

WASHINGTON STATE
BAR ASSOCIATION

BOARD OF GOVERNORS MEETING

March 6, 2026

Meeting Materials

Grand Mound, WA
Zoom and Teleconference



**Board of Governors Meeting
Great Wolf Lodge, Grand Mound, WA
March 6, 2026**

WSBA Mission: To serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice.

ALL ITEMS ON THIS AGENDA ARE POTENTIAL ACTION ITEMS

To participate by Zoom or Teleconference:

Friday, March 6th : Meeting ID: 842 6811 4874 Passcode: 254424
<https://wsba.zoom.us/j/84268114874?pwd=03w8TRRcg1epWYeg98CcaKZsLXjJEB.1>

To participate by phone, call +1 253-205-0468

FRIDAY, MARCH 6, 2026

2:00 PM – CALL TO ORDER & WELCOME

WELCOME & CALL TO ORDER

MEMBER & PUBLIC COMMENT

MEMBER AND PUBLIC COMMENTS

CONSENT CALENDAR

CONSENT CALENDAR

The purpose of the consent calendar is to efficiently act on items that appear to be non-controversial and will not require discussion. Input on these topics is welcome and can be accomplished by (1) sending an email to boardfeedback@wsba.org, (2) contacting a member of the Board, or (3) contacting the Executive Director. Any governor may request that any item be removed from the consent calendar without providing a reason and it will be discussed immediately after the consent calendar. The remaining items will be voted on *en bloc*.

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- GOVERNOR ROUNDTABLE**

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5:00 PM – ADJOURN

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WASHINGTON STATE BAR ASSOCIATION

BOARD OF GOVERNORS MEETING MINUTES

Seattle, WA
January 16, 2026

Call to Order and Welcome

The meeting of the Board of Governors of the Washington State Bar Association (WSBA) was called to order by President Francis Adewale on Friday, January 16, at 9:05 a.m. Governors in attendance were:

Matthew Dresden
Tom Ahearne
Kevin Fay
Kristina Larry
Todd Bloom
Nam Nguyen
Allison Widney
Kari Petrasek
Parvin Price
Christopher Bhang
Mary Rathbone
Emily Arneson

Officers and Executive Staff in attendance were President Francis Adewale, Immediate-Past President Sunitha Anjilvel, Executive Director Terra Nevitt, Chief Communications and Outreach Officer Sara Niegowski, Chief Disciplinary Counsel Doug Ende, Chief Regulatory Counsel Renata Garcia, Advancement Department Director Kevin Plachy, Chief Equity & Justice Officer Diana Singleton, General Counsel Laurie Powers, and HR Director & Chief Culture Officer Glynnis Klinefelter Sio.

Also in attendance were Nancy Hawkins, Betsylew Miale-Gix, Jennifer Olegario, Sanjay Walvaker, Sara Rankin, Scott Ketterling, Thomas Mengert, Julianne Unite, Crissy Anderson, Citlalli Briseño, Michael Chin, Lesly Díaz-Pérez, Sergio Flores, Nicholas Larson, Maya Manus, Yvette Perrantes, Mercedes Riggs, Carla Sullivan and Paris Eriksen.

Member & Public Comments

President Adewale opened the session for member and public comments. Professor Sarah Rankin presented an initiative on access to justice for the homeless, focusing on property loss from encampment sweeps. Nancy Hawkins raised concerns about rescinding a travel policy. Thomas Mengert urged the Bar

to adopt a resolution addressing rapid legal and political changes. The Board acknowledged these comments, emphasizing its commitment to access to justice and ethical innovation.

Consent Calendar

President Adewale introduced the consent calendar and asked governors if anyone would like to request a removal of an item from it. There being no objection, the items on the consent calendar were adopted by unanimous consent.

President's Report

President Adewale expressed gratitude for the Board and staff's support during his recent absence.

Executive Director's Report

Executive Director Terra Nevitt referred to her written report.

Discussion with Access to Justice Board

The Board engaged in an interactive session with the ATJ Board, chaired by Mike Chin. Discussion focused on the ATJ Board's revamped mission, vision, and values, emphasizing the integration of lived experiences into their work. The session concluded with a call for deeper engagement and reflection on justice and equity.

Justice Gap Scoping Work Group Charter

Executive Director Nevitt and President Adewale outlined the purpose of the scoping workgroup, emphasizing its role in reviewing existing data and recommending actionable solutions without implementing them. The workgroup will focus on both civil and criminal justice areas and justice gaps for low- and moderate-income people. Key points included the importance of diverse representation and the ambitious four-month timeline for delivering recommendations. Gov. Allison Widney moved to approve the charter. The motion passed unanimously.

2027 LPO and LLLT Fees

Treas. Nam Nguyen presented the Budget and Audit Committee's proposal emphasized maintaining the 2027 license fees for Limited Practice Officers (LPO) and Limited Licensed Legal Technicians (LLLT) at their current levels. Discussion included a suggestion to consider future fees based on the cost-of-living adjustment. Gov. Nguyen moved to approve the proposal as presented. The motion passed unanimously.

Criteria and Process for Sections Viability Review Processed by the Member Engagement Council

Member Engagement Council co-chair Mary Rathbone presented proposed criteria for evaluating the viability of sections within the organization under Article XI.L.2 of the WSBA Bylaws. Under the Bylaws, review is triggered when a section's membership falls below 75, but the evaluation process will consider other factors, including the quality of the section's contributions towards fulfilling the Bar's mission. Gov. Emily Arneson moved to adopt the proposal for review of the two identified sections, with a request that the final report include recommendations for any changes to the process informed by feedback from the participating sections. The motion passed unanimously.

Payments to Volunteers of the Limited Practice Board and Suggested Amendments to APR 12(b)(3) Proposed by the Budget & Audit Committee

Treas. Nguyen and Assistant General Counsel Catherine Schur presented the proposed amendments to APR 12(b)(3), which proposes compensation for volunteers of the Limited Practice Board for exam grading, aligning it with the compensation structure of the Board of Bar Examiners. The proposed payment structure includes a budget impact of \$2,640 annually for exam grading and \$1,430 to \$2,750 for question review and drafting. Gov. Kevin Fay moved to approve the amendments as presented. The motion passed unanimously.

Revisions to Appendix B of the Indigent Defense Standards

Jason Schwarz presented proposed revisions to Appendix B of the WSBA Indigent Defense Standards, as recommended by the Council on Public Defense. The revisions include correcting typographical errors, updating hyperlinks, and expanding the list of criminal offenses. They also aim to assist non-lawyer public defense administrators and accommodate complex case management systems. Gov. Kari Petrasek moved to approve the revisions. The motion passed with one no vote.

Executive Session

The Board entered executive session at 2:45 p.m. to discuss confidential matters associated with the Proposed Conflict of Interest and Political Activities Policies. The session concluded at 3:05 p.m., at 3:10 pm. the Board returned to the public session.

Conflict of Interest and Political Activities Policies Proposed by Governance Committee

Chair Kevin Fay presented two proposals: an amendment to the WSBA Bylaws concerning political activities by governors and officers, and a revised conflict of interest policy. The proposed bylaw amendment aimed to refine language regarding individual officers and governors speaking and participating in political activities such as elections, including political issues "in the public domain." A straw poll indicated a preference to remove the "otherwise in the public domain" language, leading to a decision to refer the proposal back to the Governance Committee for further refinement.

Chair Fay turned to the proposed amendments to the conflict-of-interest policy, which were designed to address both financial and non-financial conflicts, including an annual disclosure requirement for known conflicts and provisions for ongoing disclosure as new conflicts arise. Gov. Todd Bloom moved to approve amendments to the conflict-of-interest policy. The motion passed unanimously.

Governor Roundtable

Chief Communication and Outreach Office Niegowski emphasized the importance of submitting nominations for the APEX awards before the February deadline, encouraging governors to promote nominations within their communities. She also mentioned the launch of the WSBA Oath Review and Drafting Task Force survey, which will gather member feedback on the idea of revising Washington's oaths of admission.

Meeting Feedback

Governors expressed appreciation for the meeting's conduct and leadership, highlighting the productive discussion with the ATJ Board. The feedback session underscored the importance of meeting efficiency and the ongoing commitment to justice for all.

ADJOURNMENT

There being no further business, President Adewale adjourned the meeting at 3:37 p.m. on Friday, January 16, 2026.

Respectfully submitted,

Terra Nevitt
WSBA Executive Director & Secretary

DRAFT



**Board of Governors Meeting – Motions List
Seattle, WA
January 16, 2026.**

1. **Approve the Consent Calendar:** Adopted by unanimous consent.
2. **Approve the Justice Gap Scoping Work Group Charter:** Passed unanimously.
3. **Approve the 2027 LPO and LLLT Fees Proposal:** Passed unanimously.
4. **Approve Member Engagement Council Proposed Criteria:** Passed unanimously.
5. **Approve Payments to Volunteers of the Limited Practice Board:** Passed unanimously.
6. **Approve Revisions to Appendix B of the Indigent Defense Standards:** Passed with one no vote.
7. **Adopt the Conflict-of-Interest Policy:** Passed unanimously.

TO: WSBA Board of Governors
FROM: Executive Director Terra Nevitt
DATE: February 20, 2026
RE: Executive Director's Report

February 2026 Bar Exam

On Monday, I will join Regulatory Services Department staff at the Tacoma Convention Center to prepare for administering the LPO and lawyer bar exams, scheduled for February 23 and February 24-25, respectively. Currently, we anticipate 287 bar examinees, compared to 313 in February 2025. While this represents a smaller pool, 39 applicants have already been licensed under the Court's December 2025 order, which lowered the minimum passing score for all UBE exams taken between July 2020 and July 2025 from 266 to 260.

Rule of Law Ambassador Program

The WSBA's Rule of Law Ambassador Program continues to equip legal professionals to fulfill one of their most important professional obligations: "To further the public's understanding of and confidence in the rule of law and the justice system." Some initiatives and updates:

- *Speak Up for Justice Washington!* We have more than a dozen events completed or scheduled! This is our traveling CLE program, hosted by county bars, during which federal and state judges speak about their experiences of escalating violence and threats against themselves and their courts. (Note: the AOC reports a more than 70% increase in security incidents in courts recently.) We then provide the gathered legal professionals ambassador training and tools to help them combat misinformation and make it safer for everyone to do their jobs in their local community. So far, we have experienced standing-room only crowds as we have traveled across the state.
- Our Lawyers in the Classroom program continues to grow and gain traction! This is a joyful and easy-entry option for any legal professional who wants to focus on truly "up-stream" solutions to building trust and confidence in our legal system (and democracy). Lawyers who sign up can access pre-designed civics lessons, and they are matched with local teachers who request a presenter throughout the school year. We hope to make participation in this program a focus of our Law Day initiative this year.
- Partnership with UW's Center for an Informed Public: These expert information scholars have conducted interviews with legal professionals across the state, with the goal of collecting data to understand and map how mis- and disinformation about the legal system spreads. They will then help us create research-based solutions for ambassadors to employ. The researchers are sharing initial findings of their research and holding an ambassador dialogue during a lunch-and-learn session on Feb. 26.
- Other lunch-and-learn events: As a follow-up to the President's and ED's statement regarding events in Minnesota, we are putting together several virtual panels to help legal professionals understand laws

regarding federal immigration enforcement and how they specifically apply in Washington. Our intention is to help lawyers be community leaders when their families, neighbors, friends, etc., come to them with questions about what they are experiencing or hearing in the news. We hope to hold these lunch-and-learn events in early March.

- The Ambassador Program is also hosting the Legal Lunchbox in July to provide information on the topic of executive power in our tripartite system of government.
- We are at the early stages of building a training program to support a cohort of ambassadors who will hold bridge-building townhall -type events with community leaders to talk about how to work together, across political and civic divides, to uplift democracy in their town/city.

Stay tuned for more! Please encourage people to email ambassadors@wsba.org to join our ambassador listserv to receive news, resources, and updates.

2025 Minority and Justice Annual Report

The annual report for the Washington State Minority and Justice Commission is available [here](#). The report outlines the commission's work in the area of education, research, outreach, and promoting diversity in the legal workforce. In 2025, the commission published a first of its kind statewide youth diversion report, which highlights generally positive outcomes for youth and the public connected with diversion programs nationwide. The commission also held its annual symposium with a focus on indigenous people. The symposium included a screening of the Oscar nominated film, *Sugarcane*, and highlighted the social-legal issues impacting indigenous people in our state.

National Conference of Bar Presidents Midyear Meeting

This month, the officers and I traveled to San Antonio for the above-described conference. This meeting is held in coordination with the ABA midyear meeting and is an opportunity to share knowledge and connect with bar leaders from all over the country. Key themes this year included the role of lawyers in upholding the rule of law, the role of AI in legal practice, and access to justice in rural areas. WSBA's ambassador program was featured in two of the breakout sessions and I am particularly interested in sharing with our STAR committee what I learned about South Dakota's work to promote rural practice.

Attachments

Q4 2025 Discipline Report

Q1 2026 Budget Reallocations

Q1 FY 2026 Fiscal Update Memo

[Member Demographics Report](#)

[Litigation Report](#) (confidential)

MEMO

To: Terra Nevitt, WSBA Executive Director
From: Douglas J. Ende, WSBA Chief Disciplinary Counsel & Director of the Office of Disciplinary Counsel
Date: February 2, 2026
Re: Quarterly Discipline Report, 4th Quarter (October – December) 2025

A. Introduction

The Washington Supreme Court’s exclusive responsibility to administer the systems for discipline of licensed legal professionals (including disability systems) is delegated by court rule to WSBA. See GR 12.2(b)(6). Staff and volunteers carrying out the functions delegated by the Rules for Enforcement of Lawyer Conduct (ELC) act under the Supreme Court’s authority. The investigative and prosecutorial function is discharged by the employees in the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations and evidence of professional misconduct and incapacity and prosecuting violations of the Washington Supreme Court’s Rules of Professional Conduct.

The Quarterly Discipline Report provides a periodic, high-level overview of the functioning of the Office of Disciplinary Counsel. The report graphically depicts key discipline-system indicators for the 4th Quarter 2025. Note that all numbers and statistics herein are considered tentative/approximate. Final figures will be issued in the 2025 Discipline System Annual Report.

B. REMINDER: Limitations on Governor/Officer Involvement in Discipline Matters

By rule, the Supreme Court has expressly restricted the involvement of Governors, Officers, and the Executive Director in investigative, prosecutorial, or adjudicative decisions in the discipline system. The BOG does not have right or responsibility to review or influence decisions or recommendations in individual discipline/disability cases. Rule for Enforcement of Lawyer Conduct (ELC) 2.2(b). Accordingly, the BOG does not adopt disciplinary policies that constrain or alter the discretion of disciplinary counsel or other constituents of the discipline system with respect to the handling of individual matters. Inquiries or complaints about the handling of particular grievances or cases (from licensed legal professionals or grievants) should immediately be referred to the Chief Disciplinary Counsel and/or WSBA General Counsel and should not be responded to directly. Current and former¹ members of the Board of Governors, Executive

¹ A limited exception for members with prior experience representing respondents in discipline proceedings was adopted in 2024. See ELC 2.14(d)(2).

