

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

Financial Reports

(Unaudited)

Year to Date August 31, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
September 19, 2025

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through August 31, 2025,
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	92%	91%	\$147,477	91%	Favorable to budget due to higher capital labor and lower than budgeted FICA, L&I, and retirement. Expected to end the year favorable.
Other Indirect Expenses*	92%	80%	\$427,884	81%	Favorable to budget mainly due to timing of workplace benefits and IT expenses, and lower than budgeted depreciation expense, bank fees, HR, legal, and insurance expenses.
Total Indirect Expenses	92%	89%	\$575,361	89%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	92%	95%	\$813,232	95%	Favorable to budget due higher revenue than budget for MCLE fees, Pro Hac Vice, law clerk and interest income.
General Fund Indirect Expenses	92%	89%	\$509,682	90%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	92%	79%	\$417,438	77%	Favorable to budget due to planned areas of underspending for the Moderate Means Program, Bar News printing & copying, Board of Governors conferences and elections, and Diversity Events & Projects.
General Fund Net	92%	121%	\$1,740,352	184%	Favorable to budget for the reasons described above.

CLE Revenue	92%	89%	(\$27,636)	98%	Unfavorable to budget mainly due to lower seminar revenue than budgeted.
CLE Direct Expenses	92%	81%	\$39,406	77%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	92%	87%	\$61,360	88%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	92%	36%	\$73,130	260%	Favorable to budget primarily due to timing of direct expenses.

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2025 Budget
For the Period from August 1, 2025 to August 31, 2025

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	39,476	-	224,093	249,489	131,324	139,795	355,417	389,284	(315,942)	(389,284)
Admissions/Bar Exam	1,678,365	1,480,180	812,672	882,840	515,712	482,204	1,328,385	1,365,044	349,980	115,136
Advancement FTE	-	-	347,245	389,192	3,496	3,300	350,742	392,492	(350,742)	(392,492)
Bar News	506,398	589,600	284,832	329,017	316,177	400,175	601,009	730,092	(94,611)	(140,492)
Board of Governors	-	-	197,150	224,497	277,597	360,300	474,746	584,797	(474,746)	(584,797)
Character & Fitness Board	-	-	128,247	142,016	16,265	33,000	144,512	175,016	(144,512)	(175,016)
Communications Strategies	2,912	600	597,504	719,328	157,654	180,295	755,158	899,623	(752,246)	(899,023)
Communications Strategies FTE	-	-	232,558	250,494	-	-	232,558	250,494	(232,558)	(250,494)
Discipline	69,149	90,000	5,547,931	6,319,195	115,614	201,785	5,663,545	6,520,980	(5,594,395)	(6,430,980)
Diversity	135,000	135,000	309,032	375,891	15,027	70,900	324,059	446,791	(189,059)	(311,791)
Finance	785,806	600,000	1,058,586	1,160,064	3,484	4,920	1,062,069	1,164,984	(276,263)	(564,984)
Foundation	-	-	149,540	167,282	7,984	17,800	157,524	185,082	(157,524)	(185,082)
Human Resources	-	-	687,977	613,706	-	-	687,977	613,706	(687,977)	(613,706)
Law Clerk Program	255,793	237,200	164,204	182,789	17,911	51,031	182,116	233,820	73,677	3,380
Legislative	-	-	230,569	256,817	21,984	26,275	252,553	283,092	(252,553)	(283,092)
Legal Lunchbox	34,676	34,000	47,815	34,829	4,414	4,725	52,229	39,554	(17,553)	(5,554)
Licensing and Membership Records	488,422	482,200	705,896	797,383	26,686	28,380	732,582	825,763	(244,159)	(343,563)
Licensing Fees	15,893,610	17,492,616	-	-	-	-	0	-	15,893,610	17,492,616
Limited License Legal Technician	21,414	25,031	78,703	87,751	2,737	12,500	81,441	100,251	(60,027)	(75,220)
Limited Practice Officers	163,623	189,300	93,277	105,161	19,898	37,304	113,175	142,465	30,448	46,835
Mandatory CLE	1,315,750	1,233,800	583,850	658,390	134,438	151,333	718,289	809,723	597,461	424,077
Member Wellness Program	1,500	10,000	206,184	229,939	4,419	11,905	210,603	241,844	(209,103)	(231,844)
Member Services & Engagement	17,830	16,300	242,950	295,449	86,584	118,900	329,534	414,349	(311,704)	(398,049)
Mini CLE	-	-	108,378	120,867	-	-	108,378	120,867	(108,378)	(120,867)
New Member Education	160,781	178,000	96,416	108,113	2,538	2,600	98,954	110,713	61,827	67,287
Office of General Counsel	270	-	929,921	1,050,467	7,049	26,805	936,971	1,077,272	(936,701)	(1,077,272)
Office of the Executive Director	-	-	798,226	890,399	131,744	138,975	929,970	1,029,374	(929,970)	(1,029,374)
OGC-Disciplinary Board	-	-	181,463	199,971	104,730	128,500	286,193	328,471	(286,193)	(328,471)
Practice of Law Board	-	-	61,899	70,566	740	16,000	62,639	86,566	(62,639)	(86,566)
Practice Management Assistance	68,268	62,000	128,021	143,410	90,586	93,650	218,607	237,060	(150,338)	(175,060)
Professional Responsibility Program	-	-	189,211	210,019	4,001	7,700	193,211	217,719	(193,211)	(217,719)
Public Service Programs	134,832	135,280	200,783	226,074	253,403	310,700	454,186	536,774	(319,354)	(401,494)
Publication and Design Services	-	-	117,511	125,539	4,844	5,000	122,356	130,539	(122,356)	(130,539)
Regulatory Services FTE	-	-	397,625	440,534	2,287	9,490	399,911	450,024	(399,911)	(450,024)
Regulatory Reform	-	-	201,066	236,405	12,409	82,500	213,476	318,905	(213,476)	(318,905)
Sections Administration	366,624	275,000	262,560	300,658	209	2,400	262,769	303,058	103,855	(28,058)
Service Center	-	-	642,746	734,738	2,301	3,053	645,047	737,791	(645,047)	(737,791)
Volunteer Engagement	-	-	175,479	208,173	20,805	37,066	196,284	245,239	(196,284)	(245,239)
Technology	-	-	1,879,628	2,074,118	-	-	1,879,628	2,074,118	(1,879,628)	(2,074,118)
Subtotal General Fund	22,140,497	23,266,107	19,301,748	21,612,469	2,517,056	3,201,266	21,818,803	24,813,735	321,694	(1,547,628)
Expenses using Facilities Reserve funds	-	-	(164,222)	-	-	-	(164,222)	(169,206)	164,222	169,206
Expenses using Special Project Reserve funds	-	-	(201,066)	-	(12,409)	-	(213,476)	(318,905)	213,476	318,905
Total General Fund - Net Result from Operations	22,140,497	23,266,107	18,936,459	21,612,469	2,504,646	3,201,266	21,441,105	24,325,624	699,392	(1,059,517)
Percentage of Budget	85%		89%		79%		88%			
CLE-Seminars and Products	1,338,540	1,443,710	916,175	1,063,549	242,786	307,112	1,158,961	1,370,661	179,579	73,049
CLE - Deskbooks	77,308	131,000	253,635	279,545	49,698	54,950	303,333	334,495	(226,025)	(203,495)
Total CLE	1,415,848	1,574,710	1,169,810	1,343,094	292,484	362,062	1,462,294	1,705,156	(46,446)	(130,446)
Percentage of Budget	90%		87%		81%		86%		9.502	11.269
Expenses using Facilities Reserve funds	-	-	(9,502)	-	-	-	(9,502)	1,693,887	(36,945)	(119,177)
Total CLE Fund - Net Result from Operations			1,160,309				1,452,793			
Total All Sections	631,548	645,483	-	-	672,936	1,040,206	672,936	1,040,206	(41,388)	(394,722)
Client Protection Fund-Restricted	948,828	930,540	165,069	184,787	(47,190)	506,400	117,879	691,187	830,949	239,353
Expenses using Facilities Reserve funds	-	-	(1,461)	-	-	-	(1,461)	(1,518)	1,461	1,518
Total CPF Fund - Net Result from Operations			163,608				116,419	689,669	832,410	240,871
Totals	25,136,722	26,416,840	20,636,627	23,140,350	3,435,286	5,109,934	24,071,913	28,250,284	1,064,809	(1,833,444)
Totals Net of Use of Facilities Reserve Funds			(175,185)				(175,185)	27,749,386	175,185	(1,332,546)
Totals Net of Use of Special Project Reserve Funds			(201,066)		(12,409)		(213,476)		213,476	
Percentage of Budget	95%		89%		67%		85%		1,453,469	

