

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

Financial Reports

(Unaudited)

Year to Date May 31, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
June 18, 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 May 31, 2025,
As % of Completion to Annual Budget

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	67%	66%	\$112,410	66%	Favorable to budget due to the timing of L&I quarterly payments, lower than budgeted FICA and retirement, and higher capital labor.
Other Indirect Expenses*	67%	63%	\$142,716	65%	Favorable to budget mainly due to timing of workplace benefits, and lower than budgeted bank fees, HR, legal, and depreciation expenses.
Total Indirect Expenses	67%	66%	\$255,126	66%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	67%	72%	\$1,260,654	72%	Favorable to budget due to timing of donations and fee collection for bar exam, law clerks, PHV, and MCLE. Additional revenue continues from interest income and sales for new member products.
General Fund Indirect Expenses	67%	66%	\$230,389	66%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	67%	53%	\$433,653	50%	Favorable to budget due to timing of program activities and meetings/events.
General Fund Net	67%	158%	\$1,924,696	134%	Favorable to budget for the reasons described above.

CLE Revenue	67%	71%	\$75,564	74%	Favorable to budget mainly due to product sales.
CLE Direct Expenses	67%	36%	\$112,315	32%	Favorable to budget due to timing of expenses for seminar activities and product sales.
CLE Indirect Expenses	67%	65%	\$23,678	66%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	67%	94%	\$211,557	277%	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 May 1, 2025 to May 31, 2025

Category	Actual Revenues	Reforecasted Revenues	Actual Indirect Expenses	Reforecasted Indirect Expenses	Actual Direct Expenses	Reforecasted Direct Expenses	Actual Total Expenses	Reforecasted Total Expenses	Actual Net Result	Reforecasted Net Result
Access to Justice	-	-	166,792	249,489	100,248	139,795	267,041	389,284	(267,041)	(389,284)
Admissions/Bar Exam	1,468,305	1,480,180	606,862	882,840	203,702	482,204	810,564	1,365,044	657,741	115,136
Advancement FTE	-	-	254,201	389,192	120	3,300	254,321	392,492	(254,321)	(392,492)
Bar News	371,775	589,600	214,209	329,017	232,829	400,175	447,038	730,092	(75,262)	(140,492)
Board of Governors	-	-	144,848	224,497	192,617	360,300	337,465	584,797	(337,465)	(584,797)
Character & Fitness Board	-	-	94,425	142,016	9,966	33,000	104,391	175,016	(104,391)	(175,016)
Communications Strategies	1,842	600	433,291	719,328	58,518	180,295	491,808	899,623	(489,966)	(899,023)
Communications Strategies FTE	-	-	171,770	250,494	-	-	171,770	250,494	(171,770)	(250,494)
Discipline	50,489	90,000	4,074,788	6,319,195	75,963	201,785	4,150,752	6,520,980	(4,100,263)	(6,430,980)
Diversity	135,000	135,000	241,632	375,891	10,166	70,900	251,797	446,791	(116,798)	(311,791)
Finance	549,069	600,000	790,275	1,160,064	3,394	4,920	793,669	1,164,984	(244,599)	(564,984)
Foundation	-	-	110,475	167,282	5,607	17,800	116,082	185,082	(116,082)	(185,082)
Human Resources	-	-	531,762	613,706	-	-	531,762	613,706	(531,762)	(613,706)
Law Clerk Program	242,426	237,200	119,916	182,789	3,176	51,031	123,091	233,820	119,335	3,380
Legislative	-	-	169,586	256,817	21,499	26,275	191,086	283,092	(191,086)	(283,092)
Legal Lunchbox	32,128	34,000	35,147	34,829	4,414	4,725	39,561	39,554	(7,433)	(5,554)
Licensing and Membership Records	346,778	482,200	524,625	797,383	21,780	28,380	546,405	825,763	(199,627)	(343,563)
Licensing Fees	11,666,447	17,492,616	-	-	-	-	0	-	11,666,447	17,492,616
Limited License Legal Technician	16,817	25,031	61,479	87,751	2,598	12,500	64,077	100,251	(47,260)	(75,220)
Limited Practice Officers	125,956	189,300	68,722	105,161	15,636	37,304	142,465	40,698	46,835	46,835
Mandatory CLE	1,072,375	1,233,800	447,055	658,390	98,402	151,333	545,458	809,723	526,917	424,077
Member Wellness Program	1,500	10,000	151,895	229,939	2,489	11,905	154,384	241,844	(152,884)	(231,844)
Member Services & Engagement	13,150	16,300	176,270	295,449	62,925	118,900	239,195	414,349	(226,045)	(398,049)
Mini CLE	-	-	79,706	120,867	-	-	79,706	120,867	(79,706)	(120,867)
New Member Education	129,445	178,000	71,027	108,113	-	2,600	71,027	110,713	58,418	67,287
Office of General Counsel	270	-	677,348	1,050,467	5,355	26,805	682,704	1,077,272	(682,434)	(1,077,272)
Office of the Executive Director	-	-	584,632	890,399	120,724	138,975	890,399	1,029,374	(705,357)	(1,029,374)
OGC-Disciplinary Board	-	-	134,137	199,971	78,482	128,500	212,619	328,471	(212,619)	(328,471)
Practice of Law Board	-	-	418,616	70,566	523	16,000	47,660	86,566	(47,660)	(86,566)
Practice Management Assistance	50,870	62,000	94,482	143,410	90,586	93,650	185,068	237,060	(134,499)	(175,060)
Professional Responsibility Program	-	-	139,387	210,019	3,196	7,700	142,583	217,719	(142,583)	(217,719)
Public Service Programs	134,832	135,280	147,983	226,074	240,338	310,700	388,321	536,774	(253,489)	(401,494)
Publication and Design Services	-	-	86,678	125,539	4,844	5,000	91,522	130,539	(91,522)	(130,539)
Regulatory Services FTE	-	-	292,953	440,534	1,688	9,490	294,641	450,024	(294,641)	(450,024)
Regulatory Reform	-	-	127,011	236,405	12,409	82,500	139,420	318,905	(139,420)	(318,905)
Sections Administration	363,118	275,000	192,480	300,658	209	2,400	192,689	303,058	170,429	(28,058)
Service Center	-	-	486,016	734,738	1,507	3,053	487,543	737,791	(487,543)	(737,791)
Volunteer Engagement	-	-	135,130	208,173	14,611	37,066	149,741	245,239	(149,741)	(245,239)
Technology	-	-	1,291,775	2,074,118	-	-	1,291,775	2,074,118	(1,291,775)	(2,074,118)
Subtotal General Fund	16,771,392	23,266,107	14,177,924	21,612,469	1,700,524	3,201,266	15,878,448	24,813,735	892,944	(1,547,628)
Expenses using Facilities Reserve funds	-	-	(158,780)	-	-	-	(158,780)	(158,780)	158,780	158,780
Expenses using Special Project Reserve funds	-	-	(127,011)	-	(12,409)	-	(139,420)	(139,905)	139,420	318,905
Total General Fund - Net Result from Operations	16,771,392	-	13,893,134	-	1,688,115	-	15,580,249	24,325,624	1,191,143	(1,059,517)
Percentage of Budget	72%	-	66%	-	53%	-	64%	-	-	-
CLE-Seminars and Products	1,067,980	1,443,710	672,805	1,063,549	127,824	307,112	800,629	1,370,661	267,351	73,049
CLE - Deskbooks	57,392	131,000	198,913	279,545	1,236	54,950	200,149	334,495	(142,757)	(203,495)
Total CLE	1,125,371	1,574,710	871,718	1,343,094	129,060	362,062	1,000,778	1,705,156	124,594	(130,446)
Percentage of Budget	71%	-	65%	-	36%	-	59%	-	9,187	11,269
Expenses using Facilities Reserve funds	-	-	(9,187)	-	-	-	(9,187)	1,693,887	133,780	(119,177)
Total CLE Fund - Net Result from Operations	-	-	862,532	-	-	-	991,591	-	-	-
Total All Sections	595,631	645,483	-	-	583,715	1,040,206	583,715	1,040,206	11,916	(394,722)
Client Protection Fund-Restricted	877,215	930,540	122,132	184,787	(82,963)	506,400	39,169	691,187	838,046	239,353
Expenses using Facilities Reserve funds	-	-	(1,412)	-	-	-	(1,412)	(1,518)	1,412	1,518
Total CPF Fund - Net Result from Operations	-	-	120,719	-	-	-	37,757	689,669	839,458	240,871
Totals	19,369,609	26,416,840	15,171,774	23,140,350	2,330,336	5,109,934	17,502,110	28,250,284	1,867,499	(1,833,444)
Totals Net of Use of Facilities Reserve Funds	-	-	(169,379)	-	-	-	(169,379)	27,749,386	169,379	(1,332,546)
Totals Net of Use of Special Project Reserve Funds	-	-	(127,011)	-	(12,409)	-	(139,420)	-	139,420	-
Percentage of Budget	73%	-	66%	-	46%	-	62%	-	2,176,297	-

