WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date June 30, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance

July 15, 2026

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

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 June 30, 2026 As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year $ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	**75%**	**77%**	**$(304,196)**	**74%**	**Unfavorable to budget due to higher salaries, medical cost, and transportation allowance, and timing of unemployment insurance payments.**
Other Indirect Expenses*	**75%**	**64%**	**$547,111**	**68%**	**Favorable to budget due to timing of expenses for legal fees, workplace benefits, and HR and IT direct expenses.**
Total Indirect Expenses	**75%**	**74%**	**$242,915**	**73%**	**Favorable to budget resulting from other indirect expenses described above.**

General Fund Revenues	**75%**	**82%**	**$1,653,083**	**80%**	**Favorable to budget due to higher fee revenue for New Admittee licenses, Pro Hac Vice, Law Clerk, bar exam, and MCLE late fees, and timing of collection of reimbursements from sections.**
General Fund Indirect Expenses	**75%**	**74%**	**$244,586**	**73%**	**Favorable to budget as described for indirect expenses above.**
General Fund Direct Expenses	**75%**	**63%**	**$356,941**	**59%**	**Favorable to budget due to timing of program activities and meetings/events.**
General Fund Net	**75%**	**-271%**	**$2,254,610**	**156%**	**Favorable to budget for the reasons described above.**

CLE Revenue	**75%**	**67%**	**$(136,021)**	**73%**	**Unfavorable to budget due to lower seminar and digital video sales revenue and timing of collection of deskbook royalty payments.**
CLE Direct Expenses	**75%**	**49%**	**$112,736**	**40%**	**Favorable to budget due to timing of expenses for seminar activities.**
CLE Indirect Expenses	**75%**	**75%**	**$(4,522)**	**72%**	**Slightly unfavorable to budget due to quarterly vacation accrual adjustments and higher cost of medical benefits.**
CLE Net	**75%**	**96%**	**$(27,808)**	**29%**	**Favorable to budget due to timing of direct expenses.**

*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 June 01, 2026 to June 30, 2026

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	182,478	253,348	46,106	116,100	228,584	369,448	(228,584)	(369,448)
Admissions/Bar Exam	1,731,745	1,479,440	791,536	1,089,992	240,587	459,830	1,032,124	1,549,822	699,621	(70,382)
Advancement FTE		-	238,905	315,609	140	6,600	239,045	322,209	(239,045)	(322,209)
Bar News	455,022	529,600	247,305	331,526	302,945	382,945	550,250	714,471	(95,228)	(184,871)
Board of Governors	-	-	177,289	238,885	249,597	417,665	426,886	656,550	(426,886)	(656,550)
Conference & Broadcasting Services	-	-	62,330	83,138	-	-	62,330	83,138	(62,330)	(83,138)
Character & Fitness Board	-	-	120,097	159,981	11,737	23,050	131,833	183,031	(131,833)	(183,031)
Communications Strategies	657	3,000	557,604	741,101	148,288	189,015	705,892	930,116	(705,234)	(927,116)
Communications Strategies FTE		-	190,944	257,458	-	-	190,944	257,458	(190,944)	(257,458)
Discipline	89,270	85,000	4,780,286	6,614,175	119,184	185,509	4,899,469	6,799,684	(4,810,200)	(6,714,684)
Diversity	135,000	135,000	235,445	342,071	14,419	59,075	249,864	401,146	(114,864)	(266,146)
Entity Regulation	21,000	75,500	87,147	115,083	3,217	27,973	90,364	143,055	(69,364)	(67,555)
Facilities & Operations	-	-	568,459	746,702	1,802	2,565	570,261	749,267	(570,261)	(749,267)
Finance	578,091	600,000	906,465	1,225,253	3,647	4,920	910,112	1,230,173	(332,021)	(630,173)
Foundation	-	-	132,373	175,440	6,125	19,185	138,498	194,625	(138,498)	(194,625)
Human Resources	-	-	502,263	540,066	-	-	502,263	540,066	(502,263)	(540,066)
Law Clerk Program	271,433	224,000	128,241	177,416	46,532	67,409	174,772	244,825	96,661	(20,825)
Legislative	-	-	184,923	270,801	16,437	24,790	201,360	295,591	(201,360)	(295,591)
Legal Lunchbox	33,157	34,000	44,289	59,925	4,422	8,100	48,711	68,025	(15,554)	(34,025)
Licensing and Membership Records	496,973	494,260	591,317	807,725	25,132	22,680	616,449	830,405	(119,476)	(336,145)
Licensing Fees	13,419,483	17,652,266	-	-	-	-	0	-	13,419,483	17,652,266
Limited License Legal Technician	13,311	17,287	48,997	68,332	3,398	10,000	52,395	78,332	(39,084)	(61,045)
Limited Practice Officers	135,550	182,000	66,859	92,656	10,491	32,704	77,350	125,360	58,201	56,640
Mandatory CLE	1,146,875	1,338,250	520,914	694,269	109,716	153,032	630,630	847,301	516,245	490,949
Member Wellness Program	4,250	9,000	174,551	242,930	4,795	13,100	179,346	256,030	(175,096)	(247,030)
Member Services & Engagement	12,320	15,300	232,837	309,044	71,609	125,020	304,446	434,064	(292,126)	(418,764)
Mini CLE	-	-	99,091	134,341	-	-	99,091	134,341	(99,091)	(134,341)
New Member Education	125,792	142,000	87,513	118,278	2,473	3,700	89,986	121,978	35,806	20,022
Office of General Counsel	1,000	-	794,911	1,116,772	11,173	26,750	806,085	1,143,522	(805,085)	(1,143,522)
Office of the Executive Director	-	-	710,309	932,020	133,665	142,635	843,975	1,074,655	(843,975)	(1,074,655)
OGC-Disciplinary Board	-	-	158,647	210,543	107,054	136,245	265,701	346,788	(265,701)	(346,788)
Practice of Law Board	-	-	72,336	98,855	1,954	16,200	74,290	115,055	(74,290)	(115,055)
Practice Management Assistance	68,634	62,000	110,541	152,525	90,482	95,695	201,023	248,220	(132,390)	(186,220)
Professional Responsibility Program	-	-	158,553	216,787	2,775	7,990	161,328	224,777	(161,328)	(224,777)
Public Service Programs	132,639	132,635	213,731	310,124	(1,592)	12,700	212,139	322,824	(79,500)	(190,189)
Publication and Design Services	-	-	91,825	124,205	4,756	5,000	96,581	129,205	(96,581)	(129,205)
Regulatory Services FTE			306,969	425,472	1,540	12,590	308,509	438,062	(308,509)	(438,062)
Regulatory Reform	-	-	126,733	167,255	8,828	57,000	135,561	224,255	(135,561)	(224,255)
Sections Administration	395,034	275,000	238,990	322,943	484	2,400	239,474	325,343	155,560	(50,343)
Volunteer Engagement	-	-	185,282	253,536	18,995	36,301	204,277	289,836.58	(204,277)	(289,837)
Technology	-	-	748,405	959,791	-	-	748,405	959,791	(748,405)	(959,791)
Subtotal General Fund	**19,267,237**	23,485,538	**15,877,691**	**21,496,370**	**1,822,913**	2,906,473	**17,700,604**	24,402,843	**1,566,632**	**(917,304)**
Expenses using Facilities Reserve funds					(558)		(558)	(744)	558	744
Expenses using Special Project Reserve funds			(126,733)		(8,828)		(135,561)	(224,255)	135,561	224,255
Total General Fund - Net Result from Operations	**19,267,237**		**15,750,958**		**1,814,085**		**17,564,485**	**24,177,844**	**1,702,751**	**(692,306)**
Percentage of Budget	**82%**		**74%**		**63%**		**73%**			
CLE-Seminars and Products	1,000,038	1,491,745	791,356	1,048,807	144,320	313,153	935,676	1,361,960	64,362	129,785
CLE - Deskbooks	61,589	105,120	181,278	242,008	71,094	124,380	252,371	366,387	(190,782)	(261,267)
Total CLE	1,061,628	1,596,865	972,633	1,290,814	215,414	437,533	1,188,047	1,728,347	(126,419)	(131,482)
Percentage of Budget	**66%**		**75%**		**49%**		**69%**		-	-
Expenses using Facilities Reserve funds							0		**(126,419)**	**(131,482)**
Total CLE Fund - Net Result from Operations			**972,633**				**1,188,047**	**1,728,347**		
Total All Sections	671,233	653,316	-	-	718,144	1,091,122	718,144	1,091,122	(46,911)	(437,806)
Bench Bar Press-Restricted	6,985	-	-	-	7,060	-	7,060	0	(75)	-
Client Protection Fund-Restricted	894,991	945,480	142,859	194,280	47,478	507,100	190,337	701,380	704,653	244,100
Expenses using Facilities Reserve funds							-		-	-
Total CPF Fund - Net Result from Operations			**142,859**				**190,337**	**701,380**	**704,653**	**244,100**
Totals	**21,895,088**	**26,681,199**	**16,993,183**	**22,981,465**	**2,803,949**	**4,942,227**	**19,797,132**	**27,923,692**	**2,097,880**	**(1,242,493)**
Totals Net of Use of Facilities Reserve Funds			-		(558)		(558)		558	
Totals Net of Use of Special Project Reserve Funds			(126,733)		(8,828)		(135,561)	**27,698,693**	135,561	**(1,017,494)**
			16,866,450		**2,795,121**		**19,661,013**		**2,234,000**	
Percentage of Budget	**82%**		**74%**		**57%**		**71%**			