Summary of Fund Balances:	Fund Balances Sept. 30, 2024	2025 Reforecasted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,759,353	4,998,705	5,591,762
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,214,012	1,307,513
Section Funds	2,123,665	1,728,943	2,082,276
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	157,847
Special Projects and Innovation Fund	400,000	81,095	186,524
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,997,626	7,592,710
Total General Fund Balance	10,126,350	8,578,721	10,437,082
Net Change in Total General Fund Balance		(1,547,628)	321,694
Total Fund Balance	18,353,825	16,520,381	19,418,633
Net Change In Fund Balance		(1,833,444)	1,064,809

Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2025

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

1,671,721

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

4.23%

8,507,921

UBS Financial Money Market

4.19%

1,174,150

CDs/Treasuries

see list

8,254,783

General Fund Total

19,608,576

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

389,197

Investments

Rate (yield)

Amount

Wells Fargo Money Market

4.23%

3,214,445

CDs/Treasuries

see list

2,224,540

Client Protection Fund Total

5,828,181

Grand Total Cash & Investments

25,436,757

**Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2025**

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,243
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000
First Reliance Bank CD	4.25%	12	2/21/2025	2/26/2025	2/25/2026	250,000
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000
Preferred Bank LA Calif CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000
Israel Discount k of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000
Bank of Baroda CD	4.35%	12	6/12/2025	6/17/2025	6/17/2026	250,000
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000
Citibank NA CD	4.15%	12	7/28/2025	7/31/2025	7/31/2026	250,000
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000

US T- Bill's

US Treasury Bill	4.22%	6	2/21/2025	2/24/2025	8/31/2025	514,177
US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364

Total 8,254,783

**Washington State Bar Association
Analysis of Cash Investments
As of August 31, 2025**

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Dollar Bank CD	4.15%	12	12/12/2024	12/20/2024	12/19/2025	250,000
Mizuho Bank USA CD	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000

US T- Bill's

US Treasury Bill	4.20%	4	7/28/2025	7/29/2025	11/25/2025	493,248.41
US Treasury Bill	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143.07
US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148.20

Total	<u>2,224,540</u>
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Washington State Bar Association

Statement of Activities

For the Period from August 1, 2025 to August 31, 2025

92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,492,616	1,407,042	15,893,610	1,599,007	91%	(141,289)
TOTAL REVENUE:	17,492,616	1,407,042	15,893,610	1,599,007	91%	(141,289)

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2025 to August 31, 2025

92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,500	-	8,150	19,350	30%	(17,058)
BAR EXAM FEES	1,378,980	55,125	1,595,175	(216,195)	116%	331,110
RULE 9/LEGAL INTERN FEES	12,500	1,200	15,750	(3,250)	126%	4,292
SPECIAL ADMISSIONS	61,200	7,605	59,290	1,910	97%	3,190
TOTAL REVENUE:	1,480,180	63,930	1,678,365	(198,185)	113%	321,533
DIRECT EXPENSES:						
POSTAGE	2,000	181	2,708	(708)	135%	(875)
STAFF TRAVEL/PARKING	24,000	11,017	23,540	460	98%	(1,540)
STAFF MEMBERSHIP DUES	495	-	495	-	100%	(41)
SUPPLIES	4,000	-	4,340	(340)	108%	(673)
FACILITY, PARKING, FOOD	100,000	898	142,826	(42,826)	143%	(51,159)
EXAMINER FEES	44,500	-	42,750	1,750	96%	(1,958)
UBE EXMINATIONS	118,000	102,960	144,408	(26,408)	122%	(36,241)
BOARD OF BAR EXAMINERS	42,500	2,051	9,562	32,938	22%	29,396
BAR EXAM PROCTORS	23,000	9,178	19,674	3,326	86%	1,410
DISABILITY ACCOMMODATIONS	65,000	43,183	75,023	(10,023)	115%	(15,440)
CHARACTER & FITNESS INVESTIGATIONS	1,000	525	1,225	(225)	123%	(308)
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,813
SOFTWARE HOSTING	45,609	3,951	42,101	3,508	92%	(292)
STAFF CONFERENCE & TRAINING	10,100	-	7,040	3,060	70%	2,218
TOTAL DIRECT EXPENSES:	482,204	173,943	515,712	(33,508)	107%	(73,692)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	531,757	47,340	509,760	21,997	96%	(22,316)
BENEFITS EXPENSE	187,665	14,157	169,805	17,860	90%	2,221
OTHER INDIRECT EXPENSE	163,419	8,600	133,108	30,311	81%	16,693
TOTAL INDIRECT EXPENSES:	882,840	70,097	812,672	70,168	92%	(3,402)
TOTAL ALL EXPENSES:	1,365,044	244,039	1,328,385	36,660	97%	(77,094)
NET INCOME (LOSS):	115,136	(180,109)	349,980	(234,845)	304%	244,440

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2025 to August 31, 2025

92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	3,300	-	3,496	(196)	106%	(471)
TOTAL DIRECT EXPENSES:	3,300	-	3,496	(196)	106%	(471)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	22,092	241,260	23,265	91%	1,221
BENEFITS EXPENSE	74,703	5,485	65,834	8,869	88%	2,643
OTHER INDIRECT EXPENSE	49,964	2,736	40,150	9,814	80%	5,650
TOTAL INDIRECT EXPENSES:	389,192	30,314	347,245	41,947	89%	9,514
TOTAL ALL EXPENSES:	392,492	30,314	350,742	41,750	89%	9,043
NET INCOME (LOSS):	(392,492)	(30,314)	(350,742)	(41,750)	89%	9,043

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2025 to August 31, 2025
92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
CONFERENCES & INSTITUTES	-	39,476	39,476	(39,476)		39,476
TOTAL REVENUE:	<u>-</u>	<u>39,476</u>	<u>39,476</u>	<u>(39,476)</u>		<u>39,476</u>
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	-	5,181	820	86%	320
LEADERSHIP TRAINING	6,000	-	5,529	471	92%	(29)
ATJ BOARD EXPENSE	58,500	-	47,318	11,182	81%	6,307
STAFF TRAVEL/PARKING	2,800	-	1,644	1,156	59%	922
STAFF CONFERENCE & TRAINING	2,495	-	1,570	925	63%	717
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	1,387
CONFERENCE/INSTITUTE EXPENSE	30,000	41,040	50,916	(20,916)	170%	(23,416)
RECEPTION/FORUM EXPENSE	30,000	-	16,887	13,113	56%	10,613
TOTAL DIRECT EXPENSES:	<u>139,795</u>	<u>41,040</u>	<u>131,324</u>	<u>8,471</u>	<u>94%</u>	<u>(3,179)</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.63 FTE)	155,733	12,884	144,090	11,643	93%	(1,334)
BENEFITS EXPENSE	51,565	3,800	45,969	5,596	89%	1,299
OTHER INDIRECT EXPENSE	42,191	2,284	34,034	8,156	81%	4,640
TOTAL INDIRECT EXPENSES:	<u>249,489</u>	<u>18,967</u>	<u>224,093</u>	<u>25,396</u>	<u>90%</u>	<u>4,605</u>
TOTAL ALL EXPENSES:	<u>389,284</u>	<u>60,007</u>	<u>355,417</u>	<u>33,866</u>	<u>91%</u>	<u>1,426</u>
NET INCOME (LOSS):	<u>(389,284)</u>	<u>(20,532)</u>	<u>(315,942)</u>	<u>(73,342)</u>	<u>81%</u>	<u>40,902</u>