Summary of Fund Balances:	Fund Balances Sept. 30, 2024	2025 Reforecasted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	4,759,353	4,998,705	5,598,811
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,214,012	1,478,238
Section Funds	2,123,665	1,728,943	2,135,581
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	13,653
Special Projects and Innovation Fund	400,000	81,095	260,580
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,997,626	8,234,461
Total General Fund Balance	10,126,350	8,578,721	11,008,694
Net Change in Total General Fund Balance	-	(1,547,628)	892,944
Total Fund Balance	18,353,825	16,520,381	20,221,323
Net Change In Fund Balance	-	(1,833,444)	1,867,499

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	<u>1,255,510</u>

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.23%	14,122,139
UBS Financial Money Market	4.10%	1,170,997
CDs/Treasuries	see list	8,238,026

General Fund Total	<u><u>24,786,672</u></u>
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Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	<u>378,586</u>

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.23%	2,438,387
CDs/Treasuries	see list	2,962,811

Client Protection Fund Total	<u><u>5,779,784</u></u>
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Grand Total Cash & Investments	<u><u>30,566,456</u></u>
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Washington State Bar Association
Analysis of Cash Investments
As of May 31, 2025

General Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
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 CD	4.30%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Southeast Bank CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Old National Bank CD	4.25%	9	5/28/2025	5/29/2025	3/2/2026	250,000
Wells Fargo CD	4.25%	12	2/24/2025	3/5/2025	3/5/2026	250,000
Fortis Bankus CD	4.25%	12	3/28/2025	4/11/2025	4/10/2026	250,000
Israel Discount BK of NY CD	4.00%	12	4/22/2025	4/28/2025	4/28/2026	250,000

US T- Bill's

US Treasury Bill	4.20%	6	12/12/2024	12/13/2024	6/12/2025	244,897
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

Total	8,238,026
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<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>
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 CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
<u>US T- Bill's</u>						
US Treasury Bill	4.35%	10	8/27/2024	8/28/2024	6/12/2025	241,640
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
Total						2,962,811

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2025 to May 31, 2025
67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,492,616	1,440,861	11,666,447	5,826,169	67%	4,703
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,440,861</u>	<u>11,666,447</u>	<u>5,826,169</u>	<u>67%</u>	<u>4,703</u>

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADMISSIONS						
REVENUE:						
EXAM SOFTWARE REVENUE	27,500	-	8,150	19,350	30%	(10,183)
BAR EXAM FEES	1,378,980	100,785	1,412,285	(33,305)	102%	492,965
RULE 9/LEGAL INTERN FEES	12,500	5,000	11,950	550	96%	3,617
SPECIAL ADMISSIONS	61,200	4,475	35,920	25,280	59%	(4,880)
TOTAL REVENUE:	1,480,180	110,260	1,468,305	11,875	99%	481,518
DIRECT EXPENSES:						
POSTAGE	2,000	273	2,236	(236)	112%	(903)
STAFF TRAVEL/PARKING	24,000	-	8,264	15,736	34%	7,736
STAFF MEMBERSHIP DUES	495	-	245	250	49%	85
SUPPLIES	4,000	-	3,110	890	78%	(444)
FACILITY, PARKING, FOOD	100,000	-	43,083	56,917	43%	23,584
EXAMINER FEES	44,500	-	21,750	22,750	49%	7,917
UBE EXMINATIONS	118,000	-	41,448	76,552	35%	37,219
BOARD OF BAR EXAMINERS	42,500	4,481	7,511	34,989	18%	20,823
BAR EXAM PROCTORS	23,000	-	9,432	13,568	41%	5,901
DISABILITY ACCOMMODATIONS	65,000	3,750	28,934	36,066	45%	14,399
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	700	300	70%	(33)
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,313
SOFTWARE HOSTING	45,609	4,111	29,928	15,681	66%	478
STAFF CONFERENCE & TRAINING	10,100	2,738	7,040	3,060	70%	(307)
TOTAL DIRECT EXPENSES:	482,204	15,353	203,702	278,502	42%	117,767
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	531,757	44,738	374,281	157,476	70%	(19,777)
BENEFITS EXPENSE	187,665	15,340	126,845	60,820	68%	(1,735)
OTHER INDIRECT EXPENSE	163,419	10,213	105,735	57,683	65%	3,211
TOTAL INDIRECT EXPENSES:	882,840	70,291	606,862	275,979	69%	(18,301)
TOTAL ALL EXPENSES:	1,365,044	85,644	810,564	554,480	59%	99,466
NET INCOME (LOSS):	115,136	24,616	657,741	(542,605)	571%	580,984

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	3,300	-	120	3,180	4%	2,080
TOTAL DIRECT EXPENSES:	3,300	-	120	3,180	4%	2,080
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	21,866	174,091	90,434	66%	2,259
BENEFITS EXPENSE	74,703	6,211	48,669	26,034	65%	1,133
OTHER INDIRECT EXPENSE	49,964	3,250	31,441	18,523	63%	1,868
TOTAL INDIRECT EXPENSES:	389,192	31,327	254,201	134,991	65%	5,260
TOTAL ALL EXPENSES:	392,492	31,327	254,321	138,171	65%	7,340
NET INCOME (LOSS):	(392,492)	(31,327)	(254,321)	(138,171)	65%	7,340

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	2,746	5,117	883	85%	(1,117)
LEADERSHIP TRAINING	6,000	5,606	7,230	(1,230)	121%	(3,230)
ATJ BOARD EXPENSE	58,500	9,517	42,520	15,980	73%	(3,520)
STAFF TRAVEL/PARKING	2,800	1,027	1,342	1,458	48%	525
STAFF CONFERENCE & TRAINING	2,495	-	1,530	965	61%	133
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	387
CONFERENCE/INSTITUTE EXPENSE	30,000	3,750	22,916	7,084	76%	(2,916)
RECEPTION/FORUM EXPENSE	30,000	4,144	17,314	12,686	58%	2,686
TOTAL DIRECT EXPENSES:	139,795	26,789	100,248	39,547	72%	(7,052)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.63 FTE)	155,733	12,807	105,928	49,805	68%	(2,106)
BENEFITS EXPENSE	51,565	4,229	34,098	17,466	66%	278
OTHER INDIRECT EXPENSE	42,191	2,712	26,765	15,425	63%	1,362
TOTAL INDIRECT EXPENSES:	249,489	19,748	166,792	82,697	67%	(466)
TOTAL ALL EXPENSES:	389,284	46,537	267,041	122,243	69%	(7,518)
NET INCOME (LOSS):	(389,284)	(46,537)	(267,041)	(122,243)	69%	(7,518)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	-	-	2,000	0%	(1,333)
DISPLAY ADVERTISING	405,000	-	305,679	99,321	75%	35,679
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	41
CLASSIFIED ADVERTISING	2,500	180	2,872	(372)	115%	1,205
JOB TARGET ADVERTISING	180,000	6,874	63,116	116,884	35%	(56,884)
TOTAL REVENUE:	589,600	7,054	371,775	217,825	63%	(21,291)
DIRECT EXPENSES:						
POSTAGE	135,000	-	91,121	43,879	67%	(1,121)
PRINTING, COPYING & MAILING **	261,500	-	140,525	120,975	54%	33,808
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	431
GRAPHICS/ARTWORK	1,000	75	75	925	8%	592
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	200
STAFF MEMBERSHIP DUES	150	-	-	150	0%	100
SUBSCRIPTIONS	225	-	204	21	91%	(54)
TOTAL DIRECT EXPENSES:	400,175	75	232,829	167,346	58%	33,954
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	15,361	137,363	70,503	66%	1,214
BENEFITS EXPENSE	67,753	5,272	42,804	24,949	63%	2,365
OTHER INDIRECT EXPENSE	54,297	3,518	34,041	20,256	63%	2,157
TOTAL INDIRECT EXPENSES:	329,917	24,152	214,209	115,709	65%	5,736
TOTAL ALL EXPENSES:	730,092	24,227	447,038	283,055	61%	39,690
NET INCOME (LOSS):	(140,492)	(17,173)	(75,262)	(65,230)	54%	18,399

