

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

Financial Reports

(Unaudited)

Year to Date December 31, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
January 21, 2026

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through December 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	25%	25%	\$63,230	25%	Favorable to budget mainly due to open positions and seasonal staffing expenses.
Other Indirect Expenses*	25%	24%	\$52,434	27%	Favorable to budget due to timing of expenses for legal professional fees, workplace benefits, and furniture, maintenance, and leasehold improvements.
Total Indirect Expenses	25%	25%	\$115,664	25%	Favorable to budget resulting from total salaries & benefits, and other indirect expenses described above.

General Fund Revenues	25%	25%	\$96,475	25%	Favorable to budget from timing of collection for fees for winter bar, Law Clerk, & LPO exams, advertising revenue, new member product sales, pro hac vice fees, and reimbursement from sections.
General Fund Indirect Expenses	25%	24%	\$122,682	25%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	25%	18%	\$215,502	18%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	25%	-122%	\$434,659	-89%	Favorable to budget for the reasons described above.

CLE Revenue	25%	34%	\$146,149	36%	Favorable to budget due to seasonally high product sales.
CLE Direct Expenses	25%	16%	\$39,829	9%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	25%	25%	(\$4,957)	25%	Unfavorable to budget due to quarterly vacation accrual adjustments.
CLE Net	25%	-113%	\$181,021	412%	Favorable to budget primarily due to timing of revenue for seminars and product sales.

*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 December 01, 2025 to December 31, 2025

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	-	-	63,209	253,348	12,396	115,700	75,605	369,048	(75,605)	(369,048)
Admission/Bar Exam	582,020	1,479,440	249,061	1,089,992	21,340	459,830	270,401	1,549,822	311,619	(70,382)
Advancement FTE	-	-	80,312	315,609	140	6,600	80,453	322,209	(80,453)	(322,209)
Bar News	184,986	529,600	82,899	331,526	128,042	382,945	210,942	714,471	(25,956)	(184,871)
Board of Governors	-	-	58,896	238,885	50,729	414,565	109,624	653,450	(109,624)	(653,450)
Conference & Broadcasting Services	-	-	20,852	83,138	-	-	20,852	83,138	(20,852)	(83,138)
Character & Fitness Board	-	-	40,724	159,981	7,672	23,050	183,031	(48,396)	(183,031)	(183,031)
Communications Strategies	-	3,000	182,109	741,101	20,341	189,015	202,450	930,116	(202,450)	(927,116)
Communications Strategies FTE	-	-	65,646	257,458	-	-	65,646	257,458	(65,646)	(257,458)
Discipline	19,771	85,000	1,579,857	6,614,175	35,370	185,509	1,615,227	6,799,684	(1,595,456)	(6,714,684)
Diversity	-	135,000	77,783	342,071	9,173	62,575	86,956	404,646	(86,956)	(269,646)
Entity Regulation	2,000	75,500	28,942	115,083	300	27,973	29,243	143,055	(27,243)	(67,555)
Facilities & Operations	-	-	191,524	746,702	594	2,565	192,118	749,267	(192,118)	(749,267)
Finance	144,693	600,000	293,262	1,225,253	880	4,920	294,142	1,230,173	(149,449)	(630,173)
Foundation	-	-	42,985	175,440	4,080	19,185	47,065	194,625	(47,065)	(194,625)
Human Resources	-	-	170,899	540,066	-	-	170,899	540,066	(170,899)	(540,066)
Law Clerk Program	92,133	224,000	40,692	177,416	11,203	67,409	51,895	244,825	40,238	(20,825)
Legislative	-	-	65,330	270,801	1,331	24,700	66,661	295,591	(66,661)	(295,591)
Legal Lunchbox	26,003	34,000	15,055	59,925	-	8,100	15,055	68,025	10,948	(34,025)
Licensing and Membership Records	148,690	494,240	197,020	807,725	6,882	22,680	203,902	830,405	(55,212)	(336,145)
Licensing Fees	4,192,451	17,652,266	-	-	-	-	0	-	4,192,451	17,652,266
Limited License Legal Technician	4,003	17,287	16,870	68,332	367	10,000	17,237	78,332	(13,234)	(61,045)
Limited Practice Officers	50,633	182,000	22,867	92,656	975	32,704	23,842	125,360	26,791	56,640
Mandatory CLE	329,475	1,338,250	177,889	694,269	36,567	153,032	214,456	847,301	115,019	490,949
Member Wellness Program	2,000	9,000	59,660	242,930	1,160	13,100	60,820	256,030	(58,820)	(247,030)
Member Services & Engagement	3,600	15,300	78,918	309,044	2,685	125,020	81,603	434,064	(78,063)	(418,764)
Mini CLE	-	-	33,579	134,341	-	-	33,579	134,341	(33,579)	(134,341)
New Member Education	70,852	142,000	29,557	118,278	-	3,700	29,557	121,978	41,295	20,022
Office of General Counsel	1,000	-	267,584	1,116,772	3,488	26,750	271,072	1,143,522	(270,072)	(1,143,522)
Office of the Executive Director	-	-	232,826	932,020	104,308	142,635	337,135	1,074,655	(337,135)	(1,074,655)
OIG-Disciplinary Board	-	-	52,036	210,543	23,945	136,245	75,981	346,788	(75,981)	(346,788)
Practice of Law Board	-	-	24,638	96,855	197	16,200	24,835	115,055	(24,835)	(115,055)
Practice Management Assistance	19,152	62,000	39,608	152,525	579	95,695	40,187	248,220	(21,036)	(186,220)
Professional Responsibility Program	-	-	53,066	216,787	2,022	7,990	55,088	224,777	(55,088)	(224,777)
Public Service Programs	-	132,635	63,860	310,124	1,903	12,700	65,763	322,824	(65,763)	(190,189)
Publication and Design Services	-	-	30,671	124,205	4,756	5,000	35,427	129,205	(35,427)	(129,205)
Regulatory Services FTE	-	-	102,403	425,472	2,111	12,590	104,513	438,062	(104,513)	(438,062)
Regulatory Reform	-	-	41,610	167,255	8,828	57,000	50,438	224,255	(50,438)	(224,255)
Sections Administration	94,397	275,000	80,576	322,943	24	2,400	80,600	325,343	(30,343)	(50,343)
Volunteer Engagement	-	-	59,307	253,536	6,728	36,301	66,126	289,836.58	(66,126)	(289,837)
Technology	-	-	236,736	959,791	-	-	236,736	959,791	(236,736)	(959,791)
Subtotal General Fund	5,967,859	23,485,538	5,251,410	21,496,370	511,116	2,906,473	5,762,526	24,402,843	205,332	(917,304)
Expenses using Facilities Reserve funds	-	-	-	(438)	-	-	(438)	-	438	-
Expenses using Special Project Reserve funds	-	-	(41,610)	(8,828)	-	-	(50,438)	(80,972)	50,438	80,972
Total General Fund - Net Result from Operations	5,967,859	23,485,538	5,209,800	21,487,542	502,288	2,856,035	5,711,650	24,321,871	256,209	(836,332)
Percentage of Budget	25%	25%	24%	24%	18%	24%	24%	24%	25%	24%
CLE-Seminars and Products	545,366	1,491,745	267,225	1,048,807	69,276	313,153	336,501	1,361,960	208,865	129,785
CLE - Deskbooks	-	105,120	60,435	242,008	279	124,380	60,714	366,387	(60,714)	(261,267)
Total CLE	545,366	1,596,865	327,660	1,290,814	69,555	437,533	397,215	1,728,347	148,151	(131,482)
Percentage of Budget	34%	34%	25%	16%	16%	23%	23%	23%	148,151	(131,482)
Expenses using Facilities Reserve funds	-	-	-	-	-	-	0	-	-	-
Total CLE Fund - Net Result from Operations	545,366	1,596,865	327,660	1,290,814	69,555	437,533	397,215	1,728,347	148,151	(131,482)
Total All Sections	163,215	653,316	-	-	184,537	1,091,122	184,537	1,091,122	(21,522)	(437,806)
Bench Bar Press-Restricted	6,285	-	-	-	4,847	-	4,847	0	1,438	-
Client Protection Fund-Restricted	263,205	945,480	50,632	194,280	3,166	507,100	53,798	701,380	209,407	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	263,205	945,480	50,632	194,280	3,166	507,100	53,798	701,380	209,407	244,100
Totals	6,939,645	26,681,199	5,629,703	22,981,465	768,373	4,942,227	6,398,076	27,923,692	543,007	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	6,939,645	26,681,199	5,629,703	22,981,465	768,373	4,942,227	6,398,076	27,923,692	543,007	(1,242,493)
Totals Net of Use of Special Project Reserve Funds	6,939,645	26,681,199	5,629,703	22,981,465	768,373	4,942,227	6,398,076	27,923,692	543,007	(1,242,493)
Percentage of Budget	26%	26%	24%	16%	16%	23%	23%	23%	25%	24%