Directors, and Officers cannot knowingly advise or represent individuals regarding pending or likely disciplinary grievances or proceedings. ELC 2.14.

C. Summary of Disposition of Formal Matters²

Public Dispositions

Disbarments (5):

Matthew Philip Goldman #54657 (*Stipulation*)
Stephen Wray Jackson #49023 (*Stipulation*)
Nathan McAllister #37964
Talwinder L. Singh #56762
Paul Arnold Wallstrom #8605

Suspensions (12):

Alistair Chan #55568 (60 Days) (*Stipulation*)
Thomas Michael Geiger #6885 (30 Days) (*Stipulation*)
D. Michael Hatch #40410 (12 Months) (*Stipulation*)
Roger Edwin Hawkes #5173 (30 Months)
Melissa Ann Huelsman #30935 (1 Year) (*Stipulation*)
Sean Patrick Kuhlmeier #38972 (9 Months) (*Stipulation*)
Daniel Jeffrey McCormick #42986 (9 Months) (*Stipulation*)
Patrick Francis Shearer #38972 (90 Days) (*Stipulation*)
Timothy R South #26267 (1 Year)
Timothy R South #26267 (18 Months)
Jeremiah Spencer Styles #49543 (3 Years) (*Stipulation*)
Philip Saint John Wakefield #22599 (8 Months) (*Stipulation*)

Reprimands (6):

John Phillip Abrams #31068 (*Stipulation*)
Sullen Howard #20506 (*Stipulation*)
Louis Hunter #43818 (*Stipulation*)
Kristopher Delbert Leavitt #54618 (*Stipulation*)
Karan Veer Phambota #55628 (*Stipulation*)
Benjamin Richard Tramposh #61770 (*Stipulation*)

² Names in **red font** denote actions occurring in the current reporting quarter.

Resignation in Lieu of Discipline (6):

Donald Robert Buehler #14284
Teresa Thais Keene #40045
Marion (Ted) E. Knauss #9668
Josephine C. Townsend #31965
Terence Kain Wong #24502
Kenneth Richard Zigler Jr. #41723

Reciprocal Discipline (14):

Gary M. Bullock #21367 (Reprimand)
Frederic Ernest Cann #15962 (Reprimand)
John Cochran #38909 (Disbarment)
Paul Heath Hattaway #46853 (60 Day Suspension)
Angus F Ni #53828 (5 Month Suspension)
Roger A. Pearce #21113 (30 Day Suspension)
Jeffery Aaron Rank #58098 (30 Month Suspension)
Robert E. Repp #14504 (Reprimand)
Rory Brian Riley #53300 (Reprimand)
James E. Shadduck #22366 (60 Day Suspension)
Jeffery P. Thayer #33921 (30 Day Suspension)
Lawrence Leroy Taylor #20595 (Reprimand)
Travis Richard Walker #50110 (Admonition)
Charles Douglas Young #22818 (Disbarment)

Admonitions (1):

James Joseph Raffa #20394

Admonitions Issued by RC (2):

Andrekita Silva #17314
Brett Andrews Purtzer #17283

Disability Found (5):

Glenn B Foster #33664
Linda Beryl Lee #10762
Matthew John Ley #46074
Benjamin Andrew Pepper #49692
Kurt Bradley Peterson #27580

Proceeding Dismissed (1):

Lorraine Lee #20751 (Reciprocal)

Interim Suspensions (11):

Interim ELC 7.1: Interim Suspension for Conviction of a Crime

Matthew Philip Goldman #54657

Christopher Jason Paul Henry #55445

Interim ELC 7.2: Interim Suspension in Other Circumstances

Ashley Briana Cuber #59370

Mark Ture Elliott #54007

Shakespear N Feyissa #33747

Nichole Danelle Fisher #54253

Joseph W. Kuhlman #42884 (February 2025)

Joseph W. Kuhlman #42884 (August 2025)

Shannon Marie McMinimee #34471

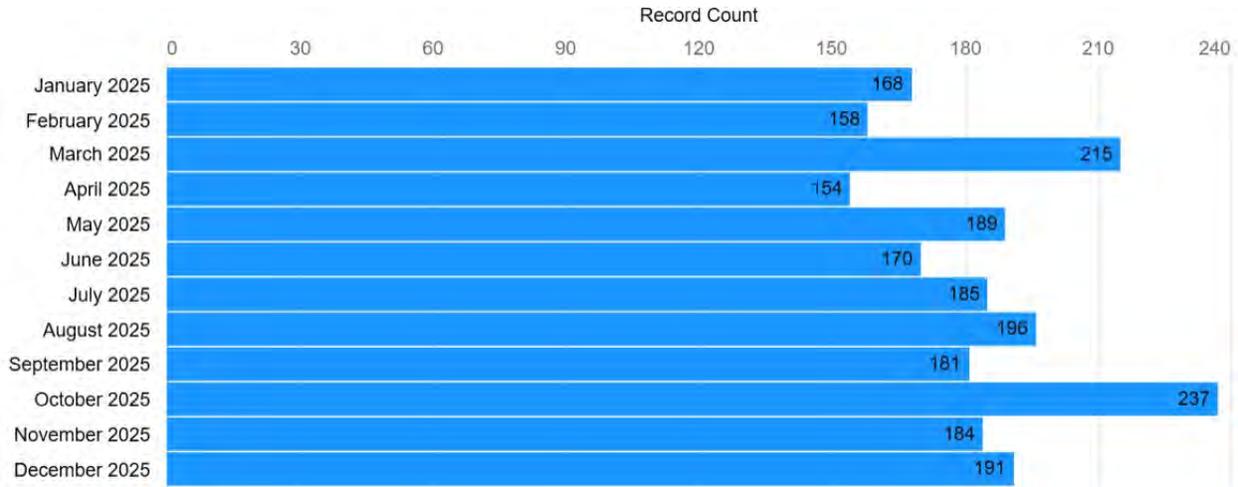
Stephen Kenneth Monro #26075

Interim ELC 7.3: Automatic Suspension When Respondent Asserting Incapacity

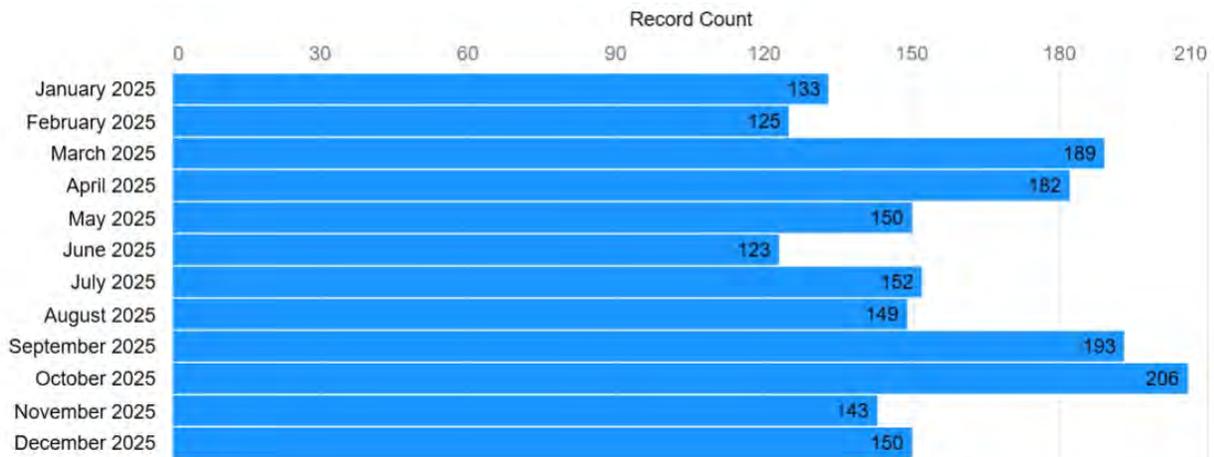
Andrew Michael Reeves #47116

Grievances and Dispositions³

Number of Grievances Received	2025: 2,228
	2024: 1,818



Number of Grievances Resolved	2025: 1,895
	2024: 1,805



³ These figures may vary from subsequent quarterly reports and statistical summaries owing to limitations on data availability at the time of issuance of these quarterly reports.

Diversion Statistics

	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	2025 Total	2024 Total
New Diversion Files	1	0	2	1	4	9
Completed Diversion Files	1	1	2	0	4	16
Terminated Diversion Files	0	0	0	0	0	2

Disciplinary Actions and Statistics

	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	2025 Total	2024 Total
Formal Complaints Filed	4	9	6	8	27	29
Reciprocal Discipline Files Opened	5	3	5	3	16	12
Stipulations	3	3	8	3	17	21
Hearings Held ⁴	2	2	2	1	7	8
Currently Open Proceedings ⁵	43	50	45	45		

Matters Acted on by Reviewing Bodies

	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	2025 Total	2024 Total
Supreme Court	11	13	11	5	40	52
Disciplinary Board	7	11	7	4	29	24
Review Committee	91	114	120	83	408	453

D. Final Disciplinary Actions

	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	2025 Total	2024 Total
Disbarments	2	2	2	1	7	15
Resignations in Lieu	1	0	1	4	6	9
Suspensions	3	4	7	4	18	16
Reprimands	2	3	3	3	11	11
Admonitions	2	1	1	0	4	0
Total	10	10	14	12	46	51

⁴ Includes default hearings.

⁵ The Currently Open Proceedings numbers reflect the number of proceedings open at the time of the reporting period.

E. Disability Found

	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	2025 Total	2024 Total
Disability Found	2	0	1	2	5	5

F. Discipline Costs Collected⁶

Quarterly Discipline Costs Collected	Total
1 st Quarter	\$8,518.13
2 nd Quarter	\$7,105.81
3 rd Quarter	\$11,751.64
4 th Quarter	\$13,380.52
2025 Total	\$40,756.10
2024 Total	\$62,429.12

⁶ The cost figures may vary from amounts indicated in previous quarterly reports, statistical summaries, and annual reports, owing to limitations on the data available at the time of issuance of these quarterly reports and the final cost figures available after WSBA Finance staff closes the monthly books.

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Terra Nevitt, Executive Director

Date: January 12, 2025

Subject: FY 2026 Budget Reallocations for Q1

Background

WSBA Fiscal Policies allows the Executive Director to approve the reallocation of budgeted and unbudgeted expenditures within certain limitations. Specifically, the policy states:

“The Executive Director approves and reports to the Board of Governors about certain unbudgeted expenses, including reallocations of budgeted expenditures where the intent is similar or varies slightly; unbudgeted expenditures that are fully offset by unbudgeted revenue or a reallocation of budgeted expenditures up to 5% of the approved operating budget to address operational, regulatory or programmatic needs; and necessary and prudent expenditures to implement WSBA’s Disaster Recovery Plan or to maintain WSBA’s operations. Per occurrence limit is \$215,000.00. Reallocations may not affect the annual budget’s bottom line. The Executive Director must report reallocation of funds to the President on a monthly basis and to the Board on a quarterly basis. It is expected that the Executive Director will consult with the President on reallocations that may be considered sensitive or controversial in nature, prior to execution.”

President Adewale was notified of the monthly reallocations on November 10, December 8, and January 12. There were no reallocations approved for the month of November.

For FY 2026, the WSBA’s annual operating budget is \$27,892,774, and the Executive Director’s limit for reallocation is up to \$1,394,639 (5%). The total amount of funds reallocated from October 1 through December 31st are \$179,188 (0.64% of annual operating budget).

FY26 Budget Reallocations for Q1

- 1) **Salaries, Benefits & Other Indirect Expenses:** WSBA allocates indirect expenses to cost centers based on estimated staff time for each center. These estimates are updated annually during the budget process.
 - a. For FY26, a reallocation was approved to better reflect work in the **Regulatory Services department**, especially for the new Entity Regulation cost center. This reallocation decreased FTEs for several areas including Entity Regulation and increased them for Admissions and Practice of Law Board cost centers, adjusting \$101,604 in salaries, benefits, and other indirect expenses within the General Fund's Regulatory Services Department.
 - b. Effective December 2025, a reallocation was approved to support a department restructuring for the **Equity and Justice team**. The total amount of FTEs within the team remain unchanged, however the allocation of duties across various positions have been updated. The total

amount of funds reallocated from the Access to Justice and Diversity cost center into the Public Service Programs cost center is \$75,084.

- 2) ***Oath Review and Drafting Task Force*** is new for FY26 and has funds budgeted under the BOG Committees Expense for meeting expenses however in December we learned of an opportunity for the Chair of the task force to speak at the ABA National Conference on Professional Responsibility in May 2026. To accommodate travel costs, we have reallocated \$2,500 from available funds in the BOG Elections budget to support this work.

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Tiffany Lynch, Director of Finance

Subject: FY 2026 First Quarter Financial Update

Date: January 22, 2026

GENERAL FUND

The December 31, 2025 financials marks the end of the first quarter of fiscal year 2026. With 25% of the year complete, the General Fund is outperforming against budget with revenue and indirect expenses on target and direct expenses under budget. The result is a net income of \$205,333 without the use of Facilities or Special Projects and Innovation Fund reserves and \$256,209 with the use of those reserves. Below is a narrative which highlights the areas of interest, variances, and estimates moving forward.

REVENUE

Total revenue is on budget at 25% (+\$96,475) which includes the following areas of note:

- a. *Licensing Fees* are under budget by \$220,615 (-1%). The majority of fees are collected in January and pro-rated on a monthly basis, and the budget assumes an even timing distribution of revenue between each month. However, revenue from October to December reflects fees collected for the 2025 licensing year when the full active fee was set at \$458 and revenue for January through September will be for 2026 when the full active fee increased to \$468. Additionally, the budget includes revenue from late fees and licensing for newly admitted members, neither of which are earned until after February. Therefore, we expect revenue will increase and level out closer to budget later in the year.
- b. *Bar Exam Fees* are ahead of budget by \$221,905 (+16%) due to timing of the collection of fees for the Winter 2026 exam held in February. Fees collected for the summer 2026 exam will begin in February and end in May. Additionally, fees are collected throughout the year for other application types that are unrelated to the bar exam such as admission by motion.
- c. *Bar News Revenue* is ahead of budget by \$52,586 (+10%). Advertising revenue collection is based on the number of issues published. Revenue as of December includes three issues, one of which covers two months (December and January). Therefore, we expect revenue to fall closer in line with budget in the next month.
- d. *Law Clerk Fees* are ahead of budget by \$34,833 (+16%) due to timing of collection. The majority of fees are collected from December to February each year.
- e. *Pro Hac Vice revenue* is ahead of budget by \$25,026 (+6%). Fee collection timing is unpredictable and depends on applicants' needs but historically meets or exceeds the budget by year-end.
- f. *NME Product Sales* in the New Member Education cost center is ahead of budget for the year by

\$40,852 (34%). This is somewhat expected because we typically see higher sales for products in Q1 as we approach annual MCLE reporting deadlines.

