

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date February 28, 2026

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
March 26, 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 February 28, 2026
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	42%	42%	\$(30,563)	41%	Unfavorable to budget due to higher medical cost and timing of annual payment for transportation allowance.
Other Indirect Expenses*	42%	36%	\$272,767	44%	Favorable to budget due to timing of expenses for legal professional fees, workplace benefits, and IT direct expenses.
Total Indirect Expenses	42%	41%	\$242,204	42%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	42%	46%	\$962,011	45%	Favorable to budget due to timing of collection of fees for summer bar and LPO exams, Law Clerks, pro hac vice, MCLE, and reimbursement from sections as well as higher than anticipated advertising revenue and new member product sales.
General Fund Indirect Expenses	42%	41%	\$240,778	42%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	42%	31%	\$304,392	30%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	42%	-223%	\$1,507,180	-134%	Favorable to budget for the reasons described above.

CLE Revenue	42%	41%	\$(8,671)	43%	Unfavorable to budget due to lower seminar revenue and timing of deskbook royalty payments.
CLE Direct Expenses	42%	19%	\$101,138	12%	Favorable to budget due to timing of expenses for seminar activities.
CLE Indirect Expenses	42%	42%	\$1,864	43%	Slightly favorable to budget due to other indirect expense savings as described above.
CLE Net	42%	-30%	\$94,330	207%	Favorable to budget due to timing of direct expenses.

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2026 Budget
For the Period from February 01, 2026 to February 28, 2026

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	99,017	253,348	13,667	112,600	112,683	365,948	(112,683)	(365,948)
Admissions/Bar Exam	887,460	1,479,440	423,291	1,089,992	111,787	459,830	535,078	1,549,822	352,382	(70,382)
Advancement FTE	-	-	131,372	315,609	140	6,600	131,512	322,209	(131,512)	(322,209)
Bar News	255,188	529,600	136,160	331,526	171,450	382,945	307,610	714,471	(52,422)	(184,871)
Board of Governors	-	-	97,128	238,885	94,244	417,665	191,372	656,550	(191,372)	(656,550)
Conference & Broadcasting Services	-	-	34,270	83,138	-	-	34,270	83,138	(34,270)	(83,138)
Character & Fitness Board	-	-	66,288	159,981	8,942	23,050	74,330	183,031	(74,330)	(183,031)
Communications Strategies	-	3,000	298,373	741,101	25,719	189,015	324,091	930,116	(324,091)	(927,116)
Communications Strategies FTE	-	-	107,398	257,458	-	-	107,398	257,458	(107,398)	(257,458)
Discipline	44,393	85,000	2,605,503	6,614,175	73,441	185,509	2,678,944	6,799,684	(2,634,551)	(6,714,684)
Diversity	135,000	135,000	125,601	342,071	9,465	62,575	135,065	404,646	(65)	(269,646)
Entity Regulation	8,000	75,500	47,447	115,083	1,940	27,973	49,387	143,055	(41,387)	(67,555)
Facilities & Operations	-	-	315,223	746,702	990	2,565	316,313	749,267	(316,313)	(749,267)
Finance	249,345	600,000	505,008	1,225,253	2,654	4,920	507,662	1,230,173	(258,317)	(630,173)
Foundation	-	-	70,701	175,440	4,555	19,185	75,256	194,625	(75,256)	(194,625)
Human Resources	-	-	281,683	540,066	-	-	281,683	540,066	(281,683)	(540,066)
Law Clerk Program	251,567	224,000	68,838	177,416	17,778	67,409	86,615	244,825	164,952	(20,825)
Legislative	-	-	108,094	270,801	9,989	24,790	118,083	295,591	(118,083)	(295,591)
Legal Lunchbox	29,090	34,000	24,579	59,925	4,422	8,100	29,001	68,025	89	(34,025)
Licensing and Membership Records	259,523	494,240	328,964	807,725	11,200	22,680	340,164	830,405	(80,641)	(336,145)
Licensing Fees	7,326,078	17,652,266	-	-	-	-	0	-	7,326,078	17,652,266
Limited License Legal Technician	7,578	17,287	27,565	68,332	842	10,000	28,407	78,332	(20,829)	(61,045)
Limited Practice Officers	79,526	182,000	37,400	92,656	8,659	32,704	46,059	125,360	33,468	56,640
Mandatory CLE	691,925	1,338,250	296,288	694,269	61,116	153,032	357,404	847,301	334,521	490,949
Member Wellness Program	2,000	9,000	101,133	242,930	1,484	13,100	102,617	256,030	(100,617)	(247,030)
Member Services & Engagement	4,800	15,300	127,495	309,044	11,755	125,020	139,520	434,064	(134,550)	(418,764)
Mini CLE	-	-	54,963	134,341	-	-	54,963	134,341	(54,963)	(134,341)
New Member Education	91,431	142,000	48,576	118,278	-	3,700	48,576	121,978	42,855	20,022
Office of General Counsel	1,000	-	438,274	1,116,772	4,276	26,750	442,550	1,143,522	(441,550)	(1,143,522)
Office of the Executive Director	-	-	382,175	932,020	108,403	142,635	490,578	1,074,655	(490,578)	(1,074,655)
OIG-Disciplinary Board	-	-	87,199	210,543	39,177	136,245	126,376	346,788	(126,376)	(346,788)
Practice of Law Board	-	-	40,332	98,855	197	16,200	40,528	115,055	(40,528)	(115,055)
Practice Management Assistance	39,349	62,000	63,746	152,525	88,391	95,695	152,137	248,220	(112,789)	(186,220)
Professional Responsibility Program	-	-	87,699	216,787	2,022	7,990	89,721	224,777	(89,721)	(224,777)
Public Service Programs	2,639	132,635	109,573	310,124	(3,257)	12,700	106,317	322,824	(103,678)	(190,189)
Publication and Design Services	-	-	50,745	124,205	4,756	5,000	55,501	129,205	(55,501)	(129,205)
Regulatory Services FTE	-	-	168,592	425,472	1,330	12,590	169,922	438,062	(169,922)	(438,062)
Regulatory Reform	-	-	68,228	167,255	8,828	57,000	77,356	224,255	(77,356)	(224,255)
Sections Administration	-	-	131,101	322,943	376	2,400	131,477	325,343	(250,283)	(50,343)
Volunteer Engagement	381,759	275,000	101,141	253,536	6,801	36,301	107,941	289,836.58	(107,941)	(289,837)
Technology	-	-	418,482	959,791	-	-	418,482	959,791	(418,482)	(959,791)
Subtotal General Fund	10,747,652	23,485,538	8,716,043	21,496,370	906,638	2,906,473	9,622,682	24,402,843	1,124,970	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(310)	-	(310)	310	744	744
Expenses using Special Project Reserve funds	-	-	(68,528)	-	(8,828)	-	(77,356)	(224,255)	77,356	224,255
Total General Fund - Net Result from Operations	10,747,652	23,485,538	8,647,515	21,496,370	897,810	2,906,473	9,545,015	24,177,844	1,202,636	(692,306)
Percentage of Budget	46%	41%	41%	31%	39%	39%	39%	39%	39%	39%
CLE-Seminars and Products	635,273	1,491,745	436,907	1,048,807	78,756	313,153	515,663	1,361,960	119,610	(129,785)
CLE - Deskbooks	21,416	105,120	99,069	242,008	2,411	124,380	101,480	366,387	(80,064)	(261,267)
Total CLE	656,689	1,596,865	535,976	1,290,814	81,167	437,533	617,143	1,728,347	39,546	(131,482)
Percentage of Budget	41%	42%	42%	19%	19%	36%	36%	36%	36%	36%
Expenses using Facilities Reserve funds	-	-	-	-	-	-	0	-	39,546	(131,482)
Total CLE Fund - Net Result from Operations	656,689	1,596,865	535,976	1,290,814	81,167	437,533	617,143	1,728,347	39,546	(131,482)
Total All Sections	635,446	653,216	-	-	492,340	1,091,122	492,340	1,091,122	143,106	(437,806)
Bench Bar Press-Restricted	6,285	-	-	-	4,935	-	4,935	0	1,350	-
Client Protection Fund-Restricted	783,790	945,480	81,387	194,280	4,363	507,100	85,750	701,380	698,040	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations	783,790	945,480	81,387	194,280	4,363	507,100	85,750	701,380	698,040	244,100
Totals	12,823,577	26,681,199	9,333,006	22,981,465	1,484,509	4,942,227	10,817,915	27,923,692	2,007,012	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	12,823,577	26,681,199	9,333,006	22,981,465	1,484,509	4,942,227	10,817,915	27,923,692	2,007,012	(1,242,493)
Totals Net of Use of Special Project Reserve Funds	12,823,577	26,681,199	9,333,006	22,981,465	1,484,509	4,942,227	10,817,915	27,923,692	2,007,012	(1,242,493)
Percentage of Budget	48%	41%	41%	30%	30%	39%	39%	39%	39%	39%