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2025 to August 31, 2025

92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	-	-	2,000	0%	(1,833)
DISPLAY ADVERTISING	405,000	-	409,235	(4,235)	101%	37,985
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	16
CLASSIFIED ADVERTISING	2,500	720	4,579	(2,079)	183%	2,287
JOB TARGET ADVERTISING	180,000	6,207	92,476	87,524	51%	(72,524)
TOTAL REVENUE:	589,600	6,927	506,398	83,202	86%	(34,069)
DIRECT EXPENSES:						
POSTAGE	135,000	-	122,730	12,270	91%	1,020
PRINTING, COPYING & MAILING **	261,500	-	192,045	69,455	73%	47,664
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	931
GRAPHICS/ARTWORK	1,000	-	75	925	8%	842
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	275
STAFF MEMBERSHIP DUES	150	-	220	(70)	147%	(83)
SUBSCRIPTIONS	225	-	204	21	91%	2
TOTAL DIRECT EXPENSES:	400,175	-	316,177	83,998	79%	50,650
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	15,527	183,736	24,131	88%	6,809
BENEFITS EXPENSE	67,753	4,769	57,626	10,127	85%	4,481
OTHER INDIRECT EXPENSE	54,297	2,963	43,471	10,827	80%	6,302
TOTAL INDIRECT EXPENSES:	329,917	23,258	284,832	45,085	86%	17,592
TOTAL ALL EXPENSES:	730,092	23,258	601,009	129,083	82%	68,242
NET INCOME (LOSS):	(140,492)	(16,331)	(94,611)	(45,881)	67%	34,173

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

Washington State Bar Association
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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS	148,000	42,382	152,772	(4,772)	103%	(17,105)
BOG COMMITTEES' EXPENSES **	8,500	-	4,750	3,750	56%	3,042
BOG RETREAT **	43,000	4,872	43,647	(647)	102%	(4,230)
BOG CONFERENCE ATTENDANCE **	36,500	604	31,766	4,734	87%	1,693
BOG TRAVEL & OUTREACH	50,000	531	24,785	25,215	50%	21,048
LEADERSHIP TRAINING	15,000	336	336	14,664	2%	13,414
BOG ELECTIONS	42,000	-	16,298	25,703	39%	22,203
PRESIDENT'S DINNER	10,000	821	821	9,179	8%	8,346
NEW GOVERNOR ORIENTATION **	3,500	72	249	3,251	7%	2,959
PRESIDENT'S PHOTO	3,300	-	1,966	1,334	60%	1,059
SUPPLIES	500	94	207	293	41%	252
TOTAL DIRECT EXPENSES:	<u>360,300</u>	<u>49,711</u>	<u>277,597</u>	<u>82,704</u>	<u>77%</u>	<u>52,679</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	11,076	119,222	12,947	90%	1,933
BENEFITS EXPENSE **	48,740	3,665	42,593	6,146	87%	2,085
OTHER INDIRECT EXPENSE **	43,589	2,407	35,335	8,254	81%	4,622
TOTAL INDIRECT EXPENSES:	<u>224,497</u>	<u>17,148</u>	<u>197,150</u>	<u>27,347</u>	<u>88%</u>	<u>8,639</u>
TOTAL ALL EXPENSES:	<u>584,797</u>	<u>66,859</u>	<u>474,746</u>	<u>110,051</u>	<u>81%</u>	<u>61,317</u>
NET INCOME (LOSS):	<u>(584,797)</u>	<u>(66,859)</u>	<u>(474,746)</u>	<u>(110,051)</u>	<u>81%</u>	<u>61,317</u>

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

Washington State Bar Association

Statement of Activities

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	426	8,306	9,694	46%	8,194
COURT REPORTERS	15,000	-	7,959	7,041	53%	5,791
TOTAL DIRECT EXPENSES:	33,000	425.66	16,265	16,735	49%	13,985
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	8,088	88,230	7,085	93%	(857)
BENEFITS EXPENSE	27,582	2,047	24,621	2,961	89%	662
OTHER INDIRECT EXPENSE	19,119	1,049	15,396	3,723	81%	2,130
TOTAL INDIRECT EXPENSES:	142,016	11,184	128,247	13,769	90%	1,934
TOTAL ALL EXPENSES:	175,016	11,610	144,512	30,504	83%	15,919
NET INCOME (LOSS):	(175,016)	(11,610)	(144,512)	(30,504)	83%	15,919

Washington State Bar Association
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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	725,000	23,112	478,949	246,051	66%	(185,635)
SEMINAR REVENUE-OTHER	20,000	-	27,350	(7,350)	137%	9,017
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	137,500
SHIPPING & HANDLING	210	18	117	93	56%	(76)
COURSEBOOK SALES	3,500	235	980	2,520	28%	(2,228)
MP3 AND VIDEO SALES	845,000	22,240	831,144	13,856	98%	56,561
TOTAL REVENUE:	1,443,710	45,605	1,338,540	105,170	93%	(39,118)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	458
DEPRECIATION	2,012	169	1,869	143	93%	(25)
ONLINE EXPENSES	54,000	1,840	45,641	8,359	85%	3,859
ACCREDITATION FEES	3,000	(36)	1,800	1,200	60%	950
FACILITIES	165,000	12,541	158,408	6,592	96%	(7,158)
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	6,417
SPEAKERS & PROGRAM DEVELOP	48,000	7,247	23,689	24,311	49%	20,311
HONORARIA	3,000	-	-	3,000	0%	2,750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	183
STAFF TRAVEL/PARKING	15,000	2,958	10,336	4,664	69%	3,414
STAFF CONFERENCE & TRAINING	6,900	-	678	6,222	10%	5,647
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,375
SUPPLIES	500	-	236	264	47%	223
COST OF SALES - COURSEBOOKS	300	12	69	231	23%	206
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	124
TOTAL DIRECT EXPENSES:	307,112	24,731	242,786	64,326	79%	38,733
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	53,447	554,848	76,075	88%	23,498
BENEFITS EXPENSE	228,691	17,264	197,707	30,984	86%	11,926
OTHER INDIRECT EXPENSE	203,934	11,151	163,620	40,315	80%	23,320
TOTAL INDIRECT EXPENSES:	1,063,549	81,862	916,175	147,374	86%	58,745
TOTAL ALL EXPENSES:	1,370,661	106,593	1,158,961	211,700	85%	97,478
NET INCOME (LOSS):	73,049	(60,988)	179,579	(106,529)	246%	112,617

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	2,000	2,000	(2,000)		2,000
CPF RESTITUTION	10,000	371	20,207	(10,207)	202%	11,041
CPF MEMBER ASSESSMENTS	720,540	3,650	723,050	(2,510)	100%	62,555
INTEREST INCOME	200,000	18,669	203,571	(3,571)	102%	20,238
TOTAL REVENUE:	930,540	24,690	948,828	(18,288)	102%	95,833
DIRECT EXPENSES:						
BANK FEES	2,500	(192)	(3,294)	5,794	-132%	5,585
GIFTS TO INJURED CLIENTS	500,000	36,050	(44,430)	544,430	-9%	502,763
CPF BOARD EXPENSES	2,000	181	534	1,466	27%	1,300
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,558
STAFF MEMBERSHIP DUES	200	-	-	200	0%	183
TOTAL DIRECT EXPENSES:	506,400	36,039	(47,190)	553,590	-9%	511,390
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	9,664	106,128	9,032	92%	(565)
BENEFITS EXPENSE	38,272	2,849	33,885	4,387	89%	1,198
OTHER INDIRECT EXPENSE	31,355	1,708	25,056	6,299	80%	3,686
TOTAL INDIRECT EXPENSES:	184,787	14,221	165,069	19,718	89%	4,319
TOTAL ALL EXPENSES:	691,187	50,260	117,879	573,308	17%	515,709
NET INCOME (LOSS):	239,353	(25,570)	830,949	(591,596)	347%	611,542

Washington State Bar Association

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	100	-	873	(773)	873%	781
WSBA LOGO MERCHANDISE SALES	500	-	2,039	(1,539)	408%	1,581
TOTAL REVENUE:	600	-	2,912	(2,312)	485%	2,362
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	2,282	3,613	39%	3,122
STAFF MEMBERSHIP DUES	1,800	-	987	813	55%	663
SUBSCRIPTIONS	4,000	64	1,675	2,325	42%	1,992
APEX	52,500	23,611	53,355	(855)	102%	(5,230)
BAR LEADERS SUMMIT	35,000	-	33,963	1,037	97%	(1,879)
50 YEAR MEMBER TRIBUTE LUNCH	35,000	337	29,061	5,939	83%	3,022
BAR OUTREACH	20,000	5,477	12,100	7,900	60%	6,234
COMMUNICATIONS OUTREACH	15,000	8,854	12,049	2,951	80%	1,701
STAFF CONFERENCE & TRAINING	11,100	3,421	12,182	(1,082)	110%	(2,007)
TOTAL DIRECT EXPENSES:	180,295	41,963	157,654	22,641	87%	7,616
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	34,627	356,753	69,816	84%	34,268
BENEFITS EXPENSE **	154,335	11,427	130,469	23,866	85%	11,005
OTHER INDIRECT EXPENSE **	138,424	7,509	110,283	28,141	80%	16,606
TOTAL INDIRECT EXPENSES:	719,328	53,564	597,504	121,823	83%	61,879
TOTAL ALL EXPENSES:	899,623	95,526	755,158	144,464	84%	69,496
NET INCOME (LOSS):	(899,023)	(95,526)	(752,246)	(146,776)	84%	71,858

