERENCE & TRAINING **	700	-	669	31	96%	(28)
PRO BONO PROMOTION **	500	-	232	268	46%	227
TOTAL DIRECT EXPENSES:	50,200	94	(1,267)	51,467	-3%	47,284
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	15,544	159,889	27,725	85%	12,091
BENEFITS EXPENSE	50,197	5,055	52,004	(1,807)	104%	(5,990)
OTHER INDIRECT EXPENSE	72,313	3,634	50,376	21,937	70%	15,911
TOTAL INDIRECT EXPENSES:	310,124	24,233	262,268	47,856	85%	22,012
TOTAL ALL EXPENSES:	360,324	24,327	261,001	99,323	72%	69,296
NET INCOME (LOSS):	(227,689)	(24,327)	(128,362)	(99,327)	56%	80,353

**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 August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	183
IMAGE LIBRARY	4,800	-	4,756	44	99%	(356)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(173)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	6,000	66,008	4,636	93%	(1,251)
BENEFITS EXPENSE	22,914	2,067	22,415	499	98%	(1,410)
OTHER INDIRECT EXPENSE	30,647	1,548	22,693	7,954	74%	5,401
TOTAL INDIRECT EXPENSES:	124,205	9,615	111,115	13,090	89%	2,739
TOTAL ALL EXPENSES:	129,205	9,615	115,871	13,334	90%	2,567
NET INCOME (LOSS):	(129,205)	(9,615)	(115,871)	(13,334)	90%	2,567

Washington State Bar Association

Statement of Activities

For the Period from August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(41)
STAFF CONFERENCE & TRAINING	11,500	-	834	10,666	7%	9,707
STAFF TRAVEL/PARKING	600	(17)	218	382	36%	332
TOTAL DIRECT EXPENSES:	12,590	(17)	1,542	11,048	12%	10,039
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	23,772	257,563	30,692	89%	6,671
BENEFITS EXPENSE	68,347	5,909	64,701	3,646	95%	(2,050)
OTHER INDIRECT EXPENSE	68,870	3,463	50,780	18,089	74%	12,350
TOTAL INDIRECT EXPENSES:	425,472	33,144	373,044	52,427	88%	16,971
TOTAL ALL EXPENSES:	438,062	33,127	374,587	63,475	86%	27,011
NET INCOME (LOSS):	(438,062)	(33,127)	(374,587)	(63,475)	86%	26,970

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	14,089
OUTREACH EXPENSES	10,000	-	-	10,000	0%	9,167
MEETING EXPENSE	2,000	-	-	2,000	0%	1,833
SOFTWARE HOSTING	20,000	-	-	20,000	0%	18,333
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,475	105,100	5,246	95%	(3,950)
BENEFITS EXPENSE	27,639	2,504	26,960	679	98%	(1,624)
OTHER INDIRECT EXPENSE	29,270	1,472	21,579	7,690	74%	5,251
TOTAL INDIRECT EXPENSES:	167,255	13,450	153,639	13,615	92%	(323)
TOTAL ALL EXPENSES:	224,255	13,450	162,467	61,787	72%	(323)
NET INCOME (LOSS):	(224,255)	(13,450)	(162,467)	(61,787)	72%	43,099

**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 August 01, 2026 to August 31, 2026

92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	994	396,778	(121,778)	144%	144,695
TOTAL REVENUE:	275,000	994	396,778	(121,778)	144%	144,695
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	336	1,564	18%	1,406
SECTION/COMMITTEE CHAIR MTGS	500	-	148	352	30%	311
TOTAL DIRECT EXPENSES:	2,400	-	484	1,916	20%	1,716
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	14,794	164,087	10,222	94%	(4,303)
BENEFITS EXPENSE	61,514	5,550	60,188	1,326	98%	(3,800)
OTHER INDIRECT EXPENSE	87,120	4,394	64,424	22,696	74%	15,436
TOTAL INDIRECT EXPENSES:	322,943	24,738	288,699	34,244	89%	7,332
TOTAL ALL EXPENSES:	325,343	24,738	289,183	36,160	89%	9,048
NET INCOME (LOSS):	(50,343)	(23,744)	107,595	(157,938)	-214%	153,743

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	1,630	639,693	(188,550)	142%	226,145
SEMINAR PROFIT SHARE	157,850	6,360	7,858	149,992	5%	(136,838)
PUBLICATIONS REVENUE	1,250	-	710	540	57%	(436)
OTHER	43,073	8,964	41,899	1,174	97%	2,416
TOTAL REVENUE:	653,316	16,954	690,160	(36,844)	106%	91,287
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	11,273	373,438	437,144	46%	369,595
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	994	396,778	(116,238)	141%	(139,617)
TOTAL DIRECT EXPENSES:	1,091,122	12,267	770,216	320,906	71%	229,979
NET INCOME (LOSS):	(437,806)	4,687	(80,056)	(357,750)	18%	321,266