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	6,011,745
Bench Bar Press	1,110	1,110	1,035
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,107,307
Section Funds	2,164,531	1,726,725	2,117,620
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,367
Special Projects and Innovation Fund	616,067	391,813	480,506
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	8,456,905
Total General Fund Balance	**10,030,146**	**9,112,841**	**11,596,778**
Net Change in Total General Fund Balance		**(917,304)**	**1,566,632**
Total Fund Balance	**18,736,606**	**17,494,113**	**20,834,486**
Net Change In Fund Balance		**(1,242,493)**	**2,097,880**

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

Checking & Savings Accounts

General Fund

Checking

Bank	Account		Amount
Wells Fargo	General		1,177,274
		Total	

Investments	Rate (yield)		Amount
Wells Fargo Money Market	3.57%		11,942,050
UBS Financial Money Market	3.54%		1,200,950
CDs/Treasuries	see list		10,500,000
		General Fund Total	**24,820,274**

Client Protection Fund

Checking

Bank			Amount
Wells Fargo			363,800

Investments	Rate (yield)		Amount
Wells Fargo Money Market	3.57%		5,343,600
CDs/Treasuries	see list		500,000
		Client Protection Fund Total	**6,207,400**
		Grand Total Cash & Investments	**31,027,674**

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

General Fund

Bank	Yield	Term Months	Trade Date	Settle Date	Maturity Date	Amount
Goldman Sachs Bank CD	3.60%	6	12/30/2025	1/6/2026	7/6/2026	250,000
Bank of America CD	3.60%	6	12/30/2025	1/7/2026	7/7/2026	250,000
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000
Bridgewater Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Industrial & Com Bank CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000
Zions Bancorp NA CD	3.70%	9	1/29/2026	2/4/2026	11/4/2026	250,000
Cross River Bank CD	3.70%	9	1/29/2026	2/6/2026	11/6/2026	250,000
JP Morgan Chase Bank CD	3.60%	12	12/30/2025	1/7/2026	1/7/2027	250,000
Bank of Baroda CD	3.70%	12	1/23/2026	1/28/2026	1/28/2027	250,000
Ally Bank/UT CD	3.60%	12	1/23/2026	1/29/2026	1/29/2027	250,000
BMW Bank North America CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
CAPE & Coast Bank CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000
BMO Bank NA Primary	3.85%	9	4/28/2026	4/30/2026	2/1/2027	250,000
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	**10,500,000**

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 June 01, 2026 to June 30, 2026

75% 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	1,451,722	13,419,483	4,232,783	76%	180,284
TOTAL REVENUE:	**17,652,266**	**1,451,722**	**13,419,483**	**4,232,783**	**76%**	**180,284**

Washington State Bar Association

Statement of Activities

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

75% 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%	80
BAR EXAM FEES	1,395,000	89,000	1,677,620	(282,620)	120%	631,370
RULE 9/LEGAL INTERN FEES	13,000	3,300	13,300	(300)	102%	3,550
SPECIAL ADMISSIONS	61,940	4,860	33,620	28,320	54%	(12,835)
TOTAL REVENUE:	**1,479,440**	**97,160**	**1,731,745**	**(252,305)**	**117%**	**622,165**
DIRECT EXPENSES:						
POSTAGE	2,900	293	2,921	(21)	101%	(746)
STAFF TRAVEL/PARKING	24,000	-	9,139	14,861	38%	8,861
STAFF MEMBERSHIP DUES	495	-	245	250	49%	126
SUPPLIES	2,500	1,543	2,588	(88)	104%	(713)
FACILITY, PARKING, FOOD	150,985	-	46,969	104,016	31%	66,270
EXAM GRADING	43,750	-	21,750	22,000	50%	11,063
UBE EXAMINATIONS	46,200	-	40,859	5,341	88%	(6,209)
BOARD OF BAR EXAMINERS	45,000	-	8,012	36,988	18%	25,738
BAR EXAM PROCTORS	10,000	-	8,486	1,514	85%	(986)
DISABILITY ACCOMMODATIONS	75,000	-	51,277	23,723	68%	4,973
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	1,125
LAW SCHOOL VISITS	1,500	-	23	1,477	2%	1,102
SOFTWARE HOSTING	45,000	4,139	40,211	4,789	89%	(6,461)
STAFF CONFERENCE & TRAINING	11,000	(21)	8,107	2,893	74%	143
TOTAL DIRECT EXPENSES:	**459,830**	**5,955**	**240,587**	**219,243**	**52%**	**104,285**
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	54,942	470,864	164,531	74%	5,682
BENEFITS EXPENSE	198,059	18,168	157,612	40,447	80%	(9,068)
OTHER INDIRECT EXPENSE	256,539	14,712	163,060	93,479	64%	29,344
TOTAL INDIRECT EXPENSES:	**1,089,992**	**87,822**	**791,536**	**298,456**	**73%**	**25,958**
TOTAL ALL EXPENSES:	**1,549,822**	**93,777**	**1,032,124**	**517,699**	**67%**	**130,243**
NET INCOME (LOSS):	**(70,382)**	**3,383**	**699,621**	**(770,004)**	**-994%**	**752,408**

**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 June 01, 2026 to June 30, 2026

75% 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%	4,810
TOTAL DIRECT EXPENSES:	**6,600**	**-**	**140**	**6,460**	**2%**	**4,810**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	21,166	167,968	48,557	78%	(5,574)
BENEFITS EXPENSE	50,531	4,726	40,003	10,528	79%	(2,105)
OTHER INDIRECT EXPENSE	48,553	2,791	30,934	17,619	64%	5,481
TOTAL INDIRECT EXPENSES:	**315,609**	**28,682**	**238,905**	**76,704**	**76%**	**(2,198)**
TOTAL ALL EXPENSES:	**322,209**	**28,682**	**239,045**	**83,164**	**74%**	**2,611**
NET INCOME (LOSS):	**(322,209)**	**(28,682)**	**(239,045)**	**(83,164)**	**74%**	**2,611**

Washington State Bar Association

Statement of Activities

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

75% 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	6,000	-	-	6,000	0%	4,500
LEADERSHIP TRAINING	10,000	117	8,764	1,236	88%	(1,264)
ATJ BOARD EXPENSE **	51,900	3,362	8,039	43,861	15%	30,886
STAFF TRAVEL/PARKING	2,800	1,379	1,698	1,102	61%	402
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(362)
PUBLIC DEFENSE **	11,000	1,198	9,119	1,881	83%	(869)
RECEPTION/FORUM EXPENSE	30,000	4,122	14,824	15,176	49%	7,676
TOTAL DIRECT EXPENSES:	**116,100**	**10,179**	**46,106**	**69,994**	**40%**	**40,969**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	12,152	111,999	40,636	73%	2,478
BENEFITS EXPENSE	45,272	4,099	35,044	10,228	77%	(1,090)
OTHER INDIRECT EXPENSE	55,440	3,182	35,435	20,005	64%	6,145
TOTAL INDIRECT EXPENSES:	**253,348**	**19,433**	**182,478**	**70,870**	**72%**	**7,533**
TOTAL ALL EXPENSES:	**369,448**	**29,612**	**228,584**	**140,864**	**62%**	**48,502**
NET INCOME (LOSS):	**(369,448)**	**(29,612)**	**(228,584)**	**(140,864)**	**62%**	**48,502**

**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 June 01, 2026 to June 30, 2026

75% 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	-	100	2,500	(2,500)		2,500
TOTAL REVENUE:	**-**	**100**	**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):	**-**	**100**	**(75)**	**75**		**(75)**

Washington State Bar Association

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75% 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%	(1,500)
BNEWS DISPLAY ADVERTISING	405,000	50,000	356,786	48,214	88%	53,036
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	140	(40)	140%	65
BNEWS CLASSIFIED ADVERTISING	2,500	265	3,300	(800)	132%	1,425
JOB TARGET ADVERSTISING	120,000	10,965	94,796	25,204	79%	4,796
TOTAL REVENUE:	**529,600**	**61,230**	**455,022**	**74,578**	**86%**	**57,822**
DIRECT EXPENSES:						
POSTAGE	135,000	16,604	115,698	19,302	86%	(14,448)
PRINTING, COPYING & MAILING	242,000	28,278	185,895	56,105	77%	(4,395)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	353	1,647	18%	1,147
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	750
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	225
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	651
STAFF MEMBERSHIP DUES	220	-	-	220	0%	165
SUBSCRIPTIONS	225	-	-	225	0%	169
TOTAL DIRECT EXPENSES:	**382,945**	**44,882**	**302,945**	**80,000**	**79%**	**(15,736)**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	18,496	153,672	45,479	77%	(4,309)
BENEFITS EXPENSE	59,029	5,452	46,908	12,121	79%	(2,636)
OTHER INDIRECT EXPENSE	73,346	4,216	46,725	26,621	64%	8,284
TOTAL INDIRECT EXPENSES:	**331,526**	**28,164**	**247,305**	**84,221**	**75%**	**1,340**
TOTAL ALL EXPENSES:	**714,471**	**73,047**	**550,250**	**164,222**	**77%**	**(14,396)**
NET INCOME (LOSS):	**(184,871)**	**(11,817)**	**(95,228)**	**(89,643)**	**52%**	**43,426**

