WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date July 31, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
August 25, 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 July 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	83%	85%	$(330,393)	83%	Unfavorable to budget due to higher salaries, medical cost, transportation allowance, and unemployment taxes.
Other Indirect Expenses*	83%	69%	$692,594	76%	Favorable to budget due to timing of expenses for legal fees, workplace benefits, and HR and IT direct expenses.
Total Indirect Expenses	83%	82%	$362,201	82%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	83%	90%	$1,568,744	88%	Favorable to budget due to higher fee revenue for licensing late fees, New Admittee licenses, Pro Hac Vice, Law Clerk, bar exam, and MCLE late fees, higher recovery of discipline costs, and timing of collection of reimbursements from sections.
General Fund Indirect Expenses	83%	82%	$356,267	82%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	83%	72%	$336,765	67%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	83%	-263%	$2,261,777	109%	Favorable to budget for the reasons described above.

CLE Revenue	83%	80%	$(51,939)	92%	Unfavorable to budget due to lower seminar registration revenue.
CLE Direct Expenses	83%	58%	$110,226	59%	Favorable to budget due to timing of expenses for seminar activities and lower online product hosting expenses.
CLE Indirect Expenses	83%	83%	$(2,040)	81%	Slightly unfavorable to budget due to changes in vacation accrual allocation and higher cost of medical benefits.
CLE Net	83%	37%	$60,326	321%	Favorable to budget due to direct expenses described above.

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2026 Budget
For the Period from July 01, 2026 to July 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	-	-	201,815	253,348	47,029	116,100	248,844	369,448	(248,844)	(369,448)
Admissions/Bar Exam	1,816,375	1,479,440	875,734	1,089,992	306,116	459,830	1,181,851	1,549,822	634,524	(70,382)
Advancement FTE		-	264,227	315,609	140	6,600	264,368	322,209	(264,368)	(322,209)
Bar News	475,849	529,600	273,139	331,526	352,221	382,945	625,361	714,471	(149,511)	(184,871)
Board of Governors	-	-	195,755	238,885	326,310	420,665	522,064	659,550	(522,064)	(659,550)
Conference & Broadcasting Services	-	-	68,755	83,138	-	-	68,755	83,138	(68,755)	(83,138)
Character & Fitness Board	-	-	132,701	159,981	15,757	23,050	148,458	183,031	(148,458)	(183,031)
Communications Strategies	730	3,000	616,545	741,101	163,738	189,015	780,283	930,116	(779,553)	(927,116)
Communications Strategies FTE		-	211,537	257,458	-	-	211,537	257,458	(211,537)	(257,458)
Discipline	163,197	85,000	5,291,161	6,614,175	125,961	185,509	5,417,122	6,799,684	(5,253,924)	(6,714,684)
Diversity	135,000	135,000	261,083	342,071	17,234	56,075	278,317	398,146	(143,317)	(263,146)
Entity Regulation	21,000	75,500	96,246	115,083	4,222	27,973	100,467	143,055	(79,467)	(67,555)
Facilities & Operations	-	-	628,279	746,702	2,000	2,565	630,279	749,267	(630,279)	(749,267)
Finance	650,162	600,000	999,748	1,225,253	3,665	4,920	1,003,413	1,230,173	(353,251)	(630,173)
Foundation	-	-	146,161	175,440	6,345	19,185	152,506	194,625	(152,506)	(194,625)
Human Resources	-	-	556,488	540,066	-	-	556,488	540,066	(556,488)	(540,066)
Law Clerk Program	273,067	224,000	142,242	177,416	49,539	67,409	191,781	244,825	81,286	(20,825)
Legislative	-	-	206,069	270,801	16,487	24,790	222,556	295,591	(222,556)	(295,591)
Legal Lunchbox	35,607	34,000	48,956	59,925	4,422	8,100	53,378	68,025	(17,771)	(34,025)
Licensing and Membership Records	556,435	494,260	652,622	807,725	27,383	22,680	680,005	830,405	(123,570)	(336,145)
Licensing Fees	14,864,449	17,652,266	-	-	-	-	0	-	14,864,449	17,652,266
Limited License Legal Technician	14,679	17,287	55,152	68,332	3,398	10,000	58,550	78,332	(43,871)	(61,045)
Limited Practice Officers	147,657	182,000	75,138	92,656	10,839	32,704	85,978	125,360	61,679	56,640
Mandatory CLE	1,234,275	1,338,250	569,931	694,269	121,728	153,032	691,659	847,301	542,616	490,949
Member Wellness Program	5,250	9,000	185,444	242,930	4,905	13,100	190,349	256,030	(185,099)	(247,030)
Member Services & Engagement	12,320	15,300	257,300	309,044	83,046	125,020	340,346	434,064	(328,026)	(418,764)
Mini CLE	-	-	109,579	134,341	-	-	109,579	134,341	(109,579)	(134,341)
New Member Education	130,406	142,000	96,702	118,278	2,473	3,700	99,176	121,978	31,230	20,022
Office of General Counsel	1,000	-	889,331	1,116,772	11,173	26,750	900,504	1,143,522	(899,504)	(1,143,522)
Office of the Executive Director	-	-	784,892	932,020	136,051	142,635	920,944	1,074,655	(920,944)	(1,074,655)
OGC-Disciplinary Board	-	-	175,496	210,543	114,640	136,245	290,136	346,788	(290,136)	(346,788)
Practice of Law Board	-	-	80,928	98,855	1,954	16,200	82,881	115,055	(82,881)	(115,055)
Practice Management Assistance	74,145	62,000	122,351	152,525	90,482	95,695	212,833	248,220	(138,688)	(186,220)
Professional Responsibility Program	-	-	175,658	216,787	2,775	7,990	178,433	224,777	(178,433)	(224,777)
Public Service Programs	132,639	132,635	238,035	310,124	(1,361)	12,700	236,675	322,824	(104,036)	(190,189)
Publication and Design Services	-	-	101,500	124,205	4,756	5,000	106,256	129,205	(106,256)	(129,205)
Regulatory Services FTE			339,900	425,472	1,559	12,590	341,459	438,062	(341,459)	(438,062)
Regulatory Reform	-	-	140,189	167,255	8,828	57,000	149,017	224,255	(149,017)	(224,255)
Sections Administration	395,784	275,000	263,961	322,943	484	2,400	264,445	325,343	131,339	(50,343)
Volunteer Engagement	-	-	204,990	253,536	18,995	36,301	223,985	289,836.58	(223,985)	(289,837)
Technology	-	-	821,634	959,791	-	-	821,634	959,791	(821,634)	(959,791)
Subtotal General Fund	**21,140,026**	23,485,538	**17,557,375**	**21,496,370**	**2,085,295**	2,906,473	**19,642,670**	24,402,843	**1,497,357**	**(917,304)**
Expenses using Facilities Reserve funds					(620)		(620)	(744)	620	744
Expenses using Special Project Reserve funds			(140,189)		(8,828)		(149,017)	(224,255)	149,017	224,255
Total General Fund - Net Result from Operations	**21,140,026**		**17,417,186**		**2,076,467**		**19,493,033**	**24,177,844**	**1,646,994**	**(692,306)**
Percentage of Budget	**90%**		**82%**		**72%**		**80%**			
CLE-Seminars and Products	1,188,761	1,491,745	873,470	1,048,807	182,688	313,153	1,056,158	1,361,960	132,603	129,785
CLE - Deskbooks	90,021	105,120	200,169	242,008	71,696	124,380	271,866	366,387	(181,845)	(261,267)
Total CLE	1,278,782	1,596,865	1,073,639	1,290,814	254,384	437,533	1,328,024	1,728,347	(49,242)	(131,482)
Percentage of Budget	**80%**		**83%**		**58%**		**77%**		-	-
Expenses using Facilities Reserve funds							0		**(49,242)**	**(131,482)**
Total CLE Fund - Net Result from Operations			**1,073,639**				**1,328,024**	**1,728,347**		
Total All Sections	673,206	653,316	-	-	757,949	1,091,122	757,949	1,091,122	(84,743)	(437,806)
Bench Bar Press-Restricted	6,985	-	-	-	7,060	-	7,060	0	(75)	-
Client Protection Fund-Restricted	926,212	945,480	158,006	194,280	65,403	507,100	223,409	701,380	702,804	244,100
Expenses using Facilities Reserve funds							-		-	-
Total CPF Fund - Net Result from Operations			**158,006**				**223,409**	**701,380**	**702,804**	**244,100**
Totals	**24,018,226**	**26,681,199**	**18,789,020**	**22,981,465**	**3,163,031**	**4,942,227**	**21,952,051**	**27,923,692**	**2,066,100**	**(1,242,493)**
Totals Net of Use of Facilities Reserve Funds			-		(620)		(620)		620	
Totals Net of Use of Special Project Reserve Funds			(140,189)		(8,828)		(149,017)	**27,698,693**	149,017	**(1,017,494)**
			18,648,831		**3,154,203**		**21,802,414**		**2,215,737**	
Percentage of Budget	**90%**		**82%**		**64%**		**79%**			