Summary of Fund Balances:	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	5,516,499
Bench Bar Press	1,110	1,110	2,548
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,381,877
Section Funds	2,164,531	1,726,725	2,143,209
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	-	159,487
Special Projects and Innovation Fund	616,067	616,067	565,629
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	5,996,774	7,010,363
Total General Fund Balance	10,030,146	9,112,841	10,235,479
Net Change in Total General Fund Balance	6,939,645	(917,304)	205,332
Total Fund Balance	18,736,606	17,494,113	19,279,613
Net Change In Fund Balance	6,939,645	(1,242,493)	543,007

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

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

3,193,966

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.74%

10,418,720

UBS Financial Money Market

3.74%

1,179,935

CDs/Treasuries

see list

4,750,000

General Fund Total

19,542,621

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

250,092

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.74%

4,257,714

CDs/Treasuries

see list

990,148

Client Protection Fund Total

5,497,954

Grand Total Cash & Investments

25,040,575

Washington State Bar Association
Analysis of Cash Investments
As of December 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>
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
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
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

Total **4,750,000**

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
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	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148
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Total **990,148**

Washington State Bar Association

Statement of Activities
For the Period from December 01, 2025 to December 31, 2025
25% 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	1,390,400	4,192,451	13,459,815	24%	(220,615)
TOTAL REVENUE:	17,652,266	1,390,400	4,192,451	13,459,815	24%	(220,615)

Washington State Bar Association

Statement of Activities

For the Period from December 01, 2025 to December 31, 2025

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	9,500	-	-	9,500	0%	(2,375)
BAR EXAM FEES	1,395,000	72,210	570,655	824,345	41%	221,905
RULE 9/LEGAL INTERN FEES	13,000	500	850	12,150	7%	(2,400)
SPECIAL ADMISSIONS	61,940	-	10,515	51,425	17%	(4,970)
TOTAL REVENUE:	1,479,440	72,710	582,020	897,420	39%	212,160
DIRECT EXPENSES:						
POSTAGE	2,900	143	1,237	1,663	43%	(512)
STAFF TRAVEL/PARKING	24,000	-	-	24,000	0%	6,000
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(121)
SUPPLIES	2,500	-	620	1,880	25%	5
FACILITY, PARKING, FOOD	150,985	-	-	150,985	0%	37,746
EXAMINER FEES	43,750	-	-	43,750	0%	10,938
UBE EXMINATIONS	46,200	-	-	46,200	0%	11,550
BOARD OF BAR EXAMINERS	45,000	-	-	45,000	0%	11,250
BAR EXAM PROCTORS	10,000	-	-	10,000	0%	2,500
DISABILITY ACCOMMODATIONS	75,000	2,275	2,275	72,725	3%	16,475
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	375
LAW SCHOOL VISITS	1,500	-	-	1,500	0%	375
SOFTWARE HOSTING	45,000	4,233	12,406	32,594	28%	(1,156)
STAFF CONFERENCE & TRAINING	11,000	296	4,557	6,443	41%	(1,807)
TOTAL DIRECT EXPENSES:	459,830	6,947	21,340	438,490	5%	93,617
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	45,644	139,941	495,454	22%	18,907
BENEFITS EXPENSE	198,059	17,100	47,924	150,135	24%	1,591
OTHER INDIRECT EXPENSE	256,539	16,157	61,195	195,344	24%	2,939
TOTAL INDIRECT EXPENSES:	1,089,992	78,901	249,061	840,932	23%	23,438
TOTAL ALL EXPENSES:	1,549,822	85,848	270,401	1,279,422	17%	117,055
NET INCOME (LOSS):	(70,382)	(13,138)	311,619	(382,002)	-443%	329,215

**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 December 01, 2025 to December 31, 2025

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	1,510
TOTAL DIRECT EXPENSES:	<u>6,600</u>	<u>-</u>	<u>140</u>	<u>6,460</u>	<u>2%</u>	<u>1,510</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	19,977	55,960	160,565	26%	(1,828)
BENEFITS EXPENSE	50,531	4,468	12,743	37,788	25%	(110)
OTHER INDIRECT EXPENSE	48,553	3,065	11,610	36,943	24%	529
TOTAL INDIRECT EXPENSES:	<u>315,609</u>	<u>27,511</u>	<u>80,312</u>	<u>235,296</u>	<u>25%</u>	<u>(1,410)</u>
TOTAL ALL EXPENSES:	<u>322,209</u>	<u>27,511</u>	<u>80,453</u>	<u>241,756</u>	<u>25%</u>	<u>99</u>
NET INCOME (LOSS):	<u>(322,209)</u>	<u>(27,511)</u>	<u>(80,453)</u>	<u>(241,756)</u>	<u>25%</u>	<u>99</u>

Washington State Bar Association
Statement of Activities
For the Period from December 01, 2025 to December 31, 2025
25% 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%	1,500
LEADERSHIP TRAINING	10,000	448	3,450	6,550	34%	(950)
ATJ BOARD EXPENSE	58,500	97	1,610	56,890	3%	13,015
STAFF TRAVEL/PARKING	2,800	-	239	2,561	9%	461
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(2,562)
PUBLIC DEFENSE	4,000	564	3,434	566	86%	(2,434)
RECEPTION/FORUM EXPENSE	30,000	-	-	30,000	0%	7,500
TOTAL DIRECT EXPENSES:	115,700	1,109	12,396	103,304	11%	16,529
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	11,124	38,269	114,366	25%	(110)
BENEFITS EXPENSE	45,272	3,815	11,535	33,737	25%	(217)
OTHER INDIRECT EXPENSE	55,440	3,494	13,405	42,035	24%	455
TOTAL INDIRECT EXPENSES:	253,348	18,432	63,209	190,139	25%	128
TOTAL ALL EXPENSES:	369,048	19,541	75,605	293,443	20%	16,657
NET INCOME (LOSS):	(369,048)	(19,541)	(75,605)	(293,443)	20%	16,657

**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 December 01, 2025 to December 31, 2025
25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BENCH-BAR-PRESS						
REVENUE:						
LUNCHEON REGISTRATION	-	-	4,485	(4,485)		4,485
BENCH-BAR-PRESS MEMBERSHIP DUES	-	300	1,800	(1,800)		1,800
TOTAL REVENUE:	<u>-</u>	<u>300</u>	<u>6,285</u>	<u>(6,285)</u>		<u>6,285</u>
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	-	4,847	(4,847)		(4,847)
TOTAL DIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>4,847</u>	<u>(4,847)</u>		<u>(4,847)</u>
NET INCOME (LOSS):	<u>-</u>	<u>300</u>	<u>1,438</u>	<u>(1,438)</u>		<u>1,438</u>

Washington State Bar Association

Statement of Activities

For the Period from December 01, 2025 to December 31, 2025

25% 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%	(500)
BNEWS DISPLAY ADVERTISING	405,000	53,212	154,289	250,711	38%	53,039
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	32	68	32%	7
BNEWS CLASSIFIED ADVERTISING	2,500	478	1,266	1,234	51%	641
JOB TARGET ADVERTISING	120,000	5,713	29,399	90,601	24%	(601)
TOTAL REVENUE:	529,600	59,403	184,986	344,614	35%	52,586
DIRECT EXPENSES:						
POSTAGE	135,000	16,765	49,978	85,022	37%	(16,228)
PRINTING, COPYING & MAILING	242,000	26,047	77,943	164,057	32%	(17,443)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	500
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	250
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	75
STAFF CONFERENCE & TRAINING	2,200	-	121	2,079	6%	429
STAFF MEMBERSHIP DUES	220	-	-	220	0%	55
SUBSCRIPTIONS	225	-	-	225	0%	56
TOTAL DIRECT EXPENSES:	382,945	42,812	128,042	254,903	33%	(32,306)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	17,720	50,457	148,694	25%	(669)
BENEFITS EXPENSE	59,029	5,312	14,907	44,122	25%	(150)
OTHER INDIRECT EXPENSE	73,346	4,630	17,535	55,811	24%	801
TOTAL INDIRECT EXPENSES:	331,526	27,662	82,899	248,627	25%	(18)
TOTAL ALL EXPENSES:	714,471	70,475	210,942	503,529	30%	(32,324)
NET INCOME (LOSS):	(184,871)	(11,072)	(25,956)	(158,915)	14%	20,262