Washington State Bar Association

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75% 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	1,237	76,062	98,938	43%	55,188
BOG COMMITTEES' EXPENSES **	11,200	5,795	9,913	1,287	89%	(1,513)
BOG RETREAT	40,000	330	31,869	8,131	80%	(1,869)
BOG CONFERENCE ATTENDANCE	56,500	2,352	54,152	2,348	96%	(11,777)
BOG TRAVEL & OUTREACH **	70,000	8,815	64,303	5,697	92%	(11,803)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	11,250
BOG ELECTIONS **	26,900	2,255	11,276	15,624	42%	8,899
PRESIDENT'S DINNER	12,000	-	1,674	10,326	14%	7,326
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	5,250
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	2,475
SUPPLIES	765	-	350	415	46%	224
TOTAL DIRECT EXPENSES:	**417,665**	**20,784**	**249,597**	**168,068**	**60%**	**63,651**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	10,659	104,089	30,954	77%	(2,807)
BENEFITS EXPENSE	44,269	4,081	35,444	8,825	80%	(2,242)
OTHER INDIRECT EXPENSE	59,572	3,406	37,755	21,817	63%	6,924
TOTAL INDIRECT EXPENSES:	**238,885**	**18,146**	**177,289**	**61,596**	**74%**	**1,875**
TOTAL ALL EXPENSES:	**656,550**	**38,930**	**426,886**	**229,664**	**65%**	**65,526**
NET INCOME (LOSS):	**(656,550)**	**(38,930)**	**(426,886)**	**(229,664)**	**65%**	**65,526**

**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

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75% OF YEAR COMPLETE

CONFERENCE AND BROADCAST SERVICES

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	49,269	4,789	38,309	10,961	78%	(1,357)
BENEFITS EXPENSE	14,930	1,392	11,947	2,982	80%	(750)
OTHER INDIRECT EXPENSE	18,939	1,089	12,074	6,866	64%	2,131
TOTAL INDIRECT EXPENSES:	**83,138**	**7,270**	**62,330**	**20,808**	**75%**	**24**
NET INCOME (LOSS):	**(83,138)**	**(7,270)**	**(62,330)**	**(20,808)**	**75%**	**24**

Washington State Bar Association

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75% 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	335	5,793	6,207	48%	3,207
COURT REPORTERS	11,050	-	5,943	5,107	54%	2,344
TOTAL DIRECT EXPENSES:	**23,050**	**335.29**	**11,737**	**11,313**	**51%**	**5,551**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	9,772	80,300	23,591	77%	(2,382)
BENEFITS EXPENSE	26,820	2,480	21,243	5,577	79%	(1,128)
OTHER INDIRECT EXPENSE	29,270	1,674	18,553	10,716	63%	3,399
TOTAL INDIRECT EXPENSES:	**159,981**	**13,926**	**120,097**	**39,884**	**75%**	**(111)**
TOTAL ALL EXPENSES:	**183,031**	**14,262**	**131,833**	**51,198**	**72%**	**5,440**
NET INCOME (LOSS):	**(183,031)**	**(14,262)**	**(131,833)**	**(51,198)**	**72%**	**5,440**

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

CLE - PRODUCTS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
SHIPPING & HANDLING	210	-	36	174	17%	(122)
COURSEBOOK SALES	3,500	-	325	3,175	9%	(2,300)
DIGITAL VIDEO SALES	875,000	28,384	622,481	252,519	71%	(33,769)
TOTAL REVENUE:	**878,710**	**28,384**	**622,842**	**255,868**	**71%**	**(36,190)**
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	300	-	218	82	73%	7
COST OF SALES - COURSEBOOKS	300	-	27	273	9%	198
ONLINE PRODUCT HOSTING EXPENSES	54,000	6	17,867	36,133	33%	22,633
POSTAGE & DELIVERY-COURSEBOOKS	200	-	28	172	14%	122
DISABILITY ACCOMMODATIONS	2,000	-	149	1,851	7%	1,351
IT EXPENSE DUE TO GF	179	8	89	90	50%	45
TOTAL DIRECT EXPENSES:	**56,979**	**13**	**18,378**	**38,601**	**32%**	**24,356**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.29 FTE)	99,556	9,558	80,767	18,789	81%	(6,100)
BENEFITS EXPENSE	32,846	3,115	27,034	5,812	82%	(2,400)
OTHER INDIRECT EXPENSE	37,620	2,242	24,748	12,873	66%	3,467
TOTAL INDIRECT EXPENSES:	**170,023**	**14,915**	**132,549**	**37,474**	**78%**	**(5,032)**
TOTAL ALL EXPENSES:	**227,002**	**14,929**	**150,927**	**76,075**	**66%**	**19,325**
NET INCOME (LOSS):	**651,708**	**13,455**	**471,915**	**179,793**	**72%**	**(16,866)**

Washington State Bar Association

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75% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLE - SEMINARS						
REVENUE:						
SEMINAR REGISTRATIONS	730,535	68,623	348,196	382,339	48%	(199,705)
SEMINAR REVENUE-OTHER	32,500	1,050	29,000	3,500	89%	4,625
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	112,500
TOTAL REVENUE:	**613,035**	**69,673**	**377,196**	**235,839**	**62%**	**(82,580)**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	16,500	3,002	6,822	9,678	41%	5,553
STAFF MEMBERSHIP DUES	1,200	-	873	327	73%	27
SUPPLIES	1,000	414	455	545	45%	295
COURSEBOOK PRODUCTION	150	-	-	150	0%	113
ACCREDITATION FEES	2,500	(22)	1,874	626	75%	1
FACILITIES	175,000	35,888	91,195	83,805	52%	40,055
SPEAKERS & PROGRAM DEVELOP	45,700	8,866	21,400	24,300	47%	12,875
HONORARIA	3,000	-	-	3,000	0%	2,250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	150
DISABILITY ACCOMODATIONS	5,000	-	2,063	2,938	41%	1,688
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	2,775
SUBSCRIPTIONS	1,300	-	796	504	61%	179
IT EXPENSE DUE TO GF	924	41	466	458	50%	227
TOTAL DIRECT EXPENSES:	**256,174**	**48,189**	**125,942**	**130,232**	**49%**	**66,188**
INDIRECT EXPENSES:						
SALARY EXPENSE (6.66 FTE)	514,912	46,391	395,041	119,871	77%	(8,857)
BENEFITS EXPENSE	169,646	16,032	135,675	33,971	80%	(8,441)
OTHER INDIRECT EXPENSE	194,227	11,606	128,091	66,136	66%	17,579
TOTAL INDIRECT EXPENSES:	**878,784**	**74,029**	**658,807**	**219,977**	**75%**	**281**
TOTAL ALL EXPENSES:	**1,134,958**	**122,218**	**784,749**	**350,209**	**69%**	**66,470**
NET INCOME (LOSS):	**(521,923)**	**(52,545)**	**(407,553)**	**(114,370)**	**78%**	**(16,111)**

Washington State Bar Association

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75% 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	-	1,500	7,039	(7,039)		7,039
CPF RESTITUTION	10,000	840	5,622	4,378	56%	(1,878)
CPF MEMBER ASSESSMENTS	735,480	4,470	731,800	3,680	99%	180,190
INTEREST INCOME	200,000	17,567	150,530	49,470	75%	530
TOTAL REVENUE:	**945,480**	**24,377**	**894,991**	**50,489**	**95%**	**185,881**
DIRECT EXPENSES:						
BANK FEES	500	(167)	(224)	724	-45%	599
GIFTS TO INJURED CLIENTS	500,000	5,000	45,050	454,950	9%	329,950
CPF BOARD EXPENSES	2,000	32	933	1,067	47%	567
STAFF CONFERENCE & TRAINING	4,400	-	1,519	2,881	35%	1,781
STAFF MEMBERSHIP DUES	200	-	200	-	100%	(50)
TOTAL DIRECT EXPENSES:	**507,100**	**4,865**	**47,478**	**459,622**	**9%**	**332,847**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	8,532	88,560	28,941	75%	(434)
BENEFITS EXPENSE	34,425	3,163	27,390	7,035	80%	(1,571)
OTHER INDIRECT EXPENSE	42,355	2,428	26,909	15,445	64%	4,857
TOTAL INDIRECT EXPENSES:	**194,280**	**14,123**	**142,859**	**51,421**	**74%**	**2,851**
TOTAL ALL EXPENSES:	**701,380**	**18,987**	**190,337**	**511,043**	**27%**	**335,698**
NET INCOME (LOSS):	**244,100**	**5,389**	**704,653**	**(460,553)**	**289%**	**521,578**

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75% 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	247	657	343	66%	(93)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(1,500)
TOTAL REVENUE:	**3,000**	**247**	**657**	**2,343**	**22%**	**(1,593)**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,782	4,113	30%	2,639
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	813
SUBSCRIPTIONS	4,520	815	4,157	363	92%	(767)
APEX	52,500	27,070	27,450	25,050	52%	11,925
BAR LEADERS SUMMIT	35,000	2,543	29,477	5,523	84%	(3,227)
50 YEAR MEMBER TRIBUTE LUNCH	38,000	10,832	12,506	25,494	33%	15,994
BAR OUTREACH **	22,000	4,292	31,968	(9,968)	145%	(15,468)
COMMUNICATIONS OUTREACH **	8,000	118	6,671	1,329	83%	(671)
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	685
AMBASSADOR TRAINING & TOWN HALLS	10,000	6,217	25,949	(15,949)	259%	(18,449)
TOTAL DIRECT EXPENSES:	**189,015**	**52,085**	**148,288**	**40,727**	**78%**	**(6,527)**
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,235	332,110	85,885	79%	(18,614)
BENEFITS EXPENSE	137,502	11,219	107,589	29,913	78%	(4,463)
OTHER INDIRECT EXPENSE	185,603	10,638	117,904	67,699	64%	21,298
TOTAL INDIRECT EXPENSES:	**741,101**	**56,091**	**557,604**	**183,497**	**75%**	**(1,778)**
TOTAL ALL EXPENSES:	**930,116**	**108,176**	**705,892**	**224,224**	**76%**	**(8,305)**
NET INCOME (LOSS):	**(927,116)**	**(107,930)**	**(705,234)**	**(221,881)**	**76%**	**(9,898)**