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	1,019,797	41,669	671,014	348,783	66%	263,799
STAFF TRAVEL/PARKING	1,000	-	301	699	30%	616
STAFF MEMBERSHIP DUES	410	-	-	410	0%	376
TELEPHONE	90,000	6,782	89,963	37	100%	(7,463)
COMPUTER HARDWARE	65,000	14,996	61,105	3,895	94%	(1,522)
COMPUTER SOFTWARE	518,000	487	298,782	219,218	58%	176,052
HARDWARE SERVICE & WARRANTIES	50,000	1,967	18,347	31,653	37%	27,487
SOFTWARE MAINTENANCE & LICENSING	470,000	5,397	434,777	35,223	93%	(3,943)
THIRD PARTY SERVICES	177,600	258	119,085	58,515	67%	43,715
CLOUD INFRASTRUCTURE	130,000	5,647	53,425	76,575	41%	65,742
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	5,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(77,203)	(1,746,799)	(781,008)	69%	(570,357)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	50,299	627,477	1,799	100%	(50,641)
BENEFITS EXPENSE	158,341	13,934	163,911	(5,569)	104%	(18,764)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		(23,920)
OTHER INDIRECT EXPENSE	172,174	8,666	127,064	45,109	74%	30,762
TOTAL INDIRECT EXPENSES:	959,791	72,899	894,533	65,259	93%	(62,563)
TOTAL ALL EXPENSES:	959,791	72,899	894,533	65,259	93%	(62,563)
NET INCOME (LOSS):	(959,791)	(72,899)	(894,533)	(65,259)	93%	(14,724)

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	550
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(71)
STAFF CONFERENCE & TRAINING	4,500	-	2,953	1,547	66%	1,172
SUBSCRIPTIONS	816	-	744	72	91%	4
VOLUNTEER RECOGNITION	2,000	-	2,030	(30)	102%	(197)
REGULATORY SCHOOL	10,000	-	5,967	4,033	60%	3,200
ABA DELEGATES	18,000	5,273	12,149	5,851	67%	4,351
TOTAL DIRECT EXPENSES:	36,301	5,273	24,268	12,033	67%	9,008
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,548	136,895	12,325	92%	(110)
BENEFITS EXPENSE	45,777	4,098	44,525	1,252	97%	(2,563)
OTHER INDIRECT EXPENSE	58,539	2,943	43,159	15,380	74%	10,502
TOTAL INDIRECT EXPENSES:	253,536	19,589	224,579	28,957	89%	7,829
TOTAL ALL EXPENSES:	289,837	24,862	248,846	40,990	86%	7,829
NET INCOME (LOSS):	(289,837)	(24,862)	(248,846)	(40,990)	86%	16,837

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,130,725	1,160,588	12,909,986	1,220,739	91%	43,178
TEMPORARY SALARIES	212,850	53,645	238,026	(25,176)	112%	(42,914)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		23,920
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
EMPLOYEE ASSISTANCE PLAN	4,800	2,400	4,800	-	100%	(400)
EMPLOYEE SERVICE AWARDS	2,260	410	1,668	592	74%	404
FICA (EMPLOYER PORTION)	1,067,890	89,845	962,737	105,153	90%	16,162
L&I INSURANCE	65,406	-	44,196	21,210	68%	15,760
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,854	39,334	(373)	101%	(3,620)
MEDICAL (EMPLOYER PORTION)	1,959,293	190,470	2,044,331	(85,038)	104%	(248,312)
RETIREMENT (EMPLOYER PORTION)	778,534	64,587	710,649	67,885	91%	3,007
TRANSPORTATION ALLOWANCE	25,944	376	27,669	(1,725)	107%	(3,887)
UNEMPLOYMENT INSURANCE	73,419	6,561	77,053	(3,634)	105%	(9,752)
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,572,736	17,036,531	1,123,551	94%	(389,789)
WORKPLACE BENEFITS	60,150	3,216	23,327	36,823	39%	31,811
HUMAN RESOURCES POOLED EXP	115,700	4,983	74,122	41,578	64%	31,936
MEETING SUPPORT EXPENSES	9,950	1,243	8,239	1,711	83%	882
RENT	923,055	73,553	866,748	56,307	94%	(20,614)
PERSONAL PROP TAXES-WSBA	6,500	514	5,971	529	92%	(13)
FURNITURE, MAINT, LH IMP	48,450	829	26,779	21,671	55%	17,633
SAFETY & SECURITY	10,420	379	2,057	8,363	20%	7,495
OFFICE SUPPLIES & EQUIPMENT	19,635	2,891	14,820	4,815	75%	3,178
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,030	203,320	20,765	91%	2,091
COMPUTER HARDWARE DEPRECIATION	47,971	5,563	50,908	(2,937)	106%	(6,934)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,605	34,217	2,102	94%	(925)
INSURANCE	273,491	23,824	245,535	27,956	90%	5,165
WORK HOME FURNITURE & EQUIP	10,500	409	3,043	7,457	29%	6,582
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(1,820)
PROFESSIONAL FEES-LEGAL	250,000	24,490	73,016	176,984	29%	156,150
ONLINE LEGAL RESEARCH	89,000	6,511	77,780	11,220	87%	3,803
ACCOMODATIONS FUND	6,500	188	188	6,313	3%	5,771
TRANSLATION SERVICES	25,000	1,199	16,293	8,707	65%	6,624
TELEPHONE & INTERNET	33,600	2,660	29,500	4,100	88%	1,300
POSTAGE - GENERAL	12,000	405	6,899	5,101	57%	4,101
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	6,875
BANK FEES	27,000	(8,021)	7,376	19,624	27%	17,374
PRODUCTION MAINTENANCE & SUPPLIES	13,250	513	10,400	2,850	78%	1,746
COMPUTER POOLED EXPENSES	2,527,807	77,152	1,746,127	781,680	69%	571,030
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	243,134	3,568,359	1,253,023	74%	851,241
TOTAL INDIRECT EXPENSES:	22,981,465	1,815,871	20,604,890	2,376,575	90%	461,452