Summary of Fund Balances:	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	6,005,132
Bench Bar Press	1,110	1,110	2,460
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,273,727
Section Funds	2,164,531	1,726,725	2,307,637
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,615
Special Projects and Innovation Fund	616,067	391,813	538,711
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	7,956,790
Total General Fund Balance	10,030,146	9,112,841	11,155,116
Net Change in Total General Fund Balance	-	(917,304)	1,124,970
Total Fund Balance	18,736,606	17,494,113	20,743,617
Net Change In Fund Balance	-	(1,242,493)	2,007,012

Washington State Bar Association
Analysis of Cash Investments
As of February 28, 2026

Checking & Savings Accounts

General Fund

Checking

Bank

Wells Fargo

Account

General

Amount

2,822,079

Total

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.62%

19,482,791

UBS Financial Money Market

3.65%

1,187,061

CDs/Treasuries

see list

6,000,000

General Fund Total

29,491,931

Client Protection Fund

Checking

Bank

Wells Fargo

Amount

546,431

Investments

Rate (yield)

Amount

Wells Fargo Money Market

3.62%

4,783,834

CDs/Treasuries

see list

750,000

Client Protection Fund Total

6,080,265

Grand Total Cash & Investments

35,572,196

Washington State Bar Association
 Analysis of Cash Investments
 As of February 28, 2026

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term</u> <u>Months</u>	<u>Trade</u> <u>Date</u>	<u>Settle</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
Norway Savings Bank CD	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000.00
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000.00
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000.00
Southstate Bank NA CD	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000.00
Israel Discount k of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000.00
Northern Bank & Trust MA CD	4.20%	9	7/28/2025	7/30/2025	4/30/2026	250,000.00
Citizens N/B Bluffton CD	4.10%	10	7/28/2025	7/31/2025	5/29/2026	250,000.00
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000.00
Goldman Sachs Bank CD	3.60%	6	12/30/2025	1/6/2026	7/6/2026	250,000.00
Bank of America CD	3.60%	6	12/30/2025	1/7/2026	7/7/2026	250,000.00
BCB Community Bank NY CD	4.05%	12	7/7/2025	7/18/2025	7/17/2026	250,000.00
Bank Hapoalim BM CD	4.15%	12	7/28/2025	7/31/2025	7/29/2026	250,000.00
Bridgewater BK CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000.00
Industrial & Com BK CD	3.70%	6	1/29/2026	2/6/2026	8/6/2026	250,000.00
Morgan Stanley PVT Bank CD	4.05%	12	8/6/2025	8/13/2025	8/13/2026	250,000.00
Zions Bancorp NA CD	3.70%	9	1/29/2026	2/4/2026	11/4/2026	250,000.00
Cross River Bank CD	3.70%	9	1/29/2026	2/6/2026	11/6/2026	250,000.00
JP Morgan Chase Bank CD	3.60%	12	12/30/2025	1/7/2026	1/7/2027	250,000.00
Bank of Baroda CD	3.70%	12	1/23/2026	1/28/2026	1/28/2027	250,000.00
Ally Bank/UT CD	3.60%	12	1/23/2026	1/29/2026	1/29/2027	250,000.00
BMW Bank North America CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000.00
CAPE & Coast Bank CD	3.65%	12	1/23/2026	1/30/2026	1/29/2027	250,000.00
Lake City Bank Warsaw CD	3.80%	12	2/10/2026	2/18/2026	2/18/2027	250,000.00
Total						6,000,000.00

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term</u> <u>Months</u>	<u>Trade</u> <u>Date</u>	<u>Settle</u> <u>Date</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000.00
SOFI Bank NA Corp CD	3.70%	6	1/23/2026	2/4/2026	8/4/2026	250,000.00
SAFRA National Bank CD	3.65%	11	1/23/2026	1/29/2026	12/29/2026	250,000.00
Total						750,000.00

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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	1,922,555	7,326,078	10,326,188	42%	(29,033)
TOTAL REVENUE:	17,652,266	1,922,555	7,326,078	10,326,188	42%	(29,033)

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	(3,958)
BAR EXAM FEES	1,395,000	220,310	868,730	526,270	62%	287,480
RULE 9/LEGAL INTERN FEES	13,000	450	1,800	11,200	14%	(3,617)
SPECIAL ADMISSIONS	61,940	2,535	16,930	45,010	27%	(8,878)
TOTAL REVENUE:	1,479,440	223,295	887,460	591,980	60%	271,027
DIRECT EXPENSES:						
POSTAGE	2,900	257	1,822	1,078	63%	(614)
STAFF TRAVEL/PARKING	24,000	8,531	8,531	15,469	36%	1,469
STAFF MEMBERSHIP DUES	495	-	245	250	49%	(39)
SUPPLIES	2,500	79	1,425	1,075	57%	(383)
FACILITY, PARKING, FOOD	150,985	46,969	46,969	104,016	31%	15,941
EXAM GRADING	43,750	12,000	21,750	22,000	50%	(3,521)
UBE EXMINATIONS	46,200	-	-	46,200	0%	19,250
BOARD OF BAR EXAMINERS	45,000	609	609	44,391	1%	18,141
BAR EXAM PROCTORS	10,000	776	776	9,224	8%	3,391
DISABILITY ACCOMMODATIONS	75,000	103	2,378	72,622	3%	28,872
CHARACTER & FITNESS INVESTIGATIONS	1,500	-	-	1,500	0%	625
LAW SCHOOL VISITS	1,500	23	23	1,477	2%	602
SOFTWARE HOSTING	45,000	4,145	21,905	23,095	49%	(3,155)
STAFF CONFERENCE & TRAINING	11,000	-	5,354	5,646	49%	(770)
TOTAL DIRECT EXPENSES:	459,830	73,493	111,787	348,043	24%	79,809
INDIRECT EXPENSES:						
SALARY EXPENSE (7.45 FTE) **	635,395	53,168	247,642	387,753	39%	17,106
BENEFITS EXPENSE	198,059	17,735	83,373	114,685	42%	(849)
OTHER INDIRECT EXPENSE	256,539	17,086	92,276	164,263	36%	14,616
TOTAL INDIRECT EXPENSES:	1,089,992	87,989	423,291	666,702	39%	30,873
TOTAL ALL EXPENSES:	1,549,822	161,482	535,078	1,014,745	35%	110,682
NET INCOME (LOSS):	(70,382)	61,813	352,382	(422,765)	-501%	381,708

**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 February 01, 2026 to February 28, 2026
42% 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:	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	6,600	-	140	6,460	2%	2,610
TOTAL DIRECT EXPENSES:	6,600	-	140	6,460	2%	2,610
INDIRECT EXPENSES:						
SALARY EXPENSE (1.41 FTE)	216,525	18,088	92,182	124,343	43%	(1,963)
BENEFITS EXPENSE	50,531	4,489	21,685	28,846	43%	(630)
OTHER INDIRECT EXPENSE	48,553	3,241	17,505	31,048	36%	2,725
TOTAL INDIRECT EXPENSES:	315,609	25,818	131,372	184,237	42%	132
TOTAL ALL EXPENSES:	322,209	25,818	131,512	190,697	41%	2,741
NET INCOME (LOSS):	(322,209)	(25,818)	(131,512)	(190,697)	41%	2,741

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	2,500
LEADERSHIP TRAINING	10,000	-	3,450	6,550	34%	717
ATJ BOARD EXPENSE **	55,400	175	2,110	53,290	4%	20,973
STAFF TRAVEL/PARKING	2,800	-	239	2,561	9%	928
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(1,829)
PUBLIC DEFENSE	4,000	-	4,106	(106)	103%	(2,439)
RECEPTION/FORUM EXPENSE	30,000	100	100	29,900	0%	12,400
TOTAL DIRECT EXPENSES:	112,600	275	13,667	98,933	12%	33,250
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	10,827	59,923	92,713	39%	3,675
BENEFITS EXPENSE	45,272	3,736	18,968	26,305	42%	(104)
OTHER INDIRECT EXPENSE	55,440	3,695	20,126	35,314	36%	2,974
TOTAL INDIRECT EXPENSES:	253,348	18,258	99,017	154,331	39%	6,545
TOTAL ALL EXPENSES:	365,948	18,533	112,683	253,265	31%	39,795
NET INCOME (LOSS):	(365,948)	(18,533)	(112,683)	(253,265)	31%	39,795

**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 February 01, 2026 to February 28, 2026

42% 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	-	-	1,800	(1,800)		1,800
TOTAL REVENUE:	-	-	6,285	(6,285)		6,285
DIRECT EXPENSES:						
BENCH-BAR-PRESS LUNCHEON	-	88	4,935	(4,935)		(4,935)
TOTAL DIRECT EXPENSES:	-	88	4,935	(4,935)		(4,935)
NET INCOME (LOSS):	-	(88)	1,350	(1,350)		1,350