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Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BOARD OF GOVERNORS						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
BOG MEETINGS	148,000	27,340	89,738	58,262	61%	8,928
BOG COMMITTEES' EXPENSES **	8,500	450	4,173	4,327	49%	1,494
BOG RETREAT **	43,000	-	38,128	4,872	89%	(9,461)
BOG CONFERENCE ATTENDANCE **	36,500	-	31,162	5,338	85%	(6,829)
BOG TRAVEL & OUTREACH	50,000	6,118	15,111	34,889	30%	18,222
LEADERSHIP TRAINING	15,000	-	-	15,000	0%	10,000
BOG ELECTIONS	42,000	-	14,043	27,958	33%	13,958
PRESIDENT'S DINNER	10,000	-	0	10,000	0%	6,667
NEW GOVERNOR ORIENTATION **	3,500	-	177	3,323	5%	2,156
PRESIDENT'S PHOTO	3,300	-	-	3,300	0%	2,200
SUPPLIES	500	-	84	416	17%	249
TOTAL DIRECT EXPENSES:	<u>360,300</u>	<u>33,908</u>	<u>192,617</u>	<u>167,683</u>	<u>53%</u>	<u>47,583</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	11,420	85,994	46,174	65%	2,118
BENEFITS EXPENSE **	48,740	4,104	31,180	17,559	64%	1,313
OTHER INDIRECT EXPENSE **	43,589	2,859	27,673	15,916	63%	1,386
TOTAL INDIRECT EXPENSES:	<u>224,497</u>	<u>18,382</u>	<u>144,848</u>	<u>79,649</u>	<u>65%</u>	<u>4,817</u>
TOTAL ALL EXPENSES:	<u>584,797</u>	<u>52,290</u>	<u>337,465</u>	<u>247,332</u>	<u>58%</u>	<u>52,400</u>
NET INCOME (LOSS):	<u>(584,797)</u>	<u>(52,290)</u>	<u>(337,465)</u>	<u>(247,332)</u>	<u>58%</u>	<u>52,400</u>

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

Washington State Bar Association

Statement of Activities

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	18,000	1,414	5,219	12,781	29%	6,781
COURT REPORTERS	15,000	-	4,748	10,252	32%	5,252
TOTAL DIRECT EXPENSES:	33,000	1,413.72	9,966.34	23,034	30%	12,034
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,957	64,139	31,177	67%	(595)
BENEFITS EXPENSE	27,582	2,313	18,230	9,352	66%	158
OTHER INDIRECT EXPENSE	19,119	1,246	12,056	7,063	63%	690
TOTAL INDIRECT EXPENSES:	142,016	11,516	94,425	47,591	66%	253
TOTAL ALL EXPENSES:	175,016	12,929	104,391	70,625	60%	12,286
NET INCOME (LOSS):	(175,016)	(12,929)	(104,391)	(70,625)	60%	12,286

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2025 to May 31, 2025
67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CONTINUING LEGAL EDUCATION (CLE)						
(CLES - CLEP)						
REVENUE:						
SEMINAR REGISTRATIONS	725,000	117,531	379,159	345,841	52%	(104,175)
SEMINAR REVENUE-OTHER	20,000	13,800	14,600	5,400	73%	1,267
SEMINAR SPLITS W/ CLE	(150,000)	-	-	(150,000)	0%	100,000
SHIPPING & HANDLING	210	-	90	120	43%	(50)
COURSEBOOK SALES	3,500	-	650	2,850	19%	(1,683)
MP3 AND VIDEO SALES	845,000	20,870	673,481	171,519	80%	110,148
TOTAL REVENUE:	1,443,710	152,201	1,067,980	375,730	74%	(2,908)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	333
DEPRECIATION	2,012	170	1,360	652	68%	(19)
ONLINE EXPENSES	54,000	2,030	26,137	27,863	48%	9,863
ACCREDITATION FEES	3,000	(60)	1,980	1,020	66%	20
FACILITIES	165,000	60,929	90,832	74,168	55%	19,168
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	4,667
SPEAKERS & PROGRAM DEVELOP	48,000	5,283	6,049	41,951	13%	25,951
HONORARIA	3,000	-	-	3,000	0%	2,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	133
STAFF TRAVEL/PARKING	15,000	787	1,365	13,635	9%	8,635
STAFF CONFERENCE & TRAINING	6,900	-	-	6,900	0%	4,600
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,000
SUPPLIES	500	-	-	500	0%	333
COST OF SALES - COURSEBOOKS	300	-	48	252	16%	152
POSTAGE & DELIVERY-COURSEBOOKS	200	-	53	147	26%	80
TOTAL DIRECT EXPENSES:	307,112	69,138	127,824	179,288	42%	76,917
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	45,169	399,904	231,020	63%	20,712
BENEFITS EXPENSE	228,691	17,670	144,774	83,917	63%	7,687
OTHER INDIRECT EXPENSE	203,934	13,243	128,127	75,807	63%	7,829
TOTAL INDIRECT EXPENSES:	1,063,549	76,081	672,805	390,744	63%	36,227
TOTAL ALL EXPENSES:	1,370,661	145,220	800,629	570,032	58%	113,145
NET INCOME (LOSS):	73,049	6,981	267,351	(194,301)	366%	218,651

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
CPF RESTITUTION	10,000	465	18,812	(8,812)	188%	12,146
CPF MEMBER ASSESSMENTS	720,540	6,320	711,840	8,700	99%	231,480
INTEREST INCOME	200,000	19,417	146,562	53,438	73%	13,229
TOTAL REVENUE:	930,540	26,202	877,215	53,325	94%	256,855
DIRECT EXPENSES:						
BANK FEES	2,500	(138)	(2,835)	5,335	-113%	4,502
GIFTS TO INJURED CLIENTS	500,000	19,700	(80,480)	580,480	-16%	413,813
CPF BOARD EXPENSES	2,000	173	353	1,647	18%	981
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,133
STAFF MEMBERSHIP DUES	200	-	-	200	0%	133
TOTAL DIRECT EXPENSES:	506,400	19,735	(82,963)	589,363	-16%	420,563
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	9,573	77,516	37,645	67%	(742)
BENEFITS EXPENSE	38,272	3,165	24,995	13,277	65%	520
OTHER INDIRECT EXPENSE	31,355	2,028	19,621	11,734	63%	1,282
TOTAL INDIRECT EXPENSES:	184,787	14,766	122,132	62,655	66%	1,060
TOTAL ALL EXPENSES:	691,187	34,501	39,169	652,018	6%	421,622
NET INCOME (LOSS):	239,353	(8,299)	838,046	(598,693)	350%	678,477

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	100	380	380	(280)	380%	313
WSBA LOGO MERCHANDISE SALES	500	1,462	1,462	(962)	292%	1,129
TOTAL REVENUE:	600	1,842	1,842	(1,242)	307%	1,442
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	1,507	4,388	26%	2,423
STAFF MEMBERSHIP DUES	1,800	327	327	1,473	18%	873
SUBSCRIPTIONS	4,000	542	1,438	2,562	36%	1,229
APEX	52,500	50	55	52,445	0%	34,945
BAR LEADERS SUMMIT	35,000	20,017	33,963	1,037	97%	(10,629)
50 YEAR MEMBER TRIBUTE LUNCH	35,000	4,225	7,583	27,417	22%	15,750
BAR OUTREACH	20,000	2,249	2,408	17,592	12%	10,926
COMMUNICATIONS OUTREACH	15,000	284	2,476	12,524	17%	7,524
STAFF CONFERENCE & TRAINING	11,100	40	8,761	2,339	79%	(1,361)
TOTAL DIRECT EXPENSES:	180,295	27,932	58,518	121,777	32%	61,679
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	34,144	251,881	174,688	59%	32,498
BENEFITS EXPENSE **	154,335	12,544	95,029	59,306	62%	7,861
OTHER INDIRECT EXPENSE **	138,424	8,918	86,381	52,043	62%	5,902
TOTAL INDIRECT EXPENSES:	719,328	55,606	433,291	286,037	60%	46,261
TOTAL ALL EXPENSES:	899,623	83,538	491,808	407,814	55%	107,940
NET INCOME (LOSS):	(899,023)	(81,695)	(489,966)	(409,057)	54%	109,383

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Washington State Bar Association
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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES FTE						
INDIRECT EXPENSES:						
SALARY EXPENSE (1.00 FTE)	179,737	14,978	124,414	55,323	69%	(4,589)
BENEFITS EXPENSE	45,265	3,839	31,281	13,984	69%	(1,104)
OTHER INDIRECT EXPENSE	25,492	1,661	16,075	9,417	63%	919
TOTAL INDIRECT EXPENSES:	<u>250,494</u>	<u>20,478</u>	<u>171,770</u>	<u>78,724</u>	<u>69%</u>	<u>(4,774)</u>
NET INCOME (LOSS):	<u>(250,494)</u>	<u>(20,478)</u>	<u>(171,770)</u>	<u>(78,724)</u>	<u>69%</u>	<u>(4,774)</u>