Washington State Bar Association
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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS	200,000	3,130	9,624	190,376	5%	40,376
BOG COMMITTEES' EXPENSES **	7,500	2	650	6,850	9%	1,225
BOG RETREAT	40,000	-	31,365	8,635	78%	(21,365)
BOG CONFERENCE ATTENDANCE	56,500	-	1,648	54,852	3%	12,477
BOG TRAVEL & OUTREACH	45,000	3,649	7,242	37,758	16%	4,008
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	3,750
BOG ELECTIONS **	27,500	-	-	27,500	0%	6,875
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	3,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	1,750
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	825
SUPPLIES	765	-	200	565	26%	(9)
TOTAL DIRECT EXPENSES:	<u>414,565</u>	<u>6,781</u>	<u>50,729</u>	<u>363,836</u>	<u>12%</u>	<u>52,913</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,095	33,447	101,596	25%	314
BENEFITS EXPENSE	44,269	4,013	11,279	32,990	25%	(212)
OTHER INDIRECT EXPENSE	59,572	3,741	14,169	45,403	24%	724
TOTAL INDIRECT EXPENSES:	<u>238,885</u>	<u>18,849</u>	<u>58,896</u>	<u>179,989</u>	<u>25%</u>	<u>826</u>
TOTAL ALL EXPENSES:	<u>653,450</u>	<u>25,630</u>	<u>109,624</u>	<u>543,826</u>	<u>17%</u>	<u>53,738</u>
NET INCOME (LOSS):	<u>(653,450)</u>	<u>(25,630)</u>	<u>(109,624)</u>	<u>(543,826)</u>	<u>17%</u>	<u>53,738</u>

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

Washington State Bar Association
Statement of Activities
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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONFERENCE AND BROADCAST SERVICES						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	49,269	4,136	12,497	36,772	25%	(180)
BENEFITS EXPENSE	14,930	1,358	3,824	11,106	26%	(91)
OTHER INDIRECT EXPENSE	18,939	1,196	4,531	14,408	24%	204
TOTAL INDIRECT EXPENSES:	83,138	6,690	20,852	62,286	25%	(67)
NET INCOME (LOSS):	(83,138)	(6,690)	(20,852)	(62,286)	25%	(67)

Washington State Bar Association

Statement of Activities

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25% 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	-	3,806	8,194	32%	(806)
COURT REPORTERS	11,050	2,248	3,866	7,184	35%	(1,103)
TOTAL DIRECT EXPENSES:	23,050	2,247.50	7,672	15,378	33%	(1,909)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	9,799	26,999	76,892	26%	(1,026)
BENEFITS EXPENSE	26,820	2,391	6,761	20,059	25%	(56)
OTHER INDIRECT EXPENSE	29,270	1,838	6,963	22,306	24%	354
TOTAL INDIRECT EXPENSES:	159,981	14,028	40,724	119,257	25%	(729)
TOTAL ALL EXPENSES:	183,031	16,276	48,396	134,635	26%	(2,638)
NET INCOME (LOSS):	(183,031)	(16,276)	(48,396)	(134,635)	26%	(2,638)

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	730,535	56,332	120,751	609,784	17%	(61,882)
SEMINAR REVENUE-OTHER	32,500	5,200	16,000	16,500	49%	7,875
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	37,500
SHIPPING & HANDLING	210	-	18	192	9%	(35)
COURSEBOOK SALES	3,500	(70)	115	3,385	3%	(760)
DIGITAL VIDEO SALES	875,000	260,622	408,481	466,519	47%	189,731
TOTAL REVENUE:	1,491,745	322,084	545,366	946,379	37%	(16,507)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	38
ONLINE EXPENSES	54,000	316	17,837	36,163	33%	(4,337)
ACCREDITATION FEES	2,500	66	(30)	2,530	-1%	655
FACILITIES	175,000	24,622	43,507	131,493	25%	243
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	1,750
SPEAKERS & PROGRAM DEVELOP	45,700	1,151	4,974	40,726	11%	6,451
HONORARIA	3,000	-	-	3,000	0%	750
CLE SEMINAR COMMITTEE	200	-	-	200	0%	50
STAFF TRAVEL/PARKING	16,500	547	2,721	13,779	16%	1,404
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	925
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	375
SUBSCRIPTIONS	1,300	-	-	1,300	0%	325
SUPPLIES	1,000	-	41	959	4%	209
COST OF SALES - COURSEBOOKS	300	4	21	279	7%	54
POSTAGE & DELIVERY-COURSEBOOKS	200	13	22	178	11%	28
IT EXPENSE DUE TO GF	1,103	183	183	920	17%	93
TOTAL DIRECT EXPENSES:	313,153	26,900	69,276	243,877	22%	9,013
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,855	156,834	457,634	26%	(3,217)
BENEFITS EXPENSE	202,492	18,601	52,060	150,432	26%	(1,437)
OTHER INDIRECT EXPENSE	231,847	15,122	58,332	173,515	25%	(370)
TOTAL INDIRECT EXPENSES:	1,048,807	86,578	267,225	781,582	25%	(5,023)
TOTAL ALL EXPENSES:	1,361,960	113,479	336,501	1,025,459	25%	3,989
NET INCOME (LOSS):	129,785	208,606	208,865	(79,080)	161%	176,419

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25% 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	-	1,000	2,000	(2,000)		2,000
CPF RESTITUTION	10,000	559	1,395	8,605	14%	(1,105)
CPF MEMBER ASSESSMENTS	735,480	130,010	207,120	528,360	28%	23,250
INTEREST INCOME	200,000	15,846	52,690	147,310	26%	2,690
TOTAL REVENUE:	945,480	147,415	263,205	682,275	28%	26,835
DIRECT EXPENSES:						
BANK FEES	500	46	(66)	566	-13%	191
GIFTS TO INJURED CLIENTS	500,000	2,500	2,500	497,500	1%	122,500
CPF BOARD EXPENSES	2,000	535	732	1,268	37%	(232)
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
STAFF MEMBERSHIP DUES	200	-	-	200	0%	50
TOTAL DIRECT EXPENSES:	507,100	3,081	3,166	503,934	1%	123,609
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	12,320	31,815	85,686	27%	(2,440)
BENEFITS EXPENSE	34,425	3,110	8,718	25,707	25%	(111)
OTHER INDIRECT EXPENSE	42,355	2,666	10,099	32,255	24%	489
TOTAL INDIRECT EXPENSES:	194,280	18,097	50,632	143,648	26%	(2,062)
TOTAL ALL EXPENSES:	701,380	21,178	53,798	647,582	8%	121,547
NET INCOME (LOSS):	244,100	126,237	209,407	34,693	86%	148,382

Washington State Bar Association

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25% 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	-	-	1,000	0%	(250)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(500)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(750)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	594	5,301	10%	880
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	(87)
SUBSCRIPTIONS	4,520	221	559	3,961	12%	571
APEX	52,500	-	-	52,500	0%	13,125
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	8,750
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	9,500
BAR OUTREACH	15,000	4,066	8,357	6,643	56%	(4,607)
COMMUNICATIONS OUTREACH	15,000	168	1,625	13,375	11%	2,125
STAFF CONFERENCE & TRAINING	11,300	914	8,669	2,631	77%	(5,844)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	2,500
TOTAL DIRECT EXPENSES:	189,015	5,567	20,341	168,674	11%	26,913
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,009	102,951	315,044	25%	1,547
BENEFITS EXPENSE	137,502	12,522	34,910	102,592	25%	(535)
OTHER INDIRECT EXPENSE	185,603	11,682	44,248	141,355	24%	2,153
TOTAL INDIRECT EXPENSES:	741,101	58,213	182,109	558,991	25%	3,166
TOTAL ALL EXPENSES:	930,116	63,780	202,450	727,665	22%	30,079
NET INCOME (LOSS):	(927,116)	(63,780)	(202,450)	(724,665)	22%	29,329