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	(833)
BNEWS DISPLAY ADVERTISING	405,000	50,000	204,289	200,711	50%	35,539
BNEWS SUBSCRIPT/SINGLE ISSUES	100	72	104	(4)	104%	63
BNEWS CLASSIFIED ADVERTISING	2,500	428	2,805	(305)	112%	1,763
JOB TARGET ADVERTISING	120,000	8,725	47,990	72,010	40%	(2,010)
TOTAL REVENUE:	529,600	59,225	255,188	274,412	48%	34,521
DIRECT EXPENSES:						
POSTAGE	135,000	16,244	66,222	68,778	49%	(9,972)
PRINTING, COPYING & MAILING	242,000	26,286	104,229	137,771	43%	(3,396)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	833
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	417
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	125
STAFF CONFERENCE & TRAINING	2,200	-	999	1,201	45%	(82)
STAFF MEMBERSHIP DUES	220	-	-	220	0%	92
SUBSCRIPTIONS	225	-	-	225	0%	94
TOTAL DIRECT EXPENSES:	382,945	42,530	171,450	211,495	45%	(11,890)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	17,312	84,241	114,910	42%	(1,261)
BENEFITS EXPENSE	59,029	5,378	25,478	33,551	43%	(882)
OTHER INDIRECT EXPENSE	73,346	4,896	26,442	46,904	36%	4,119
TOTAL INDIRECT EXPENSES:	331,526	27,586	136,160	195,366	41%	1,976
TOTAL ALL EXPENSES:	714,471	70,116	307,610	406,861	43%	(9,914)
NET INCOME (LOSS):	(184,871)	(10,891)	(52,422)	(132,449)	28%	24,607

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS **	175,000	714	13,529	161,471	8%	59,388
BOG COMMITTEES' EXPENSES **	11,200	279	1,332	9,868	12%	3,334
BOG RETREAT	40,000	-	31,365	8,635	78%	(14,698)
BOG CONFERENCE ATTENDANCE	56,500	8,981	10,630	45,870	19%	12,912
BOG TRAVEL & OUTREACH **	70,000	3,140	37,189	32,812	53%	(8,022)
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	6,250
BOG ELECTIONS **	26,900	-	-	26,900	0%	11,208
PRESIDENT'S DINNER	12,000	-	-	12,000	0%	5,000
NEW GOVERNOR ORIENTATION	7,000	-	-	7,000	0%	2,917
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	1,375
SUPPLIES	765	-	200	565	26%	119
TOTAL DIRECT EXPENSES:	417,665	13,114	94,244	323,421	23%	79,783
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE)	135,043	11,318	56,533	78,510	42%	(265)
BENEFITS EXPENSE	44,269	3,964	19,229	25,040	43%	(783)
OTHER INDIRECT EXPENSE	59,572	3,956	21,366	38,206	36%	3,456
TOTAL INDIRECT EXPENSES:	238,885	19,239	97,128	141,757	41%	2,408
TOTAL ALL EXPENSES:	656,550	32,353	191,372	465,178	29%	82,191
NET INCOME (LOSS):	(656,550)	(32,353)	(191,372)	(465,178)	29%	82,191

**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 February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONFERENCE AND BROADCAST SERVICES						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE)	49,269	4,096	20,926	28,343	42%	(398)
BENEFITS EXPENSE	14,930	1,330	6,511	8,419	44%	(290)
OTHER INDIRECT EXPENSE	18,939	1,265	6,833	12,107	36%	1,059
TOTAL INDIRECT EXPENSES:	83,138	6,692	34,270	48,868	41%	371
NET INCOME (LOSS):	(83,138)	(6,692)	(34,270)	(48,868)	41%	371

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	1,194
COURT REPORTERS	11,050	-	4,236	6,814	38%	368
TOTAL DIRECT EXPENSES:	23,050	-	8,042	15,008	35%	1,562
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	8,600	44,200	59,692	43%	(912)
BENEFITS EXPENSE	26,820	2,372	11,589	15,230	43%	(415)
OTHER INDIRECT EXPENSE	29,270	1,944	10,499	18,770	36%	1,697
TOTAL INDIRECT EXPENSES:	159,981	12,916	66,288	93,693	41%	370
TOTAL ALL EXPENSES:	183,031	12,916	74,330	108,701	41%	1,933
NET INCOME (LOSS):	(183,031)	(12,916)	(74,330)	(108,701)	41%	1,933

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	730,535	18,565	140,235	590,300	19%	(164,154)
SEMINAR REVENUE-OTHER	32,500	-	16,000	16,500	49%	2,458
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	62,500
SHIPPING & HANDLING	210	-	27	183	13%	(61)
COURSEBOOK SALES	3,500	-	255	3,245	7%	(1,203)
DIGITAL VIDEO SALES	875,000	25,946	478,756	396,244	55%	114,172
TOTAL REVENUE:	1,491,745	44,511	635,273	856,472	43%	13,713
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	150	-	-	150	0%	63
ONLINE EXPENSES	54,000	6	17,845	36,155	33%	4,655
ACCREDITATION FEES	2,500	(48)	2,100	400	84%	(1,058)
FACILITIES	175,000	2,000	45,907	129,093	26%	27,010
DISABILITY ACCOMMODATIONS	7,000	2,063	2,211	4,789	32%	705
SPEAKERS & PROGRAM DEVELOP	45,700	-	6,466	39,234	14%	12,576
HONORARIA	3,000	-	-	3,000	0%	1,250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	83
STAFF TRAVEL/PARKING	16,500	-	2,721	13,779	16%	4,154
STAFF CONFERENCE & TRAINING	3,700	-	-	3,700	0%	1,542
STAFF MEMBERSHIP DUES	1,500	1,091	1,091	409	73%	(466)
SUBSCRIPTIONS	1,300	-	-	1,300	0%	542
SUPPLIES	1,000	-	41	959	4%	376
COST OF SALES - COURSEBOOKS	300	-	25	275	8%	100
POSTAGE & DELIVERY-COURSEBOOKS	200	-	22	178	11%	61
IT EXPENSE DUE TO GF	1,103	72	326	777	30%	133
TOTAL DIRECT EXPENSES:	313,153	5,182	78,756	234,397	25%	51,725
INDIRECT EXPENSES:						
SALARY EXPENSE (7.95 FTE)	614,468	52,595	262,350	352,117	43%	(6,322)
BENEFITS EXPENSE	202,492	18,331	88,533	113,959	44%	(4,161)
OTHER INDIRECT EXPENSE	231,847	15,507	86,024	145,823	37%	10,579
TOTAL INDIRECT EXPENSES:	1,048,807	86,433	436,907	611,900	42%	96
TOTAL ALL EXPENSES:	1,361,960	91,615	515,663	846,297	38%	51,821
NET INCOME (LOSS):	129,785	(47,104)	119,610	10,175	92%	65,533

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% 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	-	-	4,500	(4,500)		4,500
CPF RESTITUTION	10,000	965	2,731	7,269	27%	(1,436)
CPF MEMBER ASSESSMENTS	735,480	83,080	693,370	42,110	94%	386,920
INTEREST INCOME	200,000	15,587	83,189	116,811	42%	(144)
TOTAL REVENUE:	945,480	99,632	783,790	161,690	83%	389,840
DIRECT EXPENSES:						
BANK FEES	500	18	(69)	569	-14%	278
GIFTS TO INJURED CLIENTS	500,000	1,200	3,700	496,300	1%	204,633
CPF BOARD EXPENSES	2,000	-	732	1,268	37%	101
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,833
STAFF MEMBERSHIP DUES	200	-	-	200	0%	83
TOTAL DIRECT EXPENSES:	507,100	1,218	4,363	502,737	1%	206,929
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	117,501	9,768	51,351	66,149	44%	(2,393)
BENEFITS EXPENSE	34,425	3,062	14,808	19,616	43%	(465)
OTHER INDIRECT EXPENSE	42,355	2,819	15,228	27,127	36%	2,420
TOTAL INDIRECT EXPENSES:	194,280	15,650	81,387	112,893	42%	(437)
TOTAL ALL EXPENSES:	701,380	16,868	85,750	615,630	12%	206,491
NET INCOME (LOSS):	244,100	82,764	698,040	(453,940)	286%	596,331