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DESKBOOKS						
REVENUE:						
DESKBOOK SALES	30,000	3,596	7,495	22,505	25%	(12,505)
LEXIS/NEXIS ROYALTIES	75,000	11,741	32,457	42,543	43%	(17,543)
SECTION PUBLICATION SALES	1,000	90	90	910	9%	(577)
FASTCASE ROYALTIES	25,000	9,138	17,350	7,651	69%	683
TOTAL REVENUE:	131,000	24,565	57,392	73,608	44%	(29,941)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	713	1,162	3,838	23%	2,171
COST OF SALES - SECTION PUBLICATION	500	74	74	426	15%	260
SPLITS TO SECTIONS	300	-	-	300	0%	200
DESKBOOK ROYALTIES	300	-	-	300	0%	200
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	200
OBSOLETE INVENTORY	48,250	-	-	48,250	0%	32,167
STAFF MEMBERSHIP DUES	250	-	-	250	0%	167
SUBSCRIPTIONS	50	-	-	50	0%	33
TOTAL DIRECT EXPENSES:	54,950	786	1,236	53,714	2%	35,398
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	11,744	134,078	44,009	75%	(15,354)
BENEFITS EXPENSE	56,847	4,191	36,703	20,144	65%	1,195
OTHER INDIRECT EXPENSE	44,611	2,908	28,131	16,479	63%	1,609
TOTAL INDIRECT EXPENSES:	279,545	18,842	198,913	80,632	71%	(12,550)
TOTAL ALL EXPENSES:	334,495	19,629	200,149	134,346	60%	22,848
NET INCOME (LOSS):	(203,495)	4,936	(142,757)	(60,738)	70%	(7,094)

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DISCIPLINE						
REVENUE:						
AUDIT REVENUE	1,000	43	468	533	47%	(199)
RECOVERY OF DISCIPLINE COSTS	70,000	3,466	35,681	34,319	51%	(10,986)
DISCIPLINE HISTORY SUMMARY	19,000	1,710	14,340	4,660	75%	1,673
TOTAL REVENUE:	90,000	5,218	50,489	39,511	56%	(9,511)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	-	-	350	0%	233
STAFF TRAVEL/PARKING	25,000	1,260	6,816	18,184	27%	9,850
STAFF MEMBERSHIP DUES	7,090	232	6,840	250	96%	(2,113)
TELEPHONE	4,000	196	1,509	2,492	38%	1,158
COURT REPORTERS	60,000	3,198	25,861	34,139	43%	14,139
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	667
LITIGATION EXPENSES	40,000	1,130	7,802	32,198	20%	18,864
DISABILITY EXPENSES	15,000	800	4,499	10,501	30%	5,501
TRANSLATION SERVICES	12,000	321	2,905	9,095	24%	5,095
STAFF CONFERENCE & TRAINING	37,345	2,293	19,731	17,614	53%	5,165
TOTAL DIRECT EXPENSES:	201,785	9,428	75,963	125,822	38%	58,560
INDIRECT EXPENSES:						
SALARY EXPENSE (38.90 FTE)	4,053,832	309,686	2,628,417	1,425,416	65%	74,138
BENEFITS EXPENSE	1,272,455	101,486	821,766	450,689	65%	26,537
OTHER INDIRECT EXPENSE	992,908	64,430	624,606	368,302	63%	37,333
TOTAL INDIRECT EXPENSES:	6,319,195	475,602	4,074,788	2,244,407	64%	138,008
TOTAL ALL EXPENSES:	6,520,980	485,030	4,150,752	2,370,228	64%	196,568
NET INCOME (LOSS):	(6,430,980)	(479,812)	(4,100,263)	(2,330,717)	64%	187,057

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	135,000	0	100%	45,000
TOTAL REVENUE:	135,000	-	135,000	0	100%	45,000
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	108	454	3,246	12%	2,013
STAFF MEMBERSHIP DUES	700	175	655	45	94%	(188)
DEI COUNCIL	5,900	373	792	5,108	13%	3,141
DIVERSITY EVENTS & PROJECTS	43,100	3,143	8,058	35,042	19%	20,676
INTERNAL DIVERSITY OUTREACH	7,500	-	-	7,500	0%	5,000
STAFF CONFERENCE & TRAINING	3,000	-	162	2,838	5%	1,838
CONSULTING SERVICES	7,000	-	45	6,955	1%	4,622
TOTAL DIRECT EXPENSE:	70,900	3,799	10,166	60,734	14%	37,101
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	16,094	147,634	80,115	65%	4,198
BENEFITS EXPENSE	79,569	6,100	50,973	28,596	64%	2,073
OTHER INDIRECT EXPENSE	68,573	4,447	43,024	25,549	63%	2,691
TOTAL INDIRECT EXPENSES:	375,891	26,641	241,632	134,259	64%	8,962
TOTAL ALL EXPENSES:	446,791	30,440	251,797	194,993	56%	46,063
NET INCOME (LOSS):	(311,791)	(30,440)	(116,798)	(194,993)	37%	91,063

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ETHICS, WELLNESS, & PRACTICE (MWP-PMA-PRP) REVENUE:						
DIVERSIONS	10,000	-	1,500	8,500	15%	(5,167)
ROYALTIES	62,000	17,487	50,570	11,430	82%	9,237
TOTAL REVENUE:	72,000	17,487	52,070	19,930	72%	4,070
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	-	1,053	397	73%	(86)
MEMBER WELLNESS COUNCIL	4,250	-	1,042	3,208	25%	1,791
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	583
STAFF TRAVEL/PARKING	6,000	308	1,069	4,931	18%	2,931
STAFF CONFERENCE & TRAINING	9,100	1,542	4,620	4,480	51%	1,447
SUBSCRIPTIONS	1,455	110	883	572	61%	87
CPE COMMITTEE	1,000	-	286	714	29%	380
FASTCASE	85,000	-	84,568	432	99%	(27,902)
TOTAL DIRECT EXPENSES:	113,255	1,960	96,271	16,984	85%	(20,768)
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,412	252,850	123,206	67%	(2,146)
BENEFITS EXPENSE	117,836	9,756	76,888	40,948	65%	1,669
OTHER INDIRECT EXPENSE	89,476	5,791	56,026	33,450	63%	3,625
TOTAL INDIRECT EXPENSES:	583,369	46,959	385,764	197,604	66%	3,148
TOTAL ALL EXPENSES:	696,624	48,918	482,035	214,588	69%	(17,620)
NET INCOME (LOSS):	(624,624)	(31,431)	(429,965)	(194,658)	69%	(13,550)

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FINANCE						
REVENUE:						
INTEREST INCOME	600,000	82,981	549,069	50,931	92%	149,069
TOTAL REVENUE:	600,000	82,981	549,069	50,931	92%	149,069
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	72	3,090	660	82%	(590)
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	30
STAFF MEMBERSHIP DUES	670	-	-	670	0%	447
TOTAL DIRECT EXPENSES:	4,920	72	3,394	1,526	69%	(114)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	751,265	60,267	523,920	227,345	70%	(23,077)
BENEFITS EXPENSE	232,396	18,973	155,484	76,912	67%	(554)
OTHER INDIRECT EXPENSE	176,403	11,459	110,870	65,533	63%	6,732
TOTAL INDIRECT EXPENSES:	1,160,064	90,699	790,275	369,789	68%	(16,899)
TOTAL ALL EXPENSES:	1,164,984	90,771	793,669	371,315	68%	(17,013)
NET INCOME (LOSS):	(564,984)	(7,790)	(244,599)	(320,385)	43%	132,057

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
FOUNDATION						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	3,200	-	3,200	-	100%	(1,067)
PRINTING & COPYING	1,000	-	-	1,000	0%	667
STAFF TRAVEL/PARKING	3,000	-	54	2,946	2%	1,946
SUPPLIES	2,000	-	103	1,897	5%	1,230
BOARD OF TRUSTEES	3,600	430	492	3,108	14%	1,908
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	1,757	643	73%	(157)
POSTAGE	400	-	-	400	0%	267
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	1,467
TOTAL DIRECT EXPENSES:	17,800	650	5,607	12,193	31%	6,260
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,978	71,415	35,044	67%	(442)
BENEFITS EXPENSE	34,056	2,846	22,276	11,780	65%	428
OTHER INDIRECT EXPENSE	26,766	1,735	16,784	9,982	63%	1,060
TOTAL INDIRECT EXPENSES:	167,282	13,560	110,475	56,807	66%	1,046
TOTAL ALL EXPENSES:	185,082	14,209	116,082	69,000	63%	7,306
NET INCOME (LOSS):	(185,082)	(14,209)	(116,082)	(69,000)	63%	7,306