- g. *Donations & Grants revenue* in the Public Service Programs and Diversity cost centers are identified as being under budget by \$66,909 (combined) with no revenue collected year-to-date. This revenue is from the WSB Foundation which makes payments to WSBA twice a year, with the first payment scheduled for January.
- h. *Reimbursement from Sections* is ahead of budget by \$25,647 (+9%). Revenue is from the Per-Member Charge fees collected in FY 2025 for the calendar dues year and accrued for the fiscal year. This revenue source usually exceeds budget at this time, but year-end results will depend on 2026 Section membership renewals.

EXPENSES

Total expenses are under budget by \$338,185 (-1.4%), which includes the following areas of note:

- a. *Direct Expenses* are under budget by \$215,502 (-7%). The costs of direct programs, such as meetings, event expenses, supplies, and staff travel, can vary depending on when activities occur. It is common for WSBA's direct expenses to be under budget in the first half of the year. We anticipate that spending in these areas will increase as we approach the second half of the fiscal year.
- b. *Indirect Expenses* are slightly under budget by \$122,682 (-1%).
 - i. Salaries, Taxes, & Benefits had a combined savings of \$70,257. Most savings come from unfilled positions, seasonal temporary employees, and related payroll taxes and benefits. Areas above budget include employer-paid medical costs due to higher premium increases, and transportation allowance from the timing of annual ORCA card renewal payments.
 - ii. Other Indirect Expenses had a combined savings of \$52,425 mainly due to timing of expenses paid for legal fees, workplace benefits, and furniture, maintenance, and leasehold improvements. Areas exceeding the budget due to timing include audit fees for the WSBA's annual financial statement audit (completed in December), and Computer Pooled Expenses (IT direct expenses) which encompass annual renewals and one-time equipment purchases.

CONTINUING LEGAL EDUCATION (CLE)

The CLE fund includes CLE Seminars, CLE Products, and Deskbook cost centers which collectively have budgeted to use \$131,482 of reserves for FY 2026. December 31, 2025 results reflect a surplus of \$148,151 with revenue tracking higher than budget by \$146,149 (+9%) due to seasonally higher product sales. Expenses overall are under budget by \$34,872 (-2%), due to lower expenses from timing of direct expenses that have not been incurred yet for seminars held later in the fiscal year. Indirect expenses remain on budget.

CLIENT PROTECTION FUND (CPF)

The Client Protection Fund (CPF) budgeted a surplus of \$244,100 for FY 2026. As of December 31, 2025, actual results show a surplus of \$209,407. Revenue is exceeding the budget by \$26,835 (+3%), mainly because assessment revenues are recorded in full upon the collection of license fees starting in November each year, unlike the pro-rated license fees. Overall expenses are under budget by \$121,547 (-17%),

mainly due to timing of direct expenses for Gifts to Injured Clients which are paid out towards the end of the fiscal year.

SECTIONS FUND

The Sections Operations cost center represents the collective total of financial activity for all 29 sections. Sections budgeted to use \$437,806 of reserves for FY 2026. Actual results as of December 31, 2025 reflect a net a spend down of reserves of \$21,322. Financial activities for vary throughout the year depending on the timing of programming and Section activities.

BENCH BAR PRESS

At the end of FY 2025, the WSBA entered into an agreement with the Washington State Administrative Office of the Courts to manage financial activities and reporting for the Bench Bar Press Committee. Under this agreement, the WSBA collects Committee dues and registrations for the annual luncheon as revenue and processes payments for luncheon expenses on behalf of the Committee. All financial transactions related to the Committee are recorded within the Bench Bar Press cost center. Due to the timing of finalizing the agreement, there is no established budget for FY 2026. Although not legally restricted, the funds for the Committee are maintained separately from all other WSBA funds and would be transferred to any future entity providing administrative support.



To: WSBA Board of Governors
From: Brian J. Anderson, President
Re: 2025-2026 Board of Trustees Appointment
Date: February 5, 2026

The Washington State Bar Foundation Board is pleased to present the updated proposed 2025-26 Board of Trustees roster.

The Washington State Bar Foundation is the fundraising arm of the WSBA. The current members of the WSBA Board of Governors constitute the membership of the Foundation. Per the Foundation's Bylaws, the WSBA Executive Director serves as the Foundation's Secretary ex officio, the WSBA Immediate Past President serves as a trustee ex officio, and the WSBA President each year appoints a first year Governor to serve a three-year term on the Foundation Board. The remaining seats are recommended by the Foundation Board and appointed by the Board of Governors, convened as the members of the Foundation.

The Foundation Board has approved the addition of Kriti Ganguly to the list of trustees on the following page.

Attachments:

- Proposed roster



2025-2026 Board of Trustees, Recommendation

POSITION	RECOMMENDATION	TERM, ending
WSBA 1 st Year Governor	<i>Appointed by 2025-2026 BOG President Nam Nguyen</i>	September 2028
WSBA 2 nd Year Governor	<i>Appointed by 2024-2025 BOG President Jordan Couch</i>	September 2027
WSBA 3 rd Year Governor	<i>Appointed by 2023-2024 BOG President Kristina Larry</i>	September 2026
WSBA Past President or Governor	Tracy S. Flood, Treasurer	2 nd Regular Term, September 2026
WSBA Member	Brian Anderson, President	1 st Term, September 2026
WSBA Member	Peter Finch	2 nd Regular Term, September 2026
WSBA Member	Maya Manus	September 2026*
WSBA Member	Kriti Ganguly	1 st Term, September 2028
Affinity/Specialty Bar Rep.	Deb Wechselblatt	2 nd Regular Term, September 2027
Law Student	Vacant	Graduation
Public Member	Lucretia Robertson	1 st Term, September 2026
Public Member	Vacant	Remainder, September 2026
At Large	Carolyn Powers	September 2028*
At Large	Rajeev Majumdar, Vice President	2 nd Term, September 2027
At Large	Kristine Kuenzli	2 nd Term, September 2026
WSBA Immediate Past President	Sunitha Anjilvel	September 2026, serves Ex Officio
WSBA Executive Director	Terra Nevitt, Secretary	Executive Director serves Ex Officio

*Per the WSBF Bylaws (Article III, Section 3) – the student Trustee is eligible to serve one additional three-year term if duly elected to fill another Trustee position (following graduation)

TO: WSBA Board of Governors

CC: Terra Nevitt, Executive Director

FROM: Andrew Yi, Chair, Court Rules and Procedures Committee
Nicole Gustine, Staff Liaison, Court Rules and Procedures Committee
Emily Crane, Staff Liaison, Court Rules and Procedures Committee

DATE: February 20, 2026

RE: Proposed Comments from the Court Rules and Procedures Committee in Response to Proposed Amendments to CrR 4.2, CrR 4.7, CrRLJ 4.7, and GR 33

ACTION: Approve Court Rules and Procedures Committee’s Comment to CrR 4.2, CrR 4.7, CrRLJ 4.7, and GR 33

Background

As part of the Supreme Court’s rules review cycle, the WSBA Court Rules and Procedures Committee (Committee) is actively reviewing the Criminal Rules for Superior Courts and the Criminal Rules for Courts of Limited Jurisdiction this year. The Committee is separated into subcommittees for each set of rules they are tasked with reviewing. Additionally, the Committee has a “Supreme Court Comment Subcommittee” that reviews the proposed rules currently before the Washington Supreme Court that are published for comment and “Subcommittee X” that considers out-of-cycle rule requests.

The Criminal Rules for Superior Courts Subcommittee, the Criminal Rules for Courts of Limited Jurisdiction Subcommittee, and the Supreme Court Comment Subcommittee have all been working to review the proposed rule amendments that have been ordered for public comment period (available on the Court’s website; [here](#)). Comments to these rules are due by April 30, 2026. The Committee recommends submitting the enclosed comment in response to the proposals to [CrR 4.2](#), [CrR 4.7](#), [CrRLJ 4.7](#), and [GR 33](#). There are additional proposals to CrR 4.2 and GR 31, that the Committee takes no position on.

Stakeholder Input

The Committee did not engage in any stakeholder input, outside of the Committee members. Both the Criminal Rules for Superior Courts Subcommittee and the Criminal Rules for Courts of Limited Jurisdiction Subcommittee have a variety of attorney members that have expertise in the Criminal Rules.

WSBA Risk Analysis

This section is to be completed by the Office of General Counsel, with input from the proposing entity or individual. The risk analysis is included in the confidential materials in the BOG Box.

WSBA Fiscal Analysis

The proposed action to provide comment on proposed rules includes limited fiscal impact from staff time used to draft the proposal which is included in the overall duties of existing WSBA staff and did not require additional staff

or allocation of resources from other internal sources. The proposed action does not generate any future fiscal impact to the WSBA.

WSBA Equity Analysis

The purpose of the equity analyses is to understand how entities incorporated an equity lens into the action items presented to the Board of Governors. Applying an equity lens includes 1) identifying and centering people and communities most impacted decisions and/or 2) meeting people and communities according to their specific needs to produce fair and equal outcomes for all.

CrJ 4.2 - Pleas: The suggested changes to ensure specificity in the plea bargain does not present any equity concerns and may even reduce potential unintended consequences from imprecise language in the original language of the proposed amendment.

CrR 4.7 / CrRLJ 4.7- Regarding appropriate redactions to copies of discovery materials: The comments on the proposed amendment to CrR 4.7 include a suggestion regarding consistency in how defendants are referred to in the rule itself, which does not appear to present any equity concerns. The additional suggestions to CrR 4.7 / CrRLJ 4.7 amendments are primarily procedural in nature; additional information and rationale is needed to fully assess the equity impacts.

GR 33 - Requests for accommodations by persons with disabilities. As written, the proposed comments on GR 33 amendments present some significant equity concerns. While the comment references the Disability Justice Task Force recent report, the materials and the comments do not acknowledge that the proposed amendments were submitted by the WA State Supreme Court Disability Justice Task Force and were directly informed by a comprehensive 2025 study on the experiences of court users with disabilities and court staff seeking to improve accessibility.

The proposed comments submitted by the Court Rules and Procedures Committee focus on four areas of concern with the proposed GR 33 amendments, which include:

1. Inclusion of financial barriers in the definition of access barriers for persons with disabilities
2. Cost burden associated with the appointment of counsel as an accommodation
3. The impacts of accommodation requests received on the day of proceedings on parties other than the person requesting the accommodation
4. Documentation requirements for requesting accommodations

Overall, without acknowledging the intentions and overall substance of the rule changes, submitting the comments as written may risk implying that WSBA considers feasibility and administrative burden to be a greater concern than the daily barriers to accessing justice experienced by people with disabilities.

In addition, the comment beginning on page 4 discussing the inclusion of financial barriers in the definition of “access barrier” may imply that the WSBA does not believe financial barriers to be a legitimate access barrier by persons with disabilities that warrants accommodation by the courts.

If these implications are not in line with the intentions behind them, then we recommend further revision of the comments.

Attachment

Proposed Comments from the Court Rules and Procedures Committee.

Proposed Amendments to CrR 4.2

Revise paragraph 6(rr) to clarify if a defendant is originally arrested for trafficking in the first degree or trafficking in the second degree under RCW 9A.40.100, and is subsequently convicted of, or pleads guilty to, a lesser or different offense, the Court shall impose a \$10,000 fine, two-thirds of which may be waived upon a finding of indigency.

We felt this clarification is helpful to avoid any interpretation that the provision applies to other trafficking offenses, such as trafficking stolen property. The currently proposed rule reads: “If I am pleading guilty to a trafficking offense or a reduced charge...”

Proposed Amendments to CrR 4.7

The proposed rule uses both the “accused” and the “defendant.” For consistency, we recommend replacing “accused” with “defendant.”

The proposed rule does not currently establish a timeline for when the prosecutor must receive a copy of the redacted discovery. We propose the rule require defense counsel to provide the prosecutor with a copy of the redacted discovery before providing it to the client.

Proposed Amendments to CrRLJ 4.7(g)(3)

- Allow defense counsel to provide redacted discovery to a client without a prosecutor or city attorney’s pre-approval if items listed in the proposed amendment are redacted from the discovery. The introductory paragraph 4.7 (g)(3) states defense counsel “may” redact discovery consistent with the rule. Later the rule states defense counsel may provide redacted discovery to a client after making the redactions listed in the rule.
- Allow a prosecutor to move the court within seven days of providing discovery to defense counsel for an order to modify redactions beyond those made pursuant to the rule.
- Allow a defense attorney to move the court to modify redaction conditions and set no time limit for such a motion.

Discussion of Proposed Amendments to CrRLJ 4.7(g)(3)

The amendments to CrRLJ 4.7 have been recommended by the Supreme Court Rules Committee.

The first paragraph of the proposed amendments includes both defense counsel’s obligation to retain exclusive custody of materials provided and the process defense counsel is to follow before providing redacted materials to a client.

The Committee recommended separating the paragraph into two paragraphs. The first paragraph would expand the obligation to retain exclusive custody of material to include others who receive the materials as necessary to prepare each party’s case. This would include, for example, expert witnesses, investigators, or others necessary for the representation. Some members of the committee felt the phrase “defendant and/or attorney” used in the first sentence should be explicitly state it refers to defense counsel and defendants representing themselves and did not refer to represented defendants.

The second paragraph would describe the process defense counsel must follow and the items that counsel must redact before discovery is provided to a client.

As the proposed rule is now written, if defense counsel promptly provides redacted discovery to a defendant, a prosecutor's motion to seek further redactions is moot. The Committee recommends that if the prosecution has not asked the court to modify the redactions before providing discovery to defense counsel, the prosecution notify defense counsel of the intent to seek modification. Defense counsel will then defer providing redacted discovery to the defendant until the seven days have passed or a court has granted the request to modify the redactions.

Proposed Amendments to GR 33

1) Financial Barrier as Access Barrier

Proposed GR 33(b)(1) would define a “financial barrier” suffered by a person with a disability as an “access barrier” potentially eligible for an accommodation. The rule does not provide how a “financial barrier” is to be assessed by the court and how such consideration would interact with GR 33. It is also unclear if GR 33 would interact with other existing mechanisms addressing indigency, fees, or other resource limitations.

Proposed Amendments to GR 33

2) Appointment of Counsel as Accommodation

Proposed GR 33(b)(2)(E) provides for the appointment of counsel and suggests that the appointment of counsel operate as an accommodation. While the current GR 33 appears to also permit the appointment of counsel as an accommodation, the newly proposed GR 33 increases the likelihood of appointment of counsel by establishing that “The individual’s self-identification of access barriers shall be presumed sufficient to support the request.” GR 33(b)(2)(E).