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	(417)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(833)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(1,250)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	990	4,905	17%	1,466
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	213
SUBSCRIPTIONS	4,520	263	930	3,590	21%	953
APEX	52,500	-	-	52,500	0%	21,875
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	14,583
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	15,833
BAR OUTREACH	15,000	3,812	13,359	1,641	89%	(7,109)
COMMUNICATIONS OUTREACH	15,000	238	2,112	12,888	14%	4,138
STAFF CONFERENCE & TRAINING	11,300	-	7,791	3,510	69%	(3,082)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	4,167
TOTAL DIRECT EXPENSES:	189,015	4,511	25,719	163,296	14%	53,037
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,815	172,314	245,682	41%	1,851
BENEFITS EXPENSE	137,502	12,304	59,337	78,165	43%	(2,044)
OTHER INDIRECT EXPENSE	185,603	12,355	66,722	118,881	36%	10,612
TOTAL INDIRECT EXPENSES:	741,101	59,475	298,373	442,728	40%	10,419
TOTAL ALL EXPENSES:	930,116	63,986	324,091	606,024	35%	63,457
NET INCOME (LOSS):	(927,116)	(63,986)	(324,091)	(603,024)	35%	62,207

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	183,193	15,266	77,916	105,277	43%	(1,585)
BENEFITS EXPENSE	39,830	3,536	17,053	22,777	43%	(457)
OTHER INDIRECT EXPENSE	34,435	2,301	12,429	22,005	36%	1,918
TOTAL INDIRECT EXPENSES:	<u>257,458</u>	<u>21,103</u>	<u>107,398</u>	<u>150,060</u>	<u>42%</u>	<u>(124)</u>
NET INCOME (LOSS):	<u>(257,458)</u>	<u>(21,103)</u>	<u>(107,398)</u>	<u>(150,060)</u>	<u>42%</u>	<u>(124)</u>

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	5,120	-	-	5,120	0%	(2,133)
LEXIS/NEXIS ROYALTIES	75,000	11,538	11,538	63,462	15%	(19,712)
CASEMAKER ROYALTIES	25,000	9,878	9,878	15,122	40%	(538)
TOTAL REVENUE:	105,120	21,416	21,416	83,704	20%	(22,384)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	2,800	-	65	2,735	2%	1,102
DESKBOOK ROYALTIES	-	-	193	(193)		(193)
STAFF CONFERENCES & TRAINING	2,200	1,914	1,914	286	87%	(997)
POSTAGE & DELIVERY-DESKBOOKS	300	-	21	279	7%	104
OBSOLETE INVENTORY	118,700	-	-	118,700	0%	49,458
STAFF MEMBERSHIP DUES	330	218	218	112	66%	(81)
SUBSCRIPTIONS	50	-	-	50	0%	21
TOTAL DIRECT EXPENSES:	124,380	2,132	2,411	121,968	2%	49,413
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	145,047	12,165	60,274	84,773	42%	162
BENEFITS EXPENSE	45,925	4,120	19,815	26,111	43%	(679)
OTHER INDIRECT EXPENSE	51,036	3,421	18,980	32,055	37%	2,284
TOTAL INDIRECT EXPENSES:	242,008	19,706	99,069	142,939	41%	1,768
TOTAL ALL EXPENSES:	366,387	21,838	101,480	264,907	28%	51,181
NET INCOME (LOSS):	(261,267)	(422)	(80,064)	(181,203)	31%	28,797

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	43	829	171	83%	412
RECOVERY OF DISCIPLINE COSTS	65,000	14,561	33,544	31,456	52%	6,461
DISCIPLINE HISTORY SUMMARY	19,000	2,010	10,020	8,980	53%	2,103
TOTAL REVENUE:	85,000	16,614	44,393	40,607	52%	8,976
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	146
STAFF TRAVEL/PARKING	15,000	1,102	6,463	8,537	43%	(213)
STAFF MEMBERSHIP DUES	7,659	-	7,156	503	93%	(3,965)
TELEPHONE	3,000	199	992	2,008	33%	258
COURT REPORTERS	66,200	4,970	21,580	44,620	33%	6,003
OUTSIDE COUNSEL/AIC	500	-	-	500	0%	208
LITIGATION EXPENSES	30,000	1,327	5,458	24,542	18%	7,042
DISABILITY EXPENSES	15,000	-	4,696	10,304	31%	1,554
TRANSLATION SERVICES	10,000	1,478	6,943	3,057	69%	(2,777)
STAFF CONFERENCE & TRAINING	37,800	15,652	20,153	17,647	53%	(4,403)
TOTAL DIRECT EXPENSES:	185,509	24,727	73,441	112,068	40%	3,854
INDIRECT EXPENSES:						
SALARY EXPENSE (39.00 FTE)	4,131,360	334,518	1,639,186	2,492,175	40%	82,214
BENEFITS EXPENSE	1,139,859	100,581	483,665	656,195	42%	(8,723)
OTHER INDIRECT EXPENSE	1,342,955	89,373	482,652	860,303	36%	76,913
TOTAL INDIRECT EXPENSES:	6,614,175	524,472	2,605,503	4,008,673	39%	150,404
TOTAL ALL EXPENSES:	6,799,684	549,199	2,678,944	4,120,740	39%	154,258
NET INCOME (LOSS):	(6,714,684)	(532,585)	(2,634,551)	(4,080,133)	39%	163,234

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	-	100%	78,750
TOTAL REVENUE:	135,000	-	135,000	-	100%	78,750
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	40	288	3,412	8%	1,254
STAFF MEMBERSHIP DUES	775	205	380	395	49%	(57)
DEI COUNCIL	7,600	-	1,917	5,683	25%	1,250
DIVERSITY EVENTS & PROJECTS	37,100	140	4,941	32,159	13%	10,517
STAFF EQUITY LEADERSHIP LAB	6,000	-	1,939	4,061	32%	561
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,833
CONSULTING SERVICES	3,000	-	-	3,000	0%	1,250
TOTAL DIRECT EXPENSE:	62,575	385	9,465	53,110	15%	16,608
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	14,283	69,760	128,363	35%	12,791
BENEFITS EXPENSE	66,814	5,080	25,430	41,383	38%	2,409
OTHER INDIRECT EXPENSE	77,134	5,125	30,410	46,724	39%	1,729
TOTAL INDIRECT EXPENSES:	342,071	24,488	125,601	216,471	37%	16,929
TOTAL ALL EXPENSES:	404,646	24,873	135,065	269,581	33%	33,537
NET INCOME (LOSS):	(269,646)	(24,873)	(65)	(269,581)	0%	112,287

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Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	2,000	8,000	20,000	29%	(3,667)
ANNUAL FEES	47,500	-	-	47,500	0%	(19,792)
TOTAL REVENUE:	75,500	2,000	8,000	67,500	11%	(23,458)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	-	1,551	2,849	35%	283
INVESTIGATION	9,600	-	-	9,600	0%	4,000
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	4,167
SOFTWARE HOSTING	3,973	74	389	3,583	10%	1,266
TOTAL DIRECT EXPENSES:	27,973	74	1,940	26,033	7%	9,715
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,446	32,551	44,919	42%	(272)
BENEFITS EXPENSE	18,673	1,664	8,063	10,610	43%	(283)
OTHER INDIRECT EXPENSE	18,939	1,265	6,833	12,107	36%	1,059
TOTAL INDIRECT EXPENSES:	115,083	9,375	47,447	67,636	41%	504
TOTAL ALL EXPENSES:	143,055	9,449	49,387	93,668	35%	10,219
NET INCOME (LOSS):	(67,555)	(7,449)	(41,387)	(26,168)	61%	(13,239)

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	(1,750)
ROYALTIES	62,000	12,869	39,349	22,651	63%	13,516
TOTAL REVENUE:	71,000	13,869	41,349	29,651	58%	11,766
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,385	-	890	495	64%	(313)
MEMBER WELLNESS COUNCIL	4,500	-	-	4,500	0%	1,875
LEGAL TECH TASK FORCE	3,500	-	-	3,500	0%	1,458
STAFF TRAVEL/PARKING	7,700	-	2,064	5,636	27%	1,145
STAFF CONFERENCE & TRAINING	10,300	-	580	9,720	6%	3,712
SUBSCRIPTIONS	1,400	111	552	848	39%	31
CPE COMMITTEE	1,000	-	-	1,000	0%	417
VLEX FASTCASE	87,000	-	87,812	(812)	101%	(51,562)
TOTAL DIRECT EXPENSES:	116,785	111	91,897	24,888	79%	(43,237)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	385,777	34,510	163,773	222,003	42%	(3,033)
BENEFITS EXPENSE	105,599	9,681	45,379	60,220	43%	(1,379)
OTHER INDIRECT EXPENSE	120,866	8,041	43,426	77,440	36%	6,935
TOTAL INDIRECT EXPENSES:	612,242	52,232	252,578	359,663	41%	2,522
TOTAL ALL EXPENSES:	729,027	52,343	344,476	384,551	47%	(40,715)
NET INCOME (LOSS):	(658,027)	(38,474)	(303,126)	(354,900)	46%	(28,949)