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

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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	12,272	137,571	45,622	75%	(176)
BENEFITS EXPENSE	39,830	3,703	31,409	8,421	79%	(1,536)
OTHER INDIRECT EXPENSE	34,435	1,982	21,964	12,471	64%	3,862
TOTAL INDIRECT EXPENSES:	**257,458**	**17,956**	**190,944**	**66,514**	**74%**	**2,150**
NET INCOME (LOSS):	**(257,458)**	**(17,956)**	**(190,944)**	**(66,514)**	**74%**	**2,150**

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75% OF YEAR COMPLETE

DESKBOOKS

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
DESKBOOK SALES	5,120	3,009	6,395	(1,275)	125%	2,555
LEXIS/NEXIS ROYALTIES	75,000	2,673	33,430	41,570	45%	(22,820)
SECTION PUBLICATION SALES	-	35	105	(105)		105
CASEMAKER ROYALTIES	25,000	-	21,659	3,341	87%	2,909
TOTAL REVENUE:	**105,120**	**5,717**	**61,589**	**43,531**	**59%**	**(17,251)**
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	1,956	3,150	(351)	113%	(1,051)
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	1,914	286	87%	(264)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	204
OBSOLETE INVENTORY	118,700	-	65,597	53,103	55%	23,428
STAFF MEMBERSHIP DUES	330	-	218	112	66%	29
SUBSCRIPTIONS	50	-	-	50	0%	38
TOTAL DIRECT EXPENSES:	**124,380**	**1,956**	**71,094**	**53,286**	**57%**	**22,191**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,972	111,036	34,010	77%	(2,251)
BENEFITS EXPENSE	45,925	4,237	36,519	9,407	80%	(2,075)
OTHER INDIRECT EXPENSE	51,036	3,056	33,722	17,313	66%	4,554
TOTAL INDIRECT EXPENSES:	**242,008**	**20,265**	**181,278**	**60,730**	**75%**	**228**
TOTAL ALL EXPENSES:	**366,387**	**22,220**	**252,371**	**114,016**	**69%**	**22,419**
NET INCOME (LOSS):	**(261,267)**	**(16,504)**	**(190,782)**	**(70,486)**	**73%**	**5,169**

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	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	1,211	(211)	121%	461
RECOVERY OF DISCIPLINE COSTS	65,000	24,088	69,908	(4,908)	108%	21,158
DISCIPLINE HISTORY SUMMARY	19,000	2,100	18,150	850	96%	3,900
TOTAL REVENUE:	**85,000**	**26,273**	**89,270**	**(4,270)**	**105%**	**25,520**
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	263
STAFF TRAVEL/PARKING	15,000	1,705	13,847	1,153	92%	(2,597)
STAFF MEMBERSHIP DUES	7,659	-	7,695	(36)	100%	(1,951)
TELEPHONE	3,000	198	1,812	1,188	60%	438
COURT REPORTERS	66,200	4,192	41,227	24,973	62%	8,423
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	375
LITIGATION EXPENSES	30,000	1,673	12,245	17,755	41%	10,255
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	6,554
TRANSLATION SERVICES	10,000	1,095	11,227	(1,227)	112%	(3,727)
STAFF CONFERENCE & TRAINING	37,800	2,714	26,434	11,366	70%	1,916
TOTAL DIRECT EXPENSES:	**185,509**	**11,578**	**119,184**	**66,325**	**64%**	**19,948**
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	337,810	3,033,817	1,097,543	73%	64,703
BENEFITS EXPENSE	1,139,859	103,738	893,581	246,279	78%	(38,686)
OTHER INDIRECT EXPENSE	1,342,955	76,950	852,888	490,067	64%	154,328
TOTAL INDIRECT EXPENSES:	**6,614,175**	**518,498**	**4,780,286**	**1,833,889**	**72%**	**180,346**
TOTAL ALL EXPENSES:	**6,799,684**	**530,076**	**4,899,469**	**1,900,215**	**72%**	**200,294**
NET INCOME (LOSS):	**(6,714,684)**	**(503,803)**	**(4,810,200)**	**(1,904,484)**	**72%**	**225,813**

Washington State Bar Association

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

75% 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%	33,750
TOTAL REVENUE:	**135,000**	**-**	**135,000**	**-**	**100%**	**33,750**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	18	609	3,091	16%	2,166
STAFF MEMBERSHIP DUES	775	-	605	170	78%	(24)
DEI COUNCIL	7,600	70	2,677	4,923	35%	3,023
DIVERSITY EVENTS & PROJECTS **	33,600	800	6,319	27,281	19%	18,881
STAFF EQUITY LEADERSHIP LAB	6,000	668	3,869	2,131	64%	631
STAFF CONFERENCE & TRAINING	4,400	250	340	4,060	8%	2,960
CONSULTING SERVICES	3,000	-	-	3,000	0%	2,250
TOTAL DIRECT EXPENSE:	**59,075**	**1,806**	**14,419**	**44,656**	**24%**	**29,887**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	16,032	136,730	61,393	69%	11,862
BENEFITS EXPENSE	66,814	5,515	47,074	19,739	70%	3,036
OTHER INDIRECT EXPENSE	77,134	4,413	51,641	25,493	67%	6,210
TOTAL INDIRECT EXPENSES:	**342,071**	**25,960**	**235,445**	**106,626**	**69%**	**21,108**
TOTAL ALL EXPENSES:	**401,146**	**27,767**	**249,864**	**151,282**	**62%**	**50,995**
NET INCOME (LOSS):	**(266,146)**	**(27,767)**	**(114,864)**	**(151,282)**	**43%**	**84,745**

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

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75% 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	(9,000)	11,000	17,000	39%	(10,000)
ANNUAL FEES	47,500	10,000	10,000	37,500	21%	(25,625)
TOTAL REVENUE:	**75,500**	**1,000**	**21,000**	**54,500**	**28%**	**(35,625)**
DIRECT EXPENSES:						
DEPRECIATION	-	199	199	(199)		(199)
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	1,749
INVESTIGATION	9,600	-	-	9,600	0%	7,200
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	7,500
SOFTWARE HOSTING	3,973	308	1,467	2,505	37%	1,512
TOTAL DIRECT EXPENSES:	**27,973**	**507**	**3,217**	**24,756**	**12%**	**17,762**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	7,101	60,226	17,245	78%	(2,123)
BENEFITS EXPENSE	18,673	1,741	14,848	3,825	80%	(843)
OTHER INDIRECT EXPENSE	18,939	1,089	12,074	6,866	64%	2,131
TOTAL INDIRECT EXPENSES:	**115,083**	**9,931**	**87,147**	**27,935**	**76%**	**(835)**
TOTAL ALL EXPENSES:	**143,055**	**10,438**	**90,364**	**52,691**	**63%**	**16,927**
NET INCOME (LOSS):	**(67,555)**	**(9,438)**	**(69,364)**	**1,809**	**103%**	**(18,698)**

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Washington State Bar Association

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75% 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	-	4,250	4,750	47%	(2,500)
ROYALTIES	62,000	182	68,634	(6,634)	111%	22,134
TOTAL REVENUE:	**71,000**	**182**	**72,884**	**(1,884)**	**103%**	**19,634**
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	295	1,496	(111)	108%	(457)
MEMBER WELLNESS COUNCIL	4,500	-	1,850	2,650	41%	1,525
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	2,625
STAFF TRAVEL/PARKING	7,700	-	2,391	5,309	31%	3,384
STAFF CONFERENCE & TRAINING	10,300	-	2,756	7,544	27%	4,969
SUBSCRIPTIONS	1,400	111	994	406	71%	56
CPE COMMITTEE	1,000	173	753	247	75%	(3)
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(22,562)
TOTAL DIRECT EXPENSES:	**116,785**	**579**	**98,052**	**18,733**	**84%**	**(10,464)**
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	21,418	284,207	101,569	74%	5,125
BENEFITS EXPENSE	105,599	9,078	82,700	22,899	78%	(3,501)
OTHER INDIRECT EXPENSE	120,866	6,924	76,738	44,128	63%	13,911
TOTAL INDIRECT EXPENSES:	**612,242**	**37,419**	**443,645**	**168,596**	**72%**	**15,536**
TOTAL ALL EXPENSES:	**729,027**	**37,998**	**541,698**	**187,329**	**74%**	**5,072**
NET INCOME (LOSS):	**(658,027)**	**(37,816)**	**(468,814)**	**(189,212)**	**71%**	**24,706**

Washington State Bar Association

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75% OF YEAR COMPLETE

FACILITIES & OPERATIONS

	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 TRAVEL/PARKING	2,376	198	1,782	594	75%	-
STAFF CONFERENCE & TRAINING	-	10	20	(20)		(20)
STAFF MEMBERSHIP DUES	189	-	-	189	0%	142
TOTAL DIRECT EXPENSES:	**2,565**	**208**	**1,802**	**763**	**70%**	**122**
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	35,771	326,498	79,697	80%	(21,852)
BENEFITS EXPENSE	141,474	13,352	115,666	25,808	82%	(9,561)
OTHER INDIRECT EXPENSE	199,033	11,395	126,295	72,738	63%	22,979
TOTAL INDIRECT EXPENSES:	**746,702**	**60,518**	**568,459**	**178,242**	**76%**	**(8,433)**
TOTAL ALL EXPENSES:	**749,267**	**60,726**	**570,261**	**179,005**	**76%**	**(8,311)**
NET INCOME (LOSS):	**(749,267)**	**(60,726)**	**(570,261)**	**(179,005)**	**76%**	**(8,311)**