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	16,851	47,384	135,810	26%	(1,585)
BENEFITS EXPENSE	39,830	3,488	10,019	29,811	25%	(61)
OTHER INDIRECT EXPENSE	34,435	2,176	8,243	26,192	24%	366
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>22,515</u>	<u>65,646</u>	<u>191,812</u>	<u>25%</u>	<u>(1,281)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(22,515)</u>	<u>(65,646)</u>	<u>(191,812)</u>	<u>25%</u>	<u>(1,281)</u>

Washington State Bar Association

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DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	-	-	5,120	0%	(1,280)
LEXIS/NEXIS ROYALTIES	75,000	-	-	75,000	0%	(18,750)
CASEMAKER ROYALTIES	25,000	-	-	25,000	0%	(6,250)
TOTAL REVENUE:	105,120	-	-	105,120	0%	(26,280)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	65	65	2,735	2%	635
DESKBOOK ROYALTIES	-	193	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	-	-	2,200	0%	550
POSTAGE & DELIVERY-DESKBOOKS	300	21	21	279	7%	54
OBSOLETE INVENTORY	118,700	-	-	118,700	0%	29,675
STAFF MEMBERSHIP DUES	330	-	-	330	0%	83
SUBSCRIPTIONS	50	-	-	50	0%	13
TOTAL DIRECT EXPENSES:	124,380	279	279	124,101	0%	30,816
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,235	35,945	109,102	25%	317
BENEFITS EXPENSE	45,925	4,161	11,620	34,305	25%	(139)
OTHER INDIRECT EXPENSE	51,036	3,365	12,870	38,165	25%	(111)
TOTAL INDIRECT EXPENSES:	242,008	19,761	60,435	181,572	25%	67
TOTAL ALL EXPENSES:	366,387	20,041	60,714	305,673	17%	30,883
NET INCOME (LOSS):	(261,267)	(20,041)	(60,714)	(200,553)	23%	4,603

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DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	213	510	490	51%	260
RECOVERY OF DISCIPLINE COSTS	65,000	6,429	13,381	51,619	21%	(2,869)
DISCIPLINE HISTORY SUMMARY	19,000	1,830	5,880	13,120	31%	1,130
TOTAL REVENUE:	85,000	8,472	19,771	65,229	23%	(1,479)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	88
STAFF TRAVEL/PARKING	15,000	1,033	3,555	11,445	24%	195
STAFF MEMBERSHIP DUES	7,659	925	7,156	503	93%	(5,241)
TELEPHONE	3,000	199	595	2,405	20%	155
COURT REPORTERS	66,200	5,259	9,325	56,875	14%	7,225
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	125
LITIGATION EXPENSES	30,000	845	2,890	27,110	10%	4,610
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	(946)
TRANSLATION SERVICES	10,000	1,581	2,651	7,349	27%	(151)
STAFF CONFERENCE & TRAINING	37,800	851	4,501	33,299	12%	4,949
TOTAL DIRECT EXPENSES:	185,509	10,692	35,370	150,139	19%	11,007
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	318,708	975,371	3,155,990	24%	57,469
BENEFITS EXPENSE	1,139,859	101,431	284,409	855,450	25%	555
OTHER INDIRECT EXPENSE	1,342,955	84,508	320,077	1,022,879	24%	15,662
TOTAL INDIRECT EXPENSES:	6,614,175	504,646	1,579,857	5,034,318	24%	73,687
TOTAL ALL EXPENSES:	6,799,684	515,339	1,615,227	5,184,458	24%	84,694
NET INCOME (LOSS):	(6,714,684)	(506,867)	(1,595,456)	(5,119,228)	24%	83,215

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	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	0%	(33,750)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(33,750)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	55	212	3,488	6%	713
STAFF MEMBERSHIP DUES	775	100	100	675	13%	94
DEI COUNCIL	7,600	-	2,257	5,343	30%	(357)
DIVERSITY EVENTS & PROJECTS	37,100	2,790	5,248	31,852	14%	4,027
INTERNAL DIVERSITY OUTREACH	6,000	1,283	1,356	4,644	23%	144
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
CONSULTING SERVICES	3,000	-	-	3,000	0%	750
TOTAL DIRECT EXPENSE:	62,575	4,228	9,173	53,402	15%	6,471
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	14,642	41,342	156,782	21%	8,189
BENEFITS EXPENSE	66,814	5,171	15,355	51,458	23%	1,348
OTHER INDIRECT EXPENSE	77,134	4,846	21,086	56,048	27%	(1,803)
TOTAL INDIRECT EXPENSES:	342,071	24,659	77,783	264,288	23%	7,735
TOTAL ALL EXPENSES:	404,646	28,886	86,956	317,690	21%	14,206
NET INCOME (LOSS):	(269,646)	(28,886)	(86,956)	(182,690)	32%	(19,544)

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ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	-	2,000	26,000	7%	(5,000)
ANNUAL FEES	47,500	-	-	47,500	0%	(11,875)
TOTAL REVENUE:	75,500	-	2,000	73,500	3%	(16,875)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
INVESTIGATION	9,600	-	-	9,600	0%	2,400
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	2,500
SOFTWARE HOSTING	3,973	155	300	3,672	8%	693
TOTAL DIRECT EXPENSES:	27,973	155	300	27,672	1%	6,693
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,602	19,659	57,811	25%	(292)
BENEFITS EXPENSE	18,673	1,661	4,752	13,921	25%	(84)
OTHER INDIRECT EXPENSE	18,939	1,196	4,531	14,408	24%	204
TOTAL INDIRECT EXPENSES:	115,083	9,460	28,942	86,140	25%	(172)
TOTAL ALL EXPENSES:	143,055	9,615	29,243	113,813	20%	6,521
NET INCOME (LOSS):	(67,555)	(9,615)	(27,243)	(40,313)	40%	(10,354)

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For the Period from December 01, 2025 to December 31, 2025
25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE						
(MWP-PMA-PRP)						
REVENUE:						
DIVERSIONS	9,000	1,000	2,000	7,000	22%	(250)
ROYALTIES	62,000	-	19,152	42,849	31%	3,652
TOTAL REVENUE:	71,000	1,000	21,152	49,849	30%	3,402
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	890	495	64%	(544)
MEMBER WELLNESS COUNCIL	4,500	-	-	4,500	0%	1,125
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	875
STAFF TRAVEL/PARKING	7,700	-	2,064	5,636	27%	(139)
STAFF CONFERENCE & TRAINING	10,300	-	477	9,823	5%	2,098
SUBSCRIPTIONS	1,400	110	331	1,069	24%	19
CPE COMMITTEE	1,000	-	-	1,000	0%	250
VLEX FASTCASE	87,000	-	-	87,000	0%	21,750
TOTAL DIRECT EXPENSES:	116,785	110	3,761	113,024	3%	25,435
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	33,422	97,086	288,691	25%	(641)
BENEFITS EXPENSE	105,599	9,377	26,450	79,149	25%	(50)
OTHER INDIRECT EXPENSE	120,866	7,604	28,799	92,067	24%	1,417
TOTAL INDIRECT EXPENSES:	612,242	50,403	152,335	459,907	25%	726
TOTAL ALL EXPENSES:	729,027	50,513	156,096	572,931	21%	26,161
NET INCOME (LOSS):	(658,027)	(49,513)	(134,944)	(523,082)	21%	29,562

Washington State Bar Association

Statement of Activities

For the Period from December 01, 2025 to December 31, 2025

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FACILITIES & OPERATIONS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	594	1,782	25%	-
STAFF MEMBERSHIP DUES	189	-	-	189	0%	47
TOTAL DIRECT EXPENSES:	2,565	198	594	1,971	23%	47
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	35,064	107,096	299,098	26%	(5,548)
BENEFITS EXPENSE	141,474	13,302	37,032	104,442	26%	(1,664)
OTHER INDIRECT EXPENSE	199,033	12,514	47,395	151,638	24%	2,363
TOTAL INDIRECT EXPENSES:	746,702	60,879	191,524	555,178	26%	(4,848)
TOTAL ALL EXPENSES:	749,267	61,077	192,118	557,149	26%	(4,801)
NET INCOME (LOSS):	(749,267)	(61,077)	(192,118)	(557,149)	26%	(4,801)