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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	990	1,386	42%	-
STAFF MEMBERSHIP DUES	189	-	-	189	0%	79
TOTAL DIRECT EXPENSES:	2,565	198	990	1,575	39%	79
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	406,195	36,153	180,756	225,439	44%	(11,508)
BENEFITS EXPENSE	141,474	13,018	63,096	78,378	45%	(4,149)
OTHER INDIRECT EXPENSE	199,033	13,235	71,472	127,561	36%	11,459
TOTAL INDIRECT EXPENSES:	746,702	62,406	315,323	431,378	42%	(4,198)
TOTAL ALL EXPENSES:	749,267	62,604	316,313	432,953	42%	(4,119)
NET INCOME (LOSS):	(749,267)	(62,604)	(316,313)	(432,953)	42%	(4,119)

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% 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	58,907	249,345	350,655	42%	(655)
TOTAL REVENUE:	600,000	58,907	249,345	350,655	42%	(655)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	772	2,424	1,326	65%	(862)
STAFF CONFERENCE & TRAINING	500	-	-	500	0%	208
STAFF MEMBERSHIP DUES	670	-	230	440	34%	49
TOTAL DIRECT EXPENSES:	4,920	772	2,654	2,266	54%	(604)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	777,786	70,932	327,741	450,044	42%	(3,664)
BENEFITS EXPENSE	209,178	19,309	91,629	117,549	44%	(4,471)
OTHER INDIRECT EXPENSE	238,288	15,858	85,637	152,651	36%	13,650
TOTAL INDIRECT EXPENSES:	1,225,253	106,099	505,008	720,245	41%	5,514
TOTAL ALL EXPENSES:	1,230,173	106,871	507,662	722,511	41%	4,910
NET INCOME (LOSS):	(630,173)	(47,964)	(258,317)	(371,856)	41%	4,255

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,350	-	3,350	-	100%	(1,954)
PRINTING & COPYING	1,000	-	-	1,000	0%	417
STAFF TRAVEL/PARKING	4,000	-	21	3,979	1%	1,646
SUPPLIES	2,000	11	11	1,989	1%	822
BOARD OF TRUSTEES	3,600	-	75	3,525	2%	1,425
EQUIPMENT/HARDWARE/SOFTWARE	2,635	220	1,098	1,537	42%	(0)
POSTAGE	400	-	-	400	0%	167
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	917
TOTAL DIRECT EXPENSES:	19,185	231	4,555	14,630	24%	3,439
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	108,755	8,978	44,645	64,110	41%	669
BENEFITS EXPENSE	30,528	2,710	13,085	17,443	43%	(365)
OTHER INDIRECT EXPENSE	36,156	2,402	12,971	23,186	36%	2,095
TOTAL INDIRECT EXPENSES:	175,440	14,090	70,701	104,739	40%	2,399
TOTAL ALL EXPENSES:	194,625	14,321	75,256	119,369	39%	5,838
NET INCOME (LOSS):	(194,625)	(14,321)	(75,256)	(119,369)	39%	5,838

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	-	-	300	0%	125
STAFF MEMBERSHIP DUES	1,200	-	553	647	46%	(53)
SUBSCRIPTIONS	2,000	-	1,192	808	60%	(358)
STAFF TRAINING- GENERAL	29,300	50	3,665	25,635	13%	8,544
RECRUITING AND ADVERTISING	8,750	1,496	1,778	6,972	20%	1,868
HR INFORMATION SYSTEM	65,950	6,231	30,548	35,402	46%	(3,069)
SALARY SURVEYS	3,000	-	-	3,000	0%	1,250
CONSULTING SERVICES	1,000	-	-	1,000	0%	417
STAFF CONFERENCE & TRAINING	4,200	42	192	4,008	5%	1,558
TRANSFER TO INDIRECT EXPENSE	(115,700)	(7,818)	(37,928)	(77,772)	33%	(10,280)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	35,586	181,071	323,158	36%	29,024
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
BENEFITS EXPENSE	98,098	10,520	51,068	47,030	52%	(10,194)
OTHER INDIRECT EXPENSE	137,739	9,173	49,544	88,195	36%	7,847
TOTAL INDIRECT EXPENSES:	540,066	55,280	281,683	258,383	52%	(56,655)
TOTAL ALL EXPENSES:	540,066	55,280	281,683	258,383	52%	(56,655)
NET INCOME (LOSS):	(540,066)	(55,280)	(281,683)	(258,383)	52%	(56,655)

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	220,000	29,667	248,667	(28,667)	113%	157,000
LAW CLERK APPLICATION FEES	4,000	200	2,900	1,100	73%	1,233
TOTAL REVENUE:	224,000	29,867	251,567	(27,567)	112%	158,233
DIRECT EXPENSES:						
SUBSCRIPTIONS	331	-	-	331	0%	138
DEPRECIATION	37,278	2,908	14,540	22,738	39%	993
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	42
LAW CLERK BOARD EXPENSE	9,000	450	2,669	6,331	30%	1,081
SOFTWARE HOSTING	700	80	425	275	61%	(133)
LAW CLERK OUTREACH	20,000	144	144	19,856	1%	8,189
TOTAL DIRECT EXPENSES:	67,409	3,583	17,778	49,631	26%	10,310
INDIRECT EXPENSES:						
SALARY EXPENSE (1.18 FTE) **	104,845	8,787	40,628	64,217	39%	3,058
BENEFITS EXPENSE	31,938	2,851	13,656	18,282	43%	(348)
OTHER INDIRECT EXPENSE	40,633	2,696	14,554	26,079	36%	2,377
TOTAL INDIRECT EXPENSES:	177,416	14,334	68,838	108,578	39%	5,086
TOTAL ALL EXPENSES:	244,825	17,916	86,615	158,210	35%	15,395
NET INCOME (LOSS):	(20,825)	11,950	164,952	(185,777)	-792%	173,629

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	29,000	2,200	14,399	14,601	50%	2,316
INVESTIGATION FEES	25,000	2,095	9,380	15,620	38%	(1,037)
PRO HAC VICE	435,000	44,460	232,842	202,158	54%	51,592
MEMBER CONTACT INFORMATION	5,000	-	2,650	2,350	53%	567
PHOTO BAR CARD SALES	260	36	252	8	97%	144
TOTAL REVENUE:	494,260	48,791	259,523	234,737	53%	53,582
DIRECT EXPENSES:						
POSTAGE	4,000	-	230	3,770	6%	1,437
SOFTWARE HOSTING	18,380	2,076	10,970	7,410	60%	(3,312)
INVESTIGATION	300	-	-	300	0%	125
TOTAL DIRECT EXPENSES:	22,680	2,076	11,200	11,480	49%	(1,750)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.78 FTE) **	503,843	44,134	209,866	293,977	42%	69
BENEFITS EXPENSE	139,284	12,620	59,902	79,381	43%	(1,867)
OTHER INDIRECT EXPENSE	164,598	10,961	59,195	105,403	36%	9,387
TOTAL INDIRECT EXPENSES:	807,725	67,715	328,964	478,761	41%	7,588
TOTAL ALL EXPENSES:	830,405	69,791	340,164	490,241	41%	5,838
NET INCOME (LOSS):	(336,145)	(21,000)	(80,641)	(255,504)	24%	59,419

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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	1,638	6,617	10,383	39%	(466)
LLLT LATE LICENSE FEES	137	511	511	(374)	373%	454
MCLE LATE FEES	150	150	450	(300)	300%	388
TOTAL REVENUE:	17,287	2,299	7,578	9,709	44%	375
DIRECT EXPENSES:						
LLLT BOARD	9,000	476	842	8,158	9%	2,908
LLLT EDUCATION	1,000	-	-	1,000	0%	417
TOTAL DIRECT EXPENSES:	10,000	476	842	9,158	8%	3,324
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE) **	41,479	3,401	17,170	24,309	41%	113
BENEFITS EXPENSE	12,046	1,066	5,124	6,921	43%	(105)
OTHER INDIRECT EXPENSE	14,807	976	5,270	9,537	36%	899
TOTAL INDIRECT EXPENSES:	68,332	5,444	27,565	40,767	40%	907
TOTAL ALL EXPENSES:	78,332	5,919	28,407	49,925	36%	4,231
NET INCOME (LOSS):	(61,045)	(3,620)	(20,829)	(40,216)	34%	4,606