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75% 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	82,744	578,091	21,909	96%	128,091
TOTAL REVENUE:	**600,000**	**82,744**	**578,091**	**21,909**	**96%**	**128,091**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	72	3,062	688	82%	(250)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	375
STAFF MEMBERSHIP DUES	670	355	585	85	87%	(83)
TOTAL DIRECT EXPENSES:	**4,920**	**427**	**3,647**	**1,273**	**74%**	**43**
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	66,664	588,954	188,832	76%	(5,614)
BENEFITS EXPENSE	209,178	18,863	166,184	42,995	79%	(9,300)
OTHER INDIRECT EXPENSE	238,288	13,653	151,328	86,960	64%	27,388
TOTAL INDIRECT EXPENSES:	**1,225,253**	**99,180**	**906,465**	**318,787**	**74%**	**12,474**
TOTAL ALL EXPENSES:	**1,230,173**	**99,607**	**910,112**	**320,060**	**74%**	**12,517**
NET INCOME (LOSS):	**(630,173)**	**(16,863)**	**(332,021)**	**(298,151)**	**53%**	**140,608**

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75% 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%	(838)
PRINTING & COPYING	1,000	-	30	970	3%	720
STAFF TRAVEL/PARKING	4,000	-	312	3,688	8%	2,688
SUPPLIES	2,000	-	112	1,888	6%	1,388
BOARD OF TRUSTEES	3,600	-	250	3,350	7%	2,450
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	1,978	657	75%	(2)
POSTAGE	400	23	23	377	6%	277
STAFF CONFERENCE & TRAINING	2,200	-	69	2,131	3%	1,581
TOTAL DIRECT EXPENSES:	**19,185**	**243**	**6,125**	**13,060**	**32%**	**8,264**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	9,774	85,329	23,426	78%	(3,762)
BENEFITS EXPENSE	30,528	2,819	24,125	6,404	79%	(1,228)
OTHER INDIRECT EXPENSE	36,156	2,068	22,920	13,237	63%	4,198
TOTAL INDIRECT EXPENSES:	**175,440**	**14,661**	**132,373**	**43,067**	**75%**	**(793)**
TOTAL ALL EXPENSES:	**194,625**	**14,904**	**138,498**	**56,127**	**71%**	**7,471**
NET INCOME (LOSS):	**(194,625)**	**(14,904)**	**(138,498)**	**(56,127)**	**71%**	**7,471**

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75% 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	18	132	168	44%	93
STAFF MEMBERSHIP DUES	1,200	-	852	348	71%	48
SUBSCRIPTIONS	2,000	-	1,192	808	60%	308
STAFF TRAINING- GENERAL	29,300	-	3,764	25,536	13%	18,211
RECRUITING AND ADVERTISING	8,750	1,323	3,236	5,514	37%	3,327
HR INFORMATION SYSTEM	65,950	4,206	48,723	17,227	74%	740
SALARY SURVEYS	3,000	-	934	2,066	31%	1,316
CONSULTING SERVICES	1,000	-	-	1,000	0%	750
STAFF CONFERENCE & TRAINING	4,200	-	2,895	1,305	69%	255
TRANSFER TO INDIRECT EXPENSE	(115,700)	(5,546)	(61,728)	(53,972)	53%	(25,047)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	37,723	321,381	182,848	64%	56,791
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
BENEFITS EXPENSE	98,098	11,335	93,333	4,765	95%	(19,760)
OTHER INDIRECT EXPENSE	137,739	7,899	87,549	50,190	64%	15,755
TOTAL INDIRECT EXPENSES:	**540,066**	**56,957**	**502,263**	**37,803**	**93%**	**(97,214)**
TOTAL ALL EXPENSES:	**540,066**	**56,957**	**502,263**	**37,803**	**93%**	**(97,214)**
NET INCOME (LOSS):	**(540,066)**	**(56,957)**	**(502,263)**	**(37,803)**	**93%**	**(97,214)**

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75% 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	7,000	266,333	(46,333)	121%	101,333
LAW CLERK APPLICATION FEES	4,000	400	5,100	(1,100)	128%	2,100
TOTAL REVENUE:	**224,000**	**7,400**	**271,433**	**(47,433)**	**121%**	**103,433**
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	248
DEPRECIATION	37,278	2,908	26,171	11,107	70%	1,788
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	75
LAW CLERK BOARD EXPENSE	9,000	343	5,581	3,419	62%	1,169
SOFTWARE HOSTING	700	79	775	(75)	111%	(250)
STAFF MEMBERSHIP DUES	-	300	300	(300)		(300)
LAW CLERK OUTREACH	20,000	-	13,705	6,295	69%	1,295
TOTAL DIRECT EXPENSES:	**67,409**	**3,630**	**46,532**	**20,877**	**69%**	**4,025**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	9,413	77,352	27,492	74%	1,281
BENEFITS EXPENSE	31,938	2,908	25,171	6,767	79%	(1,218)
OTHER INDIRECT EXPENSE	40,633	2,320	25,717	14,916	63%	4,758
TOTAL INDIRECT EXPENSES:	**177,416**	**14,642**	**128,241**	**49,175**	**72%**	**4,821**
TOTAL ALL EXPENSES:	**244,825**	**18,272**	**174,772**	**70,053**	**71%**	**8,846**
NET INCOME (LOSS):	**(20,825)**	**(10,872)**	**96,661**	**(117,486)**	**-464%**	**112,280**

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75% 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	2,450	25,723	3,277	89%	3,973
INVESTIGATION FEES	25,000	1,200	15,380	9,620	62%	(3,370)
PRO HAC VICE	435,000	51,908	449,486	(14,486)	103%	123,236
MEMBER CONTACT INFORMATION	5,000	950	5,880	(880)	118%	2,130
PHOTO BAR CARD SALES	260	48	504	(244)	194%	309
TOTAL REVENUE:	**494,260**	**56,556**	**496,973**	**(2,713)**	**101%**	**126,278**
DIRECT EXPENSES:						
POSTAGE	4,000	-	5,110	(1,110)	128%	(2,110)
SOFTWARE HOSTING	18,380	2,037	20,022	(1,642)	109%	(6,237)
INVESTIGATION	300	-	-	300	0%	225
TOTAL DIRECT EXPENSES:	**22,680**	**2,037**	**25,132**	**(2,452)**	**111%**	**(8,122)**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	38,483	376,704	127,139	75%	1,178
BENEFITS EXPENSE	139,284	12,671	110,010	29,274	79%	(5,547)
OTHER INDIRECT EXPENSE	164,598	9,438	104,603	59,995	64%	18,845
TOTAL INDIRECT EXPENSES:	**807,725**	**60,591**	**591,317**	**216,408**	**73%**	**14,477**
TOTAL ALL EXPENSES:	**830,405**	**62,628**	**616,449**	**213,956**	**74%**	**6,355**
NET INCOME (LOSS):	**(336,145)**	**(6,072)**	**(119,476)**	**(216,669)**	**36%**	**132,633**

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75% 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	12,140	4,860	71%	(610)
LLLT LATE LICENSE FEES	137	-	571	(434)	417%	468
MCLE LATE FEES	150	-	600	(450)	400%	488
TOTAL REVENUE:	**17,287**	**1,368**	**13,311**	**3,976**	**77%**	**346**
DIRECT EXPENSES:						
LLLT BOARD	9,000	732	3,398	5,602	38%	3,352
LLLT EDUCATION	1,000	-	-	1,000	0%	750
TOTAL DIRECT EXPENSES:	**10,000**	**732**	**3,398**	**6,602**	**34%**	**4,102**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,931	30,475	11,004	73%	634
BENEFITS EXPENSE	12,046	929	9,211	2,835	76%	(177)
OTHER INDIRECT EXPENSE	14,807	840	9,312	5,495	63%	1,794
TOTAL INDIRECT EXPENSES:	**68,332**	**5,700**	**48,997**	**19,334**	**72%**	**2,251**
TOTAL ALL EXPENSES:	**78,332**	**6,432**	**52,395**	**25,937**	**67%**	**6,354**
NET INCOME (LOSS):	**(61,045)**	**(5,065)**	**(39,084)**	**(21,961)**	**64%**	**6,700**

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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	200	1,000	-	100%	250
MCLE LATE FEES	3,000	-	5,475	(2,475)	183%	3,225
LPO EXAMINATION FEES	18,000	800	12,700	5,300	71%	(800)
LPO LICENSE FEES	158,000	12,310	112,595	45,405	71%	(5,905)
LPO LATE LICENSE FEES	2,000	-	3,780	(1,780)	189%	2,280
TOTAL REVENUE:	**182,000**	**13,310**	**135,550**	**46,450**	**74%**	**(950)**
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	2,696	6,804	28%	4,429
EXAM WRITING	15,000	-	4,200	10,800	28%	7,050
LPO BOARD	4,000	-	430	3,570	11%	2,570
LPO OUTREACH	500	-	-	500	0%	375
PRINTING & COPYING	200	-	65	135	32%	85
SUPPLIES	100	-	-	100	0%	75
SOFTWARE HOSTING	3,404	315	3,100	304	91%	(547)
TOTAL DIRECT EXPENSES:	**32,704**	**315**	**10,491**	**22,214**	**32%**	**14,038**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	5,355	41,581	14,789	74%	696
BENEFITS EXPENSE	16,315	1,299	12,591	3,723	77%	(355)
OTHER INDIRECT EXPENSE	19,972	1,145	12,688	7,285	64%	2,292
TOTAL INDIRECT EXPENSES:	**92,656**	**7,799**	**66,859**	**25,797**	**72%**	**2,633**
TOTAL ALL EXPENSES:	**125,360**	**8,114**	**77,350**	**48,010**	**62%**	**16,670**
NET INCOME (LOSS):	**56,640**	**5,196**	**58,201**	**(1,561)**	**103%**	**15,721**