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25% 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	40,750	144,693	455,307	24%	(5,307)
TOTAL REVENUE:	600,000	40,750	144,693	455,307	24%	(5,307)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	422	880	2,870	23%	58
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	125
STAFF MEMBERSHIP DUES	670	-	-	670	0%	168
TOTAL DIRECT EXPENSES:	4,920	422	880	4,040	18%	350
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	55,795	183,647	594,138	24%	10,799
BENEFITS EXPENSE	209,178	18,850	52,824	156,355	25%	(529)
OTHER INDIRECT EXPENSE	238,288	14,994	56,791	181,497	24%	2,781
TOTAL INDIRECT EXPENSES:	1,225,253	89,639	293,262	931,990	24%	13,051
TOTAL ALL EXPENSES:	1,230,173	90,061	294,142	936,030	24%	13,401
NET INCOME (LOSS):	(630,173)	(49,311)	(149,449)	(480,724)	24%	8,094

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25% 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	3,350	-	100%	(2,513)
PRINTING & COPYING	1,000	-	-	1,000	0%	250
STAFF TRAVEL/PARKING	4,000	-	21	3,979	1%	979
SUPPLIES	2,000	-	-	2,000	0%	500
BOARD OF TRUSTEES	3,600	-	50	3,550	1%	850
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	659	1,976	25%	(0)
POSTAGE	400	-	-	400	0%	100
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	550
TOTAL DIRECT EXPENSES:	19,185	3,570	4,080	15,105	21%	717
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	8,731	26,688	82,067	25%	500
BENEFITS EXPENSE	30,528	2,731	7,697	22,832	25%	(64)
OTHER INDIRECT EXPENSE	36,156	2,271	8,601	27,556	24%	439
TOTAL INDIRECT EXPENSES:	175,440	13,733	42,985	132,455	25%	875
TOTAL ALL EXPENSES:	194,625	17,303	47,065	147,560	24%	1,591
NET INCOME (LOSS):	(194,625)	(17,303)	(47,065)	(147,560)	24%	1,591

Washington State Bar Association

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	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	-	-	300	0%	75
STAFF MEMBERSHIP DUES	1,200	553	553	647	46%	(253)
SUBSCRIPTIONS	2,000	1,192	1,192	808	60%	(692)
STAFF TRAINING- GENERAL	29,300	-	596	28,704	2%	6,729
RECRUITING AND ADVERTISING	8,750	-	270	8,480	3%	1,918
HR INFORMATION SYSTEM	65,950	5,525	20,025	45,925	30%	(3,538)
SALARY SURVEYS	3,000	-	-	3,000	0%	750
CONSULTING SERVICES	1,000	-	-	1,000	0%	250
STAFF CONFERENCE & TRAINING	4,200	-	-	4,200	0%	1,050
TRANSFER TO INDIRECT EXPENSE	(115,700)	(7,270)	(22,636)	(93,064)	20%	(6,289)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	36,969	108,142	396,087	21%	17,915
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
BENEFITS EXPENSE	98,098	10,614	29,900	68,198	30%	(5,375)
OTHER INDIRECT EXPENSE	137,739	8,675	32,857	104,882	24%	1,577
TOTAL INDIRECT EXPENSES:	540,066	56,258	170,899	369,167	32%	(35,883)
TOTAL ALL EXPENSES:	540,066	56,258	170,899	369,167	32%	(35,883)
NET INCOME (LOSS):	(540,066)	(56,258)	(170,899)	(369,167)	32%	(35,883)

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	55,500	89,833	130,167	41%	34,833
LAW CLERK APPLICATION FEES	4,000	1,000	2,300	1,700	58%	1,300
TOTAL REVENUE:	224,000	56,500	92,133	131,867	41%	36,133
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	83
DEPRECIATION	37,278	2,908	8,724	28,554	23%	596
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	25
LAW CLERK BOARD EXPENSE	9,000	-	2,219	6,781	25%	31
SOFTWARE HOSTING	700	102	261	439	37%	(86)
LAW CLERK OUTREACH	20,000	-	-	20,000	0%	5,000
TOTAL DIRECT EXPENSES:	67,409	3,010	11,203	56,206	17%	5,649
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	6,070	23,053	81,792	22%	3,158
BENEFITS EXPENSE	31,938	2,853	7,989	23,949	25%	(5)
OTHER INDIRECT EXPENSE	40,633	2,548	9,650	30,983	24%	509
TOTAL INDIRECT EXPENSES:	177,416	11,470	40,692	136,724	23%	3,662
TOTAL ALL EXPENSES:	244,825	14,481	51,895	192,930	21%	9,311
NET INCOME (LOSS):	(20,825)	42,019	40,238	(61,063)	-193%	45,445

**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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	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	2,550	8,499	20,501	29%	1,249
INVESTIGATION FEES	25,000	1,790	4,385	20,615	18%	(1,865)
PRO HAC VICE	435,000	39,388	133,776	301,224	31%	25,026
MEMBER CONTACT INFORMATION	5,000	750	1,850	3,150	37%	600
PHOTO BAR CARD SALES	260	108	180	80	69%	115
TOTAL REVENUE:	494,260	44,586	148,690	345,570	30%	25,125
DIRECT EXPENSES:						
POSTAGE	4,000	115	230	3,770	6%	770
SOFTWARE HOSTING	18,380	2,559	6,652	11,728	36%	(2,057)
INVESTIGATION	300	-	-	300	0%	75
TOTAL DIRECT EXPENSES:	22,680	2,674	6,882	15,798	30%	(1,212)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	41,830	122,794	381,049	24%	3,167
BENEFITS EXPENSE	139,284	12,531	34,970	104,314	25%	(149)
OTHER INDIRECT EXPENSE	164,598	10,365	39,256	125,342	24%	1,894
TOTAL INDIRECT EXPENSES:	807,725	64,725	197,020	610,705	24%	4,911
TOTAL ALL EXPENSES:	830,405	67,399	203,902	626,503	25%	3,699
NET INCOME (LOSS):	(336,145)	(22,813)	(55,212)	(280,933)	16%	28,824

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25% 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	1,324	4,003	12,997	24%	(247)
LLLT LATE LICENSE FEES	137	-	-	137	0%	(34)
MCLE LATE FEES	150	-	-	150	0%	(38)
TOTAL REVENUE:	17,287	1,324	4,003	13,284	23%	(318)
DIRECT EXPENSES:						
LLLT BOARD	9,000	-	367	8,633	4%	1,883
LLLT EDUCATION	1,000	-	-	1,000	0%	250
TOTAL DIRECT EXPENSES:	10,000	-	367	9,633	4%	2,133
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,565	10,367	31,112	25%	2
BENEFITS EXPENSE	12,046	1,071	3,010	9,036	25%	2
OTHER INDIRECT EXPENSE	14,807	922	3,493	11,314	24%	209
TOTAL INDIRECT EXPENSES:	68,332	5,558	16,870	51,462	25%	213
TOTAL ALL EXPENSES:	78,332	5,558	17,237	61,095	22%	2,346
NET INCOME (LOSS):	(61,045)	(4,234)	(13,234)	(47,811)	22%	2,028

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	-	400	600	40%	150
MCLE LATE FEES	3,000	-	-	3,000	0%	(750)
LPO EXAMINATION FEES	18,000	(200)	12,400	5,600	69%	7,900
LPO LICENSE FEES	158,000	12,506	37,833	120,167	24%	(1,667)
LPO LATE LICENSE FEES	2,000	-	-	2,000	0%	(500)
TOTAL REVENUE:	182,000	12,306	50,633	131,367	28%	5,133
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	-	9,500	0%	2,375
EXAM WRITING	15,000	-	-	15,000	0%	3,750
LPO BOARD	4,000	-	-	4,000	0%	1,000
LPO OUTREACH	500	-	-	500	0%	125
PRINTING & COPYING	200	-	-	200	0%	50
SUPPLIES	100	-	-	100	0%	25
SOFTWARE HOSTING	3,404	341	975	2,429	29%	(124)
TOTAL DIRECT EXPENSES:	32,704	341	975	31,729	3%	7,201
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	4,754	13,993	42,376	25%	99
BENEFITS EXPENSE	16,315	1,460	4,112	12,202	25%	(34)
OTHER INDIRECT EXPENSE	19,972	1,257	4,762	15,211	24%	232
TOTAL INDIRECT EXPENSES:	92,656	7,472	22,867	69,789	25%	297
TOTAL ALL EXPENSES:	125,360	7,813	23,842	101,518	19%	7,498
NET INCOME (LOSS):	56,640	4,493	26,791	29,849	47%	12,631

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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	89	157	2,343	6%	468
STAFF MEMBERSHIP DUES	215	-	-	215	0%	54
JUD RECOMMEND COMMITTEE	3,250	777	777	2,473	24%	35
SUBSCRIPTIONS	2,000	-	-	2,000	0%	500
TELEPHONE	575	50	149	426	26%	(5)
CONTRACT LOBBYIST	12,500	-	-	12,500	0%	3,125
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	313
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	75
STAFF CONFERENCE & TRAINING	2,200	(269)	248	1,952	11%	302
TOTAL DIRECT EXPENSES:	24,790	647	1,331	23,459	5%	4,866
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	12,067	39,295	125,196	24%	1,828
BENEFITS EXPENSE	47,770	4,305	12,096	35,674	25%	(154)
OTHER INDIRECT EXPENSE	58,539	3,680	13,938	44,601	24%	696
TOTAL INDIRECT EXPENSES:	270,801	20,053	65,330	205,471	24%	2,370
TOTAL ALL EXPENSES:	295,591	20,699	66,661	228,930	23%	7,236
NET INCOME (LOSS):	(295,591)	(20,699)	(66,661)	(228,930)	23%	7,236

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	50,700	176,700	493,300	26%	9,200
ACTIVITY APPLICATION LATE FEE	250,000	20,500	68,600	181,400	27%	6,100
MCLE LATE FEES	232,000	300	600	231,400	0%	(57,400)
ANNUAL ACCREDITED SPONSOR FEES	36,250	36,250	36,250	-	100%	27,188
ATTENDANCE LATE FEES	120,000	16,300	33,250	86,750	28%	3,250
COMITY CERTIFICATES	30,000	8,500	14,075	15,925	47%	6,575
TOTAL REVENUE:	1,338,250	132,550	329,475	1,008,775	25%	(5,088)
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	36,036	106,021	25%	(522)
STAFF MEMBERSHIP DUES	525	-	-	525	0%	131
MCLE BOARD EXPENSES	6,000	-	531	5,469	9%	969
STAFF TRAVEL/PARKING	50	-	-	50	0%	13
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
TOTAL DIRECT EXPENSES:	153,032	12,012	36,567	116,465	24%	1,691
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	40,020	107,374	299,986	26%	(5,534)
BENEFITS EXPENSE	124,032	11,555	31,720	92,312	26%	(712)
OTHER INDIRECT EXPENSE	162,876	10,243	38,795	124,082	24%	1,924
TOTAL INDIRECT EXPENSES:	694,269	61,818	177,889	516,380	26%	(4,322)
TOTAL ALL EXPENSES:	847,301	73,830	214,456	632,845	25%	(2,630)
NET INCOME (LOSS):	490,949	58,720	115,019	375,930	23%	(7,718)

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	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	3,600	7,200	33%	900
NME PRODUCT SALES	120,000	38,212	70,852	49,148	59%	40,852
DIGITAL VIDEO SALES	25,000	12,887	17,003	7,997	68%	10,753
SPONSORSHIPS	11,500	-	9,000	2,500	78%	6,125
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(3,000)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(3,000)
TOTAL REVENUE:	191,300	53,499	100,455	90,845	53%	52,630
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	875
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	700
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	1,875
PRINTING & COPYING	1,600	-	-	1,600	0%	400
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	500
HONORARIUM	1,500	-	-	1,500	0%	375
SUBSCRIPTIONS	400	-	-	400	0%	100
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	140	1,160	11%	185
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	-	-	70,000	0%	17,500
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	1,125
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	125
CLE COMPS	-	(32)	40	(40)		(40)
NEW MEMBER OUTREACH EVENTS	5,000	150	150	4,850	3%	1,100
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	25
WASHINGTON NEW MEMBERS COMMITTEE	15,000	669	2,189	12,811	15%	1,561
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	800
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	2,500
LAW SCHOOL OUTREACH	500	66	66	434	13%	59
RECEPTION/FORUM EXPENSE	1,000	17	17	983	2%	233
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	255
LIBRARY MATERIALS/RESOURCES	4,000	54	76	3,924	2%	924
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	125
AWARDS	1,000	32	32	968	3%	218
TOTAL DIRECT EXPENSES:	136,820	956	2,685	134,135	2%	31,520
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	30,405	88,265	253,373	26%	(2,855)
BENEFITS EXPENSE	117,073	10,753	30,049	87,024	26%	(781)
OTHER INDIRECT EXPENSE	162,876	10,243	38,795	124,082	24%	1,925
TOTAL INDIRECT EXPENSES:	621,588	51,401	157,109	464,479	25%	(1,712)
TOTAL ALL EXPENSES:	758,408	52,357	159,794	598,613	21%	29,808
NET INCOME (LOSS):	(567,108)	1,142	(59,339)	(507,768)	10%	82,438

Washington State Bar Association
Statement of Activities
For the Period from December 01, 2025 to December 31, 2025
25% 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	-	-	20,000	0%	5,000
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(75,000)
ED TRAVEL & OUTREACH	6,000	631	2,021	3,979	34%	(521)
STAFF TRAVEL/PARKING	2,000	198	594	1,406	30%	(94)
STAFF CONFERENCE & TRAINING	13,300	-	1,448	11,852	11%	1,877
STAFF MEMBERSHIP DUES	1,335	-	245	1,090	18%	89
TOTAL DIRECT EXPENSES:	142,635	829	104,308	38,327	73%	(68,650)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	56,291	160,656	483,200	25%	308
BENEFITS EXPENSE	142,505	13,164	37,445	105,060	26%	(1,819)
OTHER INDIRECT EXPENSE	145,659	9,168	34,725	110,934	24%	1,690
TOTAL INDIRECT EXPENSES:	932,020	78,623	232,826	699,194	25%	179
TOTAL ALL EXPENSES:	1,074,655	79,452	337,135	737,520	31%	(68,471)
NET INCOME (LOSS):	(1,074,655)	(79,452)	(337,135)	(737,520)	31%	(68,471)

Washington State Bar Association

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25% 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)		1,000
TOTAL REVENUE:	-	1,000	1,000	(1,000)		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	954	2,546	27%	(79)
STAFF MEMBERSHIP DUES	2,500	-	1,916	584	77%	(1,291)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	250
CUSTODIANSHIPS	5,000	-	301	4,699	6%	949
WILLS	1,000	-	-	1,000	0%	250
LITIGATION EXPENSES	1,000	-	-	1,000	0%	250
DISABILITY ACCOMMODATIONS	2,500	18	18	2,482	1%	607
STAFF CONFERENCE & TRAINING	10,250	-	299	9,951	3%	2,263
TOTAL DIRECT EXPENSES:	26,750	336	3,488	23,262	13%	3,200
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	60,415	171,083	547,216	24%	8,491
BENEFITS EXPENSE	187,732	16,467	46,223	141,509	25%	710
OTHER INDIRECT EXPENSE	210,741	13,274	50,278	160,463	24%	2,408
TOTAL INDIRECT EXPENSES:	1,116,772	90,156	267,584	849,189	24%	11,609
TOTAL ALL EXPENSES:	1,143,522	90,492	271,072	872,451	24%	14,809
NET INCOME (LOSS):	(1,143,522)	(89,492)	(270,072)	(873,451)	24%	15,809