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	1,000	100	500	500	50%	83
MCLE LATE FEES	3,000	1,050	3,150	(150)	105%	1,900
LPO EXAMINATION FEES	18,000	100	12,200	5,800	68%	4,700
LPO LICENSE FEES	158,000	13,080	61,336	96,664	39%	(4,497)
LPO LATE LICENSE FEES	2,000	2,340	2,340	(340)	117%	1,507
TOTAL REVENUE:	182,000	16,670	79,526	102,474	44%	3,693
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	2,696	2,696	6,804	28%	1,262
EXAM WRITING	15,000	-	4,200	10,800	28%	2,050
LPO BOARD	4,000	-	-	4,000	0%	1,667
LPO OUTREACH	500	-	-	500	0%	208
PRINTING & COPYING	200	65	65	135	32%	19
SUPPLIES	100	-	-	100	0%	42
SOFTWARE HOSTING	3,404	321	1,699	1,705	50%	(280)
TOTAL DIRECT EXPENSES:	32,704	3,082	8,659	24,045	26%	4,967
INDIRECT EXPENSES:						
SALARY EXPENSE (0.58 FTE) **	56,369	4,619	23,232	33,137	41%	255
BENEFITS EXPENSE	16,315	1,446	6,988	9,327	43%	(190)
OTHER INDIRECT EXPENSE	19,972	1,329	7,180	12,792	36%	1,142
TOTAL INDIRECT EXPENSES:	92,656	7,395	37,400	55,256	40%	1,207
TOTAL ALL EXPENSES:	125,360	10,477	46,059	79,301	37%	6,174
NET INCOME (LOSS):	56,640	6,193	33,468	23,172	59%	9,868

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	157	2,343	6%	884
STAFF MEMBERSHIP DUES	215	-	-	215	0%	90
JUD RECOMMEND COMMITTEE	3,250	318	1,096	2,154	34%	259
SUBSCRIPTIONS	2,000	-	1,990	10	99%	(1,157)
TELEPHONE	575	50	248	327	43%	(8)
CONTRACT LOBBYIST	12,500	3,125	6,250	6,250	50%	(1,042)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	-	1,250	0%	521
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	125
STAFF CONFERENCE & TRAINING	2,200	-	248	1,952	11%	669
TOTAL DIRECT EXPENSES:	24,790	3,493	9,989	14,801	40%	340
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	164,492	13,614	66,523	97,969	40%	2,015
BENEFITS EXPENSE	47,770	4,253	20,552	27,218	43%	(648)
OTHER INDIRECT EXPENSE	58,539	3,892	21,019	37,520	36%	3,373
TOTAL INDIRECT EXPENSES:	270,801	21,759	108,094	162,707	40%	4,740
TOTAL ALL EXPENSES:	295,591	25,252	118,083	177,508	40%	5,080
NET INCOME (LOSS):	(295,591)	(25,252)	(118,083)	(177,508)	40%	5,080

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

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MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	670,000	59,500	280,600	389,400	42%	1,433
ACTIVITY APPLICATION LATE FEE	250,000	21,700	105,800	144,200	42%	1,633
MCLE LATE FEES	232,000	125,375	194,375	37,625	84%	97,708
ANNUAL ACCREDITED SPONSOR FEES	36,250	-	36,250	-	100%	21,146
ATTENDANCE LATE FEES	120,000	5,450	49,500	70,500	41%	(500)
COMITY CERTIFICATES	30,000	2,675	25,400	4,600	85%	12,900
TOTAL REVENUE:	1,338,250	214,700	691,925	646,325	52%	134,321
DIRECT EXPENSES:						
DEPRECIATION	142,057	12,012	60,060	81,997	42%	(870)
STAFF MEMBERSHIP DUES	525	525	525	-	100%	(306)
MCLE BOARD EXPENSES	6,000	-	531	5,469	9%	1,969
STAFF TRAVEL/PARKING	50	-	-	50	0%	21
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,833
TOTAL DIRECT EXPENSES:	153,032	12,537	61,116	91,916	40%	2,648
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	407,360	37,618	183,353	224,008	45%	(13,619)
BENEFITS EXPENSE	124,032	11,379	54,435	69,598	44%	(2,755)
OTHER INDIRECT EXPENSE	162,876	10,833	58,501	104,376	36%	9,364
TOTAL INDIRECT EXPENSES:	694,269	59,830	296,288	397,981	43%	(7,009)
TOTAL ALL EXPENSES:	847,301	72,367	357,404	489,897	42%	(4,362)
NET INCOME (LOSS):	490,949	142,333	334,521	156,428	68%	129,959

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Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

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MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	1,200	4,800	6,000	44%	300
NME PRODUCT SALES	120,000	7,744	86,833	33,167	72%	36,833
DIGITAL VIDEO SALES	25,000	833	20,090	4,910	80%	9,673
SPONSORSHIPS	11,500	-	9,000	2,500	78%	4,208
SEMINAR REGISTRATIONS	12,000	3,004	4,747	7,253	40%	(253)
TRIAL ADVOCACY PROGRAM	12,000	-	(149)	12,149	-1%	(5,149)
TOTAL REVENUE:	191,300	12,781	125,321	65,979	66%	45,613
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	48	48	3,452	1%	1,410
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	1,150
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	3,125
PRINTING & COPYING	1,600	-	-	1,600	0%	667
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	833
HONORARIUM	1,500	-	-	1,500	0%	625
SUBSCRIPTIONS	400	-	-	400	0%	167
NEW MEMBER LIAISON SECTION PROGRAM	1,300	425	565	735	43%	(23)
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	-	3,000	67,000	4%	26,167
ON24 OVERAGE CHARGE	4,500	4,422	4,422	78	98%	(2,547)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	208
NEW MEMBER OUTREACH EVENTS	5,000	788	938	4,062	19%	1,145
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	42
WASHINGTON NEW MEMBERS COMMITTEE	15,000	4,721	6,910	8,090	46%	(660)
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	1,333
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	4,167
LAW SCHOOL OUTREACH	500	-	66	434	13%	143
RECEPTION/FORUM EXPENSE	1,000	-	17	983	2%	399
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	425
LIBRARY MATERIALS/RESOURCES	4,000	29	164	3,836	4%	1,503
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	208
AWARDS	1,000	-	72	928	7%	345
TOTAL DIRECT EXPENSES:	136,820	10,433	16,177	120,643	12%	40,831
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	29,201	146,070	195,568	43%	(3,721)
BENEFITS EXPENSE	117,073	10,609	51,042	66,031	44%	(2,262)
OTHER INDIRECT EXPENSE	162,876	10,833	58,501	104,376	36%	9,365
TOTAL INDIRECT EXPENSES:	621,588	50,643	255,613	365,974	41%	3,382
TOTAL ALL EXPENSES:	758,408	61,076	271,790	486,617	36%	44,213
NET INCOME (LOSS):	(567,108)	(48,295)	(146,469)	(420,638)	26%	89,826

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% 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%	8,333
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(58,333)
ED TRAVEL & OUTREACH	6,000	531	2,686	3,314	45%	(186)
STAFF TRAVEL/PARKING	2,000	198	990	1,010	50%	(157)
STAFF CONFERENCE & TRAINING	13,300	2,001	3,782	9,518	28%	1,760
STAFF MEMBERSHIP DUES	1,335	300	945	390	71%	(389)
TOTAL DIRECT EXPENSES:	142,635	3,030	108,403	34,232	76%	(48,972)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	52,704	266,022	377,834	41%	2,251
BENEFITS EXPENSE	142,505	13,246	63,790	78,715	45%	(4,413)
OTHER INDIRECT EXPENSE	145,659	9,696	52,363	93,296	36%	8,329
TOTAL INDIRECT EXPENSES:	932,020	75,646	382,175	549,845	41%	6,167
TOTAL ALL EXPENSES:	1,074,655	78,676	490,578	584,077	46%	(42,805)
NET INCOME (LOSS):	(1,074,655)	(78,676)	(490,578)	(584,077)	46%	(42,805)

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECOVERY OF DISCIPLINE COSTS	-	-	1,000	(1,000)		1,000
TOTAL REVENUE:	-	-	1,000	(1,000)		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	342	1,614	1,886	46%	(156)
STAFF MEMBERSHIP DUES	2,500	-	2,004	497	80%	(962)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	417
CUSTODIANSHIPS	5,000	-	301	4,699	6%	1,782
WILLS	1,000	-	-	1,000	0%	417
LITIGATION EXPENSES	1,000	-	-	1,000	0%	417
DISABILITY ACCOMMODATIONS	2,500	-	58	2,442	2%	983
STAFF CONFERENCE & TRAINING	10,250	-	299	9,951	3%	3,972
TOTAL DIRECT EXPENSES:	26,750	342	4,276	22,474	16%	6,870
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	56,195	283,647	434,653	39%	15,645
BENEFITS EXPENSE	187,732	16,379	78,816	108,916	42%	(594)
OTHER INDIRECT EXPENSE	210,741	14,038	75,812	134,929	36%	11,997
TOTAL INDIRECT EXPENSES:	1,116,772	86,612	438,274	678,498	39%	27,047
TOTAL ALL EXPENSES:	1,143,522	86,954	442,550	700,972	39%	33,917
NET INCOME (LOSS):	(1,143,522)	(86,954)	(441,550)	(701,972)	39%	34,917

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	42
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	1,250
CHIEF HEARING OFFICER	41,200	3,333	16,665	24,535	40%	502
COURT REPORTERS	33,100	-	1,346	31,754	4%	12,446
HEARING OFFICER EXPENSES	4,000	-	131	3,870	3%	1,536
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	417
APPOINTED COUNSEL	50,645	4,235	21,035	29,610	42%	67
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	417
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	917
TOTAL DIRECT EXPENSES:	136,245	7,568	39,177	97,069	29%	17,592
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,702	54,929	73,845	43%	(1,273)
BENEFITS EXPENSE	37,003	3,293	16,154	20,850	44%	(736)
OTHER INDIRECT EXPENSE	44,765	2,984	16,116	28,649	36%	2,536
TOTAL INDIRECT EXPENSES:	210,543	16,979	87,199	123,343	41%	527
TOTAL ALL EXPENSES:	346,788	24,547	126,376	220,412	36%	18,119
NET INCOME (LOSS):	(346,788)	(24,547)	(126,376)	(220,412)	36%	18,119

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	197	15,803	1%	6,470
STAFF TRAVEL/PARKING	200	-	-	200	0%	83
TOTAL DIRECT EXPENSES:	16,200	-	197	16,003	1%	6,553
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,212	26,292	36,852	42%	18
BENEFITS EXPENSE	16,771	1,491	7,207	9,564	43%	(219)
OTHER INDIRECT EXPENSE	18,939	1,265	6,833	12,107	36%	1,059
TOTAL INDIRECT EXPENSES:	98,855	7,968	40,332	58,523	41%	858
TOTAL ALL EXPENSES:	115,055	7,968	40,528	74,526	35%	7,411
NET INCOME (LOSS):	(115,055)	(7,968)	(40,528)	(74,526)	35%	7,411

**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 February 01, 2026 to February 28, 2026

42% 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	-	2,639	129,996	2%	(52,626)
TOTAL REVENUE:	132,635	-	2,639	129,996	2%	(52,626)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	-	(5,178)	(5,178)	5,178		5,178
STAFF TRAVEL/PARKING	2,000	18	39	1,961	2%	794
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(424)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	1,333
PRO BONO OUTREACH	4,000	-	-	4,000	0%	1,667
TOTAL DIRECT EXPENSES:	12,700	(5,160)	(3,257)	15,957	-26%	8,548
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	13,787	65,009	122,605	35%	13,164
BENEFITS EXPENSE	50,197	4,819	21,546	28,652	43%	(630)
OTHER INDIRECT EXPENSE	72,313	4,800	23,019	49,294	32%	7,112
TOTAL INDIRECT EXPENSES:	310,124	23,406	109,573	200,551	35%	19,645
TOTAL ALL EXPENSES:	322,824	18,246	106,317	216,507	33%	28,193
NET INCOME (LOSS):	(190,189)	(18,246)	(103,678)	(86,511)	55%	(24,432)

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Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	83
IMAGE LIBRARY	4,800	-	4,756	44	99%	(2,756)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(2,673)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	6,369	29,729	40,915	42%	(294)
BENEFITS EXPENSE	22,914	2,123	9,976	12,938	44%	(428)
OTHER INDIRECT EXPENSE	30,647	2,045	11,040	19,606	36%	1,729
TOTAL INDIRECT EXPENSES:	124,205	10,536	50,745	73,460	41%	1,007
TOTAL ALL EXPENSES:	129,205	10,536	55,501	73,704	43%	(1,666)
NET INCOME (LOSS):	(129,205)	(10,536)	(55,501)	(73,704)	43%	(1,666)

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% 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%	(286)
STAFF CONFERENCE & TRAINING	11,500	-	734	10,766	6%	4,057
STAFF TRAVEL/PARKING	600	-	106	494	18%	144
TOTAL DIRECT EXPENSES:	12,590	-	1,330	11,260	11%	4,201
INDIRECT EXPENSES:						
SALARY EXPENSE (2.00 FTE) **	288,255	22,873	115,072	173,184	40%	5,035
BENEFITS EXPENSE	68,347	5,968	28,814	39,532	42%	(337)
OTHER INDIRECT EXPENSE	68,870	4,575	24,706	44,164	36%	3,990
TOTAL INDIRECT EXPENSES:	425,472	33,416	168,592	256,880	40%	8,688
TOTAL ALL EXPENSES:	438,062	33,416	169,922	268,139	39%	12,889
NET INCOME (LOSS):	(438,062)	(33,416)	(169,922)	(268,139)	39%	12,603

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	25,000	-	8,828	16,172	35%	1,589
OUTREACH EXPENSES	10,000	-	-	10,000	0%	4,167
MEETING EXPENSE	2,000	-	-	2,000	0%	833
SOFTWARE HOSTING	20,000	-	-	20,000	0%	8,333
TOTAL DIRECT EXPENSES:	57,000	-	8,828	48,172	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE) **	110,346	9,233	46,180	64,166	42%	(202)
BENEFITS EXPENSE	27,639	2,472	11,850	15,789	43%	(334)
OTHER INDIRECT EXPENSE	29,270	1,944	10,499	18,771	36%	1,697
TOTAL INDIRECT EXPENSES:	167,255	13,648	68,528	98,726	41%	1,161
TOTAL ALL EXPENSES:	224,255	13,648	77,356	146,898	34%	1,161
NET INCOME (LOSS):	(224,255)	(13,648)	(77,356)	(146,898)	34%	16,083

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Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	31,294	381,759	(106,759)	139%	267,176
TOTAL REVENUE:	275,000	31,294	381,759	(106,759)	139%	267,176
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,900	-	304	1,596	16%	487
SECTION/COMMITTEE CHAIR MTGS	500	-	71	429	14%	137
TOTAL DIRECT EXPENSES:	2,400	-	376	2,024	16%	624
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	174,309	14,447	73,105	101,204	42%	(477)
BENEFITS EXPENSE	61,514	5,504	26,652	34,863	43%	(1,021)
OTHER INDIRECT EXPENSE	87,120	5,804	31,344	55,776	36%	4,956
TOTAL INDIRECT EXPENSES:	322,943	25,754	131,101	191,842	41%	3,459
TOTAL ALL EXPENSES:	325,343	25,754	131,477	193,866	40%	4,083
NET INCOME (LOSS):	(50,343)	5,540	250,283	(300,626)	-497%	271,259

Washington State Bar Association

Statement of Activities

For the Period from February 01, 2026 to February 28, 2026

42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	50,830	615,149	(164,006)	136%	427,173
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(65,771)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(521)
OTHER	43,073	1,645	20,297	22,776	47%	2,350
TOTAL REVENUE:	653,316	52,475	635,446	17,870	97%	363,231
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	10,639	110,581	700,001	14%	227,162
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	31,294	381,759	(101,220)	136%	(264,868)
TOTAL DIRECT EXPENSES:	1,091,122	41,933	492,340	598,781	45%	(37,706)
NET INCOME (LOSS):	(437,806)	10,542	143,106	(580,912)	-33%	325,525

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	1,019,797	75,117	265,478	754,319	26%	159,438
STAFF TRAVEL/PARKING	1,000	-	162	838	16%	255
STAFF MEMBERSHIP DUES	410	-	-	410	0%	171
TELEPHONE	90,000	7,039	39,953	50,047	44%	(2,453)
COMPUTER HARDWARE	65,000	8,487	40,356	24,644	62%	(13,272)
COMPUTER SOFTWARE	518,000	489	233,988	284,012	45%	(18,155)
HARDWARE SERVICE & WARRANTIES	50,000	3,508	14,413	35,587	29%	6,420
SOFTWARE MAINTENANCE & LICENSING	470,000	40,130	190,183	279,817	40%	5,651
THIRD PARTY SERVICES	177,600	7,537	101,892	75,708	57%	(27,892)
CLOUD INFRASTRUCTURE	130,000	21	15,375	114,625	12%	38,791
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	2,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(142,328)	(901,800)	(1,626,007)	36%	(151,453)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	52,836	289,528	339,749	46%	(27,329)
BENEFITS EXPENSE	158,341	14,300	74,169	84,172	47%	(8,194)
CAPITAL LABOR & OVERHEAD	-	(6,332)	(7,035)	7,035		(7,035)
OTHER INDIRECT EXPENSE	172,174	11,447	61,820	110,354	36%	9,919
TOTAL INDIRECT EXPENSES:	959,791	72,251	418,482	541,309	44%	(32,639)
TOTAL ALL EXPENSES:	959,791	72,251	418,482	541,309	44%	(32,639)
NET INCOME (LOSS):	(959,791)	(72,251)	(418,482)	(541,309)	44%	(18,569)