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	6,009,896
Bench Bar Press	1,110	1,110	1,035
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,184,485
Section Funds	2,164,531	1,726,725	2,079,788
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	309,305
Special Projects and Innovation Fund	616,067	391,813	467,050
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	8,251,147
Total General Fund Balance	**10,030,146**	**9,112,841**	**11,527,503**
Net Change in Total General Fund Balance		**(917,304)**	**1,497,357**
Total Fund Balance	**18,736,606**	**17,494,113**	**20,802,706**
Net Change In Fund Balance		**(1,242,493)**	**2,066,100**

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

Checking & Savings Accounts

General Fund

Checking **Bank**	**Account**		**Amount**
Wells Fargo	General		1,748,087
		Total	

Investments	**Rate (yield)**		**Amount**
Wells Fargo Money Market	3.59%		10,978,408
UBS Financial Money Market	3.50%		1,204,469
CDs/Treasuries	see list		9,500,000
		General Fund Total	**23,430,965**

Client Protection Fund

Checking **Bank**			**Amount**
Wells Fargo			331,250

Investments	**Rate (yield)**		**Amount**
Wells Fargo Money Market	3.59%		5,359,288
CDs/Treasuries	see list		500,000
		Client Protection Fund Total	**6,190,538**
		Grand Total Cash & Investments	**29,621,503**

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

General Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
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 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
					Total	**9,500,000**

Client Fund Protection Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
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 July 01, 2026 to July 31, 2026

83% 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	1,444,966	14,864,449	2,787,817	84%	154,228
TOTAL REVENUE:	**17,652,266**	**1,444,966**	**14,864,449**	**2,787,817**	**84%**	**154,228**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

ADMISSIONS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
EXAM SOFTWARE REVENUE	9,500	-	7,205	2,295	76%	(712)
BAR EXAM FEES	1,395,000	79,805	1,757,425	(362,425)	126%	594,925
RULE 9/LEGAL INTERN FEES	13,000	700	14,000	(1,000)	108%	3,167
SPECIAL ADMISSIONS	61,940	4,125	37,745	24,195	61%	(13,872)
TOTAL REVENUE:	**1,479,440**	**84,630**	**1,816,375**	**(336,935)**	**123%**	**583,508**
DIRECT EXPENSES:						
POSTAGE	2,900	125	3,046	(146)	105%	(630)
STAFF TRAVEL/PARKING	24,000	7,161	16,300	7,700	68%	3,700
STAFF MEMBERSHIP DUES	495	350	595	(100)	120%	(183)
SUPPLIES	2,500	183	2,771	(271)	111%	(688)
FACILITY, PARKING, FOOD	150,985	10,411	57,380	93,605	38%	68,441
EXAM GRADING	43,750	23,000	44,750	(1,000)	102%	(8,292)
UBE EXAMINATIONS	46,200	-	40,859	5,341	88%	(2,359)
BOARD OF BAR EXAMINERS	45,000	-	8,012	36,988	18%	29,488
BAR EXAM PROCTORS	10,000	-	8,486	1,514	85%	(153)
DISABILITY ACCOMMODATIONS	75,000	19,723	71,000	4,000	95%	(8,500)
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	1,250
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	1,227
SOFTWARE HOSTING	45,000	4,576	44,787	213	100%	(7,287)
STAFF CONFERENCE & TRAINING	11,000	-	8,107	2,893	74%	1,060
TOTAL DIRECT EXPENSES:	**459,830**	**65,529**	**306,116**	**153,714**	**67%**	**77,075**
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	53,105	523,969	111,426	82%	5,527
BENEFITS EXPENSE	198,059	17,426	175,038	23,021	88%	(9,989)
OTHER INDIRECT EXPENSE	256,539	13,667	176,727	79,812	69%	37,055
TOTAL INDIRECT EXPENSES:	**1,089,992**	**84,198**	**875,734**	**214,258**	**80%**	**32,593**
TOTAL ALL EXPENSES:	**1,549,822**	**149,727**	**1,181,851**	**367,972**	**76%**	**109,668**
NET INCOME (LOSS):	**(70,382)**	**(65,097)**	**634,524**	**(704,907)**	**-902%**	**693,177**

**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 July 01, 2026 to July 31, 2026

83% OF YEAR COMPLETE

ADVANCEMENT FTE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	5,360
TOTAL DIRECT EXPENSES:	**6,600**	**-**	**140**	**6,460**	**2%**	**5,360**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	18,270	186,237	30,287	86%	(5,800)
BENEFITS EXPENSE	50,531	4,460	44,464	6,067	88%	(2,355)
OTHER INDIRECT EXPENSE	48,553	2,592	33,526	15,027	69%	6,935
TOTAL INDIRECT EXPENSES:	**315,609**	**25,323**	**264,227**	**51,381**	**84%**	**(1,220)**
TOTAL ALL EXPENSES:	**322,209**	**25,323**	**264,368**	**57,841**	**82%**	**4,139**
NET INCOME (LOSS):	**(322,209)**	**(25,323)**	**(264,368)**	**(57,841)**	**82%**	**4,139**

Washington State Bar Association

Statement of Activities

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

83% 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%	2,500
LEADERSHIP TRAINING **	8,765	-	8,764	1	100%	(1,460)
ATJ BOARD EXPENSE **	58,135	11	8,050	50,085	14%	40,396
STAFF TRAVEL/PARKING	2,800	18	1,716	1,084	61%	617
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	4
PUBLIC DEFENSE **	11,000	-	9,119	1,881	83%	48
RECEPTION/FORUM EXPENSE **	28,000	894	15,717	12,283	56%	7,616
TOTAL DIRECT EXPENSES:	**116,100**	**923**	**47,029**	**69,071**	**41%**	**49,721**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	12,462	124,461	28,175	82%	2,735
BENEFITS EXPENSE	45,272	3,920	38,964	6,309	86%	(1,237)
OTHER INDIRECT EXPENSE	55,440	2,956	38,391	17,049	69%	7,809
TOTAL INDIRECT EXPENSES:	**253,348**	**19,337**	**201,815**	**51,533**	**80%**	**9,308**
TOTAL ALL EXPENSES:	**369,448**	**20,259**	**248,844**	**120,604**	**67%**	**59,030**
NET INCOME (LOSS):	**(369,448)**	**(20,259)**	**(248,844)**	**(120,604)**	**67%**	**59,030**

**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 July 01, 2026 to July 31, 2026

83% OF YEAR COMPLETE

BENCH-BAR-PRESS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
LUNCHEON REGISTRATION	-	-	4,485	(4,485)		4,485
BENCH-BAR-PRESS MEMBERSHIP DUES	-	-	2,500	(2,500)		2,500
TOTAL REVENUE:	**-**	**-**	**6,985**	**(6,985)**		**6,985**
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	7,060	(7,060)		(7,060)
TOTAL DIRECT EXPENSES:	**-**	**-**	**7,060**	**(7,060)**		**(7,060)**
NET INCOME (LOSS):	**-**	**-**	**(75)**	**75**		**(75)**

Washington State Bar Association

Statement of Activities

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

83% 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%	(1,667)
BNEWS DISPLAY ADVERTISING	405,000	5,003	361,788	43,212	89%	24,288
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	140	(40)	140%	57
BNEWS CLASSIFIED ADVERTISING	2,500	1,111	4,411	(1,911)	176%	2,328
JOB TARGET ADVERSTISING	120,000	14,714	109,510	10,490	91%	9,510
TOTAL REVENUE:	**529,600**	**20,828**	**475,849**	**53,751**	**90%**	**34,516**
DIRECT EXPENSES:						
POSTAGE	135,000	20,859	136,557	(1,557)	101%	(24,057)
PRINTING, COPYING & MAILING	242,000	28,418	214,313	27,687	89%	(12,646)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	353	1,647	18%	1,314
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	833
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	250
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	834
STAFF MEMBERSHIP DUES	220	-	-	220	0%	183
SUBSCRIPTIONS	225	-	-	225	0%	188
TOTAL DIRECT EXPENSES:	**382,945**	**49,277**	**352,221**	**30,724**	**92%**	**(33,101)**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	16,700	170,372	28,779	86%	(4,413)
BENEFITS EXPENSE	59,029	5,218	52,126	6,903	88%	(2,935)
OTHER INDIRECT EXPENSE	73,346	3,917	50,642	22,704	69%	10,480
TOTAL INDIRECT EXPENSES:	**331,526**	**25,834**	**273,139**	**58,387**	**82%**	**3,133**
TOTAL ALL EXPENSES:	**714,471**	**75,111**	**625,361**	**89,110**	**88%**	**(29,968)**
NET INCOME (LOSS):	**(184,871)**	**(54,284)**	**(149,511)**	**(35,360)**	**81%**	**4,548**