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	179,737	14,978	170,296	9,441	95%	(5,537)
BENEFITS EXPENSE	45,265	3,316	41,735	3,531	92%	(241)
OTHER INDIRECT EXPENSE	25,492	1,399	20,528	4,964	81%	2,840
TOTAL INDIRECT EXPENSES:	<u>250,494</u>	<u>19,693</u>	<u>232,558</u>	<u>17,935</u>	<u>93%</u>	<u>(2,939)</u>
NET INCOME (LOSS):	<u>(250,494)</u>	<u>(19,693)</u>	<u>(232,558)</u>	<u>(17,935)</u>	<u>93%</u>	<u>(2,939)</u>

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	-	8,124	21,876	27%	(19,376)
LEXIS/NEXIS ROYALTIES	75,000	8,380	40,837	34,163	54%	(27,913)
SECTION PUBLICATION SALES	1,000	-	90	910	9%	(827)
FASTCASE ROYALTIES	25,000	10,907	28,257	(3,257)	113%	5,340
TOTAL REVENUE:	131,000	19,288	77,308	53,692	59%	(42,775)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	-	1,161	3,839	23%	3,423
COST OF SALES - SECTION PUBLICATION	500	-	74	426	15%	385
SPLITS TO SECTIONS	300	-	-	300	0%	275
DESKBOOK ROYALTIES	300	-	-	300	0%	275
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	275
OBSOLETE INVENTORY	48,250	-	48,179	71	100%	(3,950)
STAFF MEMBERSHIP DUES	250	-	285	(35)	114%	(56)
SUBSCRIPTIONS	50	-	-	50	0%	46
TOTAL DIRECT EXPENSES:	54,950	-	49,698	5,252	90%	673
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	11,744	169,207	8,881	95%	(5,960)
BENEFITS EXPENSE	56,847	3,790	48,505	8,343	85%	3,605
OTHER INDIRECT EXPENSE	44,611	2,448	35,924	8,687	81%	4,969
TOTAL INDIRECT EXPENSES:	279,545	17,982	253,635	25,910	91%	2,614
TOTAL ALL EXPENSES:	334,495	17,982	303,333	31,162	91%	3,287
NET INCOME (LOSS):	(203,495)	1,305	(226,025)	22,530	111%	(39,488)

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	64	680	320	68%	(237)
RECOVERY OF DISCIPLINE COSTS	70,000	4,025	49,133	20,867	70%	(15,034)
DISCIPLINE HISTORY SUMMARY	19,000	1,668	19,336	(336)	102%	1,920
TOTAL REVENUE:	90,000	5,757	69,149	20,851	77%	(13,351)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	321
STAFF TRAVEL/PARKING	25,000	920	9,646	15,354	39%	13,270
STAFF MEMBERSHIP DUES	7,090	155	6,995	95	99%	(495)
TELEPHONE	4,000	196	2,096	1,904	52%	1,571
COURT REPORTERS	60,000	4,425	44,741	15,259	75%	10,259
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	917
LITIGATION EXPENSES	40,000	964	10,761	29,239	27%	25,906
DISABILITY EXPENSES	15,000	-	7,763	7,237	52%	5,987
TRANSLATION SERVICES	12,000	-	3,795	8,205	32%	7,205
STAFF CONFERENCE & TRAINING	37,345	5,881	29,817	7,528	80%	4,416
TOTAL DIRECT EXPENSES:	201,785	12,540	115,614	86,171	57%	69,356
INDIRECT EXPENSES:						
SALARY EXPENSE (38.90 FTE)	4,053,832	342,807	3,635,831	418,001	90%	80,182
BENEFITS EXPENSE	1,272,455	94,994	1,114,812	157,643	88%	51,605
OTHER INDIRECT EXPENSE	992,908	54,251	797,287	195,620	80%	112,878
TOTAL INDIRECT EXPENSES:	6,319,195	492,053	5,547,931	771,264	88%	244,665
TOTAL ALL EXPENSES:	6,520,980	504,593	5,663,545	857,435	87%	314,020
NET INCOME (LOSS):	(6,430,980)	(498,836)	(5,594,395)	(836,585)	87%	300,670

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	0	100%	11,250
TOTAL REVENUE:	135,000	-	135,000	0	100%	11,250
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	45	823	2,877	22%	2,569
STAFF MEMBERSHIP DUES	700	-	655	45	94%	(13)
DEI COUNCIL	5,900	-	2,129	3,771	36%	3,279
DIVERSITY EVENTS & PROJECTS	43,100	5	8,713	34,387	20%	30,796
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	6,875
STAFF CONFERENCE & TRAINING	3,000	2,500	2,662	338	89%	88
CONSULTING SERVICES	7,000	-	45	6,955	1%	6,372
TOTAL DIRECT EXPENSE:	70,900	2,550	15,027	55,873	21%	49,965
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	12,948	187,084	40,665	82%	21,686
BENEFITS EXPENSE	79,569	5,100	67,006	12,563	84%	5,932
OTHER INDIRECT EXPENSE	68,573	3,744	54,942	13,631	80%	7,916
TOTAL INDIRECT EXPENSES:	375,891	21,791	309,032	66,858	82%	35,534
TOTAL ALL EXPENSES:	446,791	24,341	324,059	122,732	73%	85,499
NET INCOME (LOSS):	(311,791)	(24,341)	(189,059)	(122,731)	61%	96,749

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP) REVENUE:						
DIVERSIONS	10,000	-	1,500	8,500	15%	(7,667)
ROYALTIES	62,000	12,614	68,268	(6,268)	110%	11,435
TOTAL REVENUE:	72,000	12,614	69,768	2,232	97%	3,768
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	-	1,053	397	73%	276
MEMBER WELLNESS COUNCIL	4,250	1,500	2,542	1,708	60%	1,354
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	1,833
STAFF TRAVEL/PARKING	6,000	-	1,168	4,832	19%	4,332
STAFF CONFERENCE & TRAINING	9,100	895	5,424	3,676	60%	2,917
SUBSCRIPTIONS	1,455	110	1,214	241	83%	120
CPE COMMITTEE	1,000	-	286	714	29%	630
FASTCASE	85,000	-	84,568	432	99%	(6,652)
TOTAL DIRECT EXPENSES:	113,255	2,505	99,006	14,249	87%	4,811
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,721	347,821	28,235	92%	(3,103)
BENEFITS EXPENSE	117,836	8,716	104,048	13,788	88%	3,969
OTHER INDIRECT EXPENSE	89,476	4,876	71,546	17,930	80%	10,474
TOTAL INDIRECT EXPENSES:	583,369	45,313	523,415	59,954	90%	11,340
TOTAL ALL EXPENSES:	696,624	47,818	622,421	74,202	89%	16,150
NET INCOME (LOSS):	(624,624)	(35,204)	(552,653)	(71,971)	88%	19,919

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2025 to August 31, 2025
92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	63,375	785,806	(185,806)	131%	235,806
TOTAL REVENUE:	600,000	63,375	785,806	(185,806)	131%	235,806
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	36	2,830	920	75%	607
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	155
STAFF MEMBERSHIP DUES	670	-	350	320	52%	264
TOTAL DIRECT EXPENSES:	4,920	36	3,484	1,436	71%	1,026
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	751,265	60,993	708,521	42,743	94%	(19,862)
BENEFITS EXPENSE	232,396	16,976	208,482	23,914	90%	4,548
OTHER INDIRECT EXPENSE	176,403	9,649	141,583	34,820	80%	20,120
TOTAL INDIRECT EXPENSES:	1,160,064	87,617	1,058,586	101,478	91%	4,806
TOTAL ALL EXPENSES:	1,164,984	87,653	1,062,069	102,915	91%	5,833
NET INCOME (LOSS):	(564,984)	(24,278)	(276,263)	(288,721)	49%	241,639