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	64	97	203	32%	103
STAFF MEMBERSHIP DUES	1,000	-	528	472	53%	139
SUBSCRIPTIONS	2,000	-	993	1,007	50%	340
STAFF TRAINING- GENERAL	36,800	50	926	35,874	3%	23,607
RECRUITING AND ADVERTISING	8,000	120	2,290	5,710	29%	3,044
PAYROLL PROCESSING	50,000	3,360	35,260	14,740	71%	(1,927)
SALARY SURVEYS	1,000	-	-	1,000	0%	667
CONSULTING SERVICES	10,000	-	-	10,000	0%	6,667
STAFF CONFERENCE & TRAINING	2,200	-	171	2,029	8%	1,295
TRANSFER TO INDIRECT EXPENSE	(111,300)	(3,593)	(40,266)	(71,034)	36%	(33,934)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE) **	595,894	41,077	373,174	222,720	63%	24,089
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
BENEFITS EXPENSE	115,845	11,509	94,524	21,320	82%	(17,295)
OTHER INDIRECT EXPENSE	101,967	6,621	64,064	37,903	63%	3,914
TOTAL INDIRECT EXPENSES:	613,706	59,207	531,762	81,944	87%	(122,625)
TOTAL ALL EXPENSES:	613,706	59,207	531,762	81,944	87%	(122,625)
NET INCOME (LOSS):	(613,706)	(59,207)	(531,762)	(81,944)	87%	(122,625)

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LAW CLERK PROGRAM						
REVENUE:						
LAW CLERK FEES	234,000	-	238,826	(4,826)	102%	82,826
LAW CLERK APPLICATION FEES	3,200	500	3,600	(400)	113%	1,467
TOTAL REVENUE:	237,200	500	242,426	(5,226)	102%	84,293
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	-	-	250	0%	167
DEPRECIATION	12,000	-	-	12,000	0%	8,000
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	67
LAW CLERK BOARD EXPENSE	8,000	-	2,727	5,273	34%	2,606
SOFTWARE HOSTING	681	61	449	232	66%	5
LAW CLERK OUTREACH	30,000	-	-	30,000	0%	20,000
TOTAL DIRECT EXPENSES:	51,031	61	3,176	47,855	6%	30,845
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	113,225	9,687	75,874	37,351	67%	(391)
BENEFITS EXPENSE	38,208	3,185	24,420	13,788	64%	1,052
OTHER INDIRECT EXPENSE	31,355	2,028	19,621	11,734	63%	1,282
TOTAL INDIRECT EXPENSES:	182,789	14,900	119,916	62,873	66%	1,943
TOTAL ALL EXPENSES:	233,820	14,961	123,091	110,728	53%	32,788
NET INCOME (LOSS):	3,380	(14,461)	119,335	(115,954)	3530%	117,081

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LEGISLATIVE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,500	-	565	1,935	23%	1,102
STAFF MEMBERSHIP DUES	200	-	-	200	0%	133
JUD RECOMMEND COMMITTEE	2,250	-	1,334	916	59%	166
SUBSCRIPTIONS	2,000	-	1,986	14	99%	(653)
TELEPHONE	575	48	384	191	67%	(1)
CONTRACT LOBBYIST	15,000	3,000	15,000	-	100%	(5,000)
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	703
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	200
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	(634)
TOTAL DIRECT EXPENSES:	26,275	3,048	21,499	4,776	82%	(3,983)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	13,473	107,712	52,726	67%	(753)
BENEFITS EXPENSE	53,043	4,423	34,689	18,354	65%	673
OTHER INDIRECT EXPENSE	43,336	2,810	27,186	16,150	63%	1,705
TOTAL INDIRECT EXPENSES:	256,817	20,706	169,586	87,230	66%	1,625
TOTAL ALL EXPENSES:	283,092	23,754	191,086	92,006	67%	(2,358)
NET INCOME (LOSS):	(283,092)	(23,754)	(191,086)	(92,006)	67%	(2,358)

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSING & MEMBERSHIP RECORDS						
REVENUE:						
STATUS CERTIFICATE FEES	27,000	2,775	21,775	5,225	81%	3,775
INVESTIGATION FEES	25,000	2,400	18,200	6,800	73%	1,533
PRO HAC VICE **	425,000	57,728	302,873	122,127	71%	19,540
MEMBER CONTACT INFORMATION	5,000	325	3,498	1,502	70%	165
PHOTO BAR CARD SALES	200	24	432	(232)	216%	299
TOTAL REVENUE:	482,200	63,252	346,778	135,422	72%	25,312
DIRECT EXPENSES:						
POSTAGE	4,000	2,064	3,725	275	93%	(1,058)
CONSULTING SERVICES	6,000	6,000	6,000	-	100%	(2,000)
SOFTWARE HOSTING	18,380	1,657	12,055	6,325	66%	198
TOTAL DIRECT EXPENSES:	28,380	9,721	21,780	6,600	77%	(2,860)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	41,043	343,811	171,894	67%	(7)
BENEFITS EXPENSE	158,553	12,983	103,512	55,041	65%	2,190
OTHER INDIRECT EXPENSE	123,125	7,990	77,302	45,823	63%	4,782
TOTAL INDIRECT EXPENSES:	797,383	62,016	524,625	272,758	66%	6,964
TOTAL ALL EXPENSES:	825,763	71,737	546,405	279,358	66%	4,104
NET INCOME (LOSS):	(343,563)	(8,485)	(199,627)	(143,936)	58%	29,415

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

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM						
REVENUE:						
SEMINAR REGISTRATIONS	7,000	-	5,600	1,400	80%	933
LLLT LICENSE FEES	17,731	1,403	10,702	7,029	60%	(1,119)
LLLT LATE LICENSE FEES	-	30	365	(365)		365
MCLE LATE FEES	300	150	150	150	50%	(50)
TOTAL REVENUE:	25,031	1,583	16,817	8,214	67%	130
DIRECT EXPENSES:						
LLLT BOARD	11,500	1,171	2,563	8,937	22%	5,104
LLLT EDUCATION	1,000	-	35	965	4%	632
TOTAL DIRECT EXPENSES:	12,500	1,171	2,598	9,902	21%	5,735
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	55,689	3,855	39,342	16,347	71%	(2,216)
BENEFITS EXPENSE	17,525	1,266	12,234	5,292	70%	(550)
OTHER INDIRECT EXPENSE	14,536	806	9,903	4,634	68%	(212)
TOTAL INDIRECT EXPENSES:	87,751	5,928	61,479	26,273	70%	(2,978)
TOTAL ALL EXPENSES:	100,251	7,099	64,077	36,175	64%	2,757
NET INCOME (LOSS):	(75,220)	(5,516)	(47,260)	(27,960)	63%	2,887

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LIMITED PRACTICE OFFICERS						
REVENUE:						
INVESTIGATION FEES	300	200	600	(300)	200%	400
MCLE LATE FEES	4,000	-	1,800	2,200	45%	(867)
LPO EXAMINATION FEES	23,000	800	14,700	8,300	64%	(633)
LPO LICENSE FEES	160,000	14,014	104,206	55,794	65%	(2,461)
LPO LATE LICENSE FEES	2,000	90	3,750	(1,750)	188%	2,417
TOTAL REVENUE:	189,300	15,104	125,056	64,244	66%	(1,144)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	4,612	4,888	49%	1,721
EXAM WRITING	19,000	4,200	8,400	10,600	44%	4,267
LPO BOARD	4,000	-	356	3,644	9%	2,310
LPO OUTREACH	1,000	-	-	1,000	0%	667
PRINTING & COPYING	200	-	34	166	17%	99
SUPPLIES	200	-	-	200	0%	133
SOFTWARE HOSTING	3,404	307	2,233	1,171	66%	36
TOTAL DIRECT EXPENSES:	37,304	4,507	15,636	21,668	42%	9,233
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	66,043	5,480	44,066	21,977	67%	(37)
BENEFITS EXPENSE	21,528	1,785	13,606	7,921	63%	746
OTHER INDIRECT EXPENSE	17,590	1,124	11,049	6,541	63%	677
TOTAL INDIRECT EXPENSES:	105,161	8,389	68,722	36,439	65%	1,385
TOTAL ALL EXPENSES:	142,465	12,896	84,358	58,107	59%	10,619
NET INCOME (LOSS):	46,835	2,208	40,698	6,138	87%	9,474

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MANDATORY CONTINUING LEGAL EDUCATION						
REVENUE:						
ACTIVITY APPLICATION FEE	600,000	54,800	487,300	112,700	81%	87,300
ACTIVITY APPLICATION LATE FEE	220,000	20,150	192,750	27,250	88%	46,083
MCLE LATE FEES	225,000	26,550	252,200	(27,200)	112%	102,200
ANNUAL ACCREDITED SPONSOR FEES	39,000	-	39,750	(750)	102%	13,750
ATTENDANCE LATE FEES	120,000	7,350	69,400	50,600	58%	(10,600)
COMITY CERTIFICATES	29,800	300	30,975	(1,175)	104%	11,108
TOTAL REVENUE:	1,233,800	109,150	1,072,375	161,425	87%	249,842
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	96,096	46,087	68%	(1,307)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	(167)
MCLE BOARD	4,000	-	1,806	2,194	45%	860
STAFF TRAVEL/PARKING	50	-	-	50	0%	33
STAFF CONFERENCE & TRAINING	4,600	-	-	4,600	0%	3,067
TOTAL DIRECT EXPENSES:	151,333	12,012	98,402	52,931	65%	2,486
INDIRECT EXPENSES:						
SALARY EXPENSE (4.76 FTE)	400,391	28,847	280,754	119,637	70%	(13,826)
BENEFITS EXPENSE	136,403	10,861	89,770	46,633	66%	1,165
OTHER INDIRECT EXPENSE	121,596	7,892	76,532	45,065	63%	4,533
TOTAL INDIRECT EXPENSES:	658,390	47,600	447,055	211,335	68%	(8,129)
TOTAL ALL EXPENSES:	809,723	59,612	545,458	264,265	67%	(5,642)
NET INCOME (LOSS):	424,077	49,538	526,917	(102,840)	124%	244,199

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	1,200	11,150	(350)	103%	3,950
NMP PRODUCT SALES	150,000	3,967	110,368	39,632	74%	10,368
DIGITAL VIDEO SALES	25,000	441	23,128	1,872	93%	6,461
SPONSORSHIPS	11,500	2,000	11,000	500	96%	3,333
SEMINAR REGISTRATIONS	16,000	-	19,062	(3,062)	119%	8,395
TRIAL ADVOCACY PROGRAM	15,000	-	-	15,000	0%	(10,000)
TOTAL REVENUE:	228,300	7,608	174,708	53,592	77%	22,508
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	82	3,418	2%	2,251
STAFF CONFERENCE & TRAINING	2,200	808	1,058	1,142	48%	409
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	5,000
PRINTING & COPYING	1,600	-	1,442	158	90%	(375)
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	1,333
HONORARIUM	1,500	-	-	1,500	0%	1,000
SUBSCRIPTIONS	350	350	350	-	100%	(117)
YLL SECTION PROGRAM	1,300	65	585	715	45%	282
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	50,000	45,000	20,000	69%	(1,667)
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	(1,414)
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	333
WYLC CLE COMPS	1,000	-	-	1,000	0%	667
WYLC OUTREACH EVENTS	5,000	-	3,519	1,481	70%	(186)
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	67
WYL COMMITTEE	15,000	-	778	14,222	5%	9,222
TRIAL ADVOCACY EXPENSES	2,025	-	-	2,025	0%	1,350
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	(2,644)
LAW SCHOOL OUTREACH	500	-	-	500	0%	333
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	467
INSURANCE REBATE	(3,375)	-	-	(3,375)	0%	(2,250)
STAFF MEMBERSHIP DUES	450	195	390	60	87%	(90)
LENDING LIBRARY	4,000	11	209	3,791	5%	2,458
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	-	-	575	0%	383
TOTAL DIRECT EXPENSES:	126,225	51,429	67,339	58,886	53%	16,811
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	27,114	207,925	125,169	62%	14,138
BENEFITS EXPENSE	126,899	10,394	79,997	46,902	63%	4,602
OTHER INDIRECT EXPENSE	118,282	7,672	74,229	44,053	63%	4,626
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(12,677)
TOTAL INDIRECT EXPENSES:	559,258	45,179	362,150	197,108	65%	10,688
TOTAL ALL EXPENSES:	685,483	96,609	429,489	255,994	63%	27,499
NET INCOME (LOSS):	(457,183)	(89,001)	(254,782)	(202,401)	56%	50,007

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING **	14,600	5,122	5,122	9,478	35%	4,612
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(33,333)
ED TRAVEL & OUTREACH	6,000	1,380	2,129	3,871	35%	1,871
STAFF TRAVEL/PARKING	2,000	198	1,507	493	75%	(174)
STAFF CONFERENCE & TRAINING **	14,200	914	10,846	3,354	76%	(1,380)
STAFF MEMBERSHIP DUES	2,175	175	1,120	1,055	51%	330
TOTAL DIRECT EXPENSES:	138,975	7,789	120,724	18,251	87%	(28,074)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	51,706	406,627	214,927	65%	7,742
BENEFITS EXPENSE **	161,527	14,194	110,270	51,257	68%	(2,586)
OTHER INDIRECT EXPENSE **	107,319	7,012	67,735	39,583	63%	3,810
TOTAL INDIRECT EXPENSES:	890,399	72,911	584,632	305,767	66%	8,967
TOTAL ALL EXPENSES:	1,029,374	80,700	705,357	324,017	69%	(19,107)
NET INCOME (LOSS):	(1,029,374)	(80,700)	(705,357)	(324,017)	69%	(19,107)

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

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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECORDS REQUEST FEES	-	-	270	(270)		270
TOTAL REVENUE:	-	-	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	2,226	1,274	64%	107
STAFF MEMBERSHIP DUES	2,090	200	1,825	265	87%	(432)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	667
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	150	201	4,799	4%	3,132
WILLS	2,000	-	-	2,000	0%	1,333
LITIGATION EXPENSES	1,000	13	148	852	15%	518
DISABILITY ACCOMMODATIONS	6,000	423	667	5,333	11%	3,333
STAFF CONFERENCE & TRAINING	6,215	363	363	5,852	6%	3,780
SUPPLIES	-	-	104	(104)		(104)
TOTAL DIRECT EXPENSES:	26,805	1,467	5,355	21,450	20%	12,515
INDIRECT EXPENSES:						
SALARY EXPENSE (6.47 FTE) **	682,130	54,428	445,570	236,560	65%	9,183
BENEFITS EXPENSE	210,435	17,466	134,655	75,780	64%	5,635
OTHER INDIRECT EXPENSE	157,903	10,726	97,124	60,779	62%	8,145
TOTAL INDIRECT EXPENSES:	1,050,467	82,620	677,348	373,119	64%	22,963
TOTAL ALL EXPENSES:	1,077,272	84,087	682,704	394,569	63%	35,478
NET INCOME (LOSS):	(1,077,272)	(84,087)	(682,434)	(394,839)	63%	35,748

**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 May 1, 2025 to May 31, 2025

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	67
DISCIPLINARY BOARD EXPENSES	5,000	526	868	4,132	17%	2,465
CHIEF HEARING OFFICER	40,000	3,333	26,664	13,336	67%	3
COURT REPORTERS	25,000	475	17,271	7,729	69%	(605)
HEARING OFFICER EXPENSES	4,000	-	79	3,921	2%	2,588
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	667
APPOINTED COUNSEL	50,400	4,200	33,600	16,800	67%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	667
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	1,333
TOTAL DIRECT EXPENSES:	128,500	8,534	78,482	50,018	61%	7,184
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,447	86,136	39,568	69%	(2,333)
BENEFITS EXPENSE	41,128	3,408	27,198	13,930	66%	221
OTHER INDIRECT EXPENSE	33,139	2,150	20,803	12,336	63%	1,290
TOTAL INDIRECT EXPENSES:	199,971	16,004	134,137	65,834	67%	(823)
TOTAL ALL EXPENSES:	328,471	24,538	212,619	115,852	65%	6,362
NET INCOME (LOSS):	(328,471)	(24,538)	(212,619)	(115,852)	65%	6,362

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	126	523	15,477	3%	10,143
TOTAL DIRECT EXPENSES:	16,000	126	523	15,477	3%	10,143
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,421	29,310	14,740	67%	57
BENEFITS EXPENSE	15,037	1,023	9,876	5,161	66%	149
OTHER INDIRECT EXPENSE	11,478	586	7,950	3,528	69%	(298)
TOTAL INDIRECT EXPENSES:	70,566	5,030	47,136	23,429	67%	(93)
TOTAL ALL EXPENSES:	86,566	5,156	47,660	38,906	55%	10,051
NET INCOME (LOSS):	(86,566)	(5,156)	(47,660)	(38,906)	55%	10,051