Washington State Bar Association

Statement of Activities

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

83% 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:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS **	175,000	35,715	111,777	63,223	64%	34,057
BOG COMMITTEES' EXPENSES **	14,200	1,558	11,471	2,729	81%	362
BOG RETREAT	40,000	19,656	51,525	(11,525)	129%	(18,191)
BOG CONFERENCE ATTENDANCE	56,500	3,097	57,248	(748)	101%	(10,165)
BOG TRAVEL & OUTREACH **	70,000	13,501	77,803	(7,803)	111%	(19,470)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	12,500
BOG ELECTIONS **	26,900	-	11,276	15,624	42%	11,141
PRESIDENT'S DINNER	12,000	(1,674)	-	12,000	0%	10,000
NEW GOVERNOR ORIENTATION	7,000	4,545	4,545	2,455	65%	1,288
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	2,750
SUPPLIES	765	315	665	100	87%	(27)
TOTAL DIRECT EXPENSES:	**420,665**	**76,713**	**326,310**	**94,355**	**78%**	**24,244**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,381	115,470	19,574	86%	(2,934)
BENEFITS EXPENSE	44,269	3,921	39,365	4,905	89%	(2,474)
OTHER INDIRECT EXPENSE	59,572	3,165	40,920	18,652	69%	8,723
TOTAL INDIRECT EXPENSES:	**238,885**	**18,466**	**195,755**	**43,130**	**82%**	**3,316**
TOTAL ALL EXPENSES:	**659,550**	**95,179**	**522,064**	**137,485**	**79%**	**27,560**
NET INCOME (LOSS):	**(659,550)**	**(95,179)**	**(522,064)**	**(137,485)**	**79%**	**27,560**

**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 July 01, 2026 to July 31, 2026

83% 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	4,096	42,405	6,864	86%	(1,347)
BENEFITS EXPENSE	14,930	1,317	13,264	1,665	89%	(823)
OTHER INDIRECT EXPENSE	18,939	1,012	13,086	5,853	69%	2,697
TOTAL INDIRECT EXPENSES:	**83,138**	**6,426**	**68,755**	**14,383**	**83%**	**527**
NET INCOME (LOSS):	**(83,138)**	**(6,426)**	**(68,755)**	**(14,383)**	**83%**	**527**

Washington State Bar Association

Statement of Activities

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

83% 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	2,448	8,241	3,759	69%	1,759
COURT REPORTERS	11,050	1,097	7,040	4,010	64%	2,168
STAFF TRAVEL/PARKING	-	476	476	(476)		(476)
TOTAL DIRECT EXPENSES:	**23,050**	**4,019.97**	**15,757**	**7,293**	**68%**	**3,452**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,686	88,986	14,906	86%	(2,410)
BENEFITS EXPENSE	26,820	2,365	23,608	3,212	88%	(1,258)
OTHER INDIRECT EXPENSE	29,270	1,555	20,108	9,161	69%	4,283
TOTAL INDIRECT EXPENSES:	**159,981**	**12,605**	**132,701**	**27,279**	**83%**	**616**
TOTAL ALL EXPENSES:	**183,031**	**16,625**	**148,458**	**34,573**	**81%**	**4,068**
NET INCOME (LOSS):	**(183,031)**	**(16,625)**	**(148,458)**	**(34,573)**	**81%**	**4,068**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

CONTINUING LEGAL EDUCATION (CLE)

(CLES - CLEP)

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
SEMINAR REGISTRATIONS	730,535	61,779	409,976	320,560	56%	(198,804)
SEMINAR REVENUE-OTHER	32,500	16,150	45,150	(12,650)	139%	18,067
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	125,000
SHIPPING & HANDLING	210	-	36	174	17%	(139)
COURSEBOOK SALES	3,500	-	325	3,175	9%	(2,592)
DIGITAL VIDEO SALES	875,000	110,793	733,274	141,726	84%	4,108
TOTAL REVENUE:	**1,491,745**	**188,723**	**1,188,761**	**302,984**	**80%**	**(54,360)**
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	125
ONLINE EXPENSES	54,000	6	17,873	36,127	33%	27,127
ACCREDITATION FEES	2,500	(60)	1,814	686	73%	269
FACILITIES	175,000	31,880	123,075	51,925	70%	22,758
DISABILITY ACCOMMODATIONS	7,000	-	2,211	4,789	32%	3,622
SPEAKERS & PROGRAM DEVELOP	45,700	2,593	23,993	21,707	53%	14,091
HONORARIA	3,000	-	-	3,000	0%	2,500
CLE SEMINAR COMMITTEE	200	-	-	200	0%	167
STAFF TRAVEL/PARKING	16,500	3,883	10,705	5,795	65%	3,045
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	3,083
STAFF MEMBERSHIP DUES	1,500	-	1,091	409	73%	159
SUBSCRIPTIONS	1,300	-	796	504	61%	287
SUPPLIES	1,000	-	455	545	45%	379
COST OF SALES - COURSEBOOKS	300	-	27	273	9%	223
POSTAGE & DELIVERY-COURSEBOOKS	200	-	28	172	14%	139
IT EXPENSE DUE TO GF	1,103	67	622	481	56%	298
TOTAL DIRECT EXPENSES:	**313,153**	**38,368**	**182,688**	**130,465**	**58%**	**78,272**
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,072	527,879	86,589	86%	(15,823)
BENEFITS EXPENSE	202,492	18,007	180,717	21,775	89%	(11,973)
OTHER INDIRECT EXPENSE	231,847	12,035	164,874	66,973	71%	28,332
TOTAL INDIRECT EXPENSES:	**1,048,807**	**82,114**	**873,470**	**175,337**	**83%**	**536**
TOTAL ALL EXPENSES:	**1,361,960**	**120,482**	**1,056,158**	**305,802**	**78%**	**78,809**
NET INCOME (LOSS):	**129,785**	**68,240**	**132,603**	**(2,818)**	**102%**	**24,449**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	-	7,039	(7,039)		7,039
CPF RESTITUTION	10,000	9,503	15,125	(5,125)	151%	6,791
CPF MEMBER ASSESSMENTS	735,480	4,470	736,270	(790)	100%	123,370
INTEREST INCOME	200,000	17,249	167,779	32,221	84%	1,112
TOTAL REVENUE:	**945,480**	**31,222**	**926,212**	**19,268**	**98%**	**138,312**
DIRECT EXPENSES:						
BANK FEES	500	11	(214)	714	-43%	630
GIFTS TO INJURED CLIENTS	500,000	17,914	62,964	437,036	13%	353,703
CPF BOARD EXPENSES	2,000	-	933	1,067	47%	733
STAFF CONFERENCE & TRAINING	4,400	-	1,519	2,881	35%	2,147
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(33)
TOTAL DIRECT EXPENSES:	**507,100**	**17,924**	**65,403**	**441,697**	**13%**	**357,181**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,850	98,410	19,091	84%	(493)
BENEFITS EXPENSE	34,425	3,042	30,432	3,993	88%	(1,744)
OTHER INDIRECT EXPENSE	42,355	2,255	29,164	13,190	69%	6,131
TOTAL INDIRECT EXPENSES:	**194,280**	**15,147**	**158,006**	**36,274**	**81%**	**3,894**
TOTAL ALL EXPENSES:	**701,380**	**33,071**	**223,409**	**477,971**	**32%**	**361,075**
NET INCOME (LOSS):	**244,100**	**(1,850)**	**702,804**	**(458,704)**	**288%**	**499,387**

Washington State Bar Association

Statement of Activities

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

83% 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	73	730	270	73%	(103)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,667)
TOTAL REVENUE:	**3,000**	**73**	**730**	**2,270**	**24%**	**(1,770)**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,980	3,915	34%	2,933
STAFF MEMBERSHIP DUES	1,800	440	977	823	54%	523
SUBSCRIPTIONS	4,520	747	4,904	(384)	108%	(1,137)
APEX	52,500	77	27,527	24,973	52%	16,223
BAR LEADERS SUMMIT	35,000	459	29,936	5,064	86%	(769)
50 YEAR MEMBER TRIBUTE LUNCH	38,000	10,467	22,973	15,027	60%	8,693
BAR OUTREACH **	22,000	1,317	33,285	(11,285)	151%	(14,952)
COMMUNICATIONS OUTREACH **	8,000	1,745	8,416	(416)	105%	(1,749)
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	1,626
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	25,949	(15,949)	259%	(17,616)
TOTAL DIRECT EXPENSES:	**189,015**	**15,450**	**163,738**	**25,277**	**87%**	**(6,225)**
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	38,197	370,307	47,689	89%	(21,977)
BENEFITS EXPENSE	137,502	10,862	118,451	19,051	86%	(3,866)
OTHER INDIRECT EXPENSE	185,603	9,883	127,787	57,816	69%	26,882
TOTAL INDIRECT EXPENSES:	**741,101**	**58,942**	**616,545**	**124,555**	**83%**	**1,038**
TOTAL ALL EXPENSES:	**930,116**	**74,391**	**780,283**	**149,833**	**84%**	**(5,187)**
NET INCOME (LOSS):	**(927,116)**	**(74,319)**	**(779,553)**	**(147,563)**	**84%**	**(6,956)**

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Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

COMMUNICATION STRATEGIES FTE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	152,837	30,356	83%	(176)
BENEFITS EXPENSE	39,830	3,486	34,895	4,935	88%	(1,703)
OTHER INDIRECT EXPENSE	34,435	1,841	23,805	10,630	69%	4,891
TOTAL INDIRECT EXPENSES:	**257,458**	**20,593**	**211,537**	**45,921**	**82%**	**3,011**
NET INCOME (LOSS):	**(257,458)**	**(20,593)**	**(211,537)**	**(45,921)**	**82%**	**3,011**