Washington State Bar Association

Statement of Activities

For the Period from August 1, 2025 to August 31, 2025

92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,200	-	3,200	-	100%	(267)
PRINTING & COPYING	1,000	-	7	993	1%	910
STAFF TRAVEL/PARKING	3,000	-	54	2,946	2%	2,696
SUPPLIES	2,000	-	103	1,897	5%	1,730
BOARD OF TRUSTEES	3,600	-	517	3,083	14%	2,783
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	2,416	(16)	101%	(216)
POSTAGE	400	-	-	400	0%	367
STAFF CONFERENCE & TRAINING	2,200	1,687	1,687	513	77%	330
TOTAL DIRECT EXPENSES:	17,800	1,906	7,984	9,816	45%	8,333
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,978	97,911	8,548	92%	(323)
BENEFITS EXPENSE	34,056	2,532	30,195	3,861	89%	1,023
OTHER INDIRECT EXPENSE	26,766	1,461	21,434	5,333	80%	3,102
TOTAL INDIRECT EXPENSES:	167,282	12,972	149,540	17,742	89%	3,801
TOTAL ALL EXPENSES:	185,082	14,878	157,524	27,558	85%	12,134
NET INCOME (LOSS):	(185,082)	(14,878)	(157,524)	(27,558)	85%	12,134

Washington State Bar Association

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	-	97	203	32%	178
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	389
SUBSCRIPTIONS	2,000	-	993	1,007	50%	840
STAFF TRAINING- GENERAL	36,800	-	1,721	35,079	5%	32,012
RECRUITING AND ADVERTISING	8,000	-	4,743	3,257	59%	2,590
PAYROLL PROCESSING	50,000	3,441	45,964	4,036	92%	(131)
SALARY SURVEYS	1,000	-	-	1,000	0%	917
CONSULTING SERVICES	10,000	-	-	10,000	0%	9,167
STAFF CONFERENCE & TRAINING	2,200	940	1,147	1,053	52%	869
TRANSFER TO INDIRECT EXPENSE	(111,300)	(4,381)	(55,194)	(56,106)	50%	(46,831)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE) **	595,894	35,586	480,778	115,116	81%	65,458
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
BENEFITS EXPENSE	115,845	9,858	125,389	(9,545)	108%	(19,198)
OTHER INDIRECT EXPENSE	101,967	5,575	81,810	20,157	80%	11,660
TOTAL INDIRECT EXPENSES:	613,706	51,019	687,977	(74,271)	112%	(125,414)
TOTAL ALL EXPENSES:	613,706	51,019	687,977	(74,271)	112%	(125,414)
NET INCOME (LOSS):	(613,706)	(51,019)	(687,977)	74,271	112%	(125,414)

Washington State Bar Association
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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	234,000	7,500	250,993	(16,993)	107%	36,493
LAW CLERK APPLICATION FEES	3,200	600	4,800	(1,600)	150%	1,867
TOTAL REVENUE:	237,200	8,100	255,793	(18,593)	108%	38,359
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	229
DEPRECIATION	12,000	2,908	7,884	4,116	66%	3,116
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	92
LAW CLERK BOARD EXPENSE	8,000	300	5,117	2,883	64%	2,216
SOFTWARE HOSTING	681	59	630	51	93%	(6)
LAW CLERK OUTREACH	30,000	3,531	4,280	25,720	14%	23,220
TOTAL DIRECT EXPENSES:	51,031	6,798	17,911	33,120	35%	28,867
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	113,225	9,970	105,784	7,441	93%	(1,994)
BENEFITS EXPENSE	38,208	2,893	33,364	4,845	87%	1,660
OTHER INDIRECT EXPENSE	31,355	1,708	25,056	6,299	80%	3,686
TOTAL INDIRECT EXPENSES:	182,789	14,570	164,204	18,584	90%	3,352
TOTAL ALL EXPENSES:	233,820	21,368	182,116	51,704	78%	32,219
NET INCOME (LOSS):	3,380	(13,268)	73,677	(70,297)	2179%	70,578

Washington State Bar Association

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,150	28,400	(1,400)	105%	3,650
INVESTIGATION FEES	25,000	2,100	23,600	1,400	94%	683
PRO HAC VICE **	425,000	40,762	431,362	(6,362)	101%	41,779
MEMBER CONTACT INFORMATION	5,000	-	4,448	552	89%	(135)
PHOTO BAR CARD SALES	200	72	612	(412)	306%	429
TOTAL REVENUE:	482,200	45,084	488,422	(6,222)	101%	46,406
DIRECT EXPENSES:						
POSTAGE	4,000	-	3,725	275	93%	(58)
CONSULTING SERVICES	6,000	-	6,000	-	100%	(500)
SOFTWARE HOSTING	18,380	1,592	16,961	1,419	92%	(113)
TOTAL DIRECT EXPENSES:	28,380	1,592	26,686	1,694	94%	(671)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	40,445	467,536	48,169	91%	5,194
BENEFITS EXPENSE	158,553	11,548	139,645	18,909	88%	5,696
OTHER INDIRECT EXPENSE	123,125	6,727	98,715	24,410	80%	14,149
TOTAL INDIRECT EXPENSES:	797,383	58,720	705,896	91,487	89%	25,039
TOTAL ALL EXPENSES:	825,763	60,312	732,582	93,182	89%	24,368
NET INCOME (LOSS):	(343,563)	(15,228)	(244,159)	(99,404)	71%	70,774

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

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	7,000	640	6,240	760	89%	(177)
LLLT LICENSE FEES	17,731	1,370	14,809	2,922	84%	(1,444)
LLLT LATE LICENSE FEES	-	-	365	(365)		365
MCLE LATE FEES	300	-	-	300	0%	(275)
TOTAL REVENUE:	25,031	2,010	21,414	3,617	86%	(1,531)
DIRECT EXPENSES:						
LLLT BOARD	11,500	-	2,702	8,798	23%	7,839
LLLT EDUCATION	1,000	-	35	965	4%	882
TOTAL DIRECT EXPENSES:	12,500	-	2,737	9,763	22%	8,721
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	55,689	3,868	50,856	4,834	91%	193
BENEFITS EXPENSE	17,525	1,140	15,784	1,741	90%	281
OTHER INDIRECT EXPENSE	14,536	679	12,064	2,473	83%	1,262
TOTAL INDIRECT EXPENSES:	87,751	5,687	78,703	9,048	90%	1,736
TOTAL ALL EXPENSES:	100,251	5,687	81,441	18,811	81%	10,457
NET INCOME (LOSS):	(75,220)	(3,677)	(60,027)	(15,194)	80%	8,925

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	300	-	800	(500)	267%	525
MCLE LATE FEES	4,000	150	1,950	2,050	49%	(1,717)
LPO EXAMINATION FEES	23,000	-	14,700	8,300	64%	(6,383)
LPO LICENSE FEES	160,000	12,605	142,423	17,577	89%	(4,244)
LPO LATE LICENSE FEES	2,000	-	3,750	(1,750)	188%	1,917
TOTAL REVENUE:	189,300	12,755	163,623	25,677	86%	(9,902)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	162	6,997	2,503	74%	1,712
EXAM WRITING	19,000	-	8,400	10,600	44%	9,017
LPO BOARD	4,000	691	1,277	2,723	32%	2,390
LPO OUTREACH	1,000	-	-	1,000	0%	917
PRINTING & COPYING	200	-	83	117	42%	100
SUPPLIES	200	-	-	200	0%	183
SOFTWARE HOSTING	3,404	295	3,142	262	92%	(21)
TOTAL DIRECT EXPENSES:	37,304	1,148	19,898	17,406	53%	14,297
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	66,043	5,506	60,613	5,430	92%	(74)
BENEFITS EXPENSE	21,528	1,597	18,602	2,926	86%	1,132
OTHER INDIRECT EXPENSE	17,590	946	14,062	3,528	80%	2,063
TOTAL INDIRECT EXPENSES:	105,161	8,049	93,277	11,884	89%	3,121
TOTAL ALL EXPENSES:	142,465	9,197	113,175	29,289	79%	17,417
NET INCOME (LOSS):	46,835	3,559	50,448	(3,612)	108%	7,515

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	565	1,935	23%	1,727
STAFF MEMBERSHIP DUES	200	-	-	200	0%	183
JUD RECOMMEND COMMITTEE	2,250	-	1,675	575	74%	388
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(153)
TELEPHONE	575	48	529	46	92%	(2)
CONTRACT LOBBYIST	15,000	-	15,000	-	100%	(1,250)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	1,016
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	275
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(84)
TOTAL DIRECT EXPENSES:	26,275	48	21,984	4,291	84%	2,101
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	13,473	148,806	11,632	93%	(1,738)
BENEFITS EXPENSE	53,043	3,955	47,047	5,996	89%	1,576
OTHER INDIRECT EXPENSE	43,336	2,366	34,716	8,620	80%	5,008
TOTAL INDIRECT EXPENSES:	256,817	19,794	230,569	26,248	90%	4,846
TOTAL ALL EXPENSES:	283,092	19,842	252,553	30,538	89%	6,947
NET INCOME (LOSS):	(283,092)	(19,842)	(252,553)	(30,538)	89%	6,947