Furthermore, the rule provides that “Cost alone is not sufficient to establish undue burden when considering requests for appointment of counsel under subsection (a)(b)(2)(E)[sic].” GR 33(b)(2)(F). The Disability Justice Task Force’s Recent Report included interviews with court administrators and concluded “there is a great demand for legal representation for litigants with disabilities in the courts.” Pg. 102. However, “83.33% of the courts visited said that making the appointment of counsel compulsory even for one person would have such a significant impact on their courts’ budget that it would affect court operations.” Pg. 132.

Despite increasing the presumption for appointment of counsel in all types of matters, the proposed amendment does not identify a funding mechanism. The rules newly proposed prohibition that “cost alone is not sufficient to establish undue burden” would appear to create a potential problem for courts without the ability to fund requests for counsel. While it is possible the prohibition on costs as undue burden, is simply intended to encourage courts other alternatives to funding appointed counsel as proposed GR 33(b)(2)(F)(a)–(d), the language of the proposed rule could be clarified to make this explicit.

Proposed Amendments to GR 33

3) Day-of-Proceeding Requests.

Proposed GR 33(c)(4) provides that “requests may be submitted or updated at any stage of a person’s involvement with the court, including on the day of proceedings.” The inclusion of additional standards to help courts determine the impact on other parties, witnesses, counsel availability, and docket integrity. The current rule appears to provide that absent “significant prejudice” a continuance must be granted. GR 33(c)(2)(B).

Proposed Amendments to GR 33

4) Documentation Requirements.

The proposed GR 33 provides that “Documentation shall not be required except in rare circumstances where the court cannot implement the accommodation without information that is not already available to the court.” GR 33(c)(8). And further, “Courts shall not inquire into the nature, diagnosis, or extent of a person’s disability when processing an accommodation request.” GR 33(c)(3). While such presumptions will likely increase the ease by which persons with disabilities may receive accommodations, the same presumptions increase the potential that individuals may request counsel or other accommodations and courts will remain unable to perform a gatekeeping function to what is likely to be, in the case of appointment of counsel, limited resources.

TO: WSBA Board of Governors
CC: Terra Nevitt, Executive Director
FROM: WSBA Board of Governors Governance Committee
Governor Kevin Fay, Governance Committee Chair
DATE: February 20, 2026
RE: Amendments to WSBA Bylaws, Art. IV.D

THRID READ: Third read of amendments proposed by the Governance Committee to WSBA Bylaws, Art. IV.D, addressing political activity by WSBA governors and officers.

At its November 2025 and January 2026 meetings, the WSBA Board of Governors considered revisions proposed for first and second read by the Governance Committee to Article IV.D of the WSBA Bylaws, pertaining to political activity. Following both meetings, the Governance Committee considered the input offered by the BOG and incorporated the BOG’s input.

The prior proposed amendments mirrored the scope of the existing language in the Bylaws and would have required BOG members to act solely in their individual capacities when taking positions on “any issue being submitted to the voters, pending before the legislature, or otherwise in the public domain” absent authorization from the BOG to act on behalf of WSBA. At the January meeting, BOG members raised concerns about the scope of issues that may fall within the public domain. The Governance Committee incorporated language discussed at the January meeting to address those concerns. The current proposed amendments would instead require BOG members to act in their individual capacities when taking positions on issues being submitted to the voters or pending before a legislative or rulemaking body.

With these modifications, the Governance Committee respectfully proposes the attached Bylaw amendments for adoption by the BOG.

WSBA RISK ANALYSIS: *This section is to be completed by the Office of General Counsel, with input from the proposing entity or individual.*

The risk analysis is included in the confidential materials in the BOG Box.

WSBA FISCAL ANALYSIS: *This section is to be completed by the Finance Department, with input from the proposing entity or individual.*

The fiscal analysis provided (included below) in the November 7, 2025 Board of Governors meeting materials for this request remains unchanged.

Original Fiscal Analysis:

The fiscal impact to WSBA resulting from the proposed amendments are limited to the amount of staff time used to draft proposed language, incorporate the approved changes to relevant records, and communication of changes to stakeholders. The staff time that would be allocated to this work is included in the overall duties of existing WSBA staff and would not require additional staff or allocation of resources from other internal sources.

WSBA EQUITY ANALYSIS: *This section is to be completed by the Equity and Justice Team, with input from the proposing entity or individual.*

The equity analysis with respect to the amendments to the political activity section of the WSBA Bylaws (included below) in the November 7, 2025 Board of Governors meeting materials for this request remains unchanged.

Original Equity Analysis:

The purpose of the equity analyses is to understand how entities incorporated an equity lens into proposed action items. Applying an equity lens can include identifying and centering those most impacted by the proposed actions and a demonstration of due diligence to mitigate unintended consequences. It is unclear from the provided materials how an equity lens was applied in the development of these policies.

The changes related to the political activity of individual governors and officers will clarify what political activities are considered permissible, which do not appear to present any equity concerns.

Attachments

Suggested amendments to WSBA Bylaws, Art. IV.D, mark up

Suggested amendments to WSBA Bylaws, Art. IV.D, clean copy

SUGGESTED AMENDMENTS TO WSBA Bylaws Art. IV.D

1 **IV. GOVERNANCE**

2 **A. – C.** [Unchanged]

3 **D. POLITICAL ACTIVITY**

4 **1. Board of Governors**

5 a. The BOG acting as a board must not publicly support or oppose, in any election, any
6 candidate for public office.

7 b. The BOG acting as a board must not take a side or position publicly or authorize any
8 officer or the Executive Director to take a side or position publicly on any issue being
9 submitted to the voters or pending before the legislature, unless the matter is
10 considered in public session at a meeting of the BOG with advance notice to the Bar’s
11 membership, and the following requirements are met:

- 12 1) The BOG first votes to determine whether the issue is within the scope of GR 12.12;
13 and
14 2) If the BOG determines that the matter is within the scope of GR 12.12, then the BOG
15 will vote to determine what position, if any, to adopt on the issue.

16 c. The restriction applies fully to prohibit:

- 17 1) the use of the name or logo of the Bar;
18 2) the contribution of funds, facility use, or Bar staff time; and
19 3) participation or support to any degree in the candidate’s campaign, or the campaign
20 on either side of the issue.

21 d. The restriction does not apply to matters that are exclusively related to the
22 administration of the Bar’s functions or to any issue put to a vote of the Bar’s
23 membership.

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SUGGESTED AMENDMENTS TO WSBA Bylaws Art. IV.D

1 Notice of any BOG position or authorization to the President or Executive Director to take a
2 position must be published on the Bar's website as soon as possible after the meeting at which
3 the final action is taken.

4 **2. ~~President and President-elect~~**

5 ~~The President and President-elect must not publicly support or oppose, in an election, any~~
6 ~~candidate for public office. This restriction applies fully to prohibit:~~

- 7 a. ~~the use of the President's and President-elect's name,~~
- 8 b. ~~the contribution of funds, or~~
- 9 c. ~~participation or support to any degree in the candidate's campaign.~~

10 ~~Further, the President and President-elect must not take a side publicly on any issue being~~
11 ~~submitted to the voters, pending before the legislature or otherwise in the public domain except~~
12 ~~when specifically authorized or instructed by the BOG to do so on a matter relating to the~~
13 ~~function or purposes of the Bar.~~

14 **3. ~~Governors, other and Officers, and Executive Director~~**

15 ~~Governors, other officers, and the Executive Director must not publicly support or oppose, in an~~
16 ~~election, any candidate for public elective office in the State of Washington the prerequisites for~~
17 ~~which include being an attorney, except where the candidate is a member of that person's~~
18 ~~immediate family. This restriction applies fully to prohibit:~~

- 19 a. ~~the use of the Governor's, officer's, or Executive Director's name,~~
- 20 b. ~~the contribution of funds, or~~
- 21 c. ~~participation or support to any degree in the candidate's campaign.~~

22 ~~The term "immediate family" as used in this Article includes a sibling, parent, spouse, domestic~~
23 ~~partner, child and the child of a spouse or domestic partner.~~

24 **4. ~~Other~~**

SUGGESTED AMENDMENTS TO WSBA Bylaws Art. IV.D

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Governors and officers of the Bar have constitutional rights to speak and participate in political activity in their individual capacities. However, if any officer, Governor or officer, or the Executive Director supports or opposes any candidate for public office or any issue being submitted to the voters, pending before a legislative or rulemaking body as permitted in this Article, then that person must not state or imply that he or she is they are acting on behalf of the Bar in his or her their capacity as officer, a Governor or officer-Executive Director of the Bar unless specifically authorized to do so by the BOG, making appropriate disclaimers when needed to remedy any appearance that a Governor or officer is acting in their Bar capacity.

53. Letterhead and Communications

Use of The Bar's letterhead, logos, artwork, and other branding material may be used only for limited to official business of the Bar and specifically must not be used for personal or charitable purposes, or in connection with any political campaign, or to support or oppose any political candidate, or Bar letterhead or must not be used to support or oppose any public issue unless the BOG has taken a position on the issue.

SUGGESTED AMENDMENTS TO WSBA Bylaws Art. IV.D

1 **IV. GOVERNANCE**

2 **A. – C.** [Unchanged]

3 **D. POLITICAL ACTIVITY**

4 **1. Board of Governors**

5 a. The BOG acting as a board must not publicly support or oppose, in any election, any
6 candidate for public office.

7 b. The BOG acting as a board must not take a side or position publicly or authorize any
8 officer or the Executive Director to take a side or position publicly on any issue being
9 submitted to the voters or pending before the legislature, unless the matter is
10 considered in public session at a meeting of the BOG with advance notice to the Bar’s
11 membership, and the following requirements are met:

12 1) The BOG first votes to determine whether the issue is within the scope of GR 12.2;
13 and

14 2) If the BOG determines that the matter is within the scope of GR 12.2, then the BOG
15 will vote to determine what position, if any, to adopt on the issue.

16 c. The restriction applies fully to prohibit:

17 1) the use of the name or logo of the Bar;

18 2) the contribution of funds, facility use, or Bar staff time; and

19 3) participation or support to any degree in the candidate’s campaign, or the campaign
20 on either side of the issue.

21 d. The restriction does not apply to matters that are exclusively related to the
22 administration of the Bar’s functions or to any issue put to a vote of the Bar’s
23 membership.

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SUGGESTED AMENDMENTS TO WSBA Bylaws Art. IV.D

1 Notice of any BOG position or authorization to the President or Executive Director to take a
2 position must be published on the Bar's website as soon as possible after the meeting at which
3 the final action is taken.

4 **2. Governors and Officers**

5 Governors and officers of the Bar have constitutional rights to speak and participate in political
6 activity in their individual capacities. However, if any Governor or officer supports or opposes
7 any candidate for public office or any issue being submitted to the voters, pending before a
8 legislative or rulemaking body, that person must not state or imply that they are acting on behalf
9 of the Bar in their capacity as a Governor or officer of the Bar unless specifically authorized to do
10 so by the BOG, making appropriate disclaimers when needed to remedy any appearance that a
11 Governor or officer is acting in their Bar capacity.

12 **3. Letterhead and Communications**

13 The Bar's letterhead, logos, artwork, and other branding material may be used only for official
14 business of the Bar and must not be used for personal or charitable purposes, in connection with
15 any political campaign, to support or oppose any political candidate, or to support or oppose any
16 public issue unless the BOG has taken a position on the issue.

TO: WSBA Board of Governors
CC: Terra Nevitt, Executive Director
FROM: WSBA Licensure Pathway Implementation Steering Committee
DATE: February 20, 2026
RE: Update on Experiential Licensing Pathway

FOR INFORMATION: The Experiential Licensing Pathway Steering Committee provides this update on the recommended proposals to implement an experiential pathway to licensing in Washington. The Steering Committee looks forward to hearing any thoughts from the WSBA Board of Governors.

In November 2020, the Washington Supreme Court created the [Washington Bar Licensure Task Force](#) to assess the efficacy of licensing new attorneys through the bar exam and to explore alternative licensure methods. Based on its research and public input, the Task Force issued a [report](#) in early 2024 recommending that the Washington Supreme Court create experiential-based methods of licensing that did not require applicants to sit for the bar exam. This recommendation was based on research indicating that the exam was at best minimally effective at measuring competence to practice law while disproportionately excluding historically marginalized individuals from the legal profession.

The Washington Supreme Court issued an order in March 2024, adopting in concept the Task Force's recommendations, and tasked the Washington State Bar Association (WSBA) with convening a committee to implement the recommendations. The WSBA assembled a Steering Committee of members from across Washington's legal and law education communities. The Steering Committee and its subcommittees have devoted significant energy to developing proposals to implement an experiential-based pathway to licensure. These proposals are outlined in the attached handout. These proposals are not yet final and may change before the pathway is open for applications. For more detailed explanations of the requirements below, please see the materials from [past Steering Committee meetings](#).

Over the last couple of months, the Steering Committee and subcommittee members have been conducting input-gathering sessions with a variety of stakeholders to hear thoughts on the proposals. The Steering Committee now hopes to hear any thoughts from the WSBA Board of Governors on the proposals. The Steering Committee intends to consider input from all the sessions and make adjustments to the proposals as necessary prior to sending the proposals to the Court around spring of this year. The Steering Committee thanks the Board of Governors for their thoughts.

Attachments

Feb. 20, 2026, Experiential Pathways Outreach Handout

OVERVIEW OF PROPOSED EXPERIENTIAL LICENSING PATHWAY

Input Session Handout

Background

In November 2020, the Washington Supreme Court created the [Washington Bar Licensure Task Force](#) to assess the efficacy of licensing new attorneys through the bar exam and to explore alternative licensure methods. Based on its research and public input, the Task Force issued a [report](#) in early 2024 recommending that the Washington Supreme Court create experiential-based methods of licensing that did not require applicants to sit for the bar exam. This recommendation was based on research indicating that the exam was at best minimally effective at measuring competence to practice law while disproportionately excluding historically marginalized individuals from the legal profession.

The Washington Supreme Court issued an [order](#) in March 2024, adopting in concept the Task Force's recommendations, and tasked the Washington State Bar Association (WSBA) with convening a committee to implement the recommendations. The WSBA assembled a Steering Committee of members from across Washington's legal and law education communities. The Steering Committee and its subcommittees have devoted significant energy to developing proposals to implement an experiential-based pathway to licensure. These proposals are outlined below, and the Steering Committee is seeking your input on the proposals before submitting them to the Court. The proposals are not yet final and may change before the pathway is open for applications. For more detailed explanations of the requirements below, please see the [materials from past Steering Committee meetings](#).