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OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	25
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	750
CHIEF HEARING OFFICER	41,200	3,333	9,999	31,201	24%	301
COURT REPORTERS	33,100	778	1,346	31,754	4%	6,929
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	1,000
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	250
APPOINTED COUNSEL	50,645	4,200	12,600	38,045	25%	61
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	250
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	550
TOTAL DIRECT EXPENSES:	136,245	8,311	23,945	112,300	18%	10,116
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,565	31,970	96,804	25%	224
BENEFITS EXPENSE	37,003	3,337	9,379	27,624	25%	(128)
OTHER INDIRECT EXPENSE	44,765	2,822	10,687	34,078	24%	504
TOTAL INDIRECT EXPENSES:	210,543	16,724	52,036	158,506	25%	600
TOTAL ALL EXPENSES:	346,788	25,034	75,981	270,806	22%	10,716
NET INCOME (LOSS):	(346,788)	(25,034)	(75,981)	(270,806)	22%	10,716

Washington State Bar Association

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For the Period from December 01, 2025 to December 31, 2025

25% 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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	197	15,803	1%	3,803
STAFF TRAVEL/PARKING	200	-	-	200	0%	50
TOTAL DIRECT EXPENSES:	<u>16,200</u>	<u>-</u>	<u>197</u>	<u>16,003</u>	<u>1%</u>	<u>3,853</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,443	15,868	47,277	25%	(82)
BENEFITS EXPENSE	16,771	1,503	4,240	12,531	25%	(47)
OTHER INDIRECT EXPENSE	18,939	1,196	4,531	14,408	24%	204
TOTAL INDIRECT EXPENSES:	<u>98,855</u>	<u>8,142</u>	<u>24,638</u>	<u>74,216</u>	<u>25%</u>	<u>75</u>
TOTAL ALL EXPENSES:	<u>115,055</u>	<u>8,142</u>	<u>24,835</u>	<u>90,220</u>	<u>22%</u>	<u>3,929</u>
NET INCOME (LOSS):	<u>(115,055)</u>	<u>(8,142)</u>	<u>(24,835)</u>	<u>(90,220)</u>	<u>22%</u>	<u>3,929</u>

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

Washington State Bar Association

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25% 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	-	-	132,635	0%	(33,159)
TOTAL REVENUE:	132,635	-	-	132,635	0%	(33,159)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	21	1,979	1%	479
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(1,007)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	800
PRO BONO OUTREACH	4,000	-	-	4,000	0%	1,000
TOTAL DIRECT EXPENSES:	12,700	-	1,903	10,797	15%	1,272
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	14,119	37,582	150,032	20%	9,321
BENEFITS EXPENSE	50,197	4,894	11,990	38,207	24%	559
OTHER INDIRECT EXPENSE	72,313	4,538	14,288	58,025	20%	3,791
TOTAL INDIRECT EXPENSES:	310,124	23,551	63,860	246,264	21%	13,671
TOTAL ALL EXPENSES:	322,824	23,551	65,763	257,061	20%	14,943
NET INCOME (LOSS):	(190,189)	(23,551)	(65,763)	(124,426)	35%	(18,216)

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PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	50
IMAGE LIBRARY	4,800	-	4,756	44	99%	(3,556)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(3,506)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,827	17,516	53,128	25%	145
BENEFITS EXPENSE	22,914	2,090	5,834	17,080	25%	(105)
OTHER INDIRECT EXPENSE	30,647	1,933	7,321	23,326	24%	341
TOTAL INDIRECT EXPENSES:	124,205	9,850	30,671	93,534	25%	381
TOTAL ALL EXPENSES:	129,205	9,850	35,427	93,778	27%	(3,126)
NET INCOME (LOSS):	(129,205)	(9,850)	(35,427)	(93,778)	27%	(3,126)

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(368)
STAFF CONFERENCE & TRAINING	11,500	-	1,551	9,949	13%	1,324
STAFF TRAVEL/PARKING	600	18	70	530	12%	80
TOTAL DIRECT EXPENSES:	12,590	18	2,111	10,480	17%	1,405
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	23,572	69,103	219,152	24%	2,961
BENEFITS EXPENSE	68,347	5,968	16,917	51,430	25%	170
OTHER INDIRECT EXPENSE	68,870	4,326	16,383	52,487	24%	835
TOTAL INDIRECT EXPENSES:	425,472	33,865	102,403	323,069	24%	3,965
TOTAL ALL EXPENSES:	438,062	33,883	104,513	333,549	24%	5,370
NET INCOME (LOSS):	(438,062)	(33,883)	(104,513)	(333,549)	24%	5,002

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	(2,578)
OUTREACH EXPENSES	10,000	-	-	10,000	0%	2,500
MEETING EXPENSE	2,000	-	-	2,000	0%	500
SOFTWARE HOSTING	20,000	-	-	20,000	0%	5,000
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,653	27,714	82,631	25%	(128)
BENEFITS EXPENSE	27,639	2,445	6,932	20,707	25%	(23)
OTHER INDIRECT EXPENSE	29,270	1,838	6,963	22,306	24%	354
TOTAL INDIRECT EXPENSES:	167,255	13,936	41,610	125,644	25%	204
TOTAL ALL EXPENSES:	224,255	13,936	50,438	173,816	22%	204
NET INCOME (LOSS):	(224,255)	(13,936)	(50,438)	(173,816)	22%	5,626

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	-	94,397	180,603	34%	25,647
TOTAL REVENUE:	275,000	-	94,397	180,603	34%	25,647
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	24	1,876	1%	451
SECTION/COMMITTEE CHAIR MTGS	500	-	-	500	0%	125
TOTAL DIRECT EXPENSES:	2,400	-	24	2,376	1%	576
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	15,209	44,095	130,214	25%	(518)
BENEFITS EXPENSE	61,514	5,660	15,695	45,819	26%	(316)
OTHER INDIRECT EXPENSE	87,120	5,488	20,787	66,333	24%	993
TOTAL INDIRECT EXPENSES:	322,943	26,357	80,576	242,367	25%	159
TOTAL ALL EXPENSES:	325,343	26,357	80,600	244,743	25%	735
NET INCOME (LOSS):	(50,343)	(26,357)	13,796	(64,139)	-27%	26,382

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SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	-	148,163	302,980	33%	35,377
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(39,463)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(313)
OTHER	43,073	6,885	15,052	28,021	35%	4,284
TOTAL REVENUE:	653,316	6,885	163,215	490,101	25%	(114)
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	10,334	90,140	720,442	11%	112,505
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	-	94,397	186,143	34%	(24,262)
TOTAL DIRECT EXPENSES:	1,091,122	10,334	184,537	906,585	17%	88,244
NET INCOME (LOSS):	(437,806)	(3,449)	(21,322)	(416,484)	5%	88,130

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TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	1,019,797	33,551	139,216	880,581	14%	115,734
STAFF TRAVEL/PARKING	1,000	54	144	856	14%	106
STAFF MEMBERSHIP DUES	410	-	-	410	0%	103
TELEPHONE	90,000	6,938	25,270	64,730	28%	(2,770)
COMPUTER HARDWARE	65,000	3,001	30,917	34,083	48%	(14,667)
COMPUTER SOFTWARE	518,000	2,241	197,097	320,903	38%	(67,597)
HARDWARE SERVICE & WARRANTIES	50,000	-	10,905	39,095	22%	1,595
SOFTWARE MAINTENANCE & LICENSING	470,000	7,561	148,881	321,119	32%	(31,381)
THIRD PARTY SERVICES	177,600	61,940	88,352	89,248	50%	(43,952)
CLOUD INFRASTRUCTURE	130,000	4,989	10,161	119,839	8%	22,339
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	1,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(120,275)	(650,941)	(1,876,866)	26%	18,990
TOTAL DIRECT EXPENSES:	-	-	-	-		0
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	41,722	154,186	475,090	25%	3,133
BENEFITS EXPENSE	158,341	14,338	41,553	116,789	26%	(1,967)
OTHER INDIRECT EXPENSE	172,174	10,824	40,997	131,177	24%	2,047
TOTAL INDIRECT EXPENSES:	959,791	66,884	236,736	723,056	25%	3,212
TOTAL ALL EXPENSES:	959,791	66,884	236,736	723,056	25%	3,212
NET INCOME (LOSS):	(959,791)	(66,884)	(236,736)	(723,056)	25%	3,212