Washington State Bar Association

Statement of Activities

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

83% 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	3,708	10,103	(4,983)	197%	5,836
LEXIS/NEXIS ROYALTIES	75,000	24,689	58,119	16,881	77%	(4,381)
SECTION PUBLICATION SALES	-	35	140	(140)		140
CASEMAKER ROYALTIES	25,000	-	21,659	3,341	87%	826
TOTAL REVENUE:	**105,120**	**28,431**	**90,021**	**15,099**	**86%**	**2,421**
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	566	3,716	(916)	133%	(1,383)
COST OF SALES - SECTION PUBLICATION	-	37	37	(37)		(37)
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	(81)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	229
OBSOLETE INVENTORY	118,700	-	65,597	53,103	55%	33,320
STAFF MEMBERSHIP DUES	330	-	218	112	66%	57
SUBSCRIPTIONS	50	-	-	50	0%	42
TOTAL DIRECT EXPENSES:	**124,380**	**602**	**71,696**	**52,684**	**58%**	**31,954**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	123,201	21,846	85%	(2,329)
BENEFITS EXPENSE	45,925	4,072	40,591	5,335	88%	(2,320)
OTHER INDIRECT EXPENSE	51,036	2,655	36,378	14,658	71%	6,152
TOTAL INDIRECT EXPENSES:	**242,008**	**18,892**	**200,169**	**41,838**	**83%**	**1,504**
TOTAL ALL EXPENSES:	**366,387**	**19,494**	**271,866**	**94,522**	**74%**	**33,457**
NET INCOME (LOSS):	**(261,267)**	**8,937**	**(181,845)**	**(79,423)**	**70%**	**35,878**

Washington State Bar Association

Statement of Activities

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

83% 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	1,296	(296)	130%	463
RECOVERY OF DISCIPLINE COSTS	65,000	71,833	141,741	(76,741)	218%	87,575
DISCIPLINE HISTORY SUMMARY	19,000	2,010	20,160	(1,160)	106%	4,327
TOTAL REVENUE:	**85,000**	**73,928**	**163,197**	**(78,197)**	**192%**	**92,364**
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	292
STAFF TRAVEL/PARKING	15,000	1,470	15,317	(317)	102%	(2,817)
STAFF MEMBERSHIP DUES	7,659	-	7,695	(36)	100%	(1,313)
TELEPHONE	3,000	259	2,071	929	69%	429
COURT REPORTERS	66,200	1,964	43,190	23,010	65%	11,976
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	417
LITIGATION EXPENSES	30,000	2,289	14,534	15,466	48%	10,466
DISABILITY EXPENSES	15,000	59	4,755	10,245	32%	7,745
TRANSLATION SERVICES	10,000	737	11,965	(1,965)	120%	(3,631)
STAFF CONFERENCE & TRAINING	37,800	-	26,434	11,366	70%	5,066
TOTAL DIRECT EXPENSES:	**185,509**	**6,778**	**125,961**	**59,548**	**68%**	**28,630**
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	339,729	3,373,546	757,814	82%	69,254
BENEFITS EXPENSE	1,139,859	99,654	993,235	146,625	87%	(43,352)
OTHER INDIRECT EXPENSE	1,342,955	71,492	924,380	418,575	69%	194,749
TOTAL INDIRECT EXPENSES:	**6,614,175**	**510,875**	**5,291,161**	**1,323,015**	**80%**	**220,652**
TOTAL ALL EXPENSES:	**6,799,684**	**517,652**	**5,417,122**	**1,382,562**	**80%**	**249,282**
NET INCOME (LOSS):	**(6,714,684)**	**(443,724)**	**(5,253,924)**	**(1,460,760)**	**78%**	**341,646**

Washington State Bar Association

Statement of Activities

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

83% 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%	22,500
TOTAL REVENUE:	**135,000**	**-**	**135,000**	**-**	**100%**	**22,500**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	36	645	3,055	17%	2,438
STAFF MEMBERSHIP DUES	775	-	605	170	78%	41
DEI COUNCIL	7,600	-	2,677	4,923	35%	3,657
DIVERSITY EVENTS & PROJECTS **	30,600	-	6,319	24,281	21%	19,181
STAFF EQUITY LEADERSHIP LAB	6,000	-	3,869	2,131	64%	1,131
STAFF CONFERENCE & TRAINING	4,400	2,779	3,119	1,281	71%	547
CONSULTING SERVICES	3,000	-	-	3,000	0%	2,500
TOTAL DIRECT EXPENSE:	**56,075**	**2,815**	**17,234**	**38,841**	**31%**	**29,495**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	16,244	152,974	45,150	77%	12,129
BENEFITS EXPENSE	66,814	5,293	52,368	14,446	78%	3,310
OTHER INDIRECT EXPENSE	77,134	4,100	55,741	21,393	72%	8,537
TOTAL INDIRECT EXPENSES:	**342,071**	**25,637**	**261,083**	**80,989**	**76%**	**23,977**
TOTAL ALL EXPENSES:	**398,146**	**28,452**	**278,317**	**119,829**	**70%**	**53,472**
NET INCOME (LOSS):	**(263,146)**	**(28,452)**	**(143,317)**	**(119,829)**	**54%**	**75,972**

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Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

ENTITY REGULATION

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
APPLICATION FEES	28,000	-	11,000	17,000	39%	(12,333)
ANNUAL FEES	47,500	-	10,000	37,500	21%	(29,583)
TOTAL REVENUE:	**75,500**	**-**	**21,000**	**54,500**	**28%**	**(41,917)**
DIRECT EXPENSES:						
DEPRECIATION	-	664	863	(863)		(863)
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	2,116
INVESTIGATION	9,600	-	-	9,600	0%	8,000
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	8,333
SOFTWARE HOSTING	3,973	341	1,808	2,165	46%	1,502
TOTAL DIRECT EXPENSES:	**27,973**	**1,005**	**4,222**	**23,751**	**15%**	**19,089**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,446	66,672	10,799	86%	(2,113)
BENEFITS EXPENSE	18,673	1,640	16,489	2,185	88%	(928)
OTHER INDIRECT EXPENSE	18,939	1,012	13,086	5,853	69%	2,697
TOTAL INDIRECT EXPENSES:	**115,083**	**9,098**	**96,246**	**18,837**	**84%**	**(344)**
TOTAL ALL EXPENSES:	**143,055**	**10,103**	**100,467**	**42,588**	**70%**	**18,745**
NET INCOME (LOSS):	**(67,555)**	**(10,103)**	**(79,467)**	**11,912**	**118%**	**(23,171)**

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Washington State Bar Association

Statement of Activities

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

83% 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	1,000	5,250	3,750	58%	(2,250)
ROYALTIES	62,000	5,511	74,145	(12,145)	120%	22,478
TOTAL REVENUE:	**71,000**	**6,511**	**79,395**	**(8,395)**	**112%**	**20,228**
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	1,496	(111)	108%	(342)
MEMBER WELLNESS COUNCIL	4,500	-	1,850	2,650	41%	1,900
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	2,917
STAFF TRAVEL/PARKING	7,700	-	2,391	5,309	31%	4,026
STAFF CONFERENCE & TRAINING	10,300	-	2,756	7,544	27%	5,827
SUBSCRIPTIONS	1,400	111	1,105	295	79%	62
CPE COMMITTEE	1,000	-	753	247	75%	80
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(15,312)
TOTAL DIRECT EXPENSES:	**116,785**	**111**	**98,163**	**18,622**	**84%**	**(842)**
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	25,186	309,393	76,383	80%	12,087
BENEFITS EXPENSE	105,599	8,189	90,889	14,710	86%	(2,890)
OTHER INDIRECT EXPENSE	120,866	6,432	83,170	37,696	69%	17,551
TOTAL INDIRECT EXPENSES:	**612,242**	**39,807**	**483,452**	**128,789**	**79%**	**26,749**
TOTAL ALL EXPENSES:	**729,027**	**39,918**	**581,615**	**147,411**	**80%**	**25,907**
NET INCOME (LOSS):	**(658,027)**	**(33,406)**	**(502,221)**	**(155,806)**	**76%**	**46,135**

Washington State Bar Association

Statement of Activities

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

83% 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:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	1,980	396	83%	-
STAFF CONFERENCE & TRAINING	-	-	20	(20)		(20)
STAFF MEMBERSHIP DUES	189	-	-	189	0%	158
TOTAL DIRECT EXPENSES:	**2,565**	**198**	**2,000**	**565**	**78%**	**138**
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	36,355	362,852	43,342	89%	(24,357)
BENEFITS EXPENSE	141,474	12,877	128,544	12,930	91%	(10,649)
OTHER INDIRECT EXPENSE	199,033	10,588	136,883	62,150	69%	28,978
TOTAL INDIRECT EXPENSES:	**746,702**	**59,820**	**628,279**	**118,423**	**84%**	**(6,028)**
TOTAL ALL EXPENSES:	**749,267**	**60,018**	**630,279**	**118,988**	**84%**	**(5,890)**
NET INCOME (LOSS):	**(749,267)**	**(60,018)**	**(630,279)**	**(118,988)**	**84%**	**(5,890)**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