Washington State Bar Association
Statement of Activities
For the Period from August 01, 2026 to August 31, 2026
92% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(366,948)	(35,677)	(284,521)	(82,427)
ADMISSIONS/BAR EXAM	(70,382)	(102,829)	531,696	(602,078)
ADVANCEMENT FTE	(322,209)	(25,196)	(289,564)	(32,645)
BAR NEWS	(184,871)	39,454	(110,058)	(74,814)
BENCH BAR PRESS	-	1,175	1,100	(1,100)
BOARD OF GOVERNORS	(659,550)	(32,408)	(554,473)	(105,077)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,555)	(75,310)	(7,828)
CHARACTER & FITNESS BOARD	(183,031)	(12,693)	(161,151)	(21,880)
CLE - PRODUCTS	651,708	6,608	575,909	75,799
CLE - SEMINARS	(521,923)	(84,853)	(521,551)	(372)
CLIENT PROTECTION FUND	244,100	(27,898)	674,906	(430,806)
COMMUNICATIONS	(927,116)	(96,482)	(876,034)	(51,081)
COMMUNICATIONS FTE	(257,458)	(20,539)	(232,076)	(25,382)
DESKBOOKS	(261,267)	(7,246)	(189,091)	(72,176)
DISCIPLINE	(6,708,684)	(527,521)	(5,781,446)	(927,238)
DIVERSITY	(234,146)	(26,744)	(170,061)	(64,085)
ENTITY REGULATION	(67,555)	(10,340)	(89,807)	22,252
FACILITIES & OPERATIONS	(749,267)	(59,803)	(690,082)	(59,185)
FINANCE	(630,173)	(24,335)	(377,586)	(252,587)
FOUNDATION	(194,625)	(15,805)	(168,312)	(26,314)
HUMAN RESOURCES	(540,066)	(53,959)	(610,447)	70,381
LAW CLERK PROGRAM	(20,825)	(13,863)	67,423	(88,248)
LEGISLATIVE	(295,591)	(21,082)	(243,638)	(51,953)
LEGAL LUNCHBOX	(34,025)	(2,971)	(20,742)	(13,283)
LICENSE FEES	17,652,266	1,445,000	16,309,449	1,342,817
LICENSING AND MEMBERSHIP	(336,145)	5,068	(118,502)	(217,643)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(5,381)	(49,252)	(11,793)
LIMITED PRACTICE OFFICERS	56,640	(1,119)	60,560	(3,920)
MANDATORY CLE ADMINISTRATION	490,949	11,144	553,760	(62,811)
MEMBER WELLNESS PROGRAM	(247,030)	(10,425)	(195,524)	(51,506)
MINI CLE	(134,341)	(10,412)	(119,991)	(14,350)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(28,408)	(356,434)	(62,330)
NEW MEMBER EDUCATION	20,022	(6,952)	24,279	(4,257)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(102,673)	(1,002,177)	(141,346)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(76,398)	(997,342)	(77,313)
OGC-DISCIPLINARY BOARD	(346,788)	(35,483)	(325,618)	(21,169)
PRACTICE OF LAW BOARD	(115,055)	(9,309)	(92,191)	(22,864)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	859	(137,829)	(48,391)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(18,329)	(196,762)	(28,015)
PUBLIC SERVICE PROGRAMS	(227,689)	(24,327)	(128,362)	(99,327)
PUBLICATION & DESIGN SERVICES	(129,205)	(9,615)	(115,871)	(13,334)
REGULATORY SERVICES FTE	(438,062)	(33,127)	(374,587)	(63,475)
REGULATORY REFORM	(224,255)	(13,450)	(162,467)	(61,787)
SECTIONS ADMINISTRATION	(50,343)	(23,744)	107,595	(157,938)
SECTIONS OPERATIONS	(437,806)	4,687	(80,056)	(357,750)
TECHNOLOGY	(959,791)	(72,899)	(894,533)	(65,259)
VOLUNTEER EDUCATION	(289,837)	(24,862)	(248,846)	(40,990)
INDIRECT EXPENSES	22,981,465	1,815,871	20,604,890	2,376,575
TOTAL OF ALL	(21,738,972)	(1,614,155)	(22,469,274)	730,303
NET INCOME (LOSS)	(1,242,493)	(201,716)	1,864,384	(3,106,877)