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VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	150
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(328)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	1,125
SUBSCRIPTIONS	816	-	358	458	44%	(154)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	(160)
REGULATORY SCHOOL	10,000	-	5,286	4,714	53%	(2,786)
ABA DELEGATES	18,000	-	-	18,000	0%	4,500
TOTAL DIRECT EXPENSES:	36,301	-	6,728	29,573	19%	2,347
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	9,612	33,946	115,274	23%	3,359
BENEFITS EXPENSE	45,777	4,149	11,524	34,252	25%	(80)
OTHER INDIRECT EXPENSE	58,539	3,677	13,927	44,612	24%	708
TOTAL INDIRECT EXPENSES:	253,536	17,438	59,397	194,138	23%	3,987
TOTAL ALL EXPENSES:	289,837	17,438	66,126	223,711	23%	3,987
NET INCOME (LOSS):	(289,837)	(17,438)	(66,126)	(223,711)	23%	6,334

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INDIRECT EXPENSES:						
SALARIES	14,130,725	1,133,463	3,433,761	10,696,964	24%	98,920
TEMPORARY SALARIES	212,850	15,375	26,631	186,219	13%	26,581
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
EMPLOYEE ASSISTANCE PLAN	4,800	-	1,200	3,600	25%	-
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	565
FICA (EMPLOYER PORTION)	1,067,890	82,667	250,750	817,139	23%	16,222
L&I INSURANCE	65,406	13,891	13,891	51,515	21%	2,461
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	2,828	8,653	30,308	22%	1,087
MEDICAL (EMPLOYER PORTION)	1,959,293	171,545	516,122	1,443,171	26%	(26,299)
RETIREMENT (EMPLOYER PORTION)	778,534	64,217	192,153	586,381	25%	2,480
TRANSPORTATION ALLOWANCE	25,944	24,748	25,369	575	98%	(18,883)
UNEMPLOYMENT INSURANCE	73,419	2,121	8,259	65,160	11%	10,095
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,510,855	4,476,791	13,683,291	25%	63,230
WORKPLACE BENEFITS	60,150	2,821	6,526	53,624	11%	8,511
HUMAN RESOURCES POOLED EXP	115,700	7,270	22,636	93,064	20%	6,289
MEETING SUPPORT EXPENSES	9,950	69	1,527	8,423	15%	961
RENT	923,055	70,811	227,364	695,691	25%	3,399
PERSONAL PROP TAXES-WSBA	6,500	619	1,856	4,644	29%	(231)
FURNITURE, MAINT, LH IMP	48,450	1,791	3,509	44,941	7%	8,603
SAFETY & SECURITY	10,420	-	591	9,829	6%	2,014
OFFICE SUPPLIES & EQUIPMENT	19,635	1,225	3,565	16,070	18%	1,344
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,465	56,190	167,894	25%	(169)
COMPUTER HARDWARE DEPRECIATION	47,971	4,332	12,998	34,973	27%	(1,005)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,716	11,150	25,169	31%	(2,070)
INSURANCE	273,491	22,171	66,513	206,978	24%	1,859
WORK HOME FURNITURE & EQUIP	10,500	99	1,184	9,316	11%	1,441
PROFESSIONAL FEES-AUDIT	43,500	25,735	25,735	17,765	59%	(14,860)
PROFESSIONAL FEES-LEGAL	250,000	7,272	15,040	234,960	6%	47,460
ONLINE LEGAL RESEARCH	89,000	11,214	24,226	64,774	27%	(1,976)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	1,625
TRANSLATION SERVICES	25,000	474	1,821	23,179	7%	4,429
TELEPHONE & INTERNET	33,600	2,670	7,980	25,620	24%	420
POSTAGE - GENERAL	12,000	921	1,963	10,037	16%	1,037
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	1,875
BANK FEES	27,000	2,321	5,444	21,556	20%	1,306
PRODUCTION MAINTENANCE & SUPPLIES	13,250	(4)	4,336	8,914	33%	(1,024)
COMPUTER POOLED EXPENSES	2,527,807	120,093	650,759	1,877,048	26%	(18,807)
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	304,085	1,152,912	3,668,471	24%	52,434
TOTAL INDIRECT EXPENSES:	22,981,465	1,814,940	5,629,703	17,351,762	24%	115,664

Washington State Bar Association
Statement of Activities
For the Period from December 01, 2025 to December 31, 2025
25% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(369,048)	(19,541)	(75,605)	(293,443)
ADMISSIONS/BAR EXAM	(70,382)	(13,138)	311,619	(382,002)
ADVANCEMENT FTE	(322,209)	(27,511)	(80,453)	(241,756)
BAR NEWS	(184,871)	(11,072)	(25,956)	(158,915)
BENCH BAR PRESS	-	300	1,438	(1,438)
BOARD OF GOVERNORS	(653,450)	(25,629.52)	(109,624)	(543,826)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,690)	(20,852)	(62,286)
CHARACTER & FITNESS BOARD	(183,031)	(16,276)	(48,396)	(134,635)
CLE - PRODUCTS	651,708	246,820	346,909	304,799
CLE - SEMINARS	(521,923)	(38,214)	(138,044)	(383,879)
CLIENT PROTECTION FUND	244,100	126,237	209,407	34,693
COMMUNICATIONS	(927,116)	(63,780)	(202,450)	(724,665)
COMMUNICATIONS FTE	(257,458)	(22,515)	(65,646)	(191,812)
DESKBOOKS	(261,267)	(20,041)	(60,714)	(200,553)
DISCIPLINE	(6,714,684)	(506,867)	(1,595,456)	(5,119,228)
DIVERSITY	(269,646)	(28,886)	(86,956)	(182,690)
ENTITY REGULATION	(67,555)	(9,615)	(27,243)	(40,313)
FACILITIES & OPERATIONS	(749,267)	(61,077)	(192,118)	(557,149)
FINANCE	(630,173)	(49,311)	(149,449)	(480,724)
FOUNDATION	(194,625)	(17,303)	(47,065)	(147,560)
HUMAN RESOURCES	(540,066)	(56,258)	(170,899)	(369,167)
LAW CLERK PROGRAM	(20,825)	42,019	40,238	(61,063)
LEGISLATIVE	(295,591)	(20,699)	(66,661)	(228,930)
LEGAL LUNCHBOX	(34,025)	8,118	10,948	(44,972)
LICENSE FEES	17,652,266	1,390,400	4,192,451	13,459,815
LICENSING AND MEMBERSHIP	(336,145)	(22,813)	(55,212)	(280,933)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(4,234)	(13,234)	(47,811)
LIMITED PRACTICE OFFICERS	56,640	4,493	26,791	29,849
MANDATORY CLE ADMINISTRATION	490,949	58,720	115,019	375,930
MEMBER WELLNESS PROGRAM	(247,030)	(18,562)	(58,820)	(188,210)
MINI CLE	(134,341)	(10,648)	(33,579)	(100,762)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(25,187)	(78,003)	(340,760)
NEW MEMBER EDUCATION	20,022	28,859	41,295	(21,273)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(89,492)	(270,072)	(873,451)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(79,452)	(337,135)	(737,520)
OGC-DISCIPLINARY BOARD	(346,788)	(25,034)	(75,981)	(270,806)
PRACTICE OF LAW BOARD	(115,055)	(8,142)	(24,835)	(90,220)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	(14,060)	(21,036)	(165,184)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(16,892)	(55,088)	(169,688)
PUBLIC SERVICE PROGRAMS	(190,189)	(23,551)	(65,763)	(124,426)
PUBLICATION & DESIGN SERVICES	(129,205)	(9,850)	(35,427)	(93,778)
REGULATORY SERVICES FTE	(438,062)	(33,883)	(104,513)	(333,549)
REGULATORY REFORM	(224,255)	(13,936)	(50,438)	(173,816)
SECTIONS ADMINISTRATION	(50,343)	(26,357)	13,796	(64,139)
SECTIONS OPERATIONS	(437,806)	(3,449)	(21,322)	(416,484)
TECHNOLOGY	(959,791)	(66,884)	(236,736)	(723,056)
VOLUNTEER EDUCATION	(289,837)	(17,438)	(66,126)	(223,711)
INDIRECT EXPENSES	22,981,465	1,814,940	5,629,703	17,351,762
TOTAL OF ALL	(21,738,972)	(2,196,619)	(6,172,709)	(15,566,262)
NET INCOME (LOSS)	(1,242,493)	381,679	543,007	(1,785,500)