FINANCE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
INTEREST INCOME	600,000	72,071	650,162	(50,162)	108%	150,162
TOTAL REVENUE:	**600,000**	**72,071**	**650,162**	**(50,162)**	**108%**	**150,162**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	18	3,080	670	82%	45
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	417
STAFF MEMBERSHIP DUES	670	-	585	85	87%	(27)
TOTAL DIRECT EXPENSES:	**4,920**	**18**	**3,665**	**1,255**	**74%**	**435**
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	62,517	651,471	126,315	84%	(3,316)
BENEFITS EXPENSE	209,178	18,080	184,264	24,914	88%	(9,949)
OTHER INDIRECT EXPENSE	238,288	12,685	164,013	74,275	69%	34,561
TOTAL INDIRECT EXPENSES:	**1,225,253**	**93,282**	**999,748**	**225,505**	**82%**	**21,296**
TOTAL ALL EXPENSES:	**1,230,173**	**93,300**	**1,003,413**	**226,760**	**82%**	**21,731**
NET INCOME (LOSS):	**(630,173)**	**(21,229)**	**(353,251)**	**(276,922)**	**56%**	**171,893**

Washington State Bar Association

Statement of Activities

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

83% 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%	(558)
PRINTING & COPYING	1,000	-	30	970	3%	803
STAFF TRAVEL/PARKING	4,000	-	312	3,688	8%	3,021
SUPPLIES	2,000	-	112	1,888	6%	1,555
BOARD OF TRUSTEES	3,600	-	250	3,350	7%	2,750
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	2,198	437	83%	(2)
POSTAGE	400	-	23	377	6%	310
STAFF CONFERENCE & TRAINING	2,200	-	69	2,131	3%	1,764
TOTAL DIRECT EXPENSES:	**19,185**	**220**	**6,345**	**12,840**	**33%**	**9,643**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	9,170	94,499	14,257	87%	(3,869)
BENEFITS EXPENSE	30,528	2,697	26,821	3,707	88%	(1,381)
OTHER INDIRECT EXPENSE	36,156	1,922	24,841	11,315	69%	5,289
TOTAL INDIRECT EXPENSES:	**175,440**	**13,788**	**146,161**	**29,279**	**83%**	**39**
TOTAL ALL EXPENSES:	**194,625**	**14,008**	**152,506**	**42,119**	**78%**	**9,681**
NET INCOME (LOSS):	**(194,625)**	**(14,008)**	**(152,506)**	**(42,119)**	**78%**	**9,681**

Washington State Bar Association

Statement of Activities

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

83% 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%	118
STAFF MEMBERSHIP DUES	1,200	-	852	348	71%	148
SUBSCRIPTIONS	2,000	-	1,192	808	60%	475
STAFF TRAINING- GENERAL	29,300	100	3,864	25,436	13%	20,553
RECRUITING AND ADVERTISING	8,750	2,785	6,021	2,729	69%	1,271
HR INFORMATION SYSTEM	65,950	4,527	53,250	12,700	81%	1,708
SALARY SURVEYS	3,000	-	934	2,066	31%	1,566
CONSULTING SERVICES	1,000	-	-	1,000	0%	833
STAFF CONFERENCE & TRAINING	4,200	-	2,895	1,305	69%	605
TRANSFER TO INDIRECT EXPENSE	(115,700)	(7,412)	(69,140)	(46,560)	60%	(27,277)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	36,397	357,778	146,451	71%	62,413
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
BENEFITS EXPENSE	98,098	10,490	103,823	(5,725)	106%	(22,075)
OTHER INDIRECT EXPENSE	137,739	7,338	94,887	42,852	69%	19,896
TOTAL INDIRECT EXPENSES:	**540,066**	**54,225**	**556,488**	**(16,422)**	**103%**	**(106,433)**
TOTAL ALL EXPENSES:	**540,066**	**54,225**	**556,488**	**(16,422)**	**103%**	**(106,433)**
NET INCOME (LOSS):	**(540,066)**	**(54,225)**	**(556,488)**	**16,422**	**103%**	**(106,433)**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

LAW CLERK PROGRAM

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
LAW CLERK FEES	220,000	833	267,167	(47,167)	121%	83,833
LAW CLERK APPLICATION FEES	4,000	800	5,900	(1,900)	148%	2,567
TOTAL REVENUE:	**224,000**	**1,633**	**273,067**	**(49,067)**	**122%**	**86,400**
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	276
DEPRECIATION	37,278	2,907	29,078	8,200	78%	1,987
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	83
LAW CLERK BOARD EXPENSE	9,000	13	5,594	3,406	62%	1,906
SOFTWARE HOSTING	700	87	862	(162)	123%	(279)
STAFF MEMBERSHIP DUES	-	-	300	(300)		(300)
LAW CLERK OUTREACH	20,000	-	13,705	6,295	69%	2,962
TOTAL DIRECT EXPENSES:	**67,409**	**3,007**	**49,539**	**17,870**	**73%**	**6,635**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	9,057	86,409	18,436	82%	961
BENEFITS EXPENSE	31,938	2,788	27,959	3,979	88%	(1,344)
OTHER INDIRECT EXPENSE	40,633	2,157	27,873	12,760	69%	5,987
TOTAL INDIRECT EXPENSES:	**177,416**	**14,001**	**142,242**	**35,174**	**80%**	**5,605**
TOTAL ALL EXPENSES:	**244,825**	**17,009**	**191,781**	**53,044**	**78%**	**12,240**
NET INCOME (LOSS):	**(20,825)**	**(15,375)**	**81,286**	**(102,111)**	**-390%**	**98,640**

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Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

LICENSING & MEMBERSHIP RECORDS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
STATUS CERTIFICATE FEES	29,000	2,550	28,273	727	97%	4,106
INVESTIGATION FEES	25,000	2,600	17,980	7,020	72%	(2,853)
PRO HAC VICE	435,000	54,288	503,774	(68,774)	116%	141,274
MEMBER CONTACT INFORMATION	5,000	-	5,880	(880)	118%	1,714
PHOTO BAR CARD SALES	260	24	528	(268)	203%	311
TOTAL REVENUE:	**494,260**	**59,462**	**556,435**	**(62,175)**	**113%**	**144,552**
DIRECT EXPENSES:						
POSTAGE	4,000	-	5,110	(1,110)	128%	(1,776)
SOFTWARE HOSTING	18,380	2,251	22,273	(3,893)	121%	(6,957)
INVESTIGATION	300	-	-	300	0%	250
TOTAL DIRECT EXPENSES:	**22,680**	**2,251**	**27,383**	**(4,703)**	**121%**	**(8,483)**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	40,431	417,135	86,708	83%	2,735
BENEFITS EXPENSE	139,284	12,106	122,116	17,168	88%	(6,046)
OTHER INDIRECT EXPENSE	164,598	8,768	113,372	51,227	69%	23,794
TOTAL INDIRECT EXPENSES:	**807,725**	**61,305**	**652,622**	**155,103**	**81%**	**20,482**
TOTAL ALL EXPENSES:	**830,405**	**63,557**	**680,005**	**150,400**	**82%**	**11,999**
NET INCOME (LOSS):	**(336,145)**	**(4,095)**	**(123,570)**	**(212,575)**	**37%**	**156,551**

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Washington State Bar Association

Statement of Activities
For the Period from July 01, 2026 to July 31, 2026
83% 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	13,508	3,492	79%	(659)
LLLT LATE LICENSE FEES	137	-	571	(434)	417%	457
MCLE LATE FEES	150	-	600	(450)	400%	475
TOTAL REVENUE:	**17,287**	**1,368**	**14,679**	**2,608**	**85%**	**273**
DIRECT EXPENSES:						
LLLT BOARD	9,000	-	3,398	5,602	38%	4,102
LLLT EDUCATION	1,000	-	-	1,000	0%	833
TOTAL DIRECT EXPENSES:	**10,000**	**-**	**3,398**	**6,602**	**34%**	**4,935**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	4,493	34,967	6,512	84%	(402)
BENEFITS EXPENSE	12,046	880	10,091	1,955	84%	(53)
OTHER INDIRECT EXPENSE	14,807	782	10,093	4,714	68%	2,246
TOTAL INDIRECT EXPENSES:	**68,332**	**6,154**	**55,152**	**13,180**	**81%**	**1,792**
TOTAL ALL EXPENSES:	**78,332**	**6,154**	**58,550**	**19,782**	**75%**	**6,727**
NET INCOME (LOSS):	**(61,045)**	**(4,787)**	**(43,871)**	**(17,174)**	**72%**	**7,000**

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Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

LIMITED PRACTICE OFFICERS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
INVESTIGATION FEES	1,000	100	1,100	(100)	110%	267
MCLE LATE FEES	3,000	-	5,475	(2,475)	183%	2,975
LPO EXAMINATION FEES	18,000	(900)	11,800	6,200	66%	(3,200)
LPO LICENSE FEES	158,000	12,586	125,182	32,818	79%	(6,485)
LPO LATE LICENSE FEES	2,000	60	3,840	(1,840)	192%	2,173
LPO LICENSE FEES - REINSTATES	-	260	260	(260)		260
TOTAL REVENUE:	**182,000**	**12,106**	**147,657**	**34,343**	**81%**	**(4,010)**
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	5,221
EXAM WRITING	15,000	-	4,200	10,800	28%	8,300
LPO BOARD	4,000	-	430	3,570	11%	2,904
LPO OUTREACH	500	-	-	500	0%	417
PRINTING & COPYING	200	-	65	135	32%	102
SUPPLIES	100	-	-	100	0%	83
SOFTWARE HOSTING	3,404	349	3,449	(45)	101%	(612)
TOTAL DIRECT EXPENSES:	**32,704**	**349**	**10,839**	**21,865**	**33%**	**16,414**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	5,980	47,561	8,809	84%	(586)
BENEFITS EXPENSE	16,315	1,236	13,827	2,488	85%	(231)
OTHER INDIRECT EXPENSE	19,972	1,063	13,751	6,221	69%	2,892
TOTAL INDIRECT EXPENSES:	**92,656**	**8,279**	**75,138**	**17,518**	**81%**	**2,075**
TOTAL ALL EXPENSES:	**125,360**	**8,628**	**85,978**	**39,383**	**69%**	**18,489**
NET INCOME (LOSS):	**56,640**	**3,479**	**61,679**	**(5,039)**	**109%**	**14,479**