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	135,280	-	134,832	448	100%	44,645
TOTAL REVENUE:	135,280	-	134,832	448	100%	44,645
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	79,185	238,011	61,989	79%	(38,011)
STAFF TRAVEL/PARKING	2,000	17	142	1,858	7%	1,191
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	323	323	2,177	13%	1,344
STAFF CONFERENCE & TRAINING	2,200	775	775	1,425	35%	692
PRO BONO OUTREACH	4,000	-	1,087	2,913	27%	1,580
TOTAL DIRECT EXPENSES:	310,700	80,300	240,338	70,362	77%	(33,204)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,572	90,900	46,015	66%	377
BENEFITS EXPENSE	47,862	4,008	31,079	16,783	65%	829
OTHER INDIRECT EXPENSE	41,297	2,688	26,004	15,293	63%	1,527
TOTAL INDIRECT EXPENSES:	226,074	18,268	147,983	78,091	65%	2,733
TOTAL ALL EXPENSES:	536,774	98,567	388,321	148,453	72%	(30,471)
NET INCOME (LOSS):	(401,494)	(98,567)	(253,489)	(148,005)	63%	14,174

Washington State Bar Association

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	88	112	44%	45
IMAGE LIBRARY	4,800	-	4,756	44	99%	(1,556)
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	(1,511)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,729	54,682	21,663	72%	(3,786)
BENEFITS EXPENSE	26,506	2,262	17,812	8,694	67%	(141)
OTHER INDIRECT EXPENSE	22,688	1,466	14,184	8,504	63%	941
TOTAL INDIRECT EXPENSES:	125,539	10,457	86,678	38,861	69%	(2,985)
TOTAL ALL EXPENSES:	130,539	10,457	91,522	39,016	70%	(4,496)
NET INCOME (LOSS):	(130,539)	(10,457)	(91,522)	(39,016)	70%	(4,496)

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY SERVICES FTE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	490	-	490	-	100%	(163)
STAFF CONFERENCE & TRAINING	8,400	332	932	7,468	11%	4,668
STAFF TRAVEL/PARKING	600	36	265	335	44%	135
TOTAL DIRECT EXPENSES:	9,490	369	1,688	7,802	18%	4,802
INDIRECT EXPENSES:						
SALARY EXPENSE (2.20 FTE)	299,450	24,916	201,240	98,210	67%	(1,607)
BENEFITS EXPENSE	84,363	7,039	55,789	28,574	66%	453
OTHER INDIRECT EXPENSE	56,721	3,641	35,924	20,797	63%	1,890
TOTAL INDIRECT EXPENSES:	440,534	35,596	292,953	147,581	66%	736
TOTAL ALL EXPENSES:	450,024	35,964	294,641	155,383	65%	5,538
NET INCOME (LOSS):	(450,024)	(35,964)	(294,641)	(155,383)	65%	5,375

Washington State Bar Association

Statement of Activities

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
REGULATORY REFORM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	72,500	-	10,311	62,189	14%	38,022
OUTREACH EXPENSES	10,000	-	-	10,000	0%	6,667
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
TOTAL DIRECT EXPENSES:	82,500	-	12,409	70,091	15%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (1.80 FTE)	157,764	16,880	87,449	70,315	55%	17,727
BENEFITS EXPENSE	46,175	5,139	24,260	21,914	53%	6,523
OTHER INDIRECT EXPENSE	32,466	2,981	15,301	17,165	47%	6,343
TOTAL INDIRECT EXPENSES:	236,405	25,000	127,011	109,394	54%	30,593
TOTAL ALL EXPENSES:	318,905	25,000	139,420	179,485	44%	30,593
NET INCOME (LOSS):	(318,905)	(25,000)	(139,420)	(179,485)	44%	73,183

Washington State Bar Association

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SERVICE CENTER						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,376	198	1,507	869	63%	77
STAFF CONFERENCE & TRAINING	677	-	-	677	0%	451
TOTAL DIRECT EXPENSES:	3,053	198	1,507	1,546	49%	528
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	38,893	288,610	138,515	68%	(3,860)
BENEFITS EXPENSE	160,271	13,864	104,583	55,688	65%	2,265
OTHER INDIRECT EXPENSE	147,342	9,578	92,843	54,500	63%	5,385
TOTAL INDIRECT EXPENSES:	734,738	62,335	486,036	248,703	66%	3,790
TOTAL ALL EXPENSES:	737,791	62,533	487,543	250,249	66%	4,318
NET INCOME (LOSS):	(737,791)	(62,533)	(487,543)	(250,249)	66%	4,318

Washington State Bar Association

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS ADMINISTRATION						
REVENUE:						
REIMBURSEMENTS FROM SECTIONS	275,000	1,697	363,118	(88,118)	132%	179,785
TOTAL REVENUE:	275,000	1,697	363,118	(88,118)	132%	179,785
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	940
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	377
STAFF MEMBERSHIP DUES	200	-	60	140	30%	73
TOTAL DIRECT EXPENSES:	2,400	-	209	2,191	9%	1,391
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	14,101	108,609	60,482	64%	4,118
BENEFITS EXPENSE	67,073	5,582	43,010	24,062	64%	1,705
OTHER INDIRECT EXPENSE	64,494	4,227	40,860	23,634	63%	2,136
TOTAL INDIRECT EXPENSES:	300,658	23,910	192,480	108,179	64%	7,959
TOTAL ALL EXPENSES:	303,058	23,910	192,689	110,369	64%	9,350
NET INCOME (LOSS):	(28,058)	(22,213)	170,429	(198,488)	-607%	189,135

Washington State Bar Association

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

67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	438,280	2,900	569,086	(130,806)	130%	276,899
SEMINAR PROFIT SHARE	159,700	-	-	159,700	0%	(106,467)
INTEREST INCOME	2,050	-	-	2,050	0%	(1,367)
PUBLICATIONS REVENUE	1,250	-	2,279	(1,029)	182%	1,446
OTHER	44,203	2,135	24,265	19,938	55%	(5,204)
TOTAL REVENUE:	645,483	5,035	595,631	49,853	92%	165,308
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	52,841	220,596	539,176	29%	285,919
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	1,697	363,118	(82,686)	129%	(176,163)
TOTAL DIRECT EXPENSES:	1,040,206	54,539	583,715	456,491	56%	109,756
NET INCOME (LOSS):	(394,722)	(49,504)	11,916	(406,638)	-3%	275,064

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	140,000	6,766	101,256	38,744	72%	(7,923)
STAFF TRAVEL/PARKING	1,000	216	771	229	77%	(104)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	200
TELEPHONE	90,000	6,739	56,739	33,261	63%	3,261
COMPUTER HARDWARE	66,200	1,580	60,179	6,021	91%	(16,046)
COMPUTER SOFTWARE	530,000	42,772	295,950	234,050	56%	57,383
HARDWARE SERVICE & WARRANTIES	50,000	12,450	34,392	15,608	69%	(1,058)
SOFTWARE MAINTENANCE & LICENSING	400,000	(11,723)	340,918	59,082	85%	(74,252)
THIRD PARTY SERVICES	65,000	246	48,763	16,237	75%	(5,430)
CLOUD INFRASTRUCTURE	130,000	7,440	39,237	90,763	30%	47,429
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	2,909
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(66,485)	(979,297)	(499,203)	66%	(6,370)
TOTAL DIRECT EXPENSES:	-	-	-	-		(0)
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,422,045	114,667	935,789	486,257	66%	12,242
BENEFITS EXPENSE **	421,171	32,282	256,527	164,645	61%	24,254
CAPITAL LABOR & OVERHEAD	(75,000)	(9,668)	(93,204)	18,204	124%	(43,204)
OTHER INDIRECT EXPENSE	305,901	19,913	192,664	113,237	63%	11,270
TOTAL INDIRECT EXPENSES:	2,074,118	157,194	1,291,775	782,343	62%	4,562
TOTAL ALL EXPENSES:	2,074,118	157,194	1,291,775	782,343	62%	4,562
NET INCOME (LOSS):	(2,074,118)	(157,194)	(1,291,775)	(782,343)	62%	90,971