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	600,000	46,900	643,500	(43,500)	107%	93,500
ACTIVITY APPLICATION LATE FEE	220,000	14,300	247,700	(27,700)	113%	46,033
MCLE LATE FEES	225,000	750	255,500	(30,500)	114%	49,250
ANNUAL ACCREDITED SPONSOR FEES	39,000	-	39,750	(750)	102%	4,000
ATTENDANCE LATE FEES	120,000	8,250	95,900	24,100	80%	(14,100)
COMITY CERTIFICATES	29,800	625	33,400	(3,600)	112%	6,083
TOTAL REVENUE:	1,233,800	70,825	1,315,750	(81,950)	107%	184,767
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	132,132	10,051	93%	(1,798)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(42)
MCLE BOARD	4,000	-	1,806	2,194	45%	1,860
STAFF TRAVEL/PARKING	50	-	-	50	0%	46
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	4,217
TOTAL DIRECT EXPENSES:	151,333	12,012	134,438	16,895	89%	4,283
INDIRECT EXPENSES:						
SALARY EXPENSE (4.76 FTE)	400,391	29,097	365,663	34,728	91%	1,362
BENEFITS EXPENSE	136,403	9,903	120,504	15,898	88%	4,531
OTHER INDIRECT EXPENSE	121,596	6,645	97,683	23,913	80%	13,780
TOTAL INDIRECT EXPENSES:	658,390	45,645	583,850	74,540	89%	19,674
TOTAL ALL EXPENSES:	809,723	57,657	718,289	91,434	89%	23,957
NET INCOME (LOSS):	424,077	13,169	597,461	(173,384)	141%	208,724

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	2,400	14,750	(3,950)	137%	4,850
NMP PRODUCT SALES	150,000	4,439	128,360	21,640	86%	(9,140)
DIGITAL VIDEO SALES	25,000	784	25,676	(676)	103%	2,759
SPONSORSHIPS	11,500	-	11,000	500	96%	458
SEMINAR REGISTRATIONS	16,000	-	20,142	(4,142)	126%	5,475
TRIAL ADVOCACY PROGRAM	15,000	-	13,344	1,657	89%	(407)
TOTAL REVENUE:	228,300	7,623	213,271	15,029	93%	3,996
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	1,810	1,690	52%	1,398
STAFF CONFERENCE & TRAINING	2,200	-	1,825	375	83%	192
SMALL TOWN AND RURAL COMMITTEE	7,500	220	1,586	5,914	21%	5,289
PRINTING & COPYING	1,600	-	1,442	158	90%	25
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,833
HONORARIUM	1,500	-	-	1,500	0%	1,375
SUBSCRIPTIONS	350	-	350	-	100%	(29)
YLL SECTION PROGRAM	1,300	-	585	715	45%	607
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	-	60,044	4,956	92%	(461)
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	(289)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	458
WYLC CLE COMPS	1,000	-	-	1,000	0%	917
WYLC OUTREACH EVENTS	5,000	-	4,807	193	96%	(224)
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	92
WYL COMMITTEE	15,000	3,171	3,950	11,050	26%	9,800
TRIAL ADVOCACY EXPENSES	2,025	-	2,432	(407)	120%	(576)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(144)
LAW SCHOOL OUTREACH	500	-	-	500	0%	458
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	717
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(3,094)
STAFF MEMBERSHIP DUES	450	-	390	60	87%	23
LENDING LIBRARY	4,000	11	284	3,716	7%	3,383
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	-	106	469	18%	421
TOTAL DIRECT EXPENSES:	126,225	3,402	93,536	32,689	74%	22,170
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	27,675	291,126	41,968	87%	14,210
BENEFITS EXPENSE	126,899	9,545	109,642	17,257	86%	6,682
OTHER INDIRECT EXPENSE	118,282	6,460	94,791	23,491	80%	13,634
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(17,431)
TOTAL INDIRECT EXPENSES:	559,258	43,680	495,559	63,699	89%	17,094
TOTAL ALL EXPENSES:	685,483	47,082	589,095	96,388	86%	39,264
NET INCOME (LOSS):	(457,183)	(39,459)	(375,824)	(81,359)	82%	43,261

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING **	14,600	419	11,951	2,649	82%	1,432
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(8,333)
ED TRAVEL & OUTREACH	6,000	195	3,068	2,932	51%	2,432
STAFF TRAVEL/PARKING	2,000	198	2,101	(101)	105%	(268)
STAFF CONFERENCE & TRAINING **	14,200	2,458	13,503	697	95%	(487)
STAFF MEMBERSHIP DUES	2,175	-	1,120	1,055	51%	874
TOTAL DIRECT EXPENSES:	138,975	3,270	131,744	7,231	95%	(4,350)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	51,598	562,512	59,042	91%	7,246
BENEFITS EXPENSE **	161,527	12,367	149,185	12,342	92%	(1,119)
OTHER INDIRECT EXPENSE **	107,319	5,905	86,529	20,789	81%	11,846
TOTAL INDIRECT EXPENSES:	890,399	69,870	798,226	92,173	90%	17,973
TOTAL ALL EXPENSES:	1,029,374	73,139	929,970	99,404	90%	13,623
NET INCOME (LOSS):	(1,029,374)	(73,139)	(929,970)	(99,404)	90%	13,623

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

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	-	270	(270)		270
TOTAL REVENUE:	-	-	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	3,481	19	99%	(273)
STAFF MEMBERSHIP DUES	2,090	-	1,825	265	87%	91
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	917
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	-	201	4,799	4%	4,382
WILLS	2,000	-	-	2,000	0%	1,833
LITIGATION EXPENSES	1,000	-	287	713	29%	629
DISABILITY ACCOMMODATIONS	6,000	299	966	5,034	16%	4,534
STAFF CONFERENCE & TRAINING	6,215	-	363	5,852	6%	5,334
SUPPLIES	-	-	104	(104)		(104)
TOTAL DIRECT EXPENSES:	26,805	617	7,049	19,756	26%	17,522
INDIRECT EXPENSES:						
SALARY EXPENSE (6.47 FTE) **	682,130	58,091	619,152	62,978	91%	6,134
BENEFITS EXPENSE	210,435	16,078	184,899	25,536	88%	8,000
OTHER INDIRECT EXPENSE	157,903	9,032	125,871	32,031	80%	18,873
TOTAL INDIRECT EXPENSES:	1,050,467	83,200	929,921	120,546	89%	33,007
TOTAL ALL EXPENSES:	1,077,272	83,818	936,971	140,302	87%	50,529
NET INCOME (LOSS):	(1,077,272)	(83,818)	(936,701)	(140,572)	87%	50,799

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

Washington State Bar Association
Statement of Activities
For the Period from August 1, 2025 to August 31, 2025
92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	92
DISCIPLINARY BOARD EXPENSES	5,000	200	1,548	3,452	31%	3,035
CHIEF HEARING OFFICER	40,000	3,333	36,663	3,337	92%	4
COURT REPORTERS	25,000	1,165	20,169	4,831	81%	2,748
HEARING OFFICER EXPENSES	4,000	18	150	3,850	4%	3,517
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	917
APPOINTED COUNSEL	50,400	4,200	46,200	4,200	92%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	917
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,833
TOTAL DIRECT EXPENSES:	128,500	8,916	104,730	23,770	82%	13,061
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,537	118,170	7,535	94%	(2,941)
BENEFITS EXPENSE	41,128	3,056	36,728	4,400	89%	973
OTHER INDIRECT EXPENSE	33,139	1,810	26,565	6,574	80%	3,812
TOTAL INDIRECT EXPENSES:	199,971	15,403	181,463	18,508	91%	1,844
TOTAL ALL EXPENSES:	328,471	24,319	286,193	42,278	87%	14,905
NET INCOME (LOSS):	(328,471)	(24,319)	(286,193)	(42,278)	87%	14,905