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Washington State Bar Association

Statement of Activities

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

83% 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%	1,926
STAFF MEMBERSHIP DUES	215	-	-	215	0%	179
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	1,613
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(323)
TELEPHONE	575	50	496	79	86%	(17)
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	(2,083)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	1,042
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	250
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	1,586
TOTAL DIRECT EXPENSES:	**24,790**	**50**	**16,487**	**8,303**	**67%**	**4,172**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,811	125,626	38,866	76%	11,451
BENEFITS EXPENSE	47,770	4,222	40,188	7,582	84%	(380)
OTHER INDIRECT EXPENSE	58,539	3,114	40,255	18,284	69%	8,527
TOTAL INDIRECT EXPENSES:	**270,801**	**21,146**	**206,069**	**64,732**	**76%**	**19,599**
TOTAL ALL EXPENSES:	**295,591**	**21,196**	**222,556**	**73,035**	**75%**	**23,770**
NET INCOME (LOSS):	**(295,591)**	**(21,196)**	**(222,556)**	**(73,035)**	**75%**	**23,770**

Washington State Bar Association

Statement of Activities

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

83% 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	54,700	567,000	103,000	85%	8,667
ACTIVITY APPLICATION LATE FEE	250,000	19,450	215,400	34,600	86%	7,067
MCLE LATE FEES	232,000	1,050	287,575	(55,575)	124%	94,242
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	35,750	500	99%	5,542
ATTENDANCE LATE FEES	120,000	11,900	99,150	20,850	83%	(850)
COMITY CERTIFICATES	30,000	300	29,400	600	98%	4,400
TOTAL REVENUE:	**1,338,250**	**87,400**	**1,234,275**	**103,975**	**92%**	**119,067**
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	120,122	21,935	85%	(1,741)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(88)
MCLE BOARD EXPENSES	6,000	-	1,081	4,919	18%	3,919
STAFF TRAVEL/PARKING	50	-	-	50	0%	42
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	3,667
TOTAL DIRECT EXPENSES:	**153,032**	**12,012**	**121,728**	**31,304**	**80%**	**5,799**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	29,809	348,093	59,267	85%	(8,627)
BENEFITS EXPENSE	124,032	10,543	109,796	14,236	89%	(6,436)
OTHER INDIRECT EXPENSE	162,876	8,666	112,041	50,835	69%	23,689
TOTAL INDIRECT EXPENSES:	**694,269**	**49,017**	**569,931**	**124,337**	**82%**	**8,626**
TOTAL ALL EXPENSES:	**847,301**	**61,029**	**691,659**	**155,641**	**82%**	**14,425**
NET INCOME (LOSS):	**490,949**	**26,371**	**542,616**	**(51,666)**	**111%**	**133,491**

**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 July 01, 2026 to July 31, 2026

83% 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	-	9,600	1,200	89%	600
NME PRODUCT SALES	120,000	4,614	108,989	11,011	91%	8,989
DIGITAL VIDEO SALES	25,000	2,450	26,607	(1,607)	106%	5,774
SPONSORSHIPS	11,500	-	11,000	500	96%	1,417
SEMINAR REGISTRATIONS	12,000	-	8,332	3,668	69%	(1,668)
TRIAL ADVOCACY PROGRAM	12,000	-	13,805	(1,805)	115%	3,805
TOTAL REVENUE:	**191,300**	**7,064**	**178,333**	**12,967**	**93%**	**18,916**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	1,122	1,618	1,882	46%	1,298
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	2,275
SMALL TOWN AND RURAL COMMITTEE	7,500	766	1,963	5,537	26%	4,287
PRINTING & COPYING	1,600	-	1,502	98	94%	(169)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,667
HONORARIUM	1,500	-	-	1,500	0%	1,250
SUBSCRIPTIONS	400	-	398	2	99%	(65)
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	518
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	6,166	62,004	7,996	89%	(3,671)
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(672)
MEMBER ENGAGEMENT COUNCIL	500	-	137	363	27%	280
NEW MEMBER OUTREACH EVENTS	5,000	-	1,973	3,027	39%	2,194
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	83
WASHINGTON NEW MEMBERS COMMITTEE	15,000	3,371	12,203	2,797	81%	297
TRIAL ADVOCACY EXPENSES	3,200	-	2,473	727	77%	193
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	8,333
LAW SCHOOL OUTREACH	500	-	66	434	13%	351
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	816
STAFF MEMBERSHIP DUES	1,020	-	195	825	19%	655
LIBRARY MATERIALS/RESOURCES	4,000	11	357	3,643	9%	2,976
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	417
AWARDS	1,000	-	72	928	7%	761
TOTAL DIRECT EXPENSES:	**136,820**	**11,436**	**89,941**	**46,879**	**66%**	**24,076**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	29,621	296,151	45,487	87%	(11,453)
BENEFITS EXPENSE	117,073	10,520	104,345	12,728	89%	(6,784)
OTHER INDIRECT EXPENSE	162,876	8,666	112,041	50,835	69%	23,689
TOTAL INDIRECT EXPENSES:	**621,588**	**48,807**	**512,537**	**109,050**	**82%**	**5,452**
TOTAL ALL EXPENSES:	**758,408**	**60,243**	**602,478**	**155,929**	**79%**	**29,528**
NET INCOME (LOSS):	**(567,108)**	**(53,179)**	**(424,145)**	**(142,962)**	**75%**	**48,444**

Washington State Bar Association

Statement of Activities

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

83% 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	4	15,963	4,037	80%	704
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(16,667)
ED TRAVEL & OUTREACH	6,000	113	3,687	2,313	61%	1,313
STAFF TRAVEL/PARKING	2,000	198	1,980	20	99%	(313)
STAFF CONFERENCE & TRAINING	13,300	2,070	13,301	(1)	100%	(2,218)
STAFF MEMBERSHIP DUES	1,335	-	1,120	215	84%	(8)
TOTAL DIRECT EXPENSES:	**142,635**	**2,386**	**136,051**	**6,584**	**95%**	**(17,189)**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	53,627	552,812	91,044	86%	(16,265)
BENEFITS EXPENSE	142,505	13,200	131,795	10,710	92%	(13,041)
OTHER INDIRECT EXPENSE	145,659	7,756	100,286	45,373	69%	21,097
TOTAL INDIRECT EXPENSES:	**932,020**	**74,583**	**784,892**	**147,128**	**84%**	**(8,209)**
TOTAL ALL EXPENSES:	**1,074,655**	**76,969**	**920,944**	**153,711**	**86%**	**(25,398)**
NET INCOME (LOSS):	**(1,074,655)**	**(76,969)**	**(920,944)**	**(153,711)**	**86%**	**(25,398)**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

OFFICE OF GENERAL COUNSEL

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
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%	247
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	80
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	833
CUSTODIANSHIPS	5,000	-	301	4,699	6%	3,866
WILLS	1,000	-	-	1,000	0%	833
LITIGATION EXPENSES	1,000	-	-	1,000	0%	833
DISABILITY ACCOMMODATIONS	2,500	-	495	2,005	20%	1,589
STAFF CONFERENCE & TRAINING	10,250	-	5,705	4,545	56%	2,837
TOTAL DIRECT EXPENSES:	**26,750**	**-**	**11,173**	**15,577**	**42%**	**11,119**
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	66,341	581,659	136,641	81%	16,924
BENEFITS EXPENSE	187,732	16,850	162,476	25,256	87%	(6,033)
OTHER INDIRECT EXPENSE	210,741	11,228	145,196	65,545	69%	30,421
TOTAL INDIRECT EXPENSES:	**1,116,772**	**94,419**	**889,331**	**227,442**	**80%**	**41,313**
TOTAL ALL EXPENSES:	**1,143,522**	**94,419**	**900,504**	**243,018**	**79%**	**52,431**
NET INCOME (LOSS):	**(1,143,522)**	**(94,419)**	**(899,504)**	**(244,018)**	**79%**	**53,431**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	83
DISCIPLINARY BOARD EXPENSES	3,000	-	127	2,873	4%	2,373
CHIEF HEARING OFFICER	41,200	3,333	33,330	7,870	81%	1,003
COURT REPORTERS	33,100	-	37,310	(4,210)	113%	(9,726)
HEARING OFFICER EXPENSES	4,000	18	366	3,634	9%	2,968
HEARING OFFICER TRAINING	1,000	-	1,298	(298)	130%	(465)
APPOINTED COUNSEL	50,645	4,235	42,210	8,435	83%	(6)
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	833
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,833
TOTAL DIRECT EXPENSES:	**136,245**	**7,586**	**114,640**	**21,605**	**84%**	**(1,102)**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	11,146	111,541	17,233	87%	(4,230)
BENEFITS EXPENSE	37,003	3,315	33,088	3,915	89%	(2,252)
OTHER INDIRECT EXPENSE	44,765	2,387	30,866	13,899	69%	6,438
TOTAL INDIRECT EXPENSES:	**210,543**	**16,849**	**175,496**	**35,047**	**83%**	**(44)**
TOTAL ALL EXPENSES:	**346,788**	**24,435**	**290,136**	**56,652**	**84%**	**(1,146)**
NET INCOME (LOSS):	**(346,788)**	**(24,435)**	**(290,136)**	**(56,652)**	**84%**	**(1,146)**