Experiential Licensing Pathway Overview

Rather than testing legal skills and knowledge on an exam, in the experiential licensing pathway, competence to practice law will be determined from a person's real-life performance and work completed during a period of supervised legal practice. Candidates will be required to complete specific lawyering activities, which will be observed and assessed by their supervisors using standardized rubrics, and to submit a portfolio containing those rubrics and required written work product to the WSBA Board of Bar Examiners. The Bar Examiners and supervisors will evaluate candidates' performance and work product to determine whether candidates demonstrate the nine core competencies defined in the following section.

In total, to be admitted to practice law in Washington through the experiential licensing pathway, candidates must complete the following requirements, which are explained in greater detail below:

1. Successfully complete their legal education by graduating from law school, completing the APR 6 law clerk program, or meeting additional educational requirements for foreign-trained candidates;
2. Complete all required supervised practice time under the supervision of a licensed attorney;
3. Complete all required pathway activities, detailed below;
4. Submit a portfolio of their work and supervisor rubrics and receive a passing score on all portfolio submissions;
5. Pass the Multistate Professional Responsibility Exam (MPRE), or receive passing scores on three written responses to prompts posing professional responsibility scenarios;
6. Pass the Washington Law Component open book exam; and

7. Undergo the character and fitness review required of all applicants to the Washington Bar.

Core Competencies

Core lawyering competencies are the minimum demonstratable skills, professional behaviors, and areas of knowledge that a candidate for licensure must possess to protect the public from harm in the provision of legal services. Candidates must show through their performance on the required activities and their portfolio materials that they possess the following core competencies:

1. An understanding of legal processes and sources of law;
2. An understanding of threshold concepts in many subjects;
3. The ability to act professionally and in accordance with the rules of professional conduct;
4. The ability to interpret legal materials;
5. The ability to identify issues;
6. The ability to conduct research;
7. The ability to apply legal authority to the relevant facts in a client matter;
8. The ability to communicate as a lawyer; and
9. The ability to interact effectively with clients.

Participant Eligibility

Candidates

The experiential licensing pathway will be open to candidates who are currently enrolled in a program of legal education, whether in a law school or WSBA's APR 6 law clerk program, and to those who have already completed their legal education.

Candidates currently in law school or the APR 6 law clerkship and those who have graduated may participate in the pathway. For those currently pursuing their legal education, candidates must be enrolled in a JD program at a law school approved by the WSBA Board of Governors¹ or in the APR 6 law clerk program. Law school candidates must have completed one half of their three-year legal education; APR 6 law clerks must have completed five-eighths of the clerkship.

Candidates who already completed their education must have graduated with a JD from an approved law school or completed the law clerk program. If a candidate graduated from an unapproved law school or a law school outside the United States, they must meet the additional educational requirements in Admission and Practice Rule 3(b)(3) and (4).²

¹ Presently, the WSBA Board of Governors approves law schools that meet ABA accreditation standards.

² APR 3(b)(3) and (4) set out the requirements for an applicant to sit for the bar exam if they have graduated from an unapproved law school or law school outside the U.S. Those individuals must provide proof of:

(3) graduation from a university or law school in any jurisdiction where the common law of England is the basis for its jurisprudence with a degree in law that would qualify the applicant to practice law in that jurisdiction and admission to the practice of law in that same or other jurisdiction where common law of England is the basis of its jurisprudence, together with current good standing and active legal experience for at least three of the five years immediately preceding the filing of the application; or

(4)(A) graduation with a Master of Laws (LL.M.) degree for the practice of law as defined below and either:
(i) graduation with a JD degree from a United States law school not approved by the Board of Governors, or
(ii) graduation from a university or law school in a jurisdiction outside the United States, with a degree in law that would qualify the applicant to practice law as a lawyer or the equivalent in that jurisdiction.

In addition, if a candidate completed their legal education more than six years before applying to the experiential licensing pathway, they must complete WSBA’s 15-credit Washington Law and Practice Refresher CLE. This CLE is a refresher course on legal research and writing, recent significant changes in the law, law office management, and professional responsibility.

Supervisors

The eligibility requirements for supervisors participating in the experiential pathway mirror the requirements for supervisors of licensed legal interns under [Admission and Practice Rule 9](#). Supervisors must be active bar members in good standing and have been actively engaged in the practice of law in any U.S. jurisdiction for at least three years preceding the date of application. Supervisors also may not have been disbarred or subject to disciplinary suspension in any jurisdiction within the preceding ten years, have a pending or imminent disciplinary proceeding, or have received a disciplinary sanction within the last three years.

Supervised Practice Requirements

Time spent in real-life practice under the supervision of an experienced lawyer is an essential element of the experiential licensing pathway. Candidates will perform the required pathway activities and develop their written portfolio submissions during their supervised practice time. Their supervisors will observe and assess candidate’s performance on the required activities and written materials will be assessed by the WSBA Board of Bar Examiners.

Timing

Candidates in the experiential pathway will be required to complete a specified amount of time in supervised practice, whether accrued during law school experiential courses,³ APR 6 clerkships, or in another employment setting.

WSBA is presently considering two possible proposals for the amount of supervised practice time candidates must complete. WSBA would like your input on the benefits and drawbacks you anticipate with each proposal:

Proposal 1:

Proposal 1 was developed by the original Bar Licensure Task Force as part of their initial recommendation to create experiential licensing pathways. Under this proposal, differing requirements would apply to candidates depending on where they were in their legal education:

Candidate Type	Required supervised practice hours	Required law school experiential course credits
Law student	500 hours	12 credits
APR 6 law clerk	500 hours	None required
Law school/APR 6 graduate	6 months	None required

Proposal 2:

Proposal 2 largely adopts the time requirements from Proposal 1, but creates a single standard that would apply to all candidates regardless of where they are in their legal education. This

³ Experiential courses include clinics, externships, and simulation courses.

proposal would require all candidates to complete 825 hours of supervised practice time.⁴ This time could be accrued during law school experiential courses, in a APR 6 clerkship, or in other employment settings outside legal education. The time, however, must be spent on legal work in connection with a current or prospective client matter or completing pathway activities and work product requirements. Candidates may accrue up to 40 hours per week.

Candidates may begin accruing their required supervised practice time after they apply to the pathway and receive approval from WSBA to participate. Once the candidate is approved to participate, they will have 24 months in which to complete all pathway requirements. Just as with the bar exam, there will be no limit on the number of times a person may attempt the experiential licensing pathway.

Compensation

One of the goals of the experiential pathway is to make a legal career possible for people who may not be able to afford the bar exam, bar preparation courses, or to take time off from work to study for the exam. Compensating candidates while they work towards licensure is an important step towards this goal. WSBA, however, recognizes that not all employment settings may be able to provide compensation and does not want to prevent candidates from completing their supervised practice in those settings.

Therefore, the host site will be required to provide compensation to candidates during the candidate's supervised practice time, unless one of the exceptions below applies. The amount of compensation is determined by the site and candidate, but must be no less than the equivalent amount provided by the site to similarly qualified and experienced employees.

Host sites will be encouraged, but not required, to provide compensation if:

1. The candidate is receiving credit for their work as part of a law school externship;
2. The candidate is performing the work as part of a law school clinic;
3. The candidate has a grant or stipend from a third party that will compensate them for their work;
4. The site is a non-profit organization or government agency; or
5. The candidate volunteers to provide pro bono services to the site's clients and the site does not bill the client for those services.

Required Candidate Activities

As part of the experiential pathway, candidates will be required to complete specific activities before they may become licensed to practice law. Other than completion of the MPRE, these activities must take place during the supervised practice time. The required activities—and the written portfolio materials described below—are intended to be adaptable to a variety of practice settings and provide opportunities for candidates to demonstrate and be evaluated on all nine core competencies.

Candidates will be required to complete the following activities during their supervised practice:

- Two client interviews or counselling sessions;
- One negotiation, which may include any discussion aimed at reaching an agreement. The negotiation need not focus on final resolution of the matter and may address preliminary or interim matters;
- Demonstrate the use of research tools to develop the facts of a client matter; and
- Demonstrate competence in professional responsibility by:

⁴ 825 hours equates to approximately 6 months of casework time allowing for typical holidays and leave.

- Either:
 - Achieving a passing score on the Multistate Professional Responsibility Exam, or
 - Submit as part of their portfolio three written responses to prompts developed by WSBA on issues of professional responsibility. At least one response should respond to a prompt addressing the business-side of legal practice, such as handling billing, trust accounts, and client payments.
- And completing the following activities:
 - Complete WSBA-provided CLE covering:
 - Common stressors in legal practice, including secondary trauma, and strategies and resources available to manage them;
 - Strategies for managing a law-related workload;
 - Resources for answering ethics questions during practice; and
 - The intersection of technology tools, client privacy, and data security.
 - Spend 10 of their supervised practice hours on client-facing activities; and
 - Keep detailed, contemporaneous timekeeping records.

Candidates' supervisors will observe the client interviews/counselling sessions, negotiation, and candidates' use of factual research methods and will complete standardized rubrics assessing candidates' performance on these activities. Supervisors will also certify that candidates have completed the 10 hours of client-facing time and that candidates kept timekeeping records appropriate for their practice setting. WSBA will develop the required CLE and will record whether a candidate has completed it.

Candidate Portfolios

Required Submissions

Candidates will be required to submit a midpoint portfolio with half of their required materials and a final portfolio containing all required materials. Candidates will submit their own work for evaluation by the WSBA Board of Bar Examiners and will also include their supervisors' rubrics assessing their performance on the above activities. In all, candidates must submit the following materials:

- Candidates work product:
 - Two written client counselling communications;
 - Two persuasive legal documents;
 - Two objective legal memoranda; and
 - If electing not to take MPRE, three responses to prompts on professional responsibility issues.
- Supervisor rubrics assessing the candidate's performance on their:
 - Client interview/counselling session;
 - Negotiation;
 - Use of research tools to develop the facts of a client matter; and
 - Candidate's ability to manage a law-related workload, such as by delegating when appropriate, spending their time appropriately, planning for and meet deadlines, and managing client files and multistep projects.

Portfolio Parameters

Candidate's work must fit within the following parameters to be included as part of the portfolio:

- All portfolio submissions must be between 350 and 4200 words and at least two submissions must be 1500 words or more. In all, this means each candidate will submit at least 4400 words, or around 15 pages, of material for assessment.
- Individual portfolio submissions must each address at least one distinct legal issue not addressed in the other portfolio submissions. Application of the same legal standard, rule, or test to different facts would not be considered addressing a distinct legal issue. Rather, a submission must analyze some unique legal inquiry—such as application of a distinct statutory provision, administrative rule, or legal test—not present in other portfolio submissions. This requirement is intended to ensure candidates demonstrate they can apply the core competencies across multiple legal issues.
- Candidates must identify whether they used AI, a template, or other model to create any portfolio submission, and, if so, the modifications they made to make the work their own. If they used an AI tool, they must describe how they ensured they met their ethical obligations in generating the work.
- To protect client confidentiality, candidates must redact all party names, including client and opposing party names, other information that is reasonably likely to lead to identification of the client, and any other confidential information, such as trade secrets or proprietary information.
- Each work product submitted as part of the portfolio will be accompanied by an attestation cover sheet. The candidate and supervisor will attest that the material is the candidate’s own work, note any use of AI or templates as needed; identify the distinct legal issue addressed in the work; and provide context for the piece if they believe that to be necessary.

Portfolio Grading

Portfolio materials will be assessed by the WSBA Board of Bar Examiners on a quarterly schedule. Candidates may submit materials to WSBA on a rolling basis. Once a candidate has submitted enough material to constitute a midway or final portfolio, it will be sent to the Bar Examiners for assessment at the next quarterly grading session.

If any work submitted with the midpoint portfolio is deemed not passing, candidates may correct or replace the work for the final portfolio. If any work submitted as part of the final portfolio is graded not passing, the candidate will have two subsequent opportunities to correct or replace that work. This requirement would not preclude a candidate from reapplying and making a successive attempt to become licensed through the experiential pathway if they are unable to successfully complete all the program requirements within the required timeframe.



To: Washington State Bar Association Board of Governors
Washington State Bar Foundation Trustees

From: Tracy Flood, Treasurer

Date: February 4, 2026

Re: Treasurer's Report, Year Ending September 30, 2025

As required by the Washington State Bar Foundation (WSBF) Bylaws¹, I am pleased to present the WSBF Treasurer's report. Attached are the audited financial statements for the WSBF for the fiscal year 2025. The Washington State Bar Association (WSBA) provides for overhead costs including staffing, equipment and technical support to the WSBF in order for it to fulfill its mission to support WSBA programs that promote diversity within the legal profession and enhance the public's access to, and understanding of, the justice system. This support also includes the time and expertise of WSBA's Controller as well as the Chief Equity & Justice Officer.

WSBF Cash Fund Balances

For the WSBF Cash Fund balances as of September 30, 2025, please see the attached financial statement dated November 17, 2025.

Notes and Comments

The Foundation had \$598,462 in income during FY25, which was \$98,831 more (almost 20% higher) than the prior year. This is largely due to \$61,350 in sponsorships raised for the 2025 Access to Justice Conference, which is an every-other-year occurrence.

Support including salaries, benefits and overhead provided by WSBA as in-kind support totaled \$178,049, representing an increase of just \$3,219 from FY24. Most of the in-kind expense is for indirect costs which typically increase each year due to compensation rate changes made in line with the WSBA's compensation structure and as corresponding increases in associated payroll taxes and compensation-based benefits.

The Foundation's FY26² allocation for WSBA programs includes \$265,000 paid directly to WSBA in support of its Public Service & Pro Bono programs, and Diversity, Equity & Inclusion initiatives. An additional \$61,000 will be used to fund twelve FY26 Powerful Communities grants, and to pay community members with lived experience that served on the grant selection panel.

Conclusion

The Foundation continues to seek new revenue sources to enable it to continue its support of WSBA programs. Its financial systems and policies appear appropriate to its current capacity; execution of and updates to its fiscal policies will continue to ensure that the Foundation fulfills its mission to the maximum benefit of the legal community.

¹ Article VI, Section 5.

² Funds raised in the previous year are disbursed to WSBA and WSBA grantees for the coming fiscal year.



Advancing WSBA's Vision of a Just Washington

To: Terra Nevitt
From: Maggie Yu, Controller
Re: Audited Foundation Financial Statements as of September 30, 2025
Date: November 17, 2025

Attached are the audited financial statements for the Washington State Bar Foundation as of September 30, 2025.

**WSBF Fund Balances¹
As of September 30, 2025**

Fund Name	Cash	Committed Funds	Available Funds
ELUL Midyear Scholarship Fund	793	(793)	0
Tax Section Scholarship Fund	4	(4)	0
McMahon	8,352	0	8,352
ATJ-LFW Race Equity	8,474	0	8,474
WSBA Justice & Diversity Opportunities	351	0	351
ATJ Conference	80,029	0	80,029
Powerful Communities Project	13,811	0	13,811
Moderate Means Fund	70	0	70
Diversity	7,584	0	7,584
Unrestricted	345,192	0	343,264
Total Fund Balances	<u>\$464,660</u>	<u>(797)</u>	<u>\$463,863</u>

¹ Exclude fixed assets and donation (\$14,550 in artwork).

WSBA Foundation
Statement of Activities (Profit & Loss)
October 2024 through September 2025

	Oct '24 - Sep 25
Ordinary Income/Expense	
Income	
Contributions & Grants Income	
Corporate	35,509
Foundations & Nonprofits	34,022
Government	20,582
Individuals/Private Donors	325,850
Other	4,449
Total Contributions & Grants Income	420,413
In Kind Donations	
WSBA Staff Time	164,111
WSBA Expenses	13,938
Total In Kind Donations	178,049
Total Income	598,462
Expense	
Donor Database Expense	0
In Kind Expenses	
WSBA Staff Support	164,111
WSBA Expenses	13,938
Total In Kind Expenses	178,049
Credit Card Fees	399
Insurance	2,423
Licenses and Permits	60
Program Expense	
Diversity	1,971
Powerful Communities Project	45,000
Taxation Scholarship	5,000
WSBA Justice & Div. Opportunity	9,649
WSBA Funding	269,635
Peter Greenfield Scholarship	8,000
Access to Justice Projects	11,504
Total Program Expense	350,759
Travel & Mileage	0
Total Expense	531,691
Net Ordinary Income	66,771
Other Income/Expense	
Other Income	
Interest Income	15,358
Other Income	5,000
Total Other Income	20,358
Other Expense	
Other Expenses	3,820
Total Other Expense	3,820
Net Other Income	16,538
Net Income	83,310

WSBA Foundation
Balance Sheet
As of September 30, 2025

	<u>Sep 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Chec king	103,362.84
Wells Fargo Heritage Money Mkt	361,297.34
Total Checking/Savings	<u>464,660.18</u>
Total Current Assets	464,660.18
Fixed Assets	
Artwork	14,550.00
Total Fixed Assets	<u>14,550.00</u>
TOTAL ASSETS	<u><u>479,210.18</u></u>
LIABILITIES & EQUITY	
Equity	
Increase/Decrease Fund Balance	395,900.62
Net Income	83,309.56
Total Equity	<u>479,210.18</u>
TOTAL LIABILITIES & EQUITY	<u><u>479,210.18</u></u>

**WASHINGTON STATE BAR ASSOCIATION
AND AFFILIATED FOUNDATION**

Consolidated Financial Statements

For the Years Ended September 30, 2025 and 2024

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Independent Auditor's Report

**To the Board of Governors
Washington State Bar Association
Seattle, Washington**

Opinion

We have audited the financial statements of Washington State Bar Association and Affiliated Foundation (collectively, the WSBA), which comprise the consolidated statements of financial position as of September 30, 2025 and 2024 and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended and the related notes to the consolidated financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the WSBA as of September 30, 2025 and 2024 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the WSBA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the WSBA's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the WSBA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the WSBA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The consolidating information presented on the statements of financial position on pages 4 and 5 and the statement of activities on page 21 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Certified Public Accountants
February 2, 2026

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Consolidated Statement of Financial Position September 30, 2025

	Washington State Bar Association	Washington State Bar Foundation	Subtotal	Eliminations	Total
Assets					
Cash and cash equivalents	\$ 10,482,647	\$ 464,660	\$ 10,947,307	\$ -	\$ 10,947,307
Restricted cash and cash equivalents	3,611,879		3,611,879		3,611,879
Receivables, net	370,831		370,831		370,831
Lease incentive receivable	440,543		440,543		440,543
Prepaid expenses	673,318		673,318		673,318
Desk and course books	120,090		120,090		120,090
Investments	9,965,146		9,965,146		9,965,146
Property and equipment, net	1,933,613	14,550	1,948,163		1,948,163
Operating lease right-of-use asset	6,490,576		6,490,576		6,490,576
Total Assets	<u>\$34,088,643</u>	<u>\$ 479,210</u>	<u>\$34,567,853</u>	<u>\$ -</u>	<u>\$34,567,853</u>
Liabilities and Net Assets					
Liabilities:					
Accounts payable	\$ 754,930	\$ -	\$ 754,930	\$ -	\$ 754,930
Accrued expenses	745,169		745,169		745,169
Client Protection Fund, committed gifts	392,335		392,335		392,335
Deferred licensing fees	4,217,651		4,217,651		4,217,651
Other deferred revenue	408,078		408,078		408,078
Operating lease liability	8,833,875		8,833,875		8,833,875
Total Liabilities	15,352,038		15,352,038		15,352,038
Net Assets:					
Without donor restrictions-					
General and designated funds	10,031,255		10,031,255		10,031,255
Continuing legal education	1,233,726		1,233,726		1,233,726
Sections operations	2,164,531		2,164,531		2,164,531
Client Protection Fund	5,307,093		5,307,093		5,307,093
Washington State Bar Foundation		479,210	479,210		479,210
Total Net Assets	<u>18,736,605</u>	<u>479,210</u>	<u>19,215,815</u>		<u>19,215,815</u>
Total Liabilities and Net Assets	<u>\$34,088,643</u>	<u>\$ 479,210</u>	<u>\$34,567,853</u>	<u>\$ -</u>	<u>\$34,567,853</u>

See accompanying notes.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Consolidated Statement of Financial Position
September 30, 2024**

	Washington State Bar Association	Washington State Bar Foundation	Subtotal	Eliminations	Total
Assets					
Cash and cash equivalents	\$ 3,778,629	\$ 381,501	\$ 4,160,130	\$ -	\$ 4,160,130
Restricted cash and cash equivalents	3,323,396		3,323,396		3,323,396
Receivables, net	425,241		425,241		425,241
Lease incentive receivable	1,522,675		1,522,675		1,522,675
Prepaid expenses	673,209		673,209		673,209
Desk and course books	170,620		170,620		170,620
Investments	15,932,208		15,932,208		15,932,208
Property and equipment, net	1,036,168	14,400	1,050,568		1,050,568
Operating lease right-of-use asset	6,998,569		6,998,569		6,998,569
Total Assets	<u>\$33,860,715</u>	<u>\$ 395,901</u>	<u>\$34,256,616</u>	<u>\$ -</u>	<u>\$34,256,616</u>
Liabilities and Net Assets					
Liabilities:					
Accounts payable	\$ 660,595	\$ -	\$ 660,595	\$ -	\$ 660,595
Accrued expenses	701,575		701,575		701,575
Client Protection Fund, committed gifts	646,449		646,449		646,449
Deferred licensing fees	4,186,535		4,186,535		4,186,535
Other deferred revenue	367,122		367,122		367,122
Operating lease liability	8,944,612		8,944,612		8,944,612
Total Liabilities	15,506,888		15,506,888		15,506,888
Net Assets:					
Without donor restrictions-					
General and designated funds	10,126,352		10,126,352		10,126,352
Continuing legal education	1,344,457		1,344,457		1,344,457
Sections operations	2,123,665		2,123,665		2,123,665
Client Protection Fund	4,759,353		4,759,353		4,759,353
Washington State Bar Foundation		395,901	395,901		395,901
Total Net Assets	<u>18,353,827</u>	<u>395,901</u>	<u>18,749,728</u>		<u>18,749,728</u>
Total Liabilities and Net Assets	<u>\$33,860,715</u>	<u>\$ 395,901</u>	<u>\$34,256,616</u>	<u>\$ -</u>	<u>\$34,256,616</u>

See accompanying notes.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Consolidated Statements of Activities and Changes in Net Assets
For the Years Ended September 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
Activities Without Donor Restrictions		
Revenues:		
Licensing revenues	\$ 17,507,019	\$ 17,290,274
Client protection fund assessments	732,050	548,235
Exam fees	1,666,365	1,286,895
Continuing legal education - products	905,432	1,058,711
Continuing legal education - seminars	598,236	722,988
Contributions and grants	440,770	346,925
Investment income	1,057,586	1,305,951
Other	4,203,070	4,091,207
Total Revenues	27,110,528	26,651,186
Expenses:		
Salaries, benefits, and payroll taxes	19,304,165	18,274,554
Technology	1,291,659	1,065,242
Occupancy	1,018,175	1,788,536
Professional services	935,912	842,056
Sections events	809,236	601,282
Meetings and travel	555,929	416,452
Examination fees	474,061	422,637
Grants, sponsorships, and donations	452,507	521,227
Supplies	412,377	391,150
Depreciation and amortization	390,010	359,387
CLE production	280,495	275,624
Insurance	261,652	265,584
Gifts to injured clients	249,483	418,710
Other	144,998	138,289
Conferences	50,906	65,023
Subscriptions	12,876	31,457
Total Expenses	26,644,441	25,877,210
Total Change in Net Assets Without Donor Restrictions	466,087	773,976
Net assets, beginning of year	18,749,728	17,975,752
Net Assets, End of Year	\$ 19,215,815	\$ 18,749,728

See accompanying notes.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Consolidated Statement of Functional Expenses
For the Year Ended September 30, 2025**

	Program										2025 Total	
	Discipline	Client Protection Fund	Board of Governors/ Office of the Executive Director	Regulatory Services	Communications	Advancement	Foundation	Sections	Total Program	Management and General		Fundraising
Salaries, benefits, and payroll taxes	\$ 5,212,111	\$ 153,865	\$ 969,461	\$ 2,958,851	\$ 1,595,722	\$ 2,339,746	\$ -	\$ -	\$ 13,229,756	\$ 5,932,829	\$ 141,580	\$ 19,304,165
Technology	383,197	11,974	58,240	291,773	127,253	290,786			1,163,223	115,558	12,878	1,291,659
Occupancy	268,899	8,451	41,109	156,865	88,709	142,437			706,470	304,476	7,229	1,018,175
Professional services	151,188	2,504	39,343	75,674	53,459	56,905			379,073	547,904	8,935	935,912
Sections events						200		662,318	662,518	146,718		809,236
Meetings and travel	10,929	553	271,698	43,448	54,938	89,593		568	471,727	83,517	685	555,929
Examination fees				472,900					472,900	1,161		474,061
Grants, sponsorships, and donations			100,000				87,826		187,826	264,681		452,507
Supplies	9,420	296	1,855	16,531	360,419	8,101			396,622	13,364	2,391	412,377
Depreciation and amortization	62,060	1,951	9,492	191,218	20,480	32,885			318,086	70,255	1,669	390,010
CLE production	122				50,626	229,747			280,495			280,495
Insurance	69,089	2,172	10,564	40,350	22,796	36,603			181,574	78,220	1,858	261,652
Gifts to injured clients		249,483							249,483			249,483
Other	32,105	(2,308)	6,872	18,747	97,829	17,290			170,535	(26,400)	863	144,998
Conferences			37,343	5,950		2,432			45,725	5,181		50,906
Subscriptions				300	9,028	1,674			11,002	1,874		12,876
Total Expenses	\$ 6,199,120	\$ 428,941	\$ 1,545,977	\$ 4,272,607	\$ 2,481,259	\$ 3,248,399	\$ 87,826	\$ 662,886	\$ 18,927,015	\$ 7,539,338	\$ 178,088	\$ 26,644,441

See accompanying notes.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Consolidated Statement of Functional Expenses
For the Year Ended September 30, 2024**

	Program											
	Discipline	Client Protection Fund	Board of Governors/ Office of the Executive Director	Regulatory Services	Communication	Advancement	Foundation	Sections	Total Program	Management and General	Fundraising	2024 Total
Salaries, benefits, and payroll taxes	\$ 4,902,283	\$ 151,366	\$ 770,736	\$ 2,629,430	\$ 1,497,907	\$ 2,280,793	\$ -	\$ -	\$ 12,232,515	\$ 5,902,230	\$ 139,809	\$ 18,274,554
Occupancy	469,848	15,203	54,550	267,386	156,855	254,330			1,218,172	557,308	13,056	1,788,536
Technology	311,183	9,980	35,811	241,192	105,223	257,138			960,527	93,969	10,746	1,065,242
Professional services	169,121	1,537	29,189	33,035	32,317	26,715			291,914	544,577	5,565	842,056
Sections events						149		591,771	591,920	9,362		601,282
Grants, sponsorships, and donations			80,000				151,322		231,322	289,905		521,227
Examination fees				416,238		3,803			420,041	2,596		422,637
Gifts to injured clients		418,710							418,710			418,710
Meetings and travel	13,800	887	251,158	29,423	9,377	50,973		940	356,558	59,625	269	416,452
Supplies	8,991	291	1,654	23,769	336,914	5,495			377,114	13,215	821	391,150
Depreciation and amortization	54,672	1,769	6,348	166,191	18,252	29,594			276,826	81,042	1,519	359,387
Insurance	69,769	2,258	8,100	39,705	23,291	37,766			180,889	82,756	1,939	265,584
CLE production	129				10,195	265,300			275,624			275,624
Other	32,745	(2,151)	5,454	18,635	83,867	18,111			156,661	(19,282)	910	138,289
Conferences			55,335	5,716		1,254			62,305	2,718		65,023
Subscriptions				276	9,307	1,655			11,238	20,219		31,457
Total Expenses	\$ 6,032,541	\$ 599,850	\$ 1,298,335	\$ 3,870,996	\$ 2,283,505	\$ 3,233,076	\$ 151,322	\$ 592,711	\$18,062,336	\$ 7,640,240	\$ 174,634	\$ 25,877,210

See accompanying notes.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Consolidated Statements of Cash Flows
For the Years Ended September 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Cash received from licensing revenues	\$ 17,538,135	\$ 17,316,014
Cash received from CLE products and seminars	1,514,958	1,773,929
Cash received from other activities	7,000,056	6,440,810
Cash paid to employees	(14,626,356)	(13,802,275)
Cash paid to vendors	(10,211,014)	(12,008,438)
Interest received	1,183,861	1,178,486
Net Cash Provided by Operating Activities	2,399,640	898,526
Cash Flows From Investing Activities:		
Proceeds from sale of investments	17,128,339	19,217,609
Purchase of investments	(11,161,277)	(23,283,595)
Acquisition of property and equipment	(1,291,042)	(192,329)
Net Cash Provided by (Used in) Investing Activities	4,676,020	(4,258,315)
Net Change in Cash, Cash Equivalents, and Restricted Cash	7,075,660	(3,359,789)
Cash, cash equivalents, and restricted cash, beginning of year	7,483,526	10,843,315
Cash, Cash Equivalents, and Restricted Cash, End of Year	<u>\$14,559,186</u>	<u>\$ 7,483,526</u>
<p>The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the consolidated statements of financial position that sums to the total of the same such amounts shown in the consolidated statements of cash flows:</p>		
Cash and cash equivalents	\$ 10,947,307	\$ 4,160,130
Restricted cash and cash equivalents	3,611,879	3,323,396
Total Cash, Cash Equivalents, and Restricted Cash Shown in the Consolidated Statements of Cash Flows	<u>\$14,559,186</u>	<u>\$ 7,483,526</u>

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 1 - Nature of Operations and Significant Accounting Policies

Nature of Operations - Washington State Bar Association (“WSBA”) is an instrumentality of the Supreme Court of the State of Washington operating under the supervisory authority of the Washington Supreme Court. Operations consist of regulating the practice of law in the state under delegated authority of the Washington Supreme Court and providing various law-related services to the licensed legal professionals and public. WSBA Lawyers, Limited License Legal Technicians, and Limited Practice Officers must be licensed with active status in order to practice law in Washington state. A primary source of revenues of WSBA is license fees, which must be paid in order to maintain a license. License fees follow a pro-rated schedule based on the licensed legal professional’s years of practice. For 2025 and 2024, the license fee was set at \$458 for all attorneys in practice for three years or more and a pro-rated lower fee for those in practice for fewer than three years. Those who are licensed by the WSBA are primarily Washington state residents.

The Washington State Bar Foundation (“the Foundation”) helps fund WSBA programs that provide legal assistance to Washington state’s most vulnerable populations, match moderate income clients with legal professionals who work for reduced fees and ensure the legal profession reflects the communities it serves and supports all licensed legal professionals. The members of the Foundation consist solely of the members of the Board of Governors of WSBA.

Principles of Consolidation - These consolidated financial statements consolidate the statements of Washington State Bar Association and Washington State Bar Foundation (collectively, “the WSBA”). Inter-organization accounts and transactions have been eliminated in the consolidation. The Washington State Bar Foundation is a separate legal entity from the Washington State Bar Association and is tax-exempt under section 501(c)(3) of the Internal Revenue Code.

Description of Program Services -

Discipline - This program is for the Office of Disciplinary Counsel. The Washington State Supreme Court’s exclusive responsibility to administer the Lawyer, Limited Practice Officers (LPO), and Limited License Legal Technicians (LLLT) discipline and disability systems is delegated by court rule to the WSBA.

Client Protection Fund - The client protection fund compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer, LLLT, or LPO (Note 2).

Board of Governors and Office of the Executive Director - The Board of Governors is the governing body of the WSBA that determines the general policies of the Bar and approves its budget each year. The board moves the Bar forward with an eye toward its long-standing mission, guiding principles, and short-term strategic goals. The executive director provides oversight.

Regulatory Services - This program provides for a combination of Admission, Law Clerk Program, License and Membership Records, Limited License Legal Technician Program, Limited Practice Officers, Mandatory Continuing Legal Education, Regulatory Services, Regulatory Reform, and Character and Fitness Board.

Communications - Provides Bar News, Communication Strategies, Communication Strategies FTE, Deskbooks, Legislative and Publication and Design Services.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 1 - Continued

Advancement - WSBA provides resources and education through work and programming within the Advancement FTE, Continuing Legal Education Seminars and Products, Ethics, Wellness and Practice, Legal Lunchbox, Member Services & Engagement Team, and Sections Administration cost centers.

Foundation - Costs associated with the Washington State Bar Foundation, a separate entity.

Sections - Sections members become part of active professional communities and gain access to an array of exclusive section member benefits. Over 10,000 WSBA members currently belong to one or more of the WSBA's 29 sections.

Basis of Presentation - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the WSBA and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets whose use is limited by donor-imposed time and/or purpose restrictions. As of September 30, 2025 and 2024, the WSBA had no net assets with donor restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled or the stipulated time period has lapsed) are reported as net assets released from restrictions. Contributions with externally imposed restrictions that are met in the same year as received are reported as revenues of the net assets without donor restrictions class.

Revenue Recognition - The following are the principal activities from which the WSBA earns revenue:

Licensing Revenue - The WSBA earns licensing revenue from providing legal professionals with a license to practice law and access to programs, education, and events. Licensing fees are generally due from members by February 1st of the calendar year the license is related to and revenue is recognized over the calendar year licensing period.

Client Protection Fund Assessment - The WSBA earns revenues by assessing lawyers and limited license legal technicians a mandatory fee for the Client Protection Fund (Note 2). Fees are paid by members as part of the annual licensing process and recognized as revenue at the point in time they are collected.

Exam Fees - The WSBA earns revenue by administering exams for the legal profession. Applicants remit payment for the exam in advance of the examination date. Revenue is recognized at the point in time the examination is administered.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 1 - Continued

Continuing Legal Education - The WSBA provides continuing legal education to the profession through live seminars and products. Revenue is recognized at the point in time a seminar occurs or a CLE product is provided to the customer. Payment is received in advance of the seminar or at the time the product is purchased.

	September 30, 2025	September 30, 2024	October 1, 2023
Deferred exam fees	\$ 156,620	\$ 116,995	\$ 101,440
Other deferred revenue	251,458	250,127	289,314
Total Other Deferred Revenue	\$ 408,078	\$ 367,122	\$ 390,754
Deferred licensing fees	\$ 4,217,651	\$ 4,186,535	\$ 4,160,795

Cash and Cash Equivalents - Cash and cash equivalents include money market funds and bank deposits. Bank deposits are maintained for ongoing operating expenses and are sometimes in excess of federally insured limits. The WSBA has not experienced any losses in these accounts.

Restricted cash and cash equivalents relate to funds restricted for the Client Protection Fund (Note 2). Part of the restricted cash and cash equivalents are amounts paid into the Client Protection Fund.

Receivables - Receivables are generally from licensed legal professionals and result from Bar News advertising, consulting fees, and unpaid fees related to continuing legal education programs. Receivables are unsecured, stated at the amount management expects to collect from outstanding balances and do not bear interest. The WSBA extends credit to customers as part of the sales process. Trade accounts receivable are stated at the amount the WSBA expects to collect. The WSBA has determined that based upon historical credit loss rates adjusted for current economic conditions that an allowance for credit losses would not be material. As such, the WSBA has not recorded an allowance for credit losses at September 30, 2025 or 2024.

Lease Incentive Receivable - During the year ended September 30, 2024, the WSBA entered into a modified lease agreement, receiving \$1,522,675 in lease incentives for tenant improvements. If the WSBA does not use the entire balance for tenant improvements, the remaining amount up to the limit set forth in the lease agreement will be converted to rent abatement. During the year ended September 30, 2025, WSBA has used \$1,082,132 of the lease incentive and the remaining receivable will be used during the year ending September 30, 2026 as rent abatement.

Desk and Course Books - Inventory of desk and course books is stated at lower of cost (first-in, first-out method) or market.

Investments - Investment balances include federally insured certificates of deposit and U.S. treasury bills. Unrealized gains and losses, if any, are reported in the consolidated statements of activities and changes in net assets as increases or decreases in net assets.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 1 - Continued

Property and Equipment - Property and equipment is stated at cost. Depreciation and amortization are computed over the estimated useful lives of the assets, using the straight-line method. The capitalization policy threshold is \$2,500.

Leasehold improvements	Life of lease
Equipment, furniture, software, and fixtures	1 to 10 years

The WSBA follows the provisions outlined by accounting principles generally accepted in the United States of America (U.S. GAAP) to account for costs of computer software developed or obtained for internal use. The WSBA capitalizes certain direct costs incurred in developing internal use software.

Deferred Licensing Fees - Licensing fees are recognized ratably over the applicable calendar license period. Accordingly, fees collected during the WSBA's fiscal year that relate to the fourth quarter of the calendar license period are included as deferred revenue in these financial statements.

Contributions - Contributions are recognized as revenue when the donor-imposed conditions, if any, have been met. All contributions are considered to be without donor restrictions unless specifically restricted by the donor. Noncash contributions are reflected in the accompanying consolidated financial statements at the estimated fair value at the date of receipt.

Income Taxes - The WSBA is an organization exempt from federal income taxes because it is an instrumentality of the Supreme Court of the State of Washington exercising a governmental function. Washington State Bar Foundation has been notified by the Internal Revenue Service that it is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Classification of Expenses - The financial statements report certain categories of expenses that are attributable to programs and supporting services of the WSBA. Those expenses include employee benefits and taxes, occupancy, indirect professional services, depreciation and amortization, and technology expenses. These expenses are allocated based on the number of full-time equivalents included in each program or supporting service.

Net Assets - The WSBA Board of Governors has directed that portions of the WSBA's net assets without donor restrictions be designated for Sections Operations and Continuing Legal Education. The total of revenues over expenses for all sections (which represent specialized legal interests) is included in the Sections Operations designated balance. The difference between revenues and expenses for Continuing Legal Education products and seminars and Deskbooks is included in the Continuing Legal Education designated balance.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 1 - Continued

The WSBA has also designated a portion of its net assets without donor restrictions at September 30 as follows:

	<u>2025</u>	<u>2024</u>
Operating Reserve Fund	\$ 2,500,000	\$ 2,500,000
Facilities Reserve Fund	159,925	207,286
Special Projects and Innovation Fund	<u>616,067</u>	<u>400,000</u>
Total designated	3,275,992	3,107,286
General fund	<u>6,755,263</u>	<u>7,019,066</u>
	<u><u>\$ 10,031,255</u></u>	<u><u>\$ 10,126,352</u></u>

The Operating Reserve Fund provides unrestricted funds for any general, unanticipated, but necessary, expenses that may be incurred throughout the year. The goal is to ensure that funds are available in the event of an emergency or an unanticipated decline in revenue.

The Facilities Reserve Fund is used for refurbishment of existing leased space or costs to move to another space after the current lease ends in March 31, 2035.

The Special Projects and Innovation Fund is used to provide funding for development of new innovative programs, projects, and products.

The General Fund was established to accumulate net reserves above the Operating Reserve Fund, Facilities Reserve Fund, and Special Projects and Innovation Fund.

Operating Leases - The WSBA determines if an arrangement contains a lease at inception. Operating leases are included in right-of-use (ROU) assets and lease liabilities in the consolidated statements of financial position. ROU assets represent a right to use an underlying asset for the lease term and operating lease liabilities represent the WSBA's obligation to make lease payments arising from the lease. ROU assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The WSBA's leases do not provide an implicit rate of return; thus, the WSBA uses the risk-free discount rate, determined using a period comparable with that of the lease term from the later of the lease commencement date or implementation date. The WSBA has lease agreements with lease and non-lease components which are accounted for separately. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the WSBA will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. A ROU asset and operating lease liability is not recognized for leases with an initial term of 12 months or less.

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Notes to the Consolidated Financial Statements
For the Years Ended September 30, 2025 and 2024**

Note 1 - Continued

Subsequent Events - The WSBA has evaluated subsequent events through February 2, 2026, the date on which the consolidated financial statements were available to be issued.

Note 2 - Client Protection Fund

In 1995, the Washington Supreme Court and the WSBA created the Client Protection Fund (“the Fund”). In fiscal years 2025 and 2024, the Fund received a \$20 and \$15 mandatory annual assessment per individual, respectively, required to pay into the fund (including all active attorney members, limited license legal technicians, pro hac vice applicants, etc.). The Fund may be used only for the purpose of relieving or mitigating a loss sustained by any person due to the dishonesty of, or failure to account for money or property entrusted to, any attorney or limited license legal technicians licensed by the WSBA in connection with their practice of law, or while acting as a fiduciary in a matter related to their practice of law. As the WSBA’s use of the funds is restricted as described above, it is shown as restricted cash and cash equivalents in the assets section of the consolidated statements of financial position and the net assets of the fund are separately presented on the consolidated statements of financial position.

The Client Protection Fund is administered pursuant to Admission to Practice Rule 15 and Procedural Rules adopted by the Board of Governors and approved by the Supreme Court. A client or a person in a fiduciary relationship with a licensed legal professional (LLP) who files a grievance with the WSBA that alleges a dishonest taking of funds or property by a LLP, may be provided with an application form to apply for a gift from the Fund. The WSBA recognizes gifts from the Fund at the time an application is approved by the Client Protection Board or Trustees and applicants are advised of the decision. Gifts from the Fund are expected to be paid within one year from the consolidated statements of financial position date and are recorded as Client Protection Fund, committed gifts on the consolidated statements of financial position.

Note 3 - Cash and Cash Equivalents

Cash and cash equivalents consist of the following at September 30:

	2025	2024
Unrestricted cash and cash equivalents-		
Bank deposits	\$ 1,870,809	\$ 2,808,807
Money market funds	9,076,498	1,351,323
	\$ 10,947,307	\$ 4,160,130
Restricted cash and cash equivalents-		
Bank deposits	\$ 188,319	\$ 1,261,232
Money market funds	3,423,560	2,062,164
	\$ 3,611,879	\$ 3,323,396

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Notes to the Consolidated Financial Statements
For the Years Ended September 30, 2025 and 2024**

Note 4 - Investments

Investments consist of the following at September 30:

	<u>2025</u>	<u>2024</u>
Certificates of deposit	\$ 8,474,008	\$ 14,226,000
U.S. Treasury bills	<u>1,491,138</u>	<u>1,706,208</u>
	<u>\$ 9,965,146</u>	<u>\$ 15,932,208</u>

The following schedule summarizes the returns from investments:

	<u>2025</u>	<u>2024</u>
Interest income - unrestricted	\$ 897,179	\$ 1,037,766
Interest income - restricted	<u>160,407</u>	<u>268,185</u>
	<u>\$ 1,057,586</u>	<u>\$ 1,305,951</u>

Note 5 - Property and Equipment

Property and equipment consist of the following at September 30:

	<u>2025</u>	<u>2024</u>
Leasehold improvements	\$ 2,073,299	\$ 1,037,879
Furniture	737,471	1,037,872
Office equipment	1,085,512	1,644,335
Software	<u>4,787,070</u>	<u>4,682,385</u>
	8,683,352	8,402,471
Less accumulated depreciation and amortization	<u>(6,735,189)</u>	<u>(7,351,903)</u>
	<u>\$ 1,948,163</u>	<u>\$ 1,050,568</u>

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 6 - Qualified Employee Benefit Plan

The WSBA participates in the Washington State Public Employees' Retirement System ("PERS"), a series of defined benefit/defined contribution employee benefit plans sponsored and managed by the State of Washington Department of Retirement Systems ("DRS"). The funding of the plan is analyzed and rates are proposed by the Office of the State Actuary ("OSA") per RCW, Chapter 41.45 and all rates are approved by the legislature. There is a pension funding council that consults with the economic and revenue forecast supervisor and the executive director of the state investment board, for guidance on long-term economic assumptions that are proposed by the OSA. In accordance with PERS, the WSBA and the WSBA's employees make contributions to the plan based on rates established by DRS. Employer contributions for the years ended September 30, 2025 and 2024, were \$1,145,337 and \$1,242,168, respectively.

Note 7 - Fair Value Measurements

U.S. GAAP established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; or

Level 3 - Unobservable inputs that are significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based upon the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at September 30, 2025 or 2024.

U.S. Treasury Bills - U.S. Treasury bills are valued using bid evaluations from similar instruments in actively quoted markets.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Notes to the Consolidated Financial Statements
For the Years Ended September 30, 2025 and 2024**

Note 7 - Continued

Fair Values Measured on a Recurring Basis - Fair values of assets measured on a recurring basis were as follows:

	Fair Value Measurements at September 30, 2025			
	Level 1	Level 2	Level 3	Total
U.S. Treasury bills	\$ 1,491,138	\$ -	\$ -	\$ 1,491,138
Investments in the Fair Value Hierarchy	\$ 1,491,138	\$ -	\$ -	1,491,138
Investments not carried at fair value- Certificates of deposit				8,474,008
Total Investments				\$ 9,965,146

	Fair Value Measurements at September 30, 2024			
	Level 1	Level 2	Level 3	Total
U.S. Treasury bills	\$ 1,706,208	\$ -	\$ -	\$ 1,706,208
Investments in the Fair Value Hierarchy	\$ 1,706,208	\$ -	\$ -	1,706,208
Investments not carried at fair value- Certificates of deposit				14,226,000
Total Investments				\$15,932,208

Note 8 - Leases

The WSBA leases office space under a long-term, noncancelable lease agreement which expires during the year ending September 30, 2035. The lease includes payments for common area maintenance, utilities, taxes, and insurance that are considered variable lease payments and are excluded from determining the lease liability.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Notes to the Consolidated Financial Statements
For the Years Ended September 30, 2025 and 2024**

Note 8 - Continued

Supplemental cash flow information related to leases as of September 30 was as follows:

	<u>2025</u>	<u>2024</u>
Cash paid for amounts included in the measurement of lease liabilities-		
Operating cash flows from operating leases	\$ 500,637	\$ 1,694,765
Right-of-use assets obtained in exchange for operating lease liabilities	\$ -	\$ 3,099,542
Weighted-average remaining lease term - operating lease	9.4 years	10.4 years
Weighted-average discount rate - operating lease	4.40%	4.40%

Future minimum payments required under leases are as follows:

For the Year Ending September 30,

2026	\$ 1,026,652
2027	1,054,337
2028	1,082,022
2029	1,109,707
2030	1,137,392
Thereafter	<u>5,463,173</u>
Total future minimum lease payments	10,873,283
Less present value discount	<u>(2,039,408)</u>
Total Operating Lease Liabilities	<u>\$ 8,833,875</u>

Total leasing expense under all lease agreements was related to operating lease costs and totaled \$897,893 and \$1,302,980 for the years ended September 30, 2025 and 2024, respectively.

Note 9 - Commitments and Contingencies

Contingencies - The WSBA is subject to various legal proceedings and claims which arise in the ordinary course of its business. Management believes that the final disposition of such matters will not have a material adverse effect on the financial position or results of operations of the WSBA.

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

Notes to the Consolidated Financial Statements For the Years Ended September 30, 2025 and 2024

Note 9 - Continued

Commitments - The WSBA is obligated to provide counsel for respondents in disability proceedings, pursuant to the Rule for Enforcement of Lawyer Conduct (“ELC”) 8.3. Legal fees are incurred as a result of this obligation. In the fiscal years 2025 and 2024, the WSBA paid a total of \$50,400 and \$49,600, for outside counsel to represent various respondents in disability proceedings. The WSBA has liability for future legal fees related to ongoing and new disability proceedings, but the future cost is not determinable due to the nature of the proceedings. As such, no liability has been recognized in accordance with U.S. GAAP as of September 30, 2025 and 2024.

Note 10 - Liquidity and Availability of Financial Assets

As part of the WSBA's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as of September 30, 2025 and 2024, the WSBA has an operating reserve that had a balance of \$2.5 million. This is a governing board-designated reserve with the objective of setting funds aside to be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or settling financial liabilities. The operating reserve funds are held in cash and money market securities. The operating reserve balance is included in cash and cash equivalents in the consolidated statements of financial position.

The following reflects the WSBA's financial assets as of the date of the consolidated statements of financial position, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for long-term investing in the operating and facilities reserve funds that could be drawn upon if the governing board approves that action.

	<u>2025</u>	<u>2024</u>
Total cash, cash equivalents, and restricted cash	\$ 14,559,186	\$ 7,483,526
Receivables	370,831	425,241
Total financial assets	14,930,017	7,908,767
Contractual restrictions-		
Cash held restricted for Client Protection Fund	(3,611,879)	(3,323,396)
Board designations-		
Facilities Reserve Fund	(159,925)	(207,286)
Operating Reserve Fund	(2,500,000)	(2,500,000)
Special Projects and Innovation Fund	(616,067)	(400,000)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u>\$ 8,042,146</u>	<u>\$ 1,478,085</u>

SUPPLEMENTARY INFORMATION

WASHINGTON STATE BAR ASSOCIATION AND AFFILIATED FOUNDATION

**Washington State Bar Foundation Statement of Activities
For the Year Ended September 30, 2025**

Activities Without Donor Restrictions

Revenue:

Contributions	\$ 420,412
In-kind revenue from WSBA	178,049
Miscellaneous income	<u>20,358</u>

Total Revenue **618,819**

Expenses:

Program expenses	357,461
In-kind expenses from WSBA	<u>178,049</u>

Total Expenses **535,510**

Change in Net Assets Without Donor Restrictions **83,309**

Net assets without donor restrictions, beginning of year 395,901

Net Assets Without Donor Restrictions, End of Year **\$ 479,210**

WASHINGTON STATE BAR ASSOCIATION

Special Report on the Fiscal Year 2026 Budget Summary

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Independent Accountant's Report on Applying Agreed-Upon Procedures

**To the Board of Governors
Washington State Bar Association
Seattle, Washington**

We have performed the procedures enumerated below on the Washington State Bar Association (WSBA) Fiscal Year 2026 Budget Summary. The WSBA's management is responsible for the Fiscal Year 2026 Budget Summary.

The WSBA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in evaluating the consistency of the presentation of the Fiscal Year 2026 Budget Summary of revenues and expenses (2026 Budget) included in Exhibit A, with the presentation of the Fiscal Year 2025 Budget Summary of revenues and expenses - As Amended (2025 Budget) included in Exhibit B, and the presentation of revenues and expenses in the audited Statement of Activities for the fiscal year ended September 30, 2024 (2024 Statement of Activities) included in Exhibit C. This report is prepared to comply with Keller vs. State Bar of California, 496 U.S. 1 (1990), which prohibits using compulsory fees of any member who objects to that use for political or ideological activities that are not germane, or reasonably related, to regulating the legal profession or improving the quality of legal services ("nonchargeable" activities). Objecting members are offered a "Keller deduction" that represents the estimated portion of fees that is used for "nonchargeable" activities. The Keller deduction is calculated prospectively based on the coming year's budget and the previous year's political activity. The Special Report on the Budget Summary reports on the presentation of the coming year's budget, which is used to compute the Keller deduction, with the previous year's financial statements and current year budget by explaining differences in categories, budgeting methodologies, and significant revenues and expenses. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We totaled all columns and rows of the 2026 and 2025 Budgets and the 2024 Statement of Activities to verify the mathematical accuracy.

Findings

None

2. We compared the 2026 Budget cost center descriptions to the 2025 Budget and the 2024 Statement of Activities cost center descriptions and obtained an explanation of the differences from management of WSBA which are included in the findings sections below.



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Findings

The WSBA changed the following cost centers in the 2026 Budget compared to the 2025 Budget and 2024 Statement of Activities:

- The Conference and Broadcast cost center was introduced in the 2026 Budget.
 - The Entity Regulation cost center was introduced in the 2026 Budget.
 - The Service Center cost center was renamed to Facilities and Operations in the 2026 Budget.
 - The Regulatory Reform cost center was introduced in the 2025 Budget.
3. We inquired of management if there were any differences in the methodology used to budget for revenue and expense amounts for each cost center for the 2026 Budget as compared to the methodology used to budget for revenue and expense amounts for each cost center for the 2025 Budget and to account for revenue and expenses in the 2024 Statement of Activities.

Findings

The WSBA noted no differences in the methodology used to budget for revenue or expense amounts for each cost center for the 2026 Budget as compared to the methodology used to budget for revenue and expense amounts for each cost center for the 2025 Budget and to account for revenues and expenses in the 2024 Statement of Activities.

4. We compared total revenues and total expenses by cost center in the 2026 Budget to the total revenues and total expenses by cost center in the 2025 Budget and noted differences in amounts both greater than \$100,000 and 20%. We inquired of management for an explanation of those differences.

Findings

The following categories showed differences greater than \$100,000 and 20%:

Comparison of 2026 Budget to 2025 Budget

	<u>2026 Budget</u>	<u>2025 Budget</u>	<u>Amount</u>	<u>Percentage</u>
Entity Regulation				
a. Expense	\$ 194,778	\$ -	\$ 194,778	100%
Facilities and Operations				
b. Expense	\$ 749,267	\$ -	\$ 749,267	100%
Public Service Programs				
c. Expense	\$ 254,499	\$ 536,774	\$ (282,275)	-53%
Service Center				
d. Expense	\$ -	\$ 737,791	\$ (737,791)	-100%
Technology				
e. Expense	\$ 959,791	\$ 2,074,118	\$ (1,114,327)	-54%

Management’s explanations for the differences are as follows:

- a. Entity Regulation - This new cost center accounts for the projected financial activities beginning in FY26 for the Entity Regulation Pilot Project. The main expenses are for 1.15 FTEs to oversee the project approved by the Supreme Court in December 2024. The staff duties include reviewing applications, monitoring compliance, conducting outreach, and carrying out background investigations. In FY25, the start-up costs for this project were budgeted in the regulatory reform cost center.
 - b. Facilities and Operations - This cost center’s name was updated from service center to facilities and operations as part of the FY26 budget.
 - c. Public Service Program - In FY26, the \$300,000 for the Moderate Means Program that has historically been included in this cost center budget was removed from the operational budget. At the same time, the Board of Governors approved an allocation of funds to the Special Projects and Innovation reserve fund for the same amount, earmarking it for the Moderate Means Program. The reason for this change is because the program itself has been under review and WSBA is working to evaluate the future state of the program and the associated financial resources needed.
 - d. Service Center - This cost center’s name was updated from Service Center to Facilities and Operations as part of the FY26 budget.
 - e. Technology - In July 2025, the IT department underwent restructuring, reducing the number of full-time employees by 7.0. WSBA has opted to collaborate with external IT specialists with the goal of better meeting the needs of WSBA employees while ensuring the organization remains current with technological advancements.
5. We compared total revenues and total expenses by cost center in the 2026 Budget to the total revenues and total expenses by cost center in the 2024 Statement of Activities and noted differences in amounts both greater than \$100,000 and 20%. We inquired of management for an explanation of those differences.

Findings

The following categories showed differences greater than \$100,000 and 20%:

Comparison of 2026 Budget to 2024 Statement of Activities

	2026 Budget	2024 SOA	Difference	
			Amount	Percentage
Board of Governors				
a. Expense	\$ 653,450	\$ 481,985	\$ 171,465	36%
Communications Strategies				
b. Expense	\$ 930,116	\$ 701,809	\$ 228,307	33%
Deskbooks				
c. Expense	\$ 366,387	\$ 265,052	\$ 101,335	38%
Entity Regulation				
d. Expense	\$ 194,778	\$ -	\$ 194,778	100%
Facilities and Operations				
e. Expense	\$ 749,267	\$ -	\$ 749,267	100%

	2026 Budget	2024 SOA	Difference	
			Amount	Percentage
Finance				
f. Revenue	\$ 600,000	\$ 929,443	\$ (329,443)	-35%
Human Resources				
g. Expense	\$ 540,066	\$ 791,442	\$ (251,376)	-32%
Licensing and Membership Records				
h. Expense	\$ 842,179	\$ 698,780	\$ 143,399	21%
Member Services and Engagement				
i. Expense	\$ 434,063	\$ 313,654	\$ 120,409	38%
Office of the Executive Director				
j. Expense	\$ 1,074,655	\$ 817,168	\$ 257,487	32%
Public Service Programs				
k. Expense	\$ 254,499	\$ 480,114	\$ (225,615)	-47%
Regulatory Reform				
l. Expense	\$ 237,517	\$ -	\$ 237,517	100%
Sections Operations				
m. Expense	\$ 1,091,121	\$ 592,711	\$ 498,410	84%
Service Center				
n. Expense	\$ -	\$ 716,937	\$ (716,937)	-100%
Technology				
o. Expense	\$ 959,791	\$ 2,118,614	\$ (1,158,823)	-55%
Volunteer Engagement				
p. Expense	\$ 289,837	\$ 119,864	\$ 169,973	142%

Management's explanations for the differences are as follows:

- a. Board of Governors - In FY26, the FTE allocation for this cost center increased from 1.50 to 1.73, reflecting additional staffing resources. Most expenses are tied to events such as external meetings and retreats, with costs varying annually based on location. Rising business operating costs have contributed to an overall increase, although FY24 actual direct expenses were below budget. Additionally, the Board of Governors (BOG) Travel and Outreach budget was raised by \$20,000 to support Local Hero luncheons.
- b. Communications Strategies - In FY26, the number of FTEs allocated to this cost center was increased from 5.20 to 5.39 and FY24 actual direct expenses came in under budget. Additionally, the FY26 budget includes new line items for the Bar Leaders Summit that began in FY25 (\$35,000) and Ambassador Training & Town Halls (\$10,000) which was added in FY26. An increase in the general cost of doing business led to an increase in other expenses, such as the 50-year Member Tribute Lunch, APEX events, and staff conference and training.

- c. Deskbooks - In FY26, the number of FTEs allocated to this cost center was increased from 1.65 to 1.75. Additionally, direct expense for obsolete inventory was increased to \$118,000 to complete the write-off of all remaining WSBA-produced deskbook inventory by the end of FY26. FY24 direct expense related to obsolete inventory was underspent and carried forward into FY25.
- d. Entity Regulation - This new cost center accounts for the projected financial activities of the Entity Regulation pilot project beginning in FY26. The main expenses include the costs for 1.15 FTEs to oversee the project which was approved by the Supreme Court in December 2024. These duties include reviewing applications, monitoring compliance, conducting outreach, and carrying out background investigations. The startup costs for this project were budgeted in the Regulatory Reform cost center in FY25.
- e. Facilities and Operations - This cost center's name was updated from Service Center to Facilities and Operations as part of the FY26 budget.
- f. Finance - FY26 budgeted interest rate return is expected to be lower than actuals for FY24.
- g. Human Resources - The FY26 budget includes specific increases for payroll processing costs to add functionality to the WSBA's existing system, along with additional cost for WSBA-wