

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

# Financial Reports

(Unaudited)

Year to Date June 30, 2025

Prepared by  
Maggie Yu, Controller

Submitted by  
Tiffany Lynch, Director of Finance  
July 21, 2025

# WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors  
Budget and Audit Committee

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

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through June 30, 2025,  
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	75%	74%	\$134,830	74%	Favorable to budget due to higher capital labor and lower than budgeted FICA, L&I, and retirement.
Other Indirect Expenses*	75%	68%	\$250,570	70%	Favorable to budget mainly due to timing of workplace benefits and lower than budgeted bank fees, HR, legal, and depreciation expenses.
Total Indirect Expenses	75%	73%	\$385,400	74%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	75%	80%	\$1,157,626	80%	Favorable to budget due to timing of donations and fee collection for bar exam, law clerks and Pro Hac Vice; higher revenue than budget for MCLE fees and interest income.
General Fund Indirect Expenses	75%	73%	\$347,283	74%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	75%	59%	\$527,609	58%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	75%	156%	\$2,032,518	125%	Favorable to budget for the reasons described above.

CLE Revenue	75%	73%	(\$26,354)	79%	Unfavorable to budget mainly due to lower than budgeted registrations.
CLE Direct Expenses	75%	40%	\$126,353	42%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	75%	72%	\$35,891	73%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	75%	29%	\$135,890	250%	Favorable to budget primarily due to timing of direct expenses.

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

**Washington State Bar Association Financial Summary**  
**Compared to Fiscal Year 2025 Budget**  
**For the Period from June 1, 2025 to June 30, 2025**

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	185,698	249,489	104,863	139,795	290,560	389,284	(290,560)	(389,284)
Admissions/Bar Exam	1,548,075	1,480,180	675,595	882,840	211,318	482,204	886,913	1,365,044	661,162	115,136
Advancement FTE	-	-	286,501	389,192	120	3,300	286,621	392,492	(286,621)	(392,492)
Bar News	436,892	589,600	238,046	329,017	273,808	400,175	511,853	730,092	(140,492)	(140,492)
Board of Governors	-	-	162,232	224,497	197,276	360,300	359,508	584,797	(359,508)	(584,797)
Character & Fitness Board	-	-	105,871	142,016	10,919	33,000	116,789	175,016	(116,789)	(175,016)
Communications Strategies	2,912	600	489,650	719,328	103,832	180,295	593,482	899,623	(590,570)	(899,023)
Communications Strategies FTE	-	-	192,980	250,494	-	-	192,980	250,494	(192,980)	(250,494)
Discipline	54,692	90,000	4,564,992	6,319,195	90,966	201,785	4,655,958	6,520,980	(4,601,267)	(6,430,980)
Diversity	135,000	135,000	264,948	375,891	12,230	70,900	277,177	446,791	(142,178)	(311,791)
Finance	639,581	600,000	881,881	1,160,064	3,080	4,920	884,961	1,164,984	(245,579)	(564,984)
Foundation	-	-	123,277	167,282	5,858	17,800	129,235	185,082	(129,235)	(185,082)
Human Resources	-	-	585,401	613,706	-	-	585,401	613,706	(585,401)	(613,706)
Law Clerk Program	249,226	237,200	135,127	182,789	6,895	51,031	142,022	233,820	107,204	3,380
Legislative	-	-	190,618	256,817	21,888	26,275	212,506	283,092	(212,506)	(283,092)
Legal Lunchbox	32,863	34,000	39,408	34,829	4,414	4,725	43,822	39,554	(10,959)	(5,554)
Licensing and Membership Records	397,238	482,200	587,448	797,383	23,373	28,380	610,821	825,763	(213,582)	(343,563)
Licensing Fees	13,073,535	17,492,616	-	-	-	-	0	-	13,073,535	17,492,616
Limited License Legal Technician	18,036	25,031	67,244	87,751	2,616	12,500	69,860	100,251	(51,825)	(75,220)
Limited Practice Officers	137,990	189,300	77,057	105,161	16,161	37,304	92,218	142,465	(44,773)	46,835
Mandatory CLE	1,167,225	1,233,800	491,528	658,390	110,414	151,333	601,942	809,723	565,283	424,077
Member Wellness Program	1,500	10,000	170,425	229,939	2,599	11,905	173,024	241,844	(171,524)	(231,844)
Member Services & Engagement	14,230	16,300	198,471	295,449	73,717	118,900	272,189	414,349	(257,959)	(398,049)
Mini CLE	-	-	89,413	120,867	-	-	89,413	120,867	(89,413)	(120,867)
New Member Education	148,041	178,000	79,584	108,113	1,287	2,600	80,872	110,713	67,169	67,287
Office of General Counsel	270	-	762,308	1,050,467	5,909	26,805	768,217	1,077,272	(767,947)	(1,077,272)
Office of the Executive Director	-	-	657,555	890,399	127,862	138,975	886,427	1,029,374	(886,427)	(1,029,374)
OGC-Disciplinary Board	-	-	150,474	199,971	87,819	128,500	238,293	328,471	(238,293)	(328,471)
Practice of Law Board	-	-	52,584	70,566	740	16,000	52,894	86,566	(52,894)	(86,566)
Practice Management Assistance	50,770	62,000	105,633	143,410	90,586	93,650	196,219	237,060	(145,449)	(175,060)
Professional Responsibility Program	-	-	156,352	210,019	3,322	7,700	159,674	217,719	(159,674)	(217,719)
Public Service Programs	134,832	135,280	165,478	226,074	240,390	310,700	405,868	536,774	(271,036)	(401,494)
Publication and Design Services	-	-	97,346	125,539	4,844	5,000	102,190	130,539	(102,190)	(130,539)
Regulatory Services FTE	-	-	328,821	440,534	1,706	9,490	330,527	450,024	(330,527)	(450,024)
Regulatory Reform	-	-	152,677	236,405	12,409	82,500	165,086	318,905	(165,086)	(318,905)
Sections Administration	364,299	275,000	216,287	300,658	209	2,400	216,496	303,058	(147,803)	(28,058)
Service Center	-	-	537,959	734,738	1,705	3,053	539,664	737,791	(539,664)	(737,791)
Volunteer Engagement	-	-	148,558	208,173	18,205	37,066	166,763	245,239	(166,763)	(245,239)
Technology	-	-	1,446,974	2,074,118	-	-	1,446,974	2,074,118	(1,446,974)	(2,074,118)
<b>Subtotal General Fund</b>	<b>18,607,206</b>	<b>23,266,107</b>	<b>15,862,070</b>	<b>21,612,469</b>	<b>1,873,341</b>	<b>3,201,266</b>	<b>17,735,410</b>	<b>24,813,735</b>	<b>871,795</b>	<b>(1,547,628)</b>
Expenses using Facilities Reserve funds	-	-	(164,222)	-	-	-	(164,222)	(169,206)	164,222	169,206
Expenses using Special Project Reserve funds	-	-	(152,677)	-	(12,409)	-	(165,086)	(318,905)	165,086	318,905
<b>Total General Fund - Net Result from Operations</b>	<b>18,607,206</b>	-	<b>15,545,170</b>	-	<b>1,860,931</b>	-	<b>17,406,101</b>	<b>24,325,624</b>	<b>1,201,104</b>	<b>(1,059,517)</b>
<b>Percentage of Budget</b>	<b>80%</b>	-	<b>73%</b>	-	<b>59%</b>	-	<b>71%</b>	-	-	-
CLE-Seminars and Products	1,096,659	1,443,710	754,142	1,063,549	143,958	307,112	898,100	1,370,661	198,559	73,049
CLE - Deskbooks	58,021	131,000	217,288	279,545	1,236	54,950	218,524	334,495	(160,503)	(203,495)
Total CLE	1,154,679	1,574,710	971,430	1,343,094	145,194	362,062	1,116,624	1,705,156	38,055	(130,446)
<b>Percentage of Budget</b>	<b>73%</b>	-	<b>72%</b>	-	<b>40%</b>	-	<b>65%</b>	-	9,502	11,269
Expenses using Facilities Reserve funds	-	-	(9,502)	-	-	-	(9,502)	1,693,887	47,557	(119,177)
<b>Total CLE Fund - Net Result from Operations</b>	<b>-</b>	-	<b>961,928</b>	-	<b>-</b>	-	<b>1,107,122</b>	-	-	-
<b>Total All Sections</b>	<b>604,091</b>	<b>645,483</b>	<b>-</b>	<b>-</b>	<b>612,395</b>	<b>1,040,206</b>	<b>612,395</b>	<b>1,040,206</b>	<b>(8,304)</b>	<b>(394,722)</b>
Client Protection Fund-Restricted	900,952	930,540	136,363	184,787	(83,130)	506,400	53,233	691,187	847,719	239,353
Expenses using Facilities Reserve funds	-	-	(1,461)	-	-	-	(1,461)	(1,518)	1,461	1,518
<b>Total CPF Fund - Net Result from Operations</b>	<b>-</b>	-	<b>134,902</b>	-	<b>-</b>	-	<b>51,772</b>	<b>689,669</b>	<b>849,180</b>	<b>240,871</b>
<b>Totals</b>	<b>21,266,928</b>	<b>26,416,840</b>	<b>16,969,862</b>	<b>23,140,350</b>	<b>2,547,800</b>	<b>5,109,934</b>	<b>19,517,662</b>	<b>28,250,284</b>	<b>1,749,266</b>	<b>(1,833,444)</b>
<b>Totals Net of Use of Facilities Reserve Funds</b>	-	-	(175,185)	-	-	-	(175,185)	27,749,386	175,185	(1,332,546)
<b>Totals Net of Use of Special Project Reserve Funds</b>	-	-	(152,677)	-	(12,409)	-	(165,086)	-	165,086	-
<b>Percentage of Budget</b>	<b>81%</b>	-	<b>73%</b>	-	<b>50%</b>	-	<b>69%</b>	-	<b>2,089,537</b>	-

Summary of Fund Balances:	Fund Balances Sept. 30, 2024	2025 Reforecasted Fund Balances	Fund Balances Year to date
<b>Restricted Funds:</b>			
Client Protection Fund	4,759,353	4,998,705	5,608,532
<b>Board-Designated Funds (Non-General Fund):</b>			
CLE Fund Balance	1,344,457	1,214,012	1,392,014
Section Funds	2,123,665	1,728,943	2,115,361
<b>Board-Designated Funds (General Fund):</b>			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	7,847
Special Projects and Innovation Fund	400,000	81,095	234,914
<b>Unrestricted Funds (General Fund):</b>			
Unrestricted General Fund	7,019,063	5,997,626	8,244,422
<b>Total General Fund Balance</b>	<b>10,126,350</b>	<b>8,578,721</b>	<b>10,987,183</b>
<b>Net Change in Total General Fund Balance</b>	<b>-</b>	<b>(1,547,628)</b>	<b>871,795</b>
<b>Total Fund Balance</b>	<b>18,353,825</b>	<b>16,520,381</b>	<b>20,103,090</b>
<b>Net Change In Fund Balance</b>	<b>-</b>	<b>(1,833,444)</b>	<b>1,749,266</b>

**Washington State Bar Association  
Analysis of Cash Investments  
As of June 30, 2025**

**Checking & Savings Accounts**

**General Fund**

**Checking**

**Bank**

Wells Fargo

**Account**

General

**Amount**

948,936

Total

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

4.22%

11,925,359

UBS Financial Money Market

4.22%

1,172,056

CDs/Treasuries

see list

9,243,129

**General Fund Total**

**23,289,480**

**Client Protection Fund**

**Checking**

**Bank**

Wells Fargo

**Amount**

385,371

**Investments**

**Rate (yield)**

**Amount**

Wells Fargo Money Market

4.22%

2,447,818

CDs/Treasuries

see list

2,971,171

**Client Protection Fund Total**

**5,804,360**

**Grand Total Cash & Investments**

**29,093,840**

**Washington State Bar Association**  
**Analysis of Cash Investments**  
**As of June 30, 2025**

**General Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term</u> <u>Months</u></b>	<b><u>Trade</u> <u>Date</u></b>	<b><u>Settle</u> <u>Date</u></b>	<b><u>Maturity</u> <u>Date</u></b>	<b><u>Amount</u></b>
City National Bank of FL CD	4.15%	9	10/10/2024	10/16/2024	7/16/2025	250,000
Bank of America Calif CD	4.10%	9	10/10/2024	10/17/2024	7/17/2025	250,000
Western Alliance Bank CD	4.10%	9	10/10/2024	10/18/2024	7/18/2025	250,000
Cross River Bank CD	4.30%	9	11/19/2024	11/22/2024	8/22/2025	250,000
US Bank NA Cincinnati CD	4.40%	9	11/19/2024	11/26/2024	8/26/2025	250,000
BMO Bank NA CD	4.30%	9	11/26/2024	11/29/2024	8/29/2025	250,000
HomeTrust Bank CD	4.15%	9	12/31/2024	1/9/2025	10/9/2025	250,000
Tompkins Community Bank CD	4.10%	9	1/7/2025	1/17/2025	10/17/2025	250,000
Needham Bank CD	4.10%	9	1/16/2025	1/24/2025	10/24/2025	250,000
Dogwood St Bank CD	4.20%	9	1/16/2025	1/28/2025	10/28/2025	250,000
First Bank Chicago CD	4.20%	12	11/26/2024	11/27/2024	11/26/2025	250,000
Bank of India NY CD	4.10%	11	12/17/2024	12/27/2024	12/3/2025	250,000
State Bank India CD	4.25%	9	3/17/2025	3/24/2025	12/19/2025	250,000
Federal Farm Credit Bank CD	4.25%	12	12/17/2024	12/20/2024	12/19/2025	250,243
Stearns Bank CD	4.15%	12	12/12/2024	12/23/2024	12/23/2025	250,000
Zions Bancorp NA CD	4.15%	9	3/28/2025	4/2/2025	1/2/2026	250,000
Regions Bank CD	4.10%	12	12/31/2024	1/8/2025	1/8/2026	250,000
TowneBank Portsmouth CD	4.10%	12	12/31/2024	1/10/2025	1/9/2026	250,000
First Reliance Bank CD	4.25%	12	2/21/2025	2/26/2025	2/25/2026	250,000
Bank of NY Mellon CD	4.20%	12	2/21/2025	2/26/2025	2/26/2026	250,000
Preferred bank La Calif	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Southeast bank	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Norway savings bank	4.25%	9	5/28/2025	6/2/2025	3/2/2026	250,000
Old national bank	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
Fortis Bankus CD	4.25%	12	3/28/2025	4/11/2025	4/10/2026	250,000
Southstate bank NA	4.40%	10	6/12/2025	6/18/2025	4/20/2026	250,000
Israel Discount BK of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000
Bank of Baroda CD	4.35%	12	6/12/2025	6/17/2025	6/17/2026	250,000
Merrick Bank CD	4.30%	12	6/12/2025	6/20/2025	6/18/2026	250,000
Simmons Bank/Pine Bluff CD	4.20%	12	6/12/2025	6/20/2025	6/18/2026	250,000

**US T- Bill's**

US Treasury Bill	4.12%	6	12/31/2024	1/2/2025	7/3/2025	244,967
US Treasury Bill	4.15%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.22%	6	2/21/2025	2/24/2025	8/31/2025	514,177
US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364

<b>Total</b>	<b>9,243,129</b>
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**Washington State Bar Association  
Analysis of Cash Investments  
As of June 30, 2025**

**Client Fund Protection Fund**

<b><u>Bank</u></b>	<b><u>Yield</u></b>	<b><u>Term Months</u></b>	<b><u>Trade Date</u></b>	<b><u>Settle Date</u></b>	<b><u>Maturity Date</u></b>	<b><u>Amount</u></b>
Ally Bank CD	4.05%	9	10/10/2024	10/17/2024	7/17/2025	250,000
Dollar Bank CD	4.15%	12	12/12/2024	12/20/2024	12/19/2025	250,000
Mizuho Bank USA	4.20%	9	3/17/2025	3/26/2025	12/26/2025	250,000
Bank of American NA CD	4.35%	12	1/16/2025	1/24/2025	1/23/2026	250,000
Bank of China/NY	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%	4	4/7/2025	4/8/2025	8/5/2025	246,686
US Treasury Bill	4.00%	4	4/22/2025	4/23/2025	8/19/2025	493,379
US Treasury Bill	4.20%	6	2/21/2025	2/24/2025	8/21/2025	489,963
US Treasury Bill	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143

<b>Total</b>	<b>2,971,171</b>
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**Washington State Bar Association**  
Statement of Activities  
For the Period from June 1, 2025 to June 30, 2025  
**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSE FEES</b>						
<b>REVENUE:</b>						
LICENSE FEES	17,492,616	1,407,088	13,073,535	4,419,081	75%	(45,927)
<b>TOTAL REVENUE:</b>	<u>17,492,616</u>	<u>1,407,088</u>	<u>13,073,535</u>	<u>4,419,081</u>	<u>75%</u>	<u>(45,927)</u>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADMISSIONS</b>						
<b>REVENUE:</b>						
EXAM SOFTWARE REVENUE	27,500	-	8,150	19,350	30%	(12,475)
BAR EXAM FEES	1,378,980	70,210	1,482,495	(103,515)	108%	448,260
RULE 9/LEGAL INTERN FEES	12,500	2,150	14,100	(1,600)	113%	4,725
SPECIAL ADMISSIONS	61,200	7,410	43,330	17,870	71%	(2,570)
<b>TOTAL REVENUE:</b>	<b>1,480,180</b>	<b>79,770</b>	<b>1,548,075</b>	<b>(67,895)</b>	<b>105%</b>	<b>437,940</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	2,000	158	2,394	(394)	120%	(894)
STAFF TRAVEL/PARKING	24,000	-	8,264	15,736	34%	9,736
STAFF MEMBERSHIP DUES	495	-	245	250	49%	126
SUPPLIES	4,000	868	3,978	22	99%	(978)
FACILITY, PARKING, FOOD	100,000	64	43,147	56,853	43%	31,853
EXAMINER FEES	44,500	-	21,750	22,750	49%	11,625
UBE EXMINATIONS	118,000	-	41,448	76,552	35%	47,052
BOARD OF BAR EXAMINERS	42,500	-	7,511	34,989	18%	24,364
BAR EXAM PROCTORS	23,000	-	9,432	13,568	41%	7,818
DISABILITY ACCOMMODATIONS	65,000	2,575	31,509	33,491	48%	17,241
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	50
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,479
SOFTWARE HOSTING	45,609	3,951	33,879	11,730	74%	328
STAFF CONFERENCE & TRAINING	10,100	-	7,040	3,060	70%	535
<b>TOTAL DIRECT EXPENSES:</b>	<b>482,204</b>	<b>7,616</b>	<b>211,318</b>	<b>270,886</b>	<b>44%</b>	<b>150,335</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.17 FTE)	531,757	44,704	418,985	112,772	79%	(20,168)
BENEFITS EXPENSE	187,665	15,440	142,285	45,380	76%	(1,536)
OTHER INDIRECT EXPENSE	163,419	8,589	114,324	49,094	70%	8,240
<b>TOTAL INDIRECT EXPENSES:</b>	<b>882,840</b>	<b>68,733</b>	<b>675,595</b>	<b>207,246</b>	<b>77%</b>	<b>(13,464)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,365,044</b>	<b>76,349</b>	<b>886,913</b>	<b>478,132</b>	<b>65%</b>	<b>136,871</b>
<b>NET INCOME (LOSS):</b>	<b>115,136</b>	<b>3,421</b>	<b>661,162</b>	<b>(546,027)</b>	<b>574%</b>	<b>574,811</b>



# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ADVANCEMENT FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF CONFERENCE & TRAINING	3,300	-	120	3,180	4%	2,355
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,300</b>	<b>-</b>	<b>120</b>	<b>3,180</b>	<b>4%</b>	<b>2,355</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.96 FTE)	264,525	23,237	197,329	67,196	75%	1,065
BENEFITS EXPENSE	74,703	6,329	54,998	19,705	74%	1,029
OTHER INDIRECT EXPENSE	49,964	2,733	34,174	15,790	68%	3,299
<b>TOTAL INDIRECT EXPENSES:</b>	<b>389,192</b>	<b>32,300</b>	<b>286,501</b>	<b>102,691</b>	<b>74%</b>	<b>5,393</b>
<b>TOTAL ALL EXPENSES:</b>	<b>392,492</b>	<b>32,300</b>	<b>286,621</b>	<b>105,871</b>	<b>73%</b>	<b>7,748</b>
<b>NET INCOME (LOSS):</b>	<b>(392,492)</b>	<b>(32,300)</b>	<b>(286,621)</b>	<b>(105,871)</b>	<b>73%</b>	<b>7,748</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ACCESS TO JUSTICE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
ATJ BOARD RETREAT	6,000	63	5,181	820	86%	(681)
LEADERSHIP TRAINING	6,000	346	7,576	(1,576)	126%	(3,076)
ATJ BOARD EXPENSE	58,500	4,798	47,318	11,182	81%	(3,443)
STAFF TRAVEL/PARKING	2,800	10	1,352	1,448	48%	748
STAFF CONFERENCE & TRAINING	2,495	40	1,570	925	63%	301
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	721
CONFERENCE/INSTITUTE EXPENSE	30,000	(216)	22,699	7,301	76%	(199)
RECEPTION/FORUM EXPENSE	30,000	(427)	16,887	13,113	56%	5,613
<b>TOTAL DIRECT EXPENSES:</b>	<b>139,795</b>	<b>4,614</b>	<b>104,863</b>	<b>34,932</b>	<b>75%</b>	<b>(16)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.63 FTE)	155,733	12,303	118,231	37,502	76%	(1,431)
BENEFITS EXPENSE	51,565	4,322	38,420	13,144	75%	253
OTHER INDIRECT EXPENSE	42,191	2,281	29,046	13,144	69%	2,597
<b>TOTAL INDIRECT EXPENSES:</b>	<b>249,489</b>	<b>18,906</b>	<b>185,698</b>	<b>63,791</b>	<b>74%</b>	<b>1,419</b>
<b>TOTAL ALL EXPENSES:</b>	<b>389,284</b>	<b>23,520</b>	<b>290,560</b>	<b>98,723</b>	<b>75%</b>	<b>1,402</b>
<b>NET INCOME (LOSS):</b>	<b>(389,284)</b>	<b>(23,520)</b>	<b>(290,560)</b>	<b>(98,723)</b>	<b>75%</b>	<b>1,402</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BAR NEWS</b>						
<b>REVENUE:</b>						
ROYALTIES	2,000	-	-	2,000	0%	(1,500)
DISPLAY ADVERTISING	405,000	49,963	355,642	49,358	88%	51,892
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	33
CLASSIFIED ADVERTISING	2,500	565	3,437	(937)	137%	1,562
JOB TARGET ADVERTISING	180,000	14,588	77,705	102,295	43%	(57,295)
<b>TOTAL REVENUE:</b>	<b>589,600</b>	<b>65,116</b>	<b>436,892</b>	<b>152,708</b>	<b>74%</b>	<b>(5,308)</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	135,000	15,191	106,313	28,687	79%	(5,063)
PRINTING, COPYING & MAILING **	261,500	25,787	166,313	95,187	64%	29,812
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	597
GRAPHICS/ARTWORK	1,000	-	75	925	8%	675
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	225
STAFF MEMBERSHIP DUES	150	-	-	150	0%	113
SUBSCRIPTIONS	225	-	204	21	91%	(36)
<b>TOTAL DIRECT EXPENSES:</b>	<b>400,175</b>	<b>40,979</b>	<b>273,808</b>	<b>126,367</b>	<b>68%</b>	<b>26,324</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.13 FTE)	207,867	15,484	152,847	55,020	74%	3,053
BENEFITS EXPENSE	67,753	5,395	48,198	19,555	71%	2,616
OTHER INDIRECT EXPENSE	54,297	2,959	37,000	17,297	68%	3,723
<b>TOTAL INDIRECT EXPENSES:</b>	<b>329,917</b>	<b>23,837</b>	<b>238,046</b>	<b>91,872</b>	<b>72%</b>	<b>9,392</b>
<b>TOTAL ALL EXPENSES:</b>	<b>730,092</b>	<b>64,816</b>	<b>511,853</b>	<b>218,239</b>	<b>70%</b>	<b>35,716</b>
<b>NET INCOME (LOSS):</b>	<b>(140,492)</b>	<b>301</b>	<b>(74,962)</b>	<b>(65,531)</b>	<b>53%</b>	<b>30,407</b>

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

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>BOARD OF GOVERNORS</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
<b>DIRECT EXPENSES:</b>						
BOG MEETINGS	148,000	698	90,436	57,564	61%	20,564
BOG COMMITTEES' EXPENSES **	8,500	577	4,750	3,750	56%	1,625
BOG RETREAT **	43,000	-	38,128	4,872	89%	(5,878)
BOG CONFERENCE ATTENDANCE **	36,500	-	31,162	5,338	85%	(3,787)
BOG TRAVEL & OUTREACH	50,000	1,130	16,241	33,759	32%	21,259
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	11,250
BOG ELECTIONS	42,000	2,255	16,298	25,703	39%	15,203
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	7,500
NEW GOVERNOR ORIENTATION **	3,500	-	177	3,323	5%	2,448
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	2,475
SUPPLIES	500	-	84	416	17%	291
<b>TOTAL DIRECT EXPENSES:</b>	<u>360,300</u>	<u>4,659</u>	<u>197,276</u>	<u>163,024</u>	<u>55%</u>	<u>72,949</u>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.73 FTE) **	132,168	10,851	96,845	35,324	73%	2,281
BENEFITS EXPENSE **	48,740	4,129	35,310	13,430	72%	1,245
OTHER INDIRECT EXPENSE **	43,589	2,404	30,078	13,512	69%	2,614
<b>TOTAL INDIRECT EXPENSES:</b>	<u>224,497</u>	<u>17,384</u>	<u>162,232</u>	<u>62,265</u>	<u>72%</u>	<u>6,141</u>
<b>TOTAL ALL EXPENSES:</b>	<u>584,797</u>	<u>22,043</u>	<u>359,508</u>	<u>225,289</u>	<u>61%</u>	<u>79,090</u>
<b>NET INCOME (LOSS):</b>	<u>(584,797)</u>	<u>(22,043)</u>	<u>(359,508)</u>	<u>(225,289)</u>	<u>61%</u>	<u>79,090</u>

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

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CHARACTER &amp; FITNESS BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	953	6,171	11,829	34%	7,329
COURT REPORTERS	15,000	-	4,748	10,252	32%	6,502
TOTAL DIRECT EXPENSES:	33,000	952.52	10,919	22,081	33%	13,831
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	8,047	72,185	23,130	76%	(699)
BENEFITS EXPENSE	27,582	2,351	20,581	7,001	75%	106
OTHER INDIRECT EXPENSE	19,119	1,048	13,104	6,015	69%	1,235
TOTAL INDIRECT EXPENSES:	142,016	11,446	105,871	36,145	75%	641
TOTAL ALL EXPENSES:	175,016	12,399	116,789	58,227	67%	14,473
NET INCOME (LOSS):	(175,016)	(12,399)	(116,789)	(58,227)	67%	14,473

**Washington State Bar Association**  
Statement of Activities  
For the Period from June 1, 2025 to June 30, 2025  
**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CONTINUING LEGAL EDUCATION (CLE)</b>						
<b>(CLES - CLEP)</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	725,000	7,937	387,096	337,904	53%	(156,654)
SEMINAR REVENUE-OTHER	20,000	1,500	16,100	3,900	81%	1,100
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	112,500
SHIPPING & HANDLING	210	9	99	111	47%	(59)
COURSEBOOK SALES	3,500	95	745	2,755	21%	(1,880)
MP3 AND VIDEO SALES	845,000	19,138	692,619	152,381	82%	58,869
<b>TOTAL REVENUE:</b>	<b>1,443,710</b>	<b>28,679</b>	<b>1,096,659</b>	<b>347,051</b>	<b>76%</b>	<b>(43,054)</b>
<b>DIRECT EXPENSES:</b>						
COURSEBOOK PRODUCTION	500	-	-	500	0%	375
DEPRECIATION	2,012	170	1,530	482	76%	(21)
ONLINE EXPENSES	54,000	2,030	28,166	25,834	52%	12,334
ACCREDITATION FEES	3,000	(60)	1,920	1,080	64%	330
FACILITIES	165,000	400	94,157	70,843	57%	29,593
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	5,250
SPEAKERS & PROGRAM DEVELOP	48,000	9,286	15,334	32,666	32%	20,666
HONORARIA	3,000	-	-	3,000	0%	2,250
CLE SEMINAR COMMITTEE	200	-	-	200	0%	150
STAFF TRAVEL/PARKING	15,000	1,368	2,734	12,266	18%	8,516
STAFF CONFERENCE & TRAINING	6,900	-	-	6,900	0%	5,175
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,125
SUPPLIES	500	-	-	500	0%	375
COST OF SALES - COURSEBOOKS	300	10	58	242	19%	167
POSTAGE & DELIVERY-COURSEBOOKS	200	6	59	141	30%	91
<b>TOTAL DIRECT EXPENSES:</b>	<b>307,112</b>	<b>13,210</b>	<b>143,958</b>	<b>163,154</b>	<b>47%</b>	<b>86,376</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (8.00 FTE)	630,924	51,060	450,964	179,960	71%	22,229
BENEFITS EXPENSE	228,691	19,140	163,914	64,777	72%	7,604
OTHER INDIRECT EXPENSE	203,934	11,137	139,264	64,670	68%	13,686
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,063,549</b>	<b>81,337</b>	<b>754,142</b>	<b>309,407</b>	<b>71%</b>	<b>43,520</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,370,661</b>	<b>94,547</b>	<b>898,100</b>	<b>472,561</b>	<b>66%</b>	<b>129,896</b>
<b>NET INCOME (LOSS):</b>	<b>73,049</b>	<b>(65,868)</b>	<b>198,559</b>	<b>(125,509)</b>	<b>272%</b>	<b>143,772</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>CLIENT PROTECTION FUND</b>						
<b>REVENUE:</b>						
CPF RESTITUTION	10,000	465	19,277	(9,277)	193%	11,777
CPF MEMBER ASSESSMENTS	720,540	3,760	715,600	4,940	99%	175,195
INTEREST INCOME	200,000	19,512	166,075	33,925	83%	16,075
<b>TOTAL REVENUE:</b>	<b>930,540</b>	<b>23,737</b>	<b>900,952</b>	<b>29,588</b>	<b>97%</b>	<b>203,047</b>
<b>DIRECT EXPENSES:</b>						
BANK FEES	2,500	(167)	(3,002)	5,502	-120%	4,877
GIFTS TO INJURED CLIENTS	500,000	-	(80,480)	580,480	-16%	455,480
CPF BOARD EXPENSES	2,000	-	353	1,647	18%	1,147
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,275
STAFF MEMBERSHIP DUES	200	-	-	200	0%	150
<b>TOTAL DIRECT EXPENSES:</b>	<b>506,400</b>	<b>(167)</b>	<b>(83,130)</b>	<b>589,530</b>	<b>-16%</b>	<b>462,930</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	115,160	9,284	86,800	28,361	75%	(429)
BENEFITS EXPENSE	38,272	3,242	28,237	10,035	74%	467
OTHER INDIRECT EXPENSE	31,355	1,706	21,326	10,028	68%	2,190
<b>TOTAL INDIRECT EXPENSES:</b>	<b>184,787</b>	<b>14,231</b>	<b>136,363</b>	<b>48,424</b>	<b>74%</b>	<b>2,228</b>
<b>TOTAL ALL EXPENSES:</b>	<b>691,187</b>	<b>14,064</b>	<b>53,233</b>	<b>637,954</b>	<b>8%</b>	<b>465,157</b>
<b>NET INCOME (LOSS):</b>	<b>239,353</b>	<b>9,673</b>	<b>847,719</b>	<b>(608,366)</b>	<b>354%</b>	<b>668,204</b>

# Washington State Bar Association

Statement of Activities

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**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>COMMUNICATION STRATEGIES</b>						
<b>REVENUE:</b>						
50 YEAR MEMBER TRIBUTE LUNCH	100	493	873	(773)	873%	798
WSBA LOGO MERCHANDISE SALES	500	577	2,039	(1,539)	408%	1,664
<b>TOTAL REVENUE:</b>	<b>600</b>	<b>1,070</b>	<b>2,912</b>	<b>(2,312)</b>	<b>485%</b>	<b>2,462</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	5,895	198	1,705	4,190	29%	2,716
STAFF MEMBERSHIP DUES	1,800	440	767	1,033	43%	583
SUBSCRIPTIONS	4,000	108	1,546	2,454	39%	1,454
APEX	52,500	22,582	22,637	29,863	43%	16,738
BAR LEADERS SUMMIT	35,000	-	33,963	1,037	97%	(7,713)
50 YEAR MEMBER TRIBUTE LUNCH	35,000	20,401	27,984	7,016	80%	(1,734)
BAR OUTREACH	20,000	1,047	3,455	16,545	17%	11,545
COMMUNICATIONS OUTREACH	15,000	538	3,014	11,986	20%	8,236
STAFF CONFERENCE & TRAINING	11,100	-	8,761	2,339	79%	(436)
<b>TOTAL DIRECT EXPENSES:</b>	<b>180,295</b>	<b>45,314</b>	<b>103,832</b>	<b>76,463</b>	<b>58%</b>	<b>31,390</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.39 FTE) **	426,569	36,013	287,894	138,675	67%	32,033
BENEFITS EXPENSE **	154,335	12,847	107,876	46,459	70%	7,876
OTHER INDIRECT EXPENSE **	138,424	7,500	93,881	44,543	68%	9,937
<b>TOTAL INDIRECT EXPENSES:</b>	<b>719,328</b>	<b>56,360</b>	<b>489,650</b>	<b>229,677</b>	<b>68%</b>	<b>49,845</b>
<b>TOTAL ALL EXPENSES:</b>	<b>899,623</b>	<b>101,674</b>	<b>593,482</b>	<b>306,141</b>	<b>66%</b>	<b>81,235</b>
<b>NET INCOME (LOSS):</b>	<b>(899,023)</b>	<b>(100,604)</b>	<b>(590,570)</b>	<b>(308,453)</b>	<b>66%</b>	<b>83,697</b>

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**Washington State Bar Association**  
Statement of Activities  
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<b>COMMUNICATION STRATEGIES FTE</b>						
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.00 FTE)	179,737	15,926	140,340	39,397	78%	(5,537)
BENEFITS EXPENSE	45,265	3,887	35,168	10,097	78%	(1,219)
OTHER INDIRECT EXPENSE	25,492	1,397	17,472	8,019	69%	1,647
TOTAL INDIRECT EXPENSES:	<u>250,494</u>	<u>21,210</u>	<u>192,980</u>	<u>57,513</u>	<u>77%</u>	<u>(5,110)</u>
NET INCOME (LOSS):	<u>(250,494)</u>	<u>(21,210)</u>	<u>(192,980)</u>	<u>(57,513)</u>	<u>77%</u>	<u>(5,110)</u>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DESKBOOKS</b>						
<b>REVENUE:</b>						
DESKBOOK SALES	30,000	629	8,124	21,876	27%	(14,376)
LEXIS/NEXIS ROYALTIES	75,000	-	32,457	42,543	43%	(23,793)
SECTION PUBLICATION SALES	1,000	-	90	910	9%	(660)
FASTCASE ROYALTIES	25,000	-	17,350	7,651	69%	(1,401)
<b>TOTAL REVENUE:</b>	<b>131,000</b>	<b>629</b>	<b>58,021</b>	<b>72,979</b>	<b>44%</b>	<b>(40,229)</b>
<b>DIRECT EXPENSES:</b>						
COST OF SALES - DESKBOOKS	5,000	-	1,162	3,838	23%	2,588
COST OF SALES - SECTION PUBLICATION	500	-	74	426	15%	301
SPLITS TO SECTIONS	300	-	-	300	0%	225
DESKBOOK ROYALTIES	300	-	-	300	0%	225
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	225
OBSOLETE INVENTORY	48,250	-	-	48,250	0%	36,188
STAFF MEMBERSHIP DUES	250	-	-	250	0%	188
SUBSCRIPTIONS	50	-	-	50	0%	38
<b>TOTAL DIRECT EXPENSES:</b>	<b>54,950</b>	<b>-</b>	<b>1,236</b>	<b>53,714</b>	<b>2%</b>	<b>39,977</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.75 FTE)	178,087	11,640	145,719	32,369	82%	(12,153)
BENEFITS EXPENSE	56,847	4,289	40,993	15,854	72%	1,643
OTHER INDIRECT EXPENSE	44,611	2,445	30,577	14,034	69%	2,881
<b>TOTAL INDIRECT EXPENSES:</b>	<b>279,545</b>	<b>18,375</b>	<b>217,288</b>	<b>62,257</b>	<b>78%</b>	<b>(7,629)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>334,495</b>	<b>18,375</b>	<b>218,524</b>	<b>115,971</b>	<b>65%</b>	<b>32,348</b>
<b>NET INCOME (LOSS):</b>	<b>(203,495)</b>	<b>(17,746)</b>	<b>(160,503)</b>	<b>(42,992)</b>	<b>79%</b>	<b>(7,882)</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DISCIPLINE</b>						
<b>REVENUE:</b>						
AUDIT REVENUE	1,000	85	553	448	55%	(198)
RECOVERY OF DISCIPLINE COSTS	70,000	2,530	38,211	31,789	55%	(14,289)
DISCIPLINE HISTORY SUMMARY	19,000	1,588	15,928	3,072	84%	1,678
<b>TOTAL REVENUE:</b>	<b>90,000</b>	<b>4,203</b>	<b>54,692</b>	<b>35,308</b>	<b>61%</b>	<b>(12,808)</b>
<b>DIRECT EXPENSES:</b>						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	263
STAFF TRAVEL/PARKING	25,000	1,070	7,887	17,113	32%	10,863
STAFF MEMBERSHIP DUES	7,090	-	6,840	250	96%	(1,523)
TELEPHONE	4,000	196	1,704	2,296	43%	1,296
COURT REPORTERS	60,000	6,496	32,357	27,643	54%	12,643
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	750
LITIGATION EXPENSES	40,000	480	8,282	31,718	21%	21,718
DISABILITY EXPENSES	15,000	3,264	7,763	7,237	52%	3,487
TRANSLATION SERVICES	12,000	890	3,795	8,205	32%	5,205
STAFF CONFERENCE & TRAINING	37,345	2,607	22,338	15,007	60%	5,671
<b>TOTAL DIRECT EXPENSES:</b>	<b>201,785</b>	<b>15,003</b>	<b>90,966</b>	<b>110,819</b>	<b>45%</b>	<b>60,373</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (38.90 FTE)	4,053,832	330,111	2,958,528	1,095,304	73%	81,846
BENEFITS EXPENSE	1,272,455	105,907	927,673	344,782	73%	26,669
OTHER INDIRECT EXPENSE	992,908	54,186	678,791	314,116	68%	65,889
<b>TOTAL INDIRECT EXPENSES:</b>	<b>6,319,195</b>	<b>490,204</b>	<b>4,564,992</b>	<b>1,754,203</b>	<b>72%</b>	<b>174,404</b>
<b>TOTAL ALL EXPENSES:</b>	<b>6,520,980</b>	<b>505,207</b>	<b>4,655,958</b>	<b>1,865,022</b>	<b>71%</b>	<b>234,777</b>
<b>NET INCOME (LOSS):</b>	<b>(6,430,980)</b>	<b>(501,004)</b>	<b>(4,601,267)</b>	<b>(1,829,713)</b>	<b>72%</b>	<b>221,968</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>DIVERSITY</b>						
<b>REVENUE:</b>						
DONATIONS	135,000	-	135,000	0	100%	33,750
<b>TOTAL REVENUE:</b>	<b>135,000</b>	<b>-</b>	<b>135,000</b>	<b>0</b>	<b>100%</b>	<b>33,750</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,700	282	736	2,964	20%	2,039
STAFF MEMBERSHIP DUES	700	-	655	45	94%	(130)
DEI COUNCIL	5,900	1,132	1,924	3,976	33%	2,501
DIVERSITY EVENTS & PROJECTS	43,100	650	8,708	34,392	20%	23,617
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	5,625
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	2,088
CONSULTING SERVICES	7,000	-	45	6,955	1%	5,205
<b>TOTAL DIRECT EXPENSE:</b>	<b>70,900</b>	<b>2,064</b>	<b>12,230</b>	<b>58,670</b>	<b>17%</b>	<b>40,945</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.69 FTE)	227,749	13,637	161,271	66,478	71%	9,541
BENEFITS EXPENSE	79,569	5,940	56,913	22,656	72%	2,764
OTHER INDIRECT EXPENSE	68,573	3,740	46,764	21,809	68%	4,666
<b>TOTAL INDIRECT EXPENSES:</b>	<b>375,891</b>	<b>23,316</b>	<b>264,948</b>	<b>110,943</b>	<b>70%</b>	<b>16,970</b>
<b>TOTAL ALL EXPENSES:</b>	<b>446,791</b>	<b>25,380</b>	<b>277,177</b>	<b>169,613</b>	<b>62%</b>	<b>57,916</b>
<b>NET INCOME (LOSS):</b>	<b>(311,791)</b>	<b>(25,380)</b>	<b>(142,178)</b>	<b>(169,613)</b>	<b>46%</b>	<b>91,665</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>ETHICS, WELLNESS, &amp; PRACTICE (MWP-PMA-PRP) REVENUE:</b>						
DIVERSIONS	10,000	-	1,500	8,500	15%	(6,000)
ROYALTIES	62,000	200	50,770	11,230	82%	4,270
<b>TOTAL REVENUE:</b>	<b>72,000</b>	<b>200</b>	<b>52,270</b>	<b>19,730</b>	<b>73%</b>	<b>(1,730)</b>
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	1,450	-	1,053	397	73%	34
MEMBER WELLNESS COUNCIL	4,250	-	1,042	3,208	25%	2,146
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	1,000
STAFF TRAVEL/PARKING	6,000	-	1,069	4,931	18%	3,431
STAFF CONFERENCE & TRAINING	9,100	126	4,746	4,354	52%	2,079
SUBSCRIPTIONS	1,455	110	993	462	68%	98
CPE COMMITTEE	1,000	-	286	714	29%	464
FASTCASE	85,000	-	84,568	432	99%	(20,818)
<b>TOTAL DIRECT EXPENSES:</b>	<b>113,255</b>	<b>236</b>	<b>96,507</b>	<b>16,748</b>	<b>85%</b>	<b>(11,566)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (3.51 FTE)	376,056	31,838	284,688	91,369	76%	(2,645)
BENEFITS EXPENSE	117,836	9,938	86,826	31,010	74%	1,551
OTHER INDIRECT EXPENSE	89,476	4,870	60,896	28,580	68%	6,211
<b>TOTAL INDIRECT EXPENSES:</b>	<b>583,369</b>	<b>46,645</b>	<b>432,410</b>	<b>150,959</b>	<b>74%</b>	<b>5,117</b>
<b>TOTAL ALL EXPENSES:</b>	<b>696,624</b>	<b>46,882</b>	<b>528,917</b>	<b>167,707</b>	<b>76%</b>	<b>(6,449)</b>
<b>NET INCOME (LOSS):</b>	<b>(624,624)</b>	<b>(46,682)</b>	<b>(476,647)</b>	<b>(147,976)</b>	<b>76%</b>	<b>(8,179)</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FINANCE</b>						
<b>REVENUE:</b>						
INTEREST INCOME	600,000	90,512	639,581	(39,581)	107%	189,581
<b>TOTAL REVENUE:</b>	<b>600,000</b>	<b>90,512</b>	<b>639,581</b>	<b>(39,581)</b>	<b>107%</b>	<b>189,581</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,750	(314)	2,776	974	74%	36
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	72
STAFF MEMBERSHIP DUES	670	-	-	670	0%	503
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,920</b>	<b>(314)</b>	<b>3,080</b>	<b>1,840</b>	<b>63%</b>	<b>610</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.92 FTE)	751,265	62,616	586,536	164,728	78%	(23,088)
BENEFITS EXPENSE	232,396	19,353	174,837	57,559	75%	(540)
OTHER INDIRECT EXPENSE	176,403	9,637	120,508	55,895	68%	11,795
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,160,064</b>	<b>91,606</b>	<b>881,881</b>	<b>278,183</b>	<b>76%</b>	<b>(11,833)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,164,984</b>	<b>91,292</b>	<b>884,961</b>	<b>280,023</b>	<b>76%</b>	<b>(11,223)</b>
<b>NET INCOME (LOSS):</b>	<b>(564,984)</b>	<b>(780)</b>	<b>(245,379)</b>	<b>(319,605)</b>	<b>43%</b>	<b>178,359</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>FOUNDATION</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	3,200	-	3,200	-	100%	(800)
PRINTING & COPYING	1,000	7	7	993	1%	743
STAFF TRAVEL/PARKING	3,000	-	54	2,946	2%	2,196
SUPPLIES	2,000	-	103	1,897	5%	1,397
BOARD OF TRUSTEES	3,600	25	517	3,083	14%	2,183
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	1,976	424	82%	(176)
POSTAGE	400	-	-	400	0%	300
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,650
<b>TOTAL DIRECT EXPENSES:</b>	<b>17,800</b>	<b>252</b>	<b>5,858</b>	<b>11,942</b>	<b>33%</b>	<b>7,492</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.05 FTE)	106,460	8,539	79,955	26,505	75%	(110)
BENEFITS EXPENSE	34,056	2,903	25,179	8,877	74%	363
OTHER INDIRECT EXPENSE	26,766	1,459	18,243	8,523	68%	1,832
<b>TOTAL INDIRECT EXPENSES:</b>	<b>167,282</b>	<b>12,901</b>	<b>123,377</b>	<b>43,905</b>	<b>74%</b>	<b>2,085</b>
<b>TOTAL ALL EXPENSES:</b>	<b>185,082</b>	<b>13,153</b>	<b>129,235</b>	<b>55,847</b>	<b>70%</b>	<b>9,576</b>
<b>NET INCOME (LOSS):</b>	<b>(185,082)</b>	<b>(13,153)</b>	<b>(129,235)</b>	<b>(55,847)</b>	<b>70%</b>	<b>9,576</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>HUMAN RESOURCES</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	300	-	97	203	32%	128
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	222
SUBSCRIPTIONS	2,000	-	993	1,007	50%	507
STAFF TRAINING- GENERAL	36,800	-	926	35,874	3%	26,674
RECRUITING AND ADVERTISING	8,000	2,394	4,683	3,317	59%	1,317
PAYROLL PROCESSING	50,000	3,820	39,080	10,920	78%	(1,580)
SALARY SURVEYS	1,000	-	-	1,000	0%	750
CONSULTING SERVICES	10,000	-	-	10,000	0%	7,500
STAFF CONFERENCE & TRAINING	2,200	26	197	2,003	9%	1,453
TRANSFER TO INDIRECT EXPENSE	(111,300)	(6,240)	(46,505)	(64,795)	42%	(36,970)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.00 FTE) **	595,894	36,700	409,874	186,020	69%	37,047
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
BENEFITS EXPENSE	115,845	11,371	105,895	9,950	91%	(19,012)
OTHER INDIRECT EXPENSE	101,967	5,569	69,632	32,335	68%	6,843
<b>TOTAL INDIRECT EXPENSES:</b>	<b>613,706</b>	<b>53,639</b>	<b>585,401</b>	<b>28,305</b>	<b>95%</b>	<b>(125,122)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>613,706</b>	<b>53,639</b>	<b>585,401</b>	<b>28,305</b>	<b>95%</b>	<b>(125,122)</b>
<b>NET INCOME (LOSS):</b>	<b>(613,706)</b>	<b>(53,639)</b>	<b>(585,401)</b>	<b>(28,305)</b>	<b>95%</b>	<b>(125,122)</b>



# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LAW CLERK PROGRAM</b>						
<b>REVENUE:</b>						
LAW CLERK FEES	234,000	6,500	245,326	(11,326)	105%	69,826
LAW CLERK APPLICATION FEES	3,200	300	3,900	(700)	122%	1,500
<b>TOTAL REVENUE:</b>	<b>237,200</b>	<b>6,800</b>	<b>249,226</b>	<b>(12,026)</b>	<b>105%</b>	<b>71,326</b>
<b>DIRECT EXPENSES:</b>						
SUBSCRIPTIONS	250	-	-	250	0%	188
DEPRECIATION	12,000	2,488	2,488	9,512	21%	6,512
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	75
LAW CLERK BOARD EXPENSE	8,000	849	3,576	4,424	45%	2,424
SOFTWARE HOSTING	681	59	508	173	75%	3
LAW CLERK OUTREACH	30,000	324	324	29,676	1%	22,176
<b>TOTAL DIRECT EXPENSES:</b>	<b>51,031</b>	<b>3,720</b>	<b>6,895</b>	<b>44,136</b>	<b>14%</b>	<b>31,378</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.23 FTE)	113,225	10,253	86,127	27,098	76%	(1,208)
BENEFITS EXPENSE	38,208	3,252	27,673	10,536	72%	983
OTHER INDIRECT EXPENSE	31,355	1,706	21,327	10,028	68%	2,190
<b>TOTAL INDIRECT EXPENSES:</b>	<b>182,789</b>	<b>15,211</b>	<b>135,127</b>	<b>47,662</b>	<b>74%</b>	<b>1,965</b>
<b>TOTAL ALL EXPENSES:</b>	<b>233,820</b>	<b>18,931</b>	<b>142,022</b>	<b>91,798</b>	<b>61%</b>	<b>33,343</b>
<b>NET INCOME (LOSS):</b>	<b>3,380</b>	<b>(12,131)</b>	<b>107,204</b>	<b>(103,824)</b>	<b>3171%</b>	<b>104,669</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LEGISLATIVE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,500	-	565	1,935	23%	1,310
STAFF MEMBERSHIP DUES	200	-	-	200	0%	150
JUD RECOMMEND COMMITTEE	2,250	341	1,675	575	74%	13
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(486)
TELEPHONE	575	48	433	142	75%	(1)
CONTRACT LOBBYIST	15,000	-	15,000	-	100%	(3,750)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	808
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	225
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(451)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,275</b>	<b>389</b>	<b>21,888</b>	<b>4,387</b>	<b>83%</b>	<b>(2,182)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.70 FTE)	160,438	14,148	121,860	38,578	76%	(1,532)
BENEFITS EXPENSE	53,043	4,520	39,209	13,834	74%	573
OTHER INDIRECT EXPENSE	43,336	2,363	29,549	13,787	68%	2,953
<b>TOTAL INDIRECT EXPENSES:</b>	<b>256,817</b>	<b>21,031</b>	<b>190,618</b>	<b>66,199</b>	<b>74%</b>	<b>1,995</b>
<b>TOTAL ALL EXPENSES:</b>	<b>283,092</b>	<b>21,420</b>	<b>212,506</b>	<b>70,586</b>	<b>75%</b>	<b>(187)</b>
<b>NET INCOME (LOSS):</b>	<b>(283,092)</b>	<b>(21,420)</b>	<b>(212,506)</b>	<b>(70,586)</b>	<b>75%</b>	<b>(187)</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LICENSING &amp; MEMBERSHIP RECORDS</b>						
<b>REVENUE:</b>						
STATUS CERTIFICATE FEES	27,000	1,725	23,500	3,500	87%	3,250
INVESTIGATION FEES	25,000	1,700	19,900	5,100	80%	1,150
PRO HAC VICE **	425,000	46,049	348,922	76,078	82%	30,172
MEMBER CONTACT INFORMATION	5,000	950	4,448	552	89%	698
PHOTO BAR CARD SALES	200	36	468	(268)	234%	318
<b>TOTAL REVENUE:</b>	<b>482,200</b>	<b>50,460</b>	<b>397,238</b>	<b>84,962</b>	<b>82%</b>	<b>35,588</b>
<b>DIRECT EXPENSES:</b>						
POSTAGE	4,000	-	3,725	275	93%	(725)
CONSULTING SERVICES	6,000	-	6,000	-	100%	(1,500)
SOFTWARE HOSTING	18,380	1,592	13,648	4,732	74%	137
<b>TOTAL DIRECT EXPENSES:</b>	<b>28,380</b>	<b>1,592</b>	<b>23,373</b>	<b>5,008</b>	<b>82%</b>	<b>(2,088)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.83 FTE)	515,705	42,853	386,664	129,041	75%	115
BENEFITS EXPENSE	158,553	13,251	116,763	41,790	74%	2,152
OTHER INDIRECT EXPENSE	123,125	6,719	84,021	39,104	68%	8,323
<b>TOTAL INDIRECT EXPENSES:</b>	<b>797,383</b>	<b>62,823</b>	<b>587,448</b>	<b>209,935</b>	<b>74%</b>	<b>10,589</b>
<b>TOTAL ALL EXPENSES:</b>	<b>825,763</b>	<b>64,416</b>	<b>610,821</b>	<b>214,943</b>	<b>74%</b>	<b>8,502</b>
<b>NET INCOME (LOSS):</b>	<b>(343,563)</b>	<b>(13,956)</b>	<b>(213,582)</b>	<b>(129,981)</b>	<b>62%</b>	<b>44,090</b>

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

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

75% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED LICENSE LEGAL TECHNICIAN PROGRAM</b>						
<b>REVENUE:</b>						
SEMINAR REGISTRATIONS	7,000	-	5,600	1,400	80%	350
LLLT LICENSE FEES	17,731	1,369	12,071	5,660	68%	(1,227)
LLLT LATE LICENSE FEES	-	-	365	(365)		365
MCLE LATE FEES	300	(150)	-	300	0%	(225)
<b>TOTAL REVENUE:</b>	<b>25,031</b>	<b>1,219</b>	<b>18,036</b>	<b>6,995</b>	<b>72%</b>	<b>(738)</b>
<b>DIRECT EXPENSES:</b>						
LLLT BOARD	11,500	18	2,581	8,919	22%	6,044
LLLT EDUCATION	1,000	-	35	965	4%	715
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,500</b>	<b>18</b>	<b>2,616</b>	<b>9,884</b>	<b>21%</b>	<b>6,759</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.48 FTE)	55,689	3,790	43,133	12,557	77%	(1,366)
BENEFITS EXPENSE	17,525	1,297	13,531	3,995	77%	(387)
OTHER INDIRECT EXPENSE	14,536	678	10,581	3,956	73%	322
<b>TOTAL INDIRECT EXPENSES:</b>	<b>87,751</b>	<b>5,765</b>	<b>67,244</b>	<b>20,507</b>	<b>77%</b>	<b>(1,431)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>100,251</b>	<b>5,783</b>	<b>69,860</b>	<b>30,391</b>	<b>70%</b>	<b>5,328</b>
<b>NET INCOME (LOSS):</b>	<b>(75,220)</b>	<b>(4,565)</b>	<b>(51,825)</b>	<b>(23,396)</b>	<b>69%</b>	<b>4,591</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>LIMITED PRACTICE OFFICERS</b>						
<b>REVENUE:</b>						
INVESTIGATION FEES	300	200	800	(500)	267%	575
MCLE LATE FEES	4,000	-	1,800	2,200	45%	(1,200)
LPO EXAMINATION FEES	23,000	-	14,700	8,300	64%	(2,550)
LPO LICENSE FEES	160,000	12,735	116,940	43,060	73%	(3,060)
LPO LATE LICENSE FEES	2,000	-	3,750	(1,750)	188%	2,250
<b>TOTAL REVENUE:</b>	<b>189,300</b>	<b>12,935</b>	<b>137,990</b>	<b>51,310</b>	<b>73%</b>	<b>(3,985)</b>
<b>DIRECT EXPENSES:</b>						
FACILITY, PARKING, FOOD	9,500	-	4,612	4,888	49%	2,513
EXAM WRITING	19,000	-	8,400	10,600	44%	5,850
LPO BOARD	4,000	230	586	3,414	15%	2,414
LPO OUTREACH	1,000	-	-	1,000	0%	750
PRINTING & COPYING	200	-	34	166	17%	116
SUPPLIES	200	-	-	200	0%	150
SOFTWARE HOSTING	3,404	295	2,528	876	74%	25
<b>TOTAL DIRECT EXPENSES:</b>	<b>37,304</b>	<b>525</b>	<b>16,161</b>	<b>21,143</b>	<b>43%</b>	<b>11,817</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (0.68 FTE)	66,043	5,562	49,628	16,415	75%	(96)
BENEFITS EXPENSE	21,528	1,828	15,435	6,093	72%	711
OTHER INDIRECT EXPENSE	17,590	945	11,995	5,595	68%	1,198
<b>TOTAL INDIRECT EXPENSES:</b>	<b>105,161</b>	<b>8,335</b>	<b>77,057</b>	<b>28,103</b>	<b>73%</b>	<b>1,813</b>
<b>TOTAL ALL EXPENSES:</b>	<b>142,465</b>	<b>8,860</b>	<b>93,218</b>	<b>49,247</b>	<b>65%</b>	<b>13,631</b>
<b>NET INCOME (LOSS):</b>	<b>46,835</b>	<b>4,075</b>	<b>44,773</b>	<b>2,063</b>	<b>96%</b>	<b>9,646</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MANDATORY CONTINUING LEGAL EDUCATION</b>						
<b>REVENUE:</b>						
ACTIVITY APPLICATION FEE	600,000	60,300	547,600	52,400	91%	97,600
ACTIVITY APPLICATION LATE FEE	220,000	23,300	216,050	3,950	98%	51,050
MCLE LATE FEES	225,000	600	252,800	(27,800)	112%	84,050
ANNUAL ACCREDITED SPONSOR FEES	39,000	-	39,750	(750)	102%	10,500
ATTENDANCE LATE FEES	120,000	9,550	78,950	41,050	66%	(11,050)
COMITY CERTIFICATES	29,800	1,100	32,075	(2,275)	108%	9,725
<b>TOTAL REVENUE:</b>	<b>1,233,800</b>	<b>94,850</b>	<b>1,167,225</b>	<b>66,575</b>	<b>95%</b>	<b>241,875</b>
<b>DIRECT EXPENSES:</b>						
DEPRECIATION	142,183	12,012	108,108	34,075	76%	(1,471)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(125)
MCLE BOARD	4,000	-	1,806	2,194	45%	1,194
STAFF TRAVEL/PARKING	50	-	-	50	0%	38
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	3,450
<b>TOTAL DIRECT EXPENSES:</b>	<b>151,333</b>	<b>12,012</b>	<b>110,414</b>	<b>40,919</b>	<b>73%</b>	<b>3,085</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.76 FTE)	400,391	26,721	307,475	92,916	77%	(7,182)
BENEFITS EXPENSE	136,403	11,114	100,884	35,518	74%	1,418
OTHER INDIRECT EXPENSE	121,596	6,637	83,169	38,428	68%	8,029
<b>TOTAL INDIRECT EXPENSES:</b>	<b>658,390</b>	<b>44,473</b>	<b>491,528</b>	<b>166,862</b>	<b>75%</b>	<b>2,265</b>
<b>TOTAL ALL EXPENSES:</b>	<b>809,723</b>	<b>56,485</b>	<b>601,942</b>	<b>207,781</b>	<b>74%</b>	<b>5,350</b>
<b>NET INCOME (LOSS):</b>	<b>424,077</b>	<b>38,365</b>	<b>565,283</b>	<b>(141,206)</b>	<b>133%</b>	<b>247,225</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>MEMBER SERVICES &amp; ENGAGEMENT</b>						
<b>TEAM</b>						
<b>(LLB-MINI-MSE-NME)</b>						
<b>REVENUE:</b>						
ROYALTIES	10,800	-	11,150	(350)	103%	3,050
NMP PRODUCT SALES	150,000	6,309	116,677	33,323	78%	4,177
DIGITAL VIDEO SALES	25,000	735	23,863	1,137	95%	5,113
SPONSORSHIPS	11,500	-	11,000	500	96%	2,375
SEMINAR REGISTRATIONS	16,000	1,080	20,142	(4,142)	126%	8,142
TRIAL ADVOCACY PROGRAM	15,000	12,287	12,287	2,713	82%	1,037
<b>TOTAL REVENUE:</b>	<b>228,300</b>	<b>20,411</b>	<b>195,119</b>	<b>33,181</b>	<b>85%</b>	<b>23,894</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	523	605	2,895	17%	2,020
STAFF CONFERENCE & TRAINING	2,200	767	1,825	375	83%	(175)
SMALL TOWN AND RURAL COMMITTEE	7,500	643	643	6,857	9%	4,982
PRINTING & COPYING	1,600	-	1,442	158	90%	(242)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,500
HONORARIUM	1,500	-	-	1,500	0%	1,125
SUBSCRIPTIONS	350	-	350	-	100%	(88)
YLL SECTION PROGRAM	1,300	-	585	715	45%	390
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	8,849	53,849	11,151	83%	(5,099)
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	(1,039)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	375
WYLC CLE COMPS	1,000	-	-	1,000	0%	750
WYLC OUTREACH EVENTS	5,000	-	3,519	1,481	70%	231
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	75
WYL COMMITTEE	15,000	-	778	14,222	5%	10,472
TRIAL ADVOCACY EXPENSES	2,025	1,287	1,287	738	64%	232
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(1,811)
LAW SCHOOL OUTREACH	500	-	-	500	0%	375
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	550
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(2,531)
STAFF MEMBERSHIP DUES	450	-	390	60	87%	(53)
LENDING LIBRARY	4,000	11	220	3,780	6%	2,780
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	-	-	575	0%	431
<b>TOTAL DIRECT EXPENSES:</b>	<b>126,225</b>	<b>12,079</b>	<b>79,418</b>	<b>46,807</b>	<b>63%</b>	<b>15,250</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.64 FTE)	333,094	27,574	235,499	97,594	71%	14,321
BENEFITS EXPENSE	126,899	10,699	90,696	36,203	71%	4,478
OTHER INDIRECT EXPENSE	118,282	6,452	80,681	37,601	68%	8,030
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(14,262)
<b>TOTAL INDIRECT EXPENSES:</b>	<b>559,258</b>	<b>44,726</b>	<b>406,876</b>	<b>152,382</b>	<b>73%</b>	<b>12,567</b>
<b>TOTAL ALL EXPENSES:</b>	<b>685,483</b>	<b>56,805</b>	<b>486,295</b>	<b>199,188</b>	<b>71%</b>	<b>27,818</b>
<b>NET INCOME (LOSS):</b>	<b>(457,183)</b>	<b>(36,395)</b>	<b>(291,176)</b>	<b>(166,007)</b>	<b>64%</b>	<b>51,711</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF THE EXECUTIVE DIRECTOR</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
LEADERSHIP TRAINING **	14,600	6,479	11,601	2,999	79%	(651)
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(25,000)
ED TRAVEL & OUTREACH	6,000	262	2,391	3,609	40%	2,109
STAFF TRAVEL/PARKING	2,000	198	1,705	295	85%	(205)
STAFF CONFERENCE & TRAINING **	14,200	199	11,045	3,155	78%	(395)
STAFF MEMBERSHIP DUES	2,175	-	1,120	1,055	51%	511
<b>TOTAL DIRECT EXPENSES:</b>	<b>138,975</b>	<b>7,138</b>	<b>127,862</b>	<b>11,113</b>	<b>92%</b>	<b>(23,631)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (4.23 FTE) **	621,554	52,633	459,260	162,294	74%	6,906
BENEFITS EXPENSE **	161,527	14,392	124,662	36,864	77%	(3,518)
OTHER INDIRECT EXPENSE **	107,319	5,897	73,633	33,686	69%	6,856
<b>TOTAL INDIRECT EXPENSES:</b>	<b>890,399</b>	<b>72,923</b>	<b>657,555</b>	<b>232,844</b>	<b>74%</b>	<b>10,244</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,029,374</b>	<b>80,061</b>	<b>785,417</b>	<b>243,957</b>	<b>76%</b>	<b>(13,387)</b>
<b>NET INCOME (LOSS):</b>	<b>(1,029,374)</b>	<b>(80,061)</b>	<b>(785,417)</b>	<b>(243,957)</b>	<b>76%</b>	<b>(13,387)</b>

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



# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL</b>						
<b>REVENUE:</b>						
RECORDS REQUEST FEES	-	-	270	(270)		270
<b>TOTAL REVENUE:</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>(270)</b>		<b>270</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	3,500	318	2,544	956	73%	81
STAFF MEMBERSHIP DUES	2,090	-	1,825	265	87%	(258)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	750
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	-	201	4,799	4%	3,549
WILLS	2,000	-	-	2,000	0%	1,500
LITIGATION EXPENSES	1,000	235	383	617	38%	367
DISABILITY ACCOMMODATIONS	6,000	-	667	5,333	11%	3,833
STAFF CONFERENCE & TRAINING	6,215	-	363	5,852	6%	4,298
SUPPLIES	-	-	104	(104)		(104)
<b>TOTAL DIRECT EXPENSES:</b>	<b>26,805</b>	<b>553</b>	<b>5,909</b>	<b>20,896</b>	<b>22%</b>	<b>14,195</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (6.47 FTE) **	682,130	57,541	503,111	179,019	74%	8,486
BENEFITS EXPENSE	210,435	18,398	153,053	57,382	73%	4,773
OTHER INDIRECT EXPENSE	157,903	9,021	106,144	51,758	67%	12,283
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,050,467</b>	<b>84,960</b>	<b>762,308</b>	<b>288,159</b>	<b>73%</b>	<b>25,542</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,077,272</b>	<b>85,513</b>	<b>768,217</b>	<b>309,055</b>	<b>71%</b>	<b>39,737</b>
<b>NET INCOME (LOSS):</b>	<b>(1,077,272)</b>	<b>(85,513)</b>	<b>(767,947)</b>	<b>(309,325)</b>	<b>71%</b>	<b>40,007</b>

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# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSE:</b>						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	75
DISCIPLINARY BOARD EXPENSES	5,000	53	921	4,079	18%	2,829
CHIEF HEARING OFFICER	40,000	3,333	29,997	10,003	75%	3
COURT REPORTERS	25,000	1,733	19,004	5,996	76%	(254)
HEARING OFFICER EXPENSES	4,000	18	97	3,903	2%	2,903
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	750
APPOINTED COUNSEL	50,400	4,200	37,800	12,600	75%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	750
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,500
<b>TOTAL DIRECT EXPENSES:</b>	<b>128,500</b>	<b>9,337</b>	<b>87,819</b>	<b>40,681</b>	<b>68%</b>	<b>8,556</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.30 FTE)	125,704	11,050	97,186	28,518	77%	(2,908)
BENEFITS EXPENSE	41,128	3,479	30,677	10,451	75%	169
OTHER INDIRECT EXPENSE	33,139	1,808	22,611	10,528	68%	2,243
<b>TOTAL INDIRECT EXPENSES:</b>	<b>199,971</b>	<b>16,337</b>	<b>150,474</b>	<b>49,497</b>	<b>75%</b>	<b>(496)</b>
<b>TOTAL ALL EXPENSES:</b>	<b>328,471</b>	<b>25,674</b>	<b>238,293</b>	<b>90,178</b>	<b>73%</b>	<b>8,060</b>
<b>NET INCOME (LOSS):</b>	<b>(328,471)</b>	<b>(25,674)</b>	<b>(238,293)</b>	<b>(90,178)</b>	<b>73%</b>	<b>8,060</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

75% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PRACTICE OF LAW BOARD</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	217	740	15,260	5%	11,260
TOTAL DIRECT EXPENSES:	16,000	217	740	15,260	5%	11,260
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,479	32,788	11,262	74%	249
BENEFITS EXPENSE	15,037	1,045	10,922	4,116	73%	356
OTHER INDIRECT EXPENSE	11,478	493	8,444	3,035	74%	165
TOTAL INDIRECT EXPENSES:	70,566	5,017	52,154	18,412	74%	771
TOTAL ALL EXPENSES:	86,566	5,234	52,894	33,672	61%	12,031
NET INCOME (LOSS):	(86,566)	(5,234)	(52,894)	(33,672)	61%	12,031

# Washington State Bar Association

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For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLIC SERVICE PROGRAMS</b>						
<b>REVENUE:</b>						
DONATIONS & GRANTS	135,280	-	134,832	448	100%	33,372
<b>TOTAL REVENUE:</b>	<b>135,280</b>	<b>-</b>	<b>134,832</b>	<b>448</b>	<b>100%</b>	<b>33,372</b>
<b>DIRECT EXPENSES:</b>						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	-	238,011	61,989	79%	(13,011)
STAFF TRAVEL/PARKING	2,000	-	142	1,858	7%	1,358
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	38	361	2,139	14%	1,514
STAFF CONFERENCE & TRAINING	2,200	-	775	1,425	35%	875
PRO BONO OUTREACH	4,000	14	1,101	2,899	28%	1,899
<b>TOTAL DIRECT EXPENSES:</b>	<b>310,700</b>	<b>52</b>	<b>240,390</b>	<b>70,310</b>	<b>77%</b>	<b>(7,365)</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.62 FTE)	136,915	11,146	102,046	34,870	75%	641
BENEFITS EXPENSE	47,862	4,089	35,169	12,693	73%	728
OTHER INDIRECT EXPENSE	41,297	2,260	28,264	13,033	68%	2,708
<b>TOTAL INDIRECT EXPENSES:</b>	<b>226,074</b>	<b>17,495</b>	<b>165,478</b>	<b>60,596</b>	<b>73%</b>	<b>4,077</b>
<b>TOTAL ALL EXPENSES:</b>	<b>536,774</b>	<b>17,547</b>	<b>405,868</b>	<b>130,906</b>	<b>76%</b>	<b>(3,288)</b>
<b>NET INCOME (LOSS):</b>	<b>(401,494)</b>	<b>(17,547)</b>	<b>(271,036)</b>	<b>(130,458)</b>	<b>68%</b>	<b>30,084</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

75% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>PUBLICATION &amp; DESIGN SERVICES</b>						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	88	112	44%	62
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,156)
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	(1,094)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	7,138	61,820	14,524	81%	(4,562)
BENEFITS EXPENSE	26,506	2,297	20,109	6,397	76%	(229)
OTHER INDIRECT EXPENSE	22,688	1,233	15,417	7,271	68%	1,599
TOTAL INDIRECT EXPENSES:	125,539	10,668	97,346	28,193	78%	(3,192)
TOTAL ALL EXPENSES:	130,539	10,668	102,190	28,348	78%	(4,286)
NET INCOME (LOSS):	(130,539)	(10,668)	(102,190)	(28,348)	78%	(4,286)

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY SERVICES FTE</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(123)
STAFF CONFERENCE & TRAINING	8,400	-	932	7,468	11%	5,368
STAFF TRAVEL/PARKING	600	18	283	317	47%	167
<b>TOTAL DIRECT EXPENSES:</b>	<b>9,490</b>	<b>18</b>	<b>1,706</b>	<b>7,784</b>	<b>18%</b>	<b>5,534</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.20 FTE)	299,450	25,704	226,944	72,506	76%	(2,357)
BENEFITS EXPENSE	84,363	7,102	62,891	21,472	75%	381
OTHER INDIRECT EXPENSE	56,721	3,062	38,985	17,735	69%	3,555
<b>TOTAL INDIRECT EXPENSES:</b>	<b>440,534</b>	<b>35,868</b>	<b>328,821</b>	<b>111,713</b>	<b>75%</b>	<b>1,579</b>
<b>TOTAL ALL EXPENSES:</b>	<b>450,024</b>	<b>35,886</b>	<b>330,527</b>	<b>119,497</b>	<b>73%</b>	<b>7,113</b>
<b>NET INCOME (LOSS):</b>	<b>(450,024)</b>	<b>(35,886)</b>	<b>(330,527)</b>	<b>(119,497)</b>	<b>73%</b>	<b>6,991</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>REGULATORY REFORM</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	72,500	-	10,311	62,189	14%	44,064
OUTREACH EXPENSES	10,000	-	-	10,000	0%	7,500
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
<b>TOTAL DIRECT EXPENSES:</b>	<b>82,500</b>	<b>-</b>	<b>12,409</b>	<b>70,091</b>	<b>15%</b>	<b>-</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.80 FTE)	157,764	17,917	105,365	52,399	67%	12,958
BENEFITS EXPENSE	46,175	5,243	29,503	16,671	64%	5,128
OTHER INDIRECT EXPENSE	32,466	2,507	17,808	14,658	55%	6,541
<b>TOTAL INDIRECT EXPENSES:</b>	<b>236,405</b>	<b>25,666</b>	<b>152,677</b>	<b>83,728</b>	<b>65%</b>	<b>24,627</b>
<b>TOTAL ALL EXPENSES:</b>	<b>318,905</b>	<b>25,666</b>	<b>165,086</b>	<b>153,818</b>	<b>52%</b>	<b>24,627</b>
<b>NET INCOME (LOSS):</b>	<b>(318,905)</b>	<b>(25,666)</b>	<b>(165,086)</b>	<b>(153,818)</b>	<b>52%</b>	<b>74,092</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SERVICE CENTER</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	2,376	198	1,705	671	72%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	508
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,053</b>	<b>198</b>	<b>1,705</b>	<b>1,348</b>	<b>56%</b>	<b>585</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (5.78 FTE)	427,125	31,308	319,917	107,207	75%	426
BENEFITS EXPENSE	160,271	12,561	117,144	43,127	73%	3,059
OTHER INDIRECT EXPENSE	147,342	8,055	100,898	46,445	68%	9,609
<b>TOTAL INDIRECT EXPENSES:</b>	<b>734,738</b>	<b>51,924</b>	<b>537,959</b>	<b>196,779</b>	<b>73%</b>	<b>13,094</b>
<b>TOTAL ALL EXPENSES:</b>	<b>737,791</b>	<b>52,122</b>	<b>539,664</b>	<b>198,127</b>	<b>73%</b>	<b>13,679</b>
<b>NET INCOME (LOSS):</b>	<b>(737,791)</b>	<b>(52,122)</b>	<b>(539,664)</b>	<b>(198,127)</b>	<b>73%</b>	<b>13,679</b>



# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS ADMINISTRATION</b>						
<b>REVENUE:</b>						
REIMBURSEMENTS FROM SECTIONS	275,000	1,181	364,299	(89,299)	132%	158,049
<b>TOTAL REVENUE:</b>	<b>275,000</b>	<b>1,181</b>	<b>364,299</b>	<b>(89,299)</b>	<b>132%</b>	<b>158,049</b>
<b>DIRECT EXPENSES:</b>						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	1,065
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	436
STAFF MEMBERSHIP DUES	200	-	60	140	30%	90
<b>TOTAL DIRECT EXPENSES:</b>	<b>2,400</b>	<b>-</b>	<b>209</b>	<b>2,191</b>	<b>9%</b>	<b>1,591</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (2.53 FTE)	169,092	14,525	123,134	45,958	73%	3,685
BENEFITS EXPENSE	67,073	5,728	48,738	18,334	73%	1,566
OTHER INDIRECT EXPENSE	64,494	3,555	44,415	20,079	69%	3,956
<b>TOTAL INDIRECT EXPENSES:</b>	<b>300,658</b>	<b>23,807</b>	<b>216,287</b>	<b>84,371</b>	<b>72%</b>	<b>9,207</b>
<b>TOTAL ALL EXPENSES:</b>	<b>303,058</b>	<b>23,807</b>	<b>216,496</b>	<b>86,562</b>	<b>71%</b>	<b>10,797</b>
<b>NET INCOME (LOSS):</b>	<b>(28,058)</b>	<b>(22,626)</b>	<b>147,803</b>	<b>(175,861)</b>	<b>-527%</b>	<b>168,847</b>

**Washington State Bar Association**

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>SECTIONS OPERATIONS</b>						
<b>REVENUE:</b>						
SECTION DUES	438,280	1,895	570,981	(132,701)	130%	242,271
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(119,775)
INTEREST INCOME	2,050	-	-	2,050	0%	(1,538)
PUBLICATIONS REVENUE	1,250	-	2,279	(1,029)	182%	1,342
OTHER	44,203	6,565	30,830	13,373	70%	(2,322)
<b>TOTAL REVENUE:</b>	<b>645,483</b>	<b>8,460</b>	<b>604,091</b>	<b>41,393</b>	<b>94%</b>	<b>119,978</b>
<b>DIRECT EXPENSES:</b>						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	27,499	248,096	511,677	33%	321,734
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	1,181	364,299	(83,866)	130%	(153,975)
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,040,206</b>	<b>28,680</b>	<b>612,395</b>	<b>427,811</b>	<b>59%</b>	<b>167,759</b>
<b>NET INCOME (LOSS):</b>	<b>(394,722)</b>	<b>(20,220)</b>	<b>(8,304)</b>	<b>(386,418)</b>	<b>2%</b>	<b>287,738</b>

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>TECHNOLOGY</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
CONSULTING SERVICES	140,000	10,321	111,577	28,423	80%	(6,577)
STAFF TRAVEL/PARKING	1,000	216	987	13	99%	(237)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	225
TELEPHONE	90,000	6,766	63,505	26,495	71%	3,995
COMPUTER HARDWARE	66,200	1,274	61,452	4,748	93%	(11,802)
COMPUTER SOFTWARE	530,000	1,971	297,921	232,079	56%	99,579
HARDWARE SERVICE & WARRANTIES	50,000	5,193	39,585	10,415	79%	(2,085)
SOFTWARE MAINTENANCE & LICENSING	400,000	13,696	354,614	45,386	89%	(54,614)
THIRD PARTY SERVICES	65,000	2,992	51,756	13,244	80%	(3,006)
CLOUD INFRASTRUCTURE	130,000	4,069	43,307	86,693	33%	54,193
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	3,409
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(46,497)	(1,025,794)	(452,706)	69%	(83,081)
<b>TOTAL DIRECT EXPENSES:</b>	-	-	-	-		-
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (12.00 FTE) **	1,422,045	117,042	1,052,831	369,215	74%	13,703
BENEFITS EXPENSE **	421,171	32,891	289,417	131,754	69%	26,461
CAPITAL LABOR & OVERHEAD	(75,000)	(11,481)	(104,685)	29,685	140%	(48,435)
OTHER INDIRECT EXPENSE	305,901	16,747	209,410	96,491	68%	20,015
<b>TOTAL INDIRECT EXPENSES:</b>	<b>2,074,118</b>	<b>155,199</b>	<b>1,446,974</b>	<b>627,144</b>	<b>70%</b>	<b>11,745</b>
<b>TOTAL ALL EXPENSES:</b>	<b>2,074,118</b>	<b>155,199</b>	<b>1,446,974</b>	<b>627,144</b>	<b>70%</b>	<b>11,745</b>
<b>NET INCOME (LOSS):</b>	<b>(2,074,118)</b>	<b>(155,199)</b>	<b>(1,446,974)</b>	<b>(627,144)</b>	<b>70%</b>	<b>108,615</b>

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

**Washington State Bar Association**  
Statement of Activities  
For the Period from June 1, 2025 to June 30, 2025  
**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>VOLUNTEER ENGAGEMENT</b>						
<b>REVENUE:</b>						
<b>TOTAL REVENUE:</b>	-	-	-	-		-
<b>DIRECT EXPENSES:</b>						
POSTAGE	600	-	468	132	78%	(18)
STAFF MEMBERSHIP DUES	450	-	300	150	67%	38
STAFF CONFERENCE & TRAINING	5,200	3,554	3,554	1,646	68%	346
SUBSCRIPTIONS	816	-	716	100	88%	(104)
VOLUNTEER RECOGNITION	2,000	39	39	1,961	2%	1,461
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	1,233
ABA DELEGATES	16,000	-	5,360	10,640	34%	6,640
<b>TOTAL DIRECT EXPENSES:</b>	<b>37,066</b>	<b>3,593</b>	<b>18,205</b>	<b>18,861</b>	<b>49%</b>	<b>9,595</b>
<b>INDIRECT EXPENSES:</b>						
SALARY EXPENSE (1.20 FTE)	127,293	8,674	89,409	37,884	70%	6,061
BENEFITS EXPENSE	43,900	3,069	32,125	11,775	73%	800
OTHER INDIRECT EXPENSE	36,980	1,685	27,024	9,956	73%	711
<b>TOTAL INDIRECT EXPENSES:</b>	<b>208,173</b>	<b>13,429</b>	<b>148,558</b>	<b>59,615</b>	<b>71%</b>	<b>7,572</b>
<b>TOTAL ALL EXPENSES:</b>	<b>245,239</b>	<b>17,022</b>	<b>166,763</b>	<b>78,477</b>	<b>68%</b>	<b>7,572</b>
<b>NET INCOME (LOSS):</b>	<b>(245,239)</b>	<b>(17,022)</b>	<b>(166,763)</b>	<b>(78,477)</b>	<b>68%</b>	<b>17,167</b>

# Washington State Bar Association

## Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
<b>INDIRECT EXPENSES:</b>						
SALARIES	14,691,362	1,197,643	10,704,864	3,986,498	73%	313,657
TEMPORARY SALARIES	271,788	13,405	348,323	(76,535)	128%	(144,482)
CAPITAL LABOR & OVERHEAD	(75,000)	(11,481)	(104,685)	29,685	140%	48,435
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(150,000)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(14,262)
EMPLOYEE ASSISTANCE PLAN	4,800	-	3,600	1,200	75%	-
EMPLOYEE SERVICE AWARDS	2,610	60	1,790	820	69%	168
FICA (EMPLOYER PORTION)	1,112,598	87,726	798,710	313,889	72%	35,739
L&I INSURANCE	72,487	14,751	44,295	28,192	61%	10,070
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,236	3,080	26,091	7,145	79%	(1,164)
MEDICAL (EMPLOYER PORTION)	2,057,482	173,860	1,546,180	511,302	75%	(3,068)
RETIREMENT (EMPLOYER PORTION)	1,322,122	106,735	951,947	370,175	72%	39,645
TRANSPORTATION ALLOWANCE	34,000	321	24,543	9,457	72%	957
UNEMPLOYMENT INSURANCE	71,847	6,506	54,748	17,098	76%	(863)
<b>TOTAL SALARY &amp; BENEFITS EXPENSE:</b>	<b>19,380,315</b>	<b>1,592,606</b>	<b>14,400,406</b>	<b>4,979,909</b>	<b>74%</b>	<b>134,830</b>
WORKPLACE BENEFITS	56,400	1,259	13,033	43,367	23%	29,267
HUMAN RESOURCES POOLED EXP	111,300	6,240	46,505	64,795	42%	36,970
MEETING SUPPORT EXPENSES	9,950	934	7,236	2,714	73%	226
RENT	960,000	76,573	739,588	220,412	77%	(19,588)
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	(3,750)
PERSONAL PROP TAXES-WSBA	8,400	619	5,334	3,066	64%	966
FURNITURE, MAINT, LH IMP **	65,497	924	41,554	23,943	63%	7,569
OFFICE SUPPLIES & EQUIPMENT	22,164	697	11,790	10,374	53%	4,833
FURN & OFFICE EQUIP DEPRECIATION	159,628	9,569	85,771	73,857	54%	33,950
COMPUTER HARDWARE DEPRECIATION **	42,000	6,443	32,143	9,857	77%	(643)
COMPUTER SOFTWARE DEPRECIATION	49,339	3,716	36,239	13,100	73%	766
INSURANCE	288,200	21,710	195,391	92,809	68%	20,759
WORK HOME FURNITURE & EQUIP	14,000	301	1,842	12,158	13%	8,658
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	(5,827)
PROFESSIONAL FEES-LEGAL	200,000	17,151	123,266	76,734	62%	26,734
ONLINE LEGAL RESEARCH	86,000	6,305	64,621	21,379	75%	(121)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	4,875
TRANSLATION SERVICES	12,000	348	4,511	7,489	38%	4,489
TELEPHONE & INTERNET	33,600	2,780	24,660	8,940	73%	540
POSTAGE - GENERAL	15,500	1,347	5,977	9,523	39%	5,648
RECORDS STORAGE	28,849	4,295	27,355	1,494	95%	(5,718)
BANK FEES	30,000	(4,980)	3,201	26,799	11%	19,299
PRODUCTION MAINTENANCE & SUPPLIES	13,000	2,756	10,767	2,233	83%	(1,017)
COMPUTER POOLED EXPENSES	1,478,500	46,497	1,025,794	452,706	69%	83,081
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
<b>TOTAL OTHER INDIRECT EXPENSES:</b>	<b>3,760,035</b>	<b>205,482</b>	<b>2,569,456</b>	<b>1,190,579</b>	<b>68%</b>	<b>250,570</b>
<b>TOTAL INDIRECT EXPENSES:</b>	<b>23,140,350</b>	<b>1,798,088</b>	<b>16,969,862</b>	<b>6,170,488</b>	<b>73%</b>	<b>385,400</b>

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

# Washington State Bar Association

Statement of Activities

For the Period from June 1, 2025 to June 30, 2025

**75% OF YEAR COMPLETE**

<b>SUMMARY PAGE</b>	<b>FISCAL 2025 REFORECAST</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>REMAINING BALANCE</b>
ACCESS TO JUSTICE	(389,284)	(23,520)	(290,560)	(98,723)
ADMISSIONS/BAR EXAM	115,136	3,421	661,162	(546,027)
ADVANCEMENT FTE	(392,492)	(32,300)	(286,621)	(105,871)
BAR NEWS	(140,492)	301	(74,962)	(65,531)
BOARD OF GOVERNORS	(584,797)	(22,043)	(359,508)	(225,289)
CLE - PRODUCTS	616,909	3,627	537,954	78,955
CLE - SEMINARS	(543,860)	(69,494)	(339,395)	(204,465)
CLIENT PROTECTION FUND	239,353	9,673	847,719	(608,366)
CHARACTER & FITNESS BOARD	(175,016)	(12,399)	(116,789)	(58,227)
COMMUNICATIONS	(899,023)	(100,604)	(590,570)	(308,453)
COMMUNICATIONS FTE	(250,494)	(21,210)	(192,980)	(57,513)
DESKBOOKS	(203,495)	(17,746)	(160,503)	(42,992)
DISCIPLINE	(6,430,980)	(501,004)	(4,601,267)	(1,829,713)
DIVERSITY	(311,791)	(25,380)	(142,178)	(169,613)
FINANCE	(564,984)	(780)	(245,379)	(319,605)
FOUNDATION	(185,082)	(13,153)	(129,235)	(55,847)
HUMAN RESOURCES	(613,706)	(53,639)	(585,401)	(28,305)
LAW CLERK PROGRAM	3,380	(12,131)	107,204	(103,824)
LEGISLATIVE	(283,092)	(21,420)	(212,506)	(70,586)
LEGAL LUNCHBOX	(5,554)	(3,526)	(10,959)	5,405
LICENSE FEES	17,492,616	1,407,088	13,073,535	4,419,081
LICENSING AND MEMBERSHIP	(343,563)	(13,956)	(213,582)	(129,981)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(4,565)	(51,825)	(23,396)
LIMITED PRACTICE OFFICERS	46,835	4,075	44,773	2,063
MANDATORY CLE ADMINISTRATION	424,077	38,365	565,283	(141,206)
MEMBER WELLNESS PROGRAM	(231,844)	(18,640)	(171,524)	(60,320)
MINI CLE	(120,867)	(9,707)	(89,413)	(31,454)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(31,914)	(257,959)	(140,090)
NEW MEMBER EDUCATION	67,287	8,751	67,169	118
OFFICE OF GENERAL COUNSEL	(1,077,272)	(85,513)	(767,947)	(309,325)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(80,061)	(785,417)	(243,957)
OGC-DISCIPLINARY BOARD	(328,471)	(25,674)	(238,293)	(90,178)
PRACTICE OF LAW BOARD	(86,566)	(5,234)	(52,894)	(33,672)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	(10,950)	(145,449)	(29,611)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(17,092)	(159,674)	(58,045)
PUBLIC SERVICE PROGRAMS	(401,494)	(17,547)	(271,036)	(130,458)
PUBLICATION & DESIGN SERVICES	(130,539)	(10,668)	(102,190)	(28,348)
REGULATORY SERVICES FTE	(450,024)	(35,886)	(330,527)	(119,497)
REGULATORY REFORM	(318,905)	(25,666)	(165,086)	(153,818)
SECTIONS ADMINISTRATION	(28,058)	(22,626)	147,803	(175,861)
SECTIONS OPERATIONS	(394,722)	(20,220)	(8,304)	(386,418)
SERVICE CENTER	(737,791)	(52,122)	(539,664)	(198,127)
TECHNOLOGY	(2,074,118)	(155,199)	(1,446,974)	(627,144)
VOLUNTEER EDUCATION	(245,239)	(17,022)	(166,763)	(78,477)
INDIRECT EXPENSES	23,140,350	1,798,088	16,969,862	6,170,488
<b>TOTAL OF ALL</b>	<b>(21,306,907)</b>	<b>(1,682,780)</b>	<b>(18,719,128)</b>	<b>(2,587,779)</b>
<b>NET INCOME (LOSS)</b>	<b>(1,833,444)</b>	<b>(115,309)</b>	<b>1,749,266</b>	<b>(3,582,709)</b>