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	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%	1,718
STAFF MEMBERSHIP DUES	215	-	-	215	0%	161
JUD RECOMMEND COMMITTEE	3,250	-	1,096	2,154	34%	1,342
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(490)
TELEPHONE	575	50	446	129	78%	(15)
CONTRACT LOBBYIST	12,500	-	12,500	-	100%	(3,125)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	938
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	225
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	1,402
TOTAL DIRECT EXPENSES:	**24,790**	**50**	**16,437**	**8,353**	**66%**	**2,155**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	16,078	111,815	52,677	68%	11,554
BENEFITS EXPENSE	47,770	4,415	35,966	11,804	75%	(139)
OTHER INDIRECT EXPENSE	58,539	3,351	37,142	21,397	63%	6,763
TOTAL INDIRECT EXPENSES:	**270,801**	**23,845**	**184,923**	**85,878**	**68%**	**18,178**
TOTAL ALL EXPENSES:	**295,591**	**23,894**	**201,360**	**94,231**	**68%**	**20,333**
NET INCOME (LOSS):	**(295,591)**	**(23,894)**	**(201,360)**	**(94,231)**	**68%**	**20,333**

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

MANDATORY CONTINUING LEGAL EDUCATION

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	50,300	512,300	157,700	76%	9,800
ACTIVITY APPLICATION LATE FEE	250,000	20,900	195,950	54,050	78%	8,450
MCLE LATE FEES	232,000	2,550	286,525	(54,525)	124%	112,525
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	35,750	500	99%	8,563
ATTENDANCE LATE FEES	120,000	10,950	87,250	32,750	73%	(2,750)
COMITY CERTIFICATES	30,000	625	29,100	900	97%	6,600
TOTAL REVENUE:	**1,338,250**	**85,325**	**1,146,875**	**191,375**	**86%**	**143,187**
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,013	108,110	33,947	76%	(1,567)
STAFF MEMBERSHIP DUES	525	-	525	-	100%	(131)
MCLE BOARD EXPENSES	6,000	-	1,081	4,919	18%	3,419
STAFF TRAVEL/PARKING	50	-	-	50	0%	38
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	3,300
TOTAL DIRECT EXPENSES:	**153,032**	**12,013**	**109,716**	**43,316**	**72%**	**5,058**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	29,766	318,285	89,075	78%	(12,765)
BENEFITS EXPENSE	124,032	10,924	99,254	24,779	80%	(6,229)
OTHER INDIRECT EXPENSE	162,876	9,327	103,376	59,501	63%	18,782
TOTAL INDIRECT EXPENSES:	**694,269**	**50,017**	**520,914**	**173,355**	**75%**	**(213)**
TOTAL ALL EXPENSES:	**847,301**	**62,030**	**630,630**	**216,671**	**74%**	**4,845**
NET INCOME (LOSS):	**490,949**	**23,295**	**516,245**	**(25,296)**	**105%**	**148,033**

**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 June 01, 2026 to June 30, 2026

75% 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	2,400	9,600	1,200	89%	1,500
NME PRODUCT SALES	120,000	5,856	104,375	15,625	87%	14,375
DIGITAL VIDEO SALES	25,000	1,127	24,157	843	97%	5,407
SPONSORSHIPS	11,500	-	11,000	500	96%	2,375
SEMINAR REGISTRATIONS	12,000	720	8,332	3,668	69%	(668)
TRIAL ADVOCACY PROGRAM	12,000	-	13,805	(1,805)	115%	4,805
TOTAL REVENUE:	**191,300**	**10,103**	**171,269**	**20,031**	**90%**	**27,794**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	407	496	3,004	14%	2,129
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	2,050
SMALL TOWN AND RURAL COMMITTEE	7,500	1,197	1,197	6,303	16%	4,428
PRINTING & COPYING	1,600	-	1,502	98	94%	(302)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,500
HONORARIUM	1,500	-	-	1,500	0%	1,125
SUBSCRIPTIONS	400	-	398	2	99%	(98)
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	565	735	43%	410
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	4,838	55,838	14,162	80%	(3,338)
ON24 OVERAGE CHARGE	4,500	-	4,422	78	98%	(1,047)
MEMBER ENGAGEMENT COUNCIL	500	137	137	363	27%	238
NEW MEMBER OUTREACH EVENTS	5,000	-	1,973	3,027	39%	1,777
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	75
WASHINGTON NEW MEMBERS COMMITTEE	15,000	(450)	8,832	6,168	59%	2,418
TRIAL ADVOCACY EXPENSES	3,200	-	2,473	727	77%	(73)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	7,500
LAW SCHOOL OUTREACH	500	-	66	434	13%	309
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	733
STAFF MEMBERSHIP DUES	1,020	-	195	825	19%	570
LIBRARY MATERIALS/RESOURCES	4,000	11	346	3,654	9%	2,654
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	375
AWARDS	1,000	-	72	928	7%	678
TOTAL DIRECT EXPENSES:	**136,820**	**6,140**	**78,504**	**58,316**	**57%**	**24,111**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	29,534	266,530	75,108	78%	(10,301)
BENEFITS EXPENSE	117,073	10,871	93,825	23,248	80%	(6,020)
OTHER INDIRECT EXPENSE	162,876	9,327	103,375	59,501	63%	18,782
TOTAL INDIRECT EXPENSES:	**621,588**	**49,732**	**463,730**	**157,857**	**75%**	**2,460**
TOTAL ALL EXPENSES:	**758,408**	**55,871**	**542,235**	**216,173**	**71%**	**26,571**
NET INCOME (LOSS):	**(567,108)**	**(45,768)**	**(370,966)**	**(196,142)**	**65%**	**54,365**

Washington State Bar Association

Statement of Activities

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

75% 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	14,290	15,959	4,041	80%	(959)
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(25,000)
ED TRAVEL & OUTREACH	6,000	139	3,574	2,426	60%	926
STAFF TRAVEL/PARKING	2,000	198	1,782	218	89%	(282)
STAFF CONFERENCE & TRAINING	13,300	1,405	11,231	2,069	84%	(1,256)
STAFF MEMBERSHIP DUES	1,335	-	1,120	215	84%	(119)
TOTAL DIRECT EXPENSES:	**142,635**	**16,033**	**133,665**	**8,970**	**94%**	**(26,689)**
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	61,528	499,185	144,671	78%	(16,293)
BENEFITS EXPENSE	142,505	13,956	118,594	23,910	83%	(11,716)
OTHER INDIRECT EXPENSE	145,659	8,348	92,529	53,130	64%	16,715
TOTAL INDIRECT EXPENSES:	**932,020**	**83,833**	**710,309**	**221,711**	**76%**	**(11,294)**
TOTAL ALL EXPENSES:	**1,074,655**	**99,866**	**843,975**	**230,680**	**79%**	**(37,983)**
NET INCOME (LOSS):	**(1,074,655)**	**(99,866)**	**(843,975)**	**(230,680)**	**79%**	**(37,983)**

Washington State Bar Association

Statement of Activities

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

75% 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	45	2,669	831	76%	(44)
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	(129)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	750
CUSTODIANSHIPS	5,000	-	301	4,699	6%	3,449
WILLS	1,000	-	-	1,000	0%	750
LITIGATION EXPENSES	1,000	-	-	1,000	0%	750
DISABILITY ACCOMMODATIONS	2,500	-	495	2,005	20%	1,380
STAFF CONFERENCE & TRAINING	10,250	1,609	5,705	4,545	56%	1,983
TOTAL DIRECT EXPENSES:	**26,750**	**1,653**	**11,173**	**15,577**	**42%**	**8,889**
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	58,483	515,317	202,982	72%	23,407
BENEFITS EXPENSE	187,732	17,271	145,627	42,106	78%	(4,828)
OTHER INDIRECT EXPENSE	210,741	12,087	133,968	76,773	64%	24,088
TOTAL INDIRECT EXPENSES:	**1,116,772**	**87,840**	**794,911**	**321,861**	**71%**	**42,668**
TOTAL ALL EXPENSES:	**1,143,522**	**89,494**	**806,085**	**337,438**	**70%**	**51,557**
NET INCOME (LOSS):	**(1,143,522)**	**(89,494)**	**(805,085)**	**(338,438)**	**70%**	**52,557**