Washington State Bar Association

Statement of Activities

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

83% 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%	11,576
STAFF TRAVEL/PARKING	200	-	196	4	98%	(29)
TOTAL DIRECT EXPENSES:	**16,200**	**-**	**1,954**	**14,246**	**12%**	**11,546**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	6,278	53,522	9,622	85%	(902)
BENEFITS EXPENSE	16,771	1,301	14,320	2,451	85%	(344)
OTHER INDIRECT EXPENSE	18,939	1,012	13,086	5,853	69%	2,697
TOTAL INDIRECT EXPENSES:	**98,855**	**8,592**	**80,928**	**17,927**	**82%**	**1,451**
TOTAL ALL EXPENSES:	**115,055**	**8,592**	**82,881**	**32,173**	**72%**	**12,997**
NET INCOME (LOSS):	**(115,055)**	**(8,592)**	**(82,881)**	**(32,173)**	**72%**	**12,997**

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Washington State Bar Association

Statement of Activities

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

83% 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%	22,110
TOTAL REVENUE:	**132,635**	**-**	**132,639**	**(4)**	**100%**	**22,110**
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	-	-	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	-	66	1,934	3%	1,601
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	2,851	649	81%	66
STAFF CONFERENCE & TRAINING	3,200	-	669	2,531	21%	1,997
PRO BONO PROMOTION	4,000	232	232	3,768	6%	3,102
TOTAL DIRECT EXPENSES:	**12,700**	**232**	**(1,361)**	**14,061**	**-11%**	**11,944**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	15,475	144,345	43,269	77%	12,000
BENEFITS EXPENSE	50,197	4,989	46,949	3,248	94%	(5,118)
OTHER INDIRECT EXPENSE	72,313	3,840	46,742	25,571	65%	13,519
TOTAL INDIRECT EXPENSES:	**310,124**	**24,304**	**238,035**	**72,089**	**77%**	**20,401**
TOTAL ALL EXPENSES:	**322,824**	**24,536**	**236,675**	**86,149**	**73%**	**32,345**
NET INCOME (LOSS):	**(190,189)**	**(24,536)**	**(104,036)**	**(86,153)**	**55%**	**54,455**

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Washington State Bar Association

Statement of Activities

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

83% 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%	167
IMAGE LIBRARY	4,800	-	4,756	44	99%	(756)
TOTAL DIRECT EXPENSES:	**5,000**	**-**	**4,756**	**244**	**95%**	**(589)**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,996	60,008	10,636	85%	(1,138)
BENEFITS EXPENSE	22,914	2,044	20,348	2,567	89%	(1,252)
OTHER INDIRECT EXPENSE	30,647	1,636	21,145	9,502	69%	4,394
TOTAL INDIRECT EXPENSES:	**124,205**	**9,676**	**101,500**	**22,705**	**82%**	**2,004**
TOTAL ALL EXPENSES:	**129,205**	**9,676**	**106,256**	**22,948**	**82%**	**1,414**
NET INCOME (LOSS):	**(129,205)**	**(9,676)**	**(106,256)**	**(22,948)**	**82%**	**1,414**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

REGULATORY SERVICES FTE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(82)
STAFF CONFERENCE & TRAINING	11,500	-	834	10,666	7%	8,749
STAFF TRAVEL/PARKING	600	19	235	365	39%	265
TOTAL DIRECT EXPENSES:	**12,590**	**19**	**1,559**	**11,031**	**12%**	**9,014**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	23,429	233,791	54,465	81%	6,422
BENEFITS EXPENSE	68,347	5,842	58,793	9,554	86%	(1,837)
OTHER INDIRECT EXPENSE	68,870	3,660	47,317	21,553	69%	10,075
TOTAL INDIRECT EXPENSES:	**425,472**	**32,931**	**339,900**	**85,572**	**80%**	**14,660**
TOTAL ALL EXPENSES:	**438,062**	**32,950**	**341,459**	**96,603**	**78%**	**23,674**
NET INCOME (LOSS):	**(438,062)**	**(32,950)**	**(341,459)**	**(96,603)**	**78%**	**23,592**

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Washington State Bar Association

Statement of Activities

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

83% 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%	12,005
OUTREACH EXPENSES	10,000	-	-	10,000	0%	8,333
MEETING EXPENSE	2,000	-	-	2,000	0%	1,667
SOFTWARE HOSTING	20,000	-	-	20,000	0%	16,667
TOTAL DIRECT EXPENSES:	**57,000**	**-**	**8,828**	**48,172**	**15%**	**-**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,439	95,625	14,721	87%	(3,670)
BENEFITS EXPENSE	27,639	2,462	24,456	3,183	88%	(1,424)
OTHER INDIRECT EXPENSE	29,270	1,555	20,108	9,162	69%	4,284
TOTAL INDIRECT EXPENSES:	**167,255**	**13,456**	**140,189**	**27,066**	**84%**	**(810)**
TOTAL ALL EXPENSES:	**224,255**	**13,456**	**149,017**	**75,238**	**66%**	**(810)**
NET INCOME (LOSS):	**(224,255)**	**(13,456)**	**(149,017)**	**(75,238)**	**66%**	**37,862**

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Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

SECTIONS ADMINISTRATION

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	750	395,784	(120,784)	144%	166,618
TOTAL REVENUE:	**275,000**	**750**	**395,784**	**(120,784)**	**144%**	**166,618**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	336	1,564	18%	1,247
SECTION/COMMITTEE CHAIR MTGS	500	-	148	352	30%	269
TOTAL DIRECT EXPENSES:	**2,400**	**-**	**484**	**1,916**	**20%**	**1,516**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	14,835	149,292	25,016	86%	(4,035)
BENEFITS EXPENSE	61,514	5,494	54,638	6,876	89%	(3,377)
OTHER INDIRECT EXPENSE	87,120	4,643	60,030	27,090	69%	12,570
TOTAL INDIRECT EXPENSES:	**322,943**	**24,971**	**263,961**	**58,982**	**82%**	**5,158**
TOTAL ALL EXPENSES:	**325,343**	**24,971**	**264,445**	**60,898**	**81%**	**6,674**
NET INCOME (LOSS):	**(50,343)**	**(24,221)**	**131,339**	**(181,682)**	**-261%**	**173,292**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

SECTIONS OPERATIONS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
SECTION DUES	451,143	1,290	638,063	(186,920)	141%	262,111
SEMINAR PROFIT SHARE	157,850	-	1,498	156,352	1%	(130,044)
PUBLICATIONS REVENUE	1,250	388	710	540	57%	(332)
OTHER	43,073	295	32,935	10,138	76%	(2,959)
TOTAL REVENUE:	**653,316**	**1,973**	**673,206**	**(19,890)**	**103%**	**128,776**
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	39,055	362,165	448,417	45%	313,320
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	750	395,784	(115,245)	141%	(162,001)
TOTAL DIRECT EXPENSES:	**1,091,122**	**39,805**	**757,949**	**333,173**	**69%**	**151,319**
NET INCOME (LOSS):	**(437,806)**	**(37,832)**	**(84,743)**	**(353,063)**	**19%**	**280,095**

Washington State Bar Association

Statement of Activities

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

83% 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	67,687	629,346	390,451	62%	220,485
STAFF TRAVEL/PARKING	1,000	-	301	699	30%	532
STAFF MEMBERSHIP DUES	410	-	-	410	0%	342
TELEPHONE	90,000	15,781	83,182	6,818	92%	(8,182)
COMPUTER HARDWARE	65,000	1,248	46,109	18,891	71%	8,057
COMPUTER SOFTWARE	518,000	1,971	298,294	219,706	58%	133,372
HARDWARE SERVICE & WARRANTIES	50,000	-	16,380	33,620	33%	25,287
SOFTWARE MAINTENANCE & LICENSING	470,000	3,055	429,379	40,621	91%	(37,713)
THIRD PARTY SERVICES	177,600	3,776	118,827	58,773	67%	29,173
CLOUD INFRASTRUCTURE	130,000	5,505	47,778	82,222	37%	60,555
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	5,000
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(99,023)	(1,669,596)	(858,211)	66%	(436,910)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	50,299	577,178	52,098	92%	(52,781)
BENEFITS EXPENSE	158,341	13,773	149,977	8,364	95%	(18,026)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		(23,920)
OTHER INDIRECT EXPENSE	172,174	9,157	118,399	53,775	69%	25,080
TOTAL INDIRECT EXPENSES:	**959,791**	**73,229**	**821,634**	**138,157**	**86%**	**(69,647)**
TOTAL ALL EXPENSES:	**959,791**	**73,229**	**821,634**	**138,157**	**86%**	**(69,647)**
NET INCOME (LOSS):	**(959,791)**	**(73,229)**	**(821,634)**	**(138,157)**	**86%**	**(21,808)**