Washington State Bar Association

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	740	15,260	5%	13,927
TOTAL DIRECT EXPENSES:	16,000	-	740	15,260	5%	13,927
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,439	39,649	4,401	90%	731
BENEFITS EXPENSE	15,037	911	12,728	2,309	85%	1,056
OTHER INDIRECT EXPENSE	11,478	494	9,522	1,956	83%	1,000
TOTAL INDIRECT EXPENSES:	70,566	4,844	61,899	8,667	88%	2,786
TOTAL ALL EXPENSES:	86,566	4,844	62,639	23,927	72%	16,713
NET INCOME (LOSS):	(86,566)	(4,844)	(62,639)	(23,927)	72%	16,713

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	135,280	-	134,832	448	100%	10,825
TOTAL REVENUE:	135,280	-	134,832	448	100%	10,825
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	-	250,011	49,989	83%	24,989
STAFF TRAVEL/PARKING	2,000	36	190	1,810	10%	1,643
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	-	361	2,139	14%	1,931
STAFF CONFERENCE & TRAINING	2,200	879	1,654	546	75%	362
PRO BONO OUTREACH	4,000	-	1,187	2,813	30%	2,480
TOTAL DIRECT EXPENSES:	310,700	915	253,403	57,297	82%	31,405
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,641	125,258	11,657	91%	247
BENEFITS EXPENSE	47,862	3,610	42,317	5,545	88%	1,556
OTHER INDIRECT EXPENSE	41,297	2,263	33,207	8,090	80%	4,648
TOTAL INDIRECT EXPENSES:	226,074	17,514	200,783	25,291	89%	6,452
TOTAL ALL EXPENSES:	536,774	18,429	454,186	82,588	85%	37,857
NET INCOME (LOSS):	(401,494)	(18,429)	(319,354)	(82,140)	80%	48,682

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	88	112	44%	95
IMAGE LIBRARY	4,800	-	4,756	44	99%	(356)
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	(261)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,729	75,279	1,066	99%	(5,296)
BENEFITS EXPENSE	26,506	2,023	24,120	2,386	91%	177
OTHER INDIRECT EXPENSE	22,688	1,234	18,113	4,575	80%	2,684
TOTAL INDIRECT EXPENSES:	125,539	9,986	117,511	8,027	94%	(2,434)
TOTAL ALL EXPENSES:	130,539	9,986	122,356	8,183	94%	(2,695)
NET INCOME (LOSS):	(130,539)	(9,986)	(122,356)	(8,183)	94%	(2,695)

Washington State Bar Association

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(41)
STAFF CONFERENCE & TRAINING	8,400	-	932	7,468	11%	6,768
STAFF TRAVEL/PARKING	600	-	864	(264)	144%	(314)
TOTAL DIRECT EXPENSES:	9,490	-	2,287	7,203	24%	6,453
INDIRECT EXPENSES:						
SALARY EXPENSE (2.20 FTE)	299,450	24,970	276,831	22,619	92%	(2,335)
BENEFITS EXPENSE	84,363	6,168	75,113	9,250	89%	2,220
OTHER INDIRECT EXPENSE	56,721	3,065	45,681	11,040	81%	6,313
TOTAL INDIRECT EXPENSES:	440,534	34,203	397,625	42,909	90%	6,198
TOTAL ALL EXPENSES:	450,024	34,203	399,911	50,112	89%	12,651
NET INCOME (LOSS):	(450,024)	(34,203)	(399,911)	(50,112)	89%	12,610

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92% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	72,500	-	10,311	62,189	14%	56,147
OUTREACH EXPENSES	10,000	-	-	10,000	0%	9,167
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
TOTAL DIRECT EXPENSES:	82,500	-	12,409	70,091	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (1.80 FTE)	157,764	17,173	139,219	18,545	88%	5,398
BENEFITS EXPENSE	46,175	4,600	38,557	7,618	84%	3,770
OTHER INDIRECT EXPENSE	32,466	2,510	23,290	9,176	72%	6,470
TOTAL INDIRECT EXPENSES:	236,405	24,283	201,066	35,339	85%	15,638
TOTAL ALL EXPENSES:	318,905	24,283	213,476	105,429	67%	15,638
NET INCOME (LOSS):	(318,905)	(24,283)	(213,476)	(105,429)	67%	78,854

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	2,101	275	88%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	621
STAFF MEMBERSHIP DUES	-	200	200	(200)		(200)
TOTAL DIRECT EXPENSES:	3,053	398	2,301	752	75%	498
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	34,715	384,154	42,971	90%	7,377
BENEFITS EXPENSE	160,271	11,934	140,079	20,192	87%	6,836
OTHER INDIRECT EXPENSE	147,342	8,065	118,513	28,830	80%	16,551
TOTAL INDIRECT EXPENSES:	734,738	54,714	642,746	91,993	87%	30,764
TOTAL ALL EXPENSES:	737,791	55,112	645,047	92,745	87%	31,262
NET INCOME (LOSS):	(737,791)	(55,112)	(645,047)	(92,745)	87%	31,262

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	978	366,624	(91,624)	133%	114,540
TOTAL REVENUE:	275,000	978	366,624	(91,624)	133%	114,540
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	1,315
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	552
STAFF MEMBERSHIP DUES	200	-	60	140	30%	123
TOTAL DIRECT EXPENSES:	2,400	-	209	2,191	9%	1,991
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	14,178	151,509	17,582	90%	3,491
BENEFITS EXPENSE	67,073	5,108	58,861	8,211	88%	2,622
OTHER INDIRECT EXPENSE	64,494	3,559	52,189	12,305	81%	6,931
TOTAL INDIRECT EXPENSES:	300,658	22,844	262,560	38,099	87%	13,044
TOTAL ALL EXPENSES:	303,058	22,844	262,769	40,289	87%	15,035
NET INCOME (LOSS):	(28,058)	(21,867)	103,855	(131,913)	-370%	129,575

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SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,280	1,525	574,701	(136,421)	131%	172,944
SEMINAR PROFIT SHARE	159,700	11,612	11,612	148,088	7%	(134,779)
INTEREST INCOME	2,050	-	-	2,050	0%	(1,879)
PUBLICATIONS REVENUE	1,250	407	2,686	(1,436)	215%	1,540
OTHER	44,203	8,184	42,549	1,654	96%	2,029
TOTAL REVENUE:	645,483	21,727	631,548	13,935	98%	39,855
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	17,874	306,313	453,460	40%	390,146
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	978	366,624	(86,191)	131%	(109,560)
TOTAL DIRECT EXPENSES:	1,040,206	18,852	672,936	367,269	65%	280,585
NET INCOME (LOSS):	(394,722)	2,875	(41,388)	(353,334)	10%	320,440

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	140,000	5,460	142,590	(2,590)	102%	(14,256)
STAFF TRAVEL/PARKING	1,000	42	1,287	(287)	129%	(370)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	275
TELEPHONE	90,000	6,838	85,041	4,959	94%	(2,541)
COMPUTER HARDWARE	66,200	1,608	64,697	1,503	98%	(4,014)
COMPUTER SOFTWARE	530,000	98	298,492	231,508	56%	187,341
HARDWARE SERVICE & WARRANTIES	50,000	1,963	41,548	8,452	83%	4,286
SOFTWARE MAINTENANCE & LICENSING	400,000	5,259	361,824	38,176	90%	4,843
THIRD PARTY SERVICES	65,000	11,553	79,932	(14,932)	123%	(20,349)
CLOUD INFRASTRUCTURE	130,000	5,064	52,605	77,395	40%	66,561
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	4,409
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(37,885)	(1,129,107)	(349,393)	76%	(226,185)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,422,045	125,946	1,386,268	35,778	97%	(82,726)
BENEFITS EXPENSE **	421,171	26,775	352,012	69,159	84%	34,062
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	(35,935)
OTHER INDIRECT EXPENSE	305,901	16,767	246,033	59,868	80%	34,376
TOTAL INDIRECT EXPENSES:	2,074,118	169,488	1,879,628	194,490	91%	(50,223)
TOTAL ALL EXPENSES:	2,074,118	169,488	1,879,628	194,490	91%	(50,223)
NET INCOME (LOSS):	(2,074,118)	(169,488)	(1,879,628)	(194,490)	91%	21,646