Washington State Bar Association

Statement of Activities

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

75% 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%	75
DISCIPLINARY BOARD EXPENSES	3,000	-	127	2,873	4%	2,123
CHIEF HEARING OFFICER	41,200	3,333	29,997	11,203	73%	903
COURT REPORTERS	33,100	-	37,310	(4,210)	113%	(12,485)
HEARING OFFICER EXPENSES	4,000	-	348	3,652	9%	2,652
HEARING OFFICER TRAINING	1,000	-	1,298	(298)	130%	(548)
APPOINTED COUNSEL	50,645	4,235	37,975	12,670	75%	9
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	750
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,650
TOTAL DIRECT EXPENSES:	**136,245**	**7,568**	**107,054**	**29,191**	**79%**	**(4,870)**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,665	100,395	28,379	78%	(3,815)
BENEFITS EXPENSE	37,003	3,471	29,773	7,230	80%	(2,021)
OTHER INDIRECT EXPENSE	44,765	2,569	28,479	16,286	64%	5,095
TOTAL INDIRECT EXPENSES:	**210,543**	**16,706**	**158,647**	**51,896**	**75%**	**(740)**
TOTAL ALL EXPENSES:	**346,788**	**24,274**	**265,701**	**81,087**	**77%**	**(5,610)**
NET INCOME (LOSS):	**(346,788)**	**(24,274)**	**(265,701)**	**(81,087)**	**77%**	**(5,610)**

Washington State Bar Association

Statement of Activities

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

75% 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	493	1,758	14,242	11%	10,242
STAFF TRAVEL/PARKING	200	-	196	4	98%	(46)
TOTAL DIRECT EXPENSES:	**16,200**	**493**	**1,954**	**14,246**	**12%**	**10,196**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,793	47,244	15,901	75%	115
BENEFITS EXPENSE	16,771	1,368	13,019	3,752	78%	(441)
OTHER INDIRECT EXPENSE	18,939	1,089	12,074	6,866	64%	2,131
TOTAL INDIRECT EXPENSES:	**98,855**	**8,250**	**72,336**	**26,519**	**73%**	**1,805**
TOTAL ALL EXPENSES:	**115,055**	**8,743**	**74,290**	**40,765**	**65%**	**12,001**
NET INCOME (LOSS):	**(115,055)**	**(8,743)**	**(74,290)**	**(40,765)**	**65%**	**12,001**

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

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

75% 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%	33,163
TOTAL REVENUE:	**132,635**	**-**	**132,639**	**(4)**	**100%**	**33,163**
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	-	-	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	-	66	1,934	3%	1,434
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	342	2,851	649	81%	(226)
STAFF CONFERENCE & TRAINING	3,200	-	669	2,531	21%	1,731
PRO BONO OUTREACH	4,000	-	-	4,000	0%	3,000
TOTAL DIRECT EXPENSES:	**12,700**	**342**	**(1,592)**	**14,292**	**-13%**	**11,117**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	15,269	128,869	58,745	69%	11,841
BENEFITS EXPENSE	50,197	5,211	41,960	8,238	84%	(4,312)
OTHER INDIRECT EXPENSE	72,313	4,133	42,902	29,411	59%	11,332
TOTAL INDIRECT EXPENSES:	**310,124**	**24,613**	**213,731**	**96,393**	**69%**	**18,862**
TOTAL ALL EXPENSES:	**322,824**	**24,955**	**212,139**	**110,685**	**66%**	**29,979**
NET INCOME (LOSS):	**(190,189)**	**(24,955)**	**(79,500)**	**(110,689)**	**42%**	**63,142**

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Washington State Bar Association

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

75% 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%	150
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,156)
TOTAL DIRECT EXPENSES:	**5,000**	**-**	**4,756**	**244**	**95%**	**(1,006)**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	6,154	54,012	16,632	76%	(1,029)
BENEFITS EXPENSE	22,914	2,111	18,304	4,610	80%	(1,118)
OTHER INDIRECT EXPENSE	30,647	1,760	19,509	11,138	64%	3,476
TOTAL INDIRECT EXPENSES:	**124,205**	**10,026**	**91,825**	**32,380**	**74%**	**1,329**
TOTAL ALL EXPENSES:	**129,205**	**10,026**	**96,581**	**32,624**	**75%**	**323**
NET INCOME (LOSS):	**(129,205)**	**(10,026)**	**(96,581)**	**(32,624)**	**75%**	**323**

Washington State Bar Association

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

75% 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%	(123)
STAFF CONFERENCE & TRAINING	11,500	100	834	10,666	7%	7,791
STAFF TRAVEL/PARKING	600	36	216	384	36%	234
TOTAL DIRECT EXPENSES:	**12,590**	**136**	**1,540**	**11,050**	**12%**	**8,025**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	24,343	210,361	77,894	73%	5,830
BENEFITS EXPENSE	68,347	6,161	52,951	15,396	77%	(1,691)
OTHER INDIRECT EXPENSE	68,870	3,939	43,656	25,213	63%	7,996
TOTAL INDIRECT EXPENSES:	**425,472**	**34,443**	**306,969**	**118,503**	**72%**	**12,135**
TOTAL ALL EXPENSES:	**438,062**	**34,579**	**308,509**	**129,553**	**70%**	**20,160**
NET INCOME (LOSS):	**(438,062)**	**(34,579)**	**(308,509)**	**(129,553)**	**70%**	**20,037**

**Budget reallocations apply to this line item. For details, see FY26 Budget Reallocations memo(s) included in the Board of Governors meeting materials.

Washington State Bar Association

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

75% OF YEAR COMPLETE

REGULATORY REFORM

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	9,922
OUTREACH EXPENSES	10,000	-	-	10,000	0%	7,500
MEETING EXPENSE	2,000	-	-	2,000	0%	1,500
SOFTWARE HOSTING	20,000	-	-	20,000	0%	15,000
TOTAL DIRECT EXPENSES:	**57,000**	**-**	**8,828**	**48,172**	**15%**	**-**
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,773	86,186	24,160	78%	(3,426)
BENEFITS EXPENSE	27,639	2,604	21,994	5,645	80%	(1,265)
OTHER INDIRECT EXPENSE	29,270	1,674	18,553	10,716	63%	3,399
TOTAL INDIRECT EXPENSES:	**167,255**	**14,051**	**126,733**	**40,521**	**76%**	**(1,292)**
TOTAL ALL EXPENSES:	**224,255**	**14,051**	**135,561**	**88,693**	**60%**	**(1,292)**
NET INCOME (LOSS):	**(224,255)**	**(14,051)**	**(135,561)**	**(88,693)**	**60%**	**32,630**

**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 June 01, 2026 to June 30, 2026

75% 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	1,088	395,034	(120,034)	144%	188,784
TOTAL REVENUE:	**275,000**	**1,088**	**395,034**	**(120,034)**	**144%**	**188,784**
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	336	1,564	18%	1,089
SECTION/COMMITTEE CHAIR MTGS	500	-	148	352	30%	227
TOTAL DIRECT EXPENSES:	**2,400**	**-**	**484**	**1,916**	**20%**	**1,316**
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	14,861	134,458	39,851	77%	(3,726)
BENEFITS EXPENSE	61,514	5,709	49,144	12,370	80%	(3,009)
OTHER INDIRECT EXPENSE	87,120	4,997	55,388	31,732	64%	9,952
TOTAL INDIRECT EXPENSES:	**322,943**	**25,567**	**238,990**	**83,953**	**74%**	**3,217**
TOTAL ALL EXPENSES:	**325,343**	**25,567**	**239,474**	**85,869**	**74%**	**4,534**
NET INCOME (LOSS):	**(50,343)**	**(24,479)**	**155,560**	**(205,903)**	**-309%**	**193,318**

Washington State Bar Association

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75% 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	1,810	636,773	(185,630)	141%	298,416
SEMINAR PROFIT SHARE	157,850	-	1,498	156,352	1%	(116,890)
PUBLICATIONS REVENUE	1,250	-	322	928	26%	(615)
OTHER	43,073	1,350	32,640	10,433	76%	335
TOTAL REVENUE:	**653,316**	**3,160**	**671,233**	**(17,917)**	**103%**	**181,246**
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	62,946	323,109	487,473	40%	284,827
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	1,088	395,034	(114,495)	141%	(184,630)
TOTAL DIRECT EXPENSES:	**1,091,122**	**64,033**	**718,144**	**372,978**	**66%**	**100,197**
NET INCOME (LOSS):	**(437,806)**	**(60,873)**	**(46,911)**	**(390,895)**	**11%**	**281,444**

Washington State Bar Association

Statement of Activities

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

75% 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	96,215	561,659	458,138	55%	203,189
STAFF TRAVEL/PARKING	1,000	-	301	699	30%	449
STAFF MEMBERSHIP DUES	410	-	-	410	0%	308
TELEPHONE	90,000	6,724	67,400	22,600	75%	100
COMPUTER HARDWARE	65,000	553	44,862	20,138	69%	3,888
COMPUTER SOFTWARE	518,000	2,287	296,324	221,676	57%	92,176
HARDWARE SERVICE & WARRANTIES	50,000	-	16,380	33,620	33%	21,120
SOFTWARE MAINTENANCE & LICENSING	470,000	11,591	426,325	43,675	91%	(73,825)
THIRD PARTY SERVICES	177,600	654	115,051	62,549	65%	18,149
CLOUD INFRASTRUCTURE	130,000	5,630	42,273	87,727	33%	55,227
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	4,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(123,655)	(1,570,573)	(957,234)	62%	(325,282)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	29,393	526,879	102,397	84%	(54,922)
BENEFITS EXPENSE	158,341	14,497	136,204	22,137	86%	(17,448)
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		(23,920)
OTHER INDIRECT EXPENSE	172,174	9,856	109,242	62,932	63%	19,889
TOTAL INDIRECT EXPENSES:	**959,791**	**53,746**	**748,405**	**211,386**	**78%**	**(76,401)**
TOTAL ALL EXPENSES:	**959,791**	**53,746**	**748,405**	**211,386**	**78%**	**(76,401)**
NET INCOME (LOSS):	**(959,791)**	**(53,746)**	**(748,405)**	**(211,386)**	**78%**	**(28,562)**