Washington State Bar Association

Statement of Activities

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

83% 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%	500
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(103)
STAFF CONFERENCE & TRAINING	4,500	-	2,953	1,547	66%	797
SUBSCRIPTIONS	816	-	744	72	91%	(64)
VOLUNTEER RECOGNITION	2,000	-	2,030	(30)	102%	(363)
REGULATORY SCHOOL	10,000	-	5,967	4,033	60%	2,366
ABA DELEGATES	18,000	-	6,876	11,124	38%	8,124
TOTAL DIRECT EXPENSES:	**36,301**	**-**	**18,995**	**17,306**	**52%**	**11,256**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,548	124,347	24,873	83%	3
BENEFITS EXPENSE	45,777	4,050	40,427	5,350	88%	(2,280)
OTHER INDIRECT EXPENSE	58,539	3,109	40,216	18,323	69%	8,567
TOTAL INDIRECT EXPENSES:	**253,536**	**19,708**	**204,990**	**48,546**	**81%**	**6,290**
TOTAL ALL EXPENSES:	**289,837**	**19,708**	**223,985**	**65,852**	**77%**	**6,290**
NET INCOME (LOSS):	**(289,837)**	**(19,708)**	**(223,985)**	**(65,852)**	**77%**	**17,546**

Washington State Bar Association

Statement of Activities

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

83% 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	1,147,769	11,749,398	2,381,327	83%	26,206
TEMPORARY SALARIES	212,850	39,137	184,382	28,468	87%	(7,007)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		23,920
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(166,667)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	1,600
EMPLOYEE SERVICE AWARDS	2,260	230	1,258	1,002	56%	625
FICA (EMPLOYER PORTION)	1,067,890	86,987	872,892	194,998	82%	17,016
L&I INSURANCE	65,406	-	44,196	21,210	68%	10,309
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,755	35,480	3,481	91%	(3,013)
MEDICAL (EMPLOYER PORTION)	1,959,293	190,470	1,853,861	105,432	95%	(221,117)
RETIREMENT (EMPLOYER PORTION)	778,534	63,970	646,062	132,472	83%	2,716
TRANSPORTATION ALLOWANCE	25,944	302	27,293	(1,349)	105%	(5,673)
UNEMPLOYMENT INSURANCE	73,419	6,916	70,492	2,927	96%	(9,310)
TOTAL SALARY & BENEFITS EXPENSE:	**18,160,082**	**1,539,537**	**15,463,794**	**2,696,288**	**85%**	**(330,393)**
WORKPLACE BENEFITS	60,150	1,286	20,111	40,039	33%	30,014
HUMAN RESOURCES POOLED EXP	115,700	7,412	69,140	46,560	60%	27,277
MEETING SUPPORT EXPENSES	9,950	633	6,996	2,954	70%	1,296
RENT	923,055	75,620	793,194	129,861	86%	(23,982)
PERSONAL PROP TAXES-WSBA	6,500	514	5,457	1,043	84%	(40)
FURNITURE, MAINT, LH IMP	48,450	3,918	25,951	22,499	54%	14,424
SAFETY & SECURITY	10,420	-	1,678	8,742	16%	7,005
OFFICE SUPPLIES & EQUIPMENT	19,635	946	11,930	7,705	61%	4,433
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,030	185,290	38,795	83%	1,447
COMPUTER HARDWARE DEPRECIATION	47,971	5,565	45,345	2,626	95%	(5,369)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,606	31,612	4,707	87%	(1,346)
INSURANCE	273,491	22,171	221,711	51,780	81%	6,198
WORK HOME FURNITURE & EQUIP	10,500	171	2,634	7,866	25%	6,116
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(5,445)
PROFESSIONAL FEES-LEGAL	250,000	1,316	48,526	201,474	19%	159,807
ONLINE LEGAL RESEARCH	89,000	6,511	71,269	17,731	80%	2,898
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	5,417
TRANSLATION SERVICES	25,000	2,472	15,094	9,906	60%	5,739
TELEPHONE & INTERNET	33,600	2,650	26,840	6,760	80%	1,160
POSTAGE - GENERAL	12,000	520	6,495	5,505	54%	3,505
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	6,250
BANK FEES	27,000	1,694	15,397	11,603	57%	7,103
PRODUCTION MAINTENANCE & SUPPLIES	13,250	3,307	9,886	3,364	75%	1,155
COMPUTER POOLED EXPENSES	2,527,807	98,956	1,668,974	858,833	66%	437,531
TOTAL OTHER INDIRECT EXPENSES:	**4,821,383**	**256,299**	**3,325,225**	**1,496,158**	**69%**	**692,594**
TOTAL INDIRECT EXPENSES:	**22,981,465**	**1,795,836**	**18,789,020**	**4,192,445**	**82%**	**362,201**

Washington State Bar Association

Statement of Activities

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

83% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(369,448)	(20,259)	(248,844)	(120,604)
ADMISSIONS/BAR EXAM	(70,382)	(65,097)	634,524	(704,907)
ADVANCEMENT FTE	(322,209)	(25,323)	(264,368)	(57,841)
BAR NEWS	(184,871)	(54,284)	(149,511)	(35,360)
BENCH BAR PRESS	-	-	(75)	75
BOARD OF GOVERNORS	(659,550)	(95,179)	(522,064)	(137,485)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,426)	(68,755)	(14,383)
CHARACTER & FITNESS BOARD	(183,031)	(16,625)	(148,458)	(34,573)
CLE - PRODUCTS	651,708	97,386	569,301	82,407
CLE - SEMINARS	(521,923)	(29,145)	(436,698)	(85,225)
CLIENT PROTECTION FUND	244,100	(1,850)	702,804	(458,704)
COMMUNICATIONS	(927,116)	(74,319)	(779,553)	(147,563)
COMMUNICATIONS FTE	(257,458)	(20,593)	(211,537)	(45,921)
DESKBOOKS	(261,267)	8,937	(181,845)	(79,423)
DISCIPLINE	(6,714,684)	(443,724)	(5,253,924)	(1,460,760)
DIVERSITY	(263,146)	(28,452)	(143,317)	(119,829)
ENTITY REGULATION	(67,555)	(10,103)	(79,467)	11,912
FACILITIES & OPERATIONS	(749,267)	(60,018)	(630,279)	(118,988)
FINANCE	(630,173)	(21,229)	(353,251)	(276,922)
FOUNDATION	(194,625)	(14,008)	(152,506)	(42,119)
HUMAN RESOURCES	(540,066)	(54,225)	(556,488)	16,422
LAW CLERK PROGRAM	(20,825)	(15,375)	81,286	(102,111)
LEGISLATIVE	(295,591)	(21,196)	(222,556)	(73,035)
LEGAL LUNCHBOX	(34,025)	(2,217)	(17,771)	(16,253)
LICENSE FEES	17,652,266	1,444,966	14,864,449	2,787,817
LICENSING AND MEMBERSHIP	(336,145)	(4,095)	(123,570)	(212,575)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(4,787)	(43,871)	(17,174)
LIMITED PRACTICE OFFICERS	56,640	3,479	61,679	(5,039)
MANDATORY CLE ADMINISTRATION	490,949	26,371	542,616	(51,666)
MEMBER WELLNESS PROGRAM	(247,030)	(10,003)	(185,099)	(61,931)
MINI CLE	(134,341)	(10,487)	(109,579)	(24,762)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(35,900)	(328,026)	(90,738)
NEW MEMBER EDUCATION	20,022	(4,575)	31,230	(11,209)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(94,419)	(899,504)	(244,018)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(76,969)	(920,944)	(153,711)
OGC-DISCIPLINARY BOARD	(346,788)	(24,435)	(290,136)	(56,652)
PRACTICE OF LAW BOARD	(115,055)	(8,592)	(82,881)	(32,173)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(6,298)	(138,688)	(47,532)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(17,105)	(178,433)	(46,344)
PUBLIC SERVICE PROGRAMS	(190,189)	(24,536)	(104,036)	(86,153)
PUBLICATION & DESIGN SERVICES	(129,205)	(9,676)	(106,256)	(22,948)
REGULATORY SERVICES FTE	(438,062)	(32,950)	(341,459)	(96,603)
REGULATORY REFORM	(224,255)	(13,456)	(149,017)	(75,238)
SECTIONS ADMINISTRATION	(50,343)	(24,221)	131,339	(181,682)
SECTIONS OPERATIONS	(437,806)	(37,832)	(84,743)	(353,063)
TECHNOLOGY	(959,791)	(73,229)	(821,634)	(138,157)
VOLUNTEER EDUCATION	(289,837)	(19,708)	(223,985)	(65,852)
INDIRECT EXPENSES	22,981,465	1,795,836	18,789,020	4,192,445
TOTAL OF ALL	**(21,738,972)**	**(1,764,056)**	**(20,855,120)**	**(883,852)**
NET INCOME (LOSS)	**(1,242,493)**	**(31,780)**	**2,066,100**	**(3,308,593)**