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	468	132	78%	82
STAFF MEMBERSHIP DUES	450	-	300	150	67%	113
STAFF CONFERENCE & TRAINING	5,200	-	3,554	1,646	68%	1,213
SUBSCRIPTIONS	816	149	865	(49)	106%	(117)
VOLUNTEER RECOGNITION	2,000	-	39	1,961	2%	1,794
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	3,233
ABA DELEGATES	16,000	2,452	7,812	8,188	49%	6,855
TOTAL DIRECT EXPENSES:	37,066	2,601	20,805	16,261	56%	13,172
INDIRECT EXPENSES:						
SALARY EXPENSE (1.20 FTE)	127,293	8,909	107,227	20,066	84%	9,458
BENEFITS EXPENSE	43,900	2,742	37,543	6,358	86%	2,699
OTHER INDIRECT EXPENSE	36,980	1,687	30,709	6,272	83%	3,190
TOTAL INDIRECT EXPENSES:	208,173	13,338	175,479	32,695	84%	15,347
TOTAL ALL EXPENSES:	245,239	15,939	196,284	48,955	80%	15,347
NET INCOME (LOSS):	(245,239)	(15,939)	(196,284)	(48,955)	80%	28,519

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,691,362	1,143,930	13,077,364	1,613,997	89%	389,717
TEMPORARY SALARIES	271,788	24,323	398,010	(126,222)	146%	(148,871)
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	35,935
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(183,333)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(17,431)
SEVERANCE PAY	-	64,207	101,712	(101,712)		(101,712)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	4,800	-	100%	(400)
EMPLOYEE SERVICE AWARDS	2,610	420	2,370	240	91%	23
FICA (EMPLOYER PORTION)	1,112,598	93,516	987,959	124,639	89%	31,923
L&I INSURANCE	72,487	-	44,295	28,192	61%	22,151
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,236	3,197	32,636	599	98%	(2,170)
MEDICAL (EMPLOYER PORTION)	2,057,482	179,758	1,903,175	154,308	93%	(17,149)
RETIREMENT (EMPLOYER PORTION)	1,322,122	63,014	1,078,884	243,238	82%	133,061
TRANSPORTATION ALLOWANCE	34,000	280	25,184	8,816	74%	5,983
UNEMPLOYMENT INSURANCE	71,847	5,310	66,107	5,739	92%	(248)
TOTAL SALARY & BENEFITS EXPENSE:	19,380,315	1,579,155	17,617,812	1,762,503	91%	147,477
WORKPLACE BENEFITS	56,400	5,478	45,319	11,081	80%	6,381
HUMAN RESOURCES POOLED EXP	111,300	4,381	55,194	56,106	50%	46,831
MEETING SUPPORT EXPENSES	9,950	1,189	8,527	1,423	86%	594
RENT	960,000	72,951	887,838	72,162	92%	(7,838)
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	951
PERSONAL PROP TAXES-WSBA	8,400	619	6,571	1,829	78%	1,129
FURNITURE, MAINT, LH IMP **	65,497	2,213	46,051	19,446	70%	13,987
OFFICE SUPPLIES & EQUIPMENT	22,164	1,096	14,270	7,894	64%	6,047
FURN & OFFICE EQUIP DEPRECIATION	159,628	18,710	123,188	36,440	77%	23,138
COMPUTER HARDWARE DEPRECIATION **	42,000	4,333	41,223	777	98%	(2,723)
COMPUTER SOFTWARE DEPRECIATION	49,339	3,716	43,673	5,666	89%	1,555
INSURANCE	288,200	22,171	239,482	48,718	83%	24,702
WORK HOME FURNITURE & EQUIP	14,000	2,203	4,045	9,955	29%	8,789
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	1,007
PROFESSIONAL FEES-LEGAL	200,000	17,524	147,284	52,716	74%	36,050
ONLINE LEGAL RESEARCH	86,000	6,305	77,422	8,578	90%	1,411
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	5,958
TRANSLATION SERVICES	12,000	415	5,601	6,399	47%	5,399
TELEPHONE & INTERNET	33,600	2,650	30,030	3,570	89%	770
POSTAGE - GENERAL	15,500	379	6,857	8,643	44%	7,352
RECORDS STORAGE	28,849	811	28,584	265	99%	(2,139)
BANK FEES	30,000	778	4,718	25,282	16%	22,782
PRODUCTION MAINTENANCE & SUPPLIES	13,000	(75)	10,952	2,048	84%	965
COMPUTER POOLED EXPENSES	1,478,500	37,885	1,129,107	349,393	76%	226,185
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
TOTAL OTHER INDIRECT EXPENSES:	3,760,035	205,731	3,018,815	741,220	80%	427,884
TOTAL INDIRECT EXPENSES:	23,140,350	1,784,887	20,636,627	2,503,723	89%	575,361

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SUMMARY PAGE	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(389,284)	(20,532)	(315,942)	(73,342)
ADMISSIONS/BAR EXAM	115,136	(180,109)	349,980	(234,845)
ADVANCEMENT FTE	(392,492)	(30,314)	(350,742)	(41,750)
BAR NEWS	(140,492)	(16,331)	(94,611)	(45,881)
BOARD OF GOVERNORS	(584,797)	(66,859)	(474,746)	(110,051)
CLE - PRODUCTS	616,909	7,109	631,958	(15,049)
CLE - SEMINARS	(543,860)	(68,097)	(452,380)	(91,480)
CLIENT PROTECTION FUND	239,353	(25,570)	830,949	(591,596)
CHARACTER & FITNESS BOARD	(175,016)	(11,610)	(144,512)	(30,504)
COMMUNICATIONS	(899,023)	(95,526)	(752,246)	(146,776)
COMMUNICATIONS FTE	(250,494)	(19,693)	(232,558)	(17,935)
DESKBOOKS	(203,495)	1,305	(226,025)	22,530
DISCIPLINE	(6,430,980)	(498,836)	(5,594,395)	(836,585)
DIVERSITY	(311,791)	(24,341)	(189,059)	(122,731)
FINANCE	(564,984)	(24,278)	(276,263)	(288,721)
FOUNDATION	(185,082)	(14,878)	(157,524)	(27,558)
HUMAN RESOURCES	(613,706)	(51,019)	(687,977)	74,271
LAW CLERK PROGRAM	3,380	(13,268)	73,677	(70,297)
LEGISLATIVE	(283,092)	(19,842)	(252,553)	(30,538)
LEGAL LUNCHBOX	(5,554)	(3,354)	(17,553)	11,999
LICENSE FEES	17,492,616	1,407,042	15,893,610	1,599,007
LICENSING AND MEMBERSHIP	(343,563)	(15,228)	(244,159)	(99,404)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(3,677)	(60,027)	(15,194)
LIMITED PRACTICE OFFICERS	46,835	3,559	50,448	(3,612)
MANDATORY CLE ADMINISTRATION	424,077	13,169	597,461	(173,384)
MEMBER WELLNESS PROGRAM	(231,844)	(19,339)	(209,103)	(22,741)
MINI CLE	(120,867)	(9,321)	(108,378)	(12,488)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(22,911)	(311,704)	(86,345)
NEW MEMBER EDUCATION	67,287	(3,874)	61,827	5,460
OFFICE OF GENERAL COUNSEL	(1,077,272)	(83,818)	(936,701)	(140,572)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(73,139)	(929,970)	(99,404)
OGC-DISCIPLINARY BOARD	(328,471)	(24,319)	(286,193)	(42,278)
PRACTICE OF LAW BOARD	(86,566)	(4,844)	(62,639)	(23,927)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	1,345	(150,338)	(24,722)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(17,211)	(193,211)	(24,508)
PUBLIC SERVICE PROGRAMS	(401,494)	(18,429)	(319,354)	(82,140)
PUBLICATION & DESIGN SERVICES	(130,539)	(9,986)	(122,356)	(8,183)
REGULATORY SERVICES FTE	(450,024)	(34,203)	(399,911)	(50,112)
REGULATORY REFORM	(318,905)	(24,283)	(213,476)	(105,429)
SECTIONS ADMINISTRATION	(28,058)	(21,867)	103,855	(131,913)
SECTIONS OPERATIONS	(394,722)	2,875	(41,388)	(353,334)
SERVICE CENTER	(737,791)	(55,112)	(645,047)	(92,745)
TECHNOLOGY	(2,074,118)	(169,488)	(1,879,628)	(194,490)
VOLUNTEER EDUCATION	(245,239)	(15,939)	(196,284)	(48,955)
INDIRECT EXPENSES	23,140,350	1,784,887	20,636,627	2,503,723
TOTAL OF ALL	(21,306,907)	(1,409,847)	(21,701,435)	394,529
NET INCOME (LOSS)	(1,833,444)	(375,040)	1,064,809	(2,898,252)