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	250
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(264)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	1,875
SUBSCRIPTIONS	816	-	358	458	44%	(18)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	173
REGULATORY SCHOOL	10,000	-	5,286	4,714	53%	(1,119)
ABA DELEGATES	18,000	73	73	17,927	0%	7,427
TOTAL DIRECT EXPENSES:	36,301	73	6,801	29,500	19%	8,325
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	12,463	60,316	88,904	40%	1,859
BENEFITS EXPENSE	45,777	4,069	19,827	25,950	43%	(753)
OTHER INDIRECT EXPENSE	58,539	3,888	20,998	37,541	36%	3,393
TOTAL INDIRECT EXPENSES:	253,536	20,420	101,141	152,395	40%	4,499
TOTAL ALL EXPENSES:	289,837	20,492	107,941	181,895	37%	4,499
NET INCOME (LOSS):	(289,837)	(20,492)	(107,941)	(181,895)	37%	12,824

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,130,725	1,166,465	5,800,183	8,330,542	41%	87,619
TEMPORARY SALARIES	212,850	21,156	65,822	147,028	31%	22,866
CAPITAL LABOR & OVERHEAD	-	(6,332)	(7,035)	7,035		7,035
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(83,333)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	2,400	2,400	50%	(400)
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	942
FICA (EMPLOYER PORTION)	1,067,890	88,813	430,734	637,156	40%	14,220
L&I INSURANCE	65,406	-	13,891	51,515	21%	13,362
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	3,835	16,421	22,540	42%	(187)
MEDICAL (EMPLOYER PORTION)	1,959,293	192,495	898,772	1,060,521	46%	(82,400)
RETIREMENT (EMPLOYER PORTION)	778,534	64,678	322,606	455,928	41%	1,783
TRANSPORTATION ALLOWANCE	25,944	280	25,960	(16)	100%	(15,150)
UNEMPLOYMENT INSURANCE	73,419	9,503	27,509	45,910	37%	3,082
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,542,094	7,597,264	10,562,818	42%	(30,563)
WORKPLACE BENEFITS	60,150	1,290	9,316	50,834	15%	15,746
HUMAN RESOURCES POOLED EXP	115,700	7,818	37,928	77,772	33%	10,280
MEETING SUPPORT EXPENSES	9,950	1,334	3,068	6,882	31%	1,077
RENT	923,055	72,709	374,227	548,828	41%	10,379
PERSONAL PROP TAXES-WSBA	6,500	410	2,884	3,616	44%	(176)
FURNITURE, MAINT, LH IMP	48,450	924	7,528	40,922	16%	12,659
SAFETY & SECURITY	10,420	-	740	9,680	7%	3,602
OFFICE SUPPLIES & EQUIPMENT	19,635	1,320	6,322	13,313	32%	1,860
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,465	93,120	130,964	42%	248
COMPUTER HARDWARE DEPRECIATION	47,971	4,332	21,663	26,308	45%	(1,675)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,716	18,584	17,735	51%	(3,451)
INSURANCE	273,491	22,171	110,856	162,635	41%	3,099
WORK HOME FURNITURE & EQUIP	10,500	-	1,492	9,008	14%	2,883
PROFESSIONAL FEES-AUDIT	43,500	15,960	41,695	1,805	96%	(23,570)
PROFESSIONAL FEES-LEGAL	250,000	13,254	34,446	215,554	14%	69,720
ONLINE LEGAL RESEARCH	89,000	7,950	32,766	56,234	37%	4,317
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	2,708
TRANSLATION SERVICES	25,000	502	3,065	21,935	12%	7,351
TELEPHONE & INTERNET	33,600	2,720	13,410	20,190	40%	590
POSTAGE - GENERAL	12,000	601	3,423	8,577	29%	1,577
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	3,125
BANK FEES	27,000	3,305	13,398	13,602	50%	(2,148)
PRODUCTION MAINTENANCE & SUPPLIES	13,250	(70)	4,737	8,513	36%	784
COMPUTER POOLED EXPENSES	2,527,807	142,257	901,474	1,626,333	36%	151,779
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	320,968	1,736,143	3,085,240	36%	272,767
TOTAL INDIRECT EXPENSES:	22,981,465	1,863,062	9,333,406	13,648,058	41%	242,204

Washington State Bar Association
Statement of Activities
For the Period from February 01, 2026 to February 28, 2026
42% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(365,948)	(18,533)	(112,683)	(253,265)
ADMISSIONS/BAR EXAM	(70,382)	61,813	352,382	(422,765)
ADVANCEMENT FTE	(322,209)	(25,818)	(131,512)	(190,697)
BAR NEWS	(184,871)	(10,891)	(52,422)	(132,449)
BENCH BAR PRESS	-	(88)	1,350	(1,350)
BOARD OF GOVERNORS	(656,550)	(32,352.99)	(191,372)	(465,178)
CONFERENCE & BROADCAST SERVICES	(83,138)	(6,692)	(34,270)	(48,868)
CHARACTER & FITNESS BOARD	(183,031)	(12,916)	(74,330)	(108,701)
CLE - PRODUCTS	651,708	11,432	387,934	263,774
CLE - SEMINARS	(521,923)	(58,536)	(268,324)	(253,600)
CLIENT PROTECTION FUND	244,100	82,764	698,040	(453,940)
COMMUNICATIONS	(927,116)	(63,986)	(324,091)	(603,024)
COMMUNICATIONS FTE	(257,458)	(21,103)	(107,398)	(150,060)
DESKBOOKS	(261,267)	(422)	(80,064)	(181,203)
DISCIPLINE	(6,714,684)	(532,585)	(2,634,551)	(4,080,133)
DIVERSITY	(269,646)	(24,873)	(65)	(269,581)
ENTITY REGULATION	(67,555)	(7,449)	(41,387)	(26,168)
FACILITIES & OPERATIONS	(749,267)	(62,604)	(316,313)	(432,953)
FINANCE	(630,173)	(47,964)	(258,317)	(371,856)
FOUNDATION	(194,625)	(14,321)	(75,256)	(119,369)
HUMAN RESOURCES	(540,066)	(55,280)	(281,683)	(258,383)
LAW CLERK PROGRAM	(20,825)	11,950	164,952	(185,777)
LEGISLATIVE	(295,591)	(25,252)	(118,083)	(177,508)
LEGAL LUNCHBOX	(34,025)	(8,474)	89	(34,113)
LICENSE FEES	17,652,266	1,922,555	7,326,078	10,326,188
LICENSING AND MEMBERSHIP	(336,145)	(21,000)	(80,641)	(255,504)
LIMITED LICENSE LEGAL TECHNICIAN	(61,045)	(3,620)	(20,829)	(40,216)
LIMITED PRACTICE OFFICERS	56,640	6,193	33,468	23,172
MANDATORY CLE ADMINISTRATION	490,949	142,333	334,521	156,428
MEMBER WELLNESS PROGRAM	(247,030)	(21,507)	(100,617)	(146,413)
MINI CLE	(134,341)	(11,092)	(54,963)	(79,378)
MEMBER SERVICES & ENGAGEMENT	(418,764)	(29,644)	(134,450)	(284,313)
NEW MEMBER EDUCATION	20,022	916	42,855	(22,834)
OFFICE OF GENERAL COUNSEL	(1,143,522)	(86,954)	(441,550)	(701,972)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,074,655)	(78,676)	(490,578)	(584,077)
OGC-DISCIPLINARY BOARD	(346,788)	(24,547)	(126,376)	(220,412)
PRACTICE OF LAW BOARD	(115,055)	(7,968)	(40,528)	(74,526)
PRACTICE MANAGEMENT ASSISTANCE	(186,220)	587	(112,788)	(73,432)
PROFESSIONAL RESPONSIBILITY PROGRAM	(224,777)	(17,554)	(89,721)	(135,056)
PUBLIC SERVICE PROGRAMS	(190,189)	(18,246)	(103,678)	(86,511)
PUBLICATION & DESIGN SERVICES	(129,205)	(10,536)	(55,501)	(73,704)
REGULATORY SERVICES FTE	(438,062)	(33,416)	(169,922)	(268,139)
REGULATORY REFORM	(224,255)	(13,648)	(77,356)	(146,898)
SECTIONS ADMINISTRATION	(50,343)	5,540	250,283	(300,626)
SECTIONS OPERATIONS	(437,806)	10,542	143,106	(580,912)
TECHNOLOGY	(959,791)	(72,251)	(418,482)	(541,309)
VOLUNTEER EDUCATION	(289,837)	(20,492)	(107,941)	(181,895)
INDIRECT EXPENSES	22,981,465	1,863,062	9,333,406	13,648,058
TOTAL OF ALL	(21,738,972)	(2,618,393)	(11,340,418)	(10,398,554)
NET INCOME (LOSS)	(1,242,493)	755,332	2,007,012	(3,249,504)