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

Washington State Bar Association
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For the Period from May 1, 2025 to May 31, 2025
67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	468	132	78%	(68)
STAFF MEMBERSHIP DUES	450	-	300	150	67%	-
STAFF CONFERENCE & TRAINING	5,200	-	-	5,200	0%	3,467
SUBSCRIPTIONS	816	-	716	100	88%	(172)
VOLUNTEER RECOGNITION	2,000	-	-	2,000	0%	1,333
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	233
ABA DELEGATES	16,000	-	5,360	10,640	34%	5,306
TOTAL DIRECT EXPENSES:	37,066	-	14,611	22,455	39%	10,099
INDIRECT EXPENSES:						
SALARY EXPENSE (1.20 FTE)	127,293	8,812	80,735	46,558	63%	4,127
BENEFITS EXPENSE	43,900	3,016	29,056	14,845	66%	211
OTHER INDIRECT EXPENSE	36,980	2,004	25,339	11,641	69%	(685)
TOTAL INDIRECT EXPENSES:	208,173	13,831	135,130	73,044	65%	3,653
TOTAL ALL EXPENSES:	245,239	13,831	149,741	95,498	61%	3,653
NET INCOME (LOSS):	(245,239)	(13,831)	(149,741)	(95,498)	61%	13,752

Washington State Bar Association

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67% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,691,362	1,161,089	9,507,221	5,184,140	65%	287,020
TEMPORARY SALARIES	271,788	22,254	334,918	(63,130)	123%	(153,726)
CAPITAL LABOR & OVERHEAD	(75,000)	(9,668)	(93,204)	18,204	124%	43,204
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(133,333)
INSURANCE REBATE	(19,016)	-	-	(19,016)	0%	(12,677)
EMPLOYEE ASSISTANCE PLAN	4,800	1,200	3,600	1,200	75%	(400)
EMPLOYEE SERVICE AWARDS	2,610	220	1,730	880	66%	10
FICA (EMPLOYER PORTION)	1,112,598	87,529	710,984	401,615	64%	30,749
L&I INSURANCE	72,487	-	29,544	42,943	41%	18,781
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,236	3,065	23,011	10,225	69%	(854)
MEDICAL (EMPLOYER PORTION)	2,057,482	178,744	1,372,320	685,162	67%	(665)
RETIREMENT (EMPLOYER PORTION)	1,322,122	105,214	845,212	476,910	64%	36,203
TRANSPORTATION ALLOWANCE	34,000	400	24,222	9,778	71%	(1,555)
UNEMPLOYMENT INSURANCE	71,847	7,354	48,243	23,604	67%	(345)
TOTAL SALARY & BENEFITS EXPENSE:	19,380,315	1,557,402	12,807,800	6,572,515	66%	112,410
WORKPLACE BENEFITS	56,400	1,345	11,774	44,626	21%	25,826
HUMAN RESOURCES POOLED EXP	111,300	3,593	40,266	71,034	36%	33,934
MEETING SUPPORT EXPENSES	9,950	1,078	6,302	3,648	63%	331
RENT	960,000	73,710	663,016	296,984	69%	(23,016)
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	(6,101)
PERSONAL PROP TAXES-WSBA	8,400	619	4,716	3,684	56%	884
FURNITURE, MAINT, LH IMP **	65,497	3,062	40,629	24,868	62%	3,035
OFFICE SUPPLIES & EQUIPMENT	22,164	543	11,093	11,071	50%	3,683
FURN & OFFICE EQUIP DEPRECIATION	159,628	9,567	76,202	83,426	48%	30,217
COMPUTER HARDWARE DEPRECIATION **	42,000	3,040	25,700	16,300	61%	2,300
COMPUTER SOFTWARE DEPRECIATION	49,339	3,717	32,523	16,816	66%	370
INSURANCE	288,200	21,710	173,680	114,520	60%	18,453
WORK HOME FURNITURE & EQUIP	14,000	511	1,541	12,459	11%	7,793
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	(9,243)
PROFESSIONAL FEES-LEGAL	200,000	41,762	106,115	93,885	53%	27,218
ONLINE LEGAL RESEARCH	86,000	6,260	58,316	27,684	68%	(983)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	4,333
TRANSLATION SERVICES	12,000	277	4,163	7,837	35%	3,837
TELEPHONE & INTERNET	33,600	2,790	21,880	11,720	65%	520
POSTAGE - GENERAL	15,500	1,055	4,629	10,871	30%	5,704
RECORDS STORAGE	28,849	1,025	23,060	5,789	80%	(3,828)
BANK FEES	30,000	648	8,181	21,819	27%	11,819
PRODUCTION MAINTENANCE & SUPPLIES	13,000	1,532	8,012	4,988	62%	655
COMPUTER POOLED EXPENSES	1,478,500	66,485	979,297	499,203	66%	6,370
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
TOTAL OTHER INDIRECT EXPENSES:	3,760,035	244,329	2,363,974	1,396,061	63%	142,716
TOTAL INDIRECT EXPENSES:	23,140,350	1,801,731	15,171,774	7,968,576	66%	255,126

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

Washington State Bar Association

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67% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(389,284)	(46,537)	(267,041)	(122,243)
ADMISSIONS/BAR EXAM	115,136	24,616	657,741	(542,605)
ADVANCEMENT FTE	(392,492)	(31,327)	(254,321)	(138,171)
BAR NEWS	(140,492)	(17,173)	(75,262)	(65,230)
BOARD OF GOVERNORS	(584,797)	(52,290)	(337,465)	(247,332)
CLE - PRODUCTS	616,909	5,414	534,327	82,582
CLE - SEMINARS	(543,860)	1,567	(266,977)	(276,883)
CLIENT PROTECTION FUND	239,353	(8,299)	838,046	(598,693)
CHARACTER & FITNESS BOARD	(175,016)	(12,929)	(104,391)	(70,625)
COMMUNICATIONS	(899,023)	(81,695)	(489,966)	(409,057)
COMMUNICATIONS FTE	(250,494)	(20,478)	(171,770)	(78,724)
DESKBOOKS	(203,495)	4,936	(142,757)	(60,738)
DISCIPLINE	(6,430,980)	(479,812)	(4,100,263)	(2,330,717)
DIVERSITY	(311,791)	(30,440)	(116,798)	(194,993)
FINANCE	(564,984)	(7,790)	(244,599)	(320,385)
FOUNDATION	(185,082)	(14,209)	(116,082)	(69,000)
HUMAN RESOURCES	(613,706)	(59,207)	(531,762)	(81,944)
LAW CLERK PROGRAM	3,380	(14,461)	119,335	(115,954)
LEGISLATIVE	(283,092)	(23,754)	(191,086)	(92,006)
LEGAL LUNCHBOX	(5,554)	(3,816)	(7,433)	1,879
LICENSE FEES	17,492,616	1,440,861	11,666,447	5,826,169
LICENSING AND MEMBERSHIP	(343,563)	(8,485)	(199,627)	(143,936)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(5,516)	(47,260)	(27,960)
LIMITED PRACTICE OFFICERS	46,835	2,208	40,698	6,138
MANDATORY CLE ADMINISTRATION	424,077	49,538	526,917	(102,840)
MEMBER WELLNESS PROGRAM	(231,844)	(18,643)	(152,884)	(78,960)
MINI CLE	(120,867)	(9,642)	(79,706)	(41,161)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(70,952)	(226,045)	(172,004)
NEW MEMBER EDUCATION	67,287	(4,591)	58,418	8,869
OFFICE OF GENERAL COUNSEL	(1,077,272)	(84,087)	(682,434)	(394,839)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(80,700)	(705,357)	(324,017)
OGC-DISCIPLINARY BOARD	(328,471)	(24,538)	(212,619)	(115,852)
PRACTICE OF LAW BOARD	(86,566)	(5,156)	(47,660)	(38,906)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	6,068	(134,499)	(40,562)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(18,856)	(142,583)	(75,137)
PUBLIC SERVICE PROGRAMS	(401,494)	(98,567)	(253,489)	(148,005)
PUBLICATION & DESIGN SERVICES	(130,539)	(10,457)	(91,522)	(39,016)
REGULATORY SERVICES FTE	(450,024)	(35,964)	(294,641)	(155,383)
REGULATORY REFORM	(318,905)	(25,000)	(139,420)	(179,485)
SECTIONS ADMINISTRATION	(28,058)	(22,213)	170,429	(198,488)
SECTIONS OPERATIONS	(394,722)	(49,504)	11,916	(406,638)
SERVICE CENTER	(737,791)	(62,533)	(487,543)	(250,249)
TECHNOLOGY	(2,074,118)	(157,194)	(1,291,775)	(782,343)
VOLUNTEER EDUCATION	(245,239)	(13,831)	(149,741)	(95,498)
INDIRECT EXPENSES	23,140,350	1,801,731	15,171,774	7,968,576
TOTAL OF ALL	(21,306,907)	(1,626,293)	(17,039,273)	(4,267,634)
NET INCOME (LOSS)	(1,833,444)	(175,437)	1,867,499	(3,700,942)