Washington State Bar Association

Statement of Activities

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

75% 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%	450
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(135)
STAFF CONFERENCE & TRAINING	4,500	1,300	2,953	1,547	66%	422
SUBSCRIPTIONS	816	-	744	72	91%	(132)
VOLUNTEER RECOGNITION	2,000	1,370	2,030	(30)	102%	(530)
REGULATORY SCHOOL	10,000	657	5,967	4,033	60%	1,533
ABA DELEGATES	18,000	-	6,876	11,124	38%	6,624
TOTAL DIRECT EXPENSES:	**36,301**	**3,327**	**18,995**	**17,306**	**52%**	**8,231**
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,354	111,799	37,421	75%	116
BENEFITS EXPENSE	45,777	4,219	36,376	9,400	79%	(2,044)
OTHER INDIRECT EXPENSE	58,539	3,348	37,107	21,433	63%	6,798
TOTAL INDIRECT EXPENSES:	**253,536**	**19,920**	**185,282**	**68,254**	**73%**	**4,870**
TOTAL ALL EXPENSES:	**289,837**	**23,247**	**204,277**	**85,560**	**70%**	**4,870**
NET INCOME (LOSS):	**(289,837)**	**(23,247)**	**(204,277)**	**(85,560)**	**70%**	**13,101**

Washington State Bar Association

Statement of Activities

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

75% 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	1,146,070	10,601,628	3,529,096	75%	(3,585)
TEMPORARY SALARIES	212,850	23,337	145,245	67,605	68%	14,392
CAPITAL LABOR & OVERHEAD	-	-	(23,920)	23,920		23,920
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
EMPLOYEE ASSISTANCE PLAN	4,800	-	2,400	2,400	50%	1,200
EMPLOYEE SERVICE AWARDS	2,260	330	1,028	1,232	45%	667
FICA (EMPLOYER PORTION)	1,067,890	86,563	785,905	281,985	74%	15,012
L&I INSURANCE	65,406	15,145	44,196	21,210	68%	4,858
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,734	31,725	7,236	81%	(2,504)
MEDICAL (EMPLOYER PORTION)	1,959,293	190,650	1,663,391	295,902	85%	(193,921)
RETIREMENT (EMPLOYER PORTION)	778,534	64,230	582,092	196,442	75%	1,809
TRANSPORTATION ALLOWANCE	25,944	278	26,991	(1,047)	104%	(7,533)
UNEMPLOYMENT INSURANCE	73,419	7,971	63,576	9,843	87%	(8,512)
TOTAL SALARY & BENEFITS EXPENSE:	**18,160,082**	**1,538,307**	**13,924,258**	**4,235,824**	**77%**	**(304,196)**
WORKPLACE BENEFITS	60,150	3,242	18,825	41,325	31%	26,288
HUMAN RESOURCES POOLED EXP	115,700	5,546	61,728	53,972	53%	25,047
MEETING SUPPORT EXPENSES	9,950	235	6,363	3,587	64%	1,099
RENT	923,055	76,014	717,575	205,481	78%	(25,283)
PERSONAL PROP TAXES-WSBA	6,500	514	4,942	1,558	76%	(67)
FURNITURE, MAINT, LH IMP	48,450	2,030	22,032	26,418	45%	14,305
SAFETY & SECURITY	10,420	254	1,678	8,742	16%	6,137
OFFICE SUPPLIES & EQUIPMENT	19,635	535	10,984	8,651	56%	3,742
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,639	167,260	56,825	75%	803
COMPUTER HARDWARE DEPRECIATION	47,971	4,660	39,780	8,191	83%	(3,802)
COMPUTER SOFTWARE DEPRECIATION	36,319	2,605	29,006	7,313	80%	(1,767)
INSURANCE	273,491	22,171	199,540	73,951	73%	5,578
WORK HOME FURNITURE & EQUIP	10,500	-	2,462	8,038	23%	5,413
PROFESSIONAL FEES-AUDIT	43,500	-	41,695	1,805	96%	(9,070)
PROFESSIONAL FEES-LEGAL	250,000	9,241	47,210	202,790	19%	140,290
ONLINE LEGAL RESEARCH	89,000	6,511	64,757	24,243	73%	1,993
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	4,875
TRANSLATION SERVICES	25,000	2,390	12,622	12,378	50%	6,128
TELEPHONE & INTERNET	33,600	2,660	24,190	9,410	72%	1,010
POSTAGE - GENERAL	12,000	590	5,974	6,026	50%	3,026
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	5,625
BANK FEES	27,000	(4,483)	13,703	13,297	51%	6,547
PRODUCTION MAINTENANCE & SUPPLIES	13,250	-	6,580	6,670	50%	3,358
COMPUTER POOLED EXPENSES	2,527,807	123,606	1,570,018	957,789	62%	325,837
TOTAL OTHER INDIRECT EXPENSES:	**4,821,383**	**276,960**	**3,068,926**	**1,752,457**	**64%**	**547,111**
TOTAL INDIRECT EXPENSES:	**22,981,465**	**1,815,267**	**16,993,183**	**5,988,281**	**74%**	**242,915**

Washington State Bar Association

Statement of Activities

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

75% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(369,448)	(29,612)	(228,584)	(140,864)
ADMISSIONS/BAR EXAM	(70,382)	3,383	699,621	(770,004)
ADVANCEMENT FTE	(322,209)	(28,682)	(239,045)	(83,164)
BAR NEWS	(184,871)	(11,817)	(95,228)	(89,643)
BENCH BAR PRESS	-	100	(75)	75
BOARD OF GOVERNORS	(656,550)	(38,930)	(426,886)	(229,664)
CONFERENCE & BROADCAST SERVICES	(83,138)	(7,270)	(62,330)	(20,808)
CHARACTER & FITNESS BOARD	(183,031)	(14,262)	(131,833)	(51,198)
CLE - PRODUCTS	651,708	13,455	471,915	179,793
CLE - SEMINARS	(521,923)	(52,545)	(407,553)	(114,370)
CLIENT PROTECTION FUND	244,100	5,389	704,653	(460,553)
COMMUNICATIONS	(927,116)	(107,930)	(705,234)	(221,881)
COMMUNICATIONS FTE	(257,458)	(17,956)	(190,944)	(66,514)
DESKBOOKS	(261,267)	(16,504)	(190,782)	(70,486)
DISCIPLINE	(6,714,684)	(503,803)	(4,810,200)	(1,904,484)
DIVERSITY	(266,146)	(27,767)	(114,864)	(151,282)
ENTITY REGULATION	(67,555)	(9,438)	(69,364)	1,809
FACILITIES & OPERATIONS	(749,267)	(60,726)	(570,261)	(179,005)
FINANCE	(630,173)	(16,863)	(332,021)	(298,151)
FOUNDATION	(194,625)	(14,904)	(138,498)	(56,127)
HUMAN RESOURCES	(540,066)	(56,957)	(502,263)	(37,803)
LAW CLERK PROGRAM	(20,825)	(10,872)	96,661	(117,486)
LEGISLATIVE	(295,591)	(23,894)	(201,360)	(94,231)
LEGAL LUNCHBOX	(34,025)	(3,713)	(15,554)	(18,470)
LICENSE FEES	17,652,266	1,451,722	13,419,483	4,232,783
LICENSING AND MEMBERSHIP	(336,145)	(6,072)	(119,476)	(216,669)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(5,065)	(39,084)	(21,961)
LIMITED PRACTICE OFFICERS	56,640	5,196	58,201	(1,561)
MANDATORY CLE ADMINISTRATION	490,949	23,295	516,245	(25,296)
MEMBER WELLNESS PROGRAM	(247,030)	(11,374)	(175,096)	(71,934)
MINI CLE	(134,341)	(10,880)	(99,091)	(35,250)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(27,465)	(292,126)	(126,638)
NEW MEMBER EDUCATION	20,022	(3,711)	35,806	(15,784)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(89,494)	(805,085)	(338,438)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(99,866)	(843,975)	(230,680)
OGC-DISCIPLINARY BOARD	(346,788)	(24,274)	(265,701)	(81,087)
PRACTICE OF LAW BOARD	(115,055)	(8,743)	(74,290)	(40,765)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(8,167)	(132,390)	(53,830)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(18,275)	(161,328)	(63,448)
PUBLIC SERVICE PROGRAMS	(190,189)	(24,955)	(79,500)	(110,689)
PUBLICATION & DESIGN SERVICES	(129,205)	(10,026)	(96,581)	(32,624)
REGULATORY SERVICES FTE	(438,062)	(34,579)	(308,509)	(129,553)
REGULATORY REFORM	(224,255)	(14,051)	(135,561)	(88,693)
SECTIONS ADMINISTRATION	(50,343)	(24,479)	155,560	(205,903)
SECTIONS OPERATIONS	(437,806)	(60,873)	(46,911)	(390,895)
TECHNOLOGY	(959,791)	(53,746)	(748,405)	(211,386)
VOLUNTEER EDUCATION	(289,837)	(23,247)	(204,277)	(85,560)
INDIRECT EXPENSES	22,981,465	1,815,267	16,993,183	5,988,281
TOTAL OF ALL	**(21,738,972)**	**(1,704,024)**	**(19,091,064)**	**(2,647,908)**
NET INCOME (LOSS)	**(1,242,493)**	**(111,244)**	**2,097,880**	**(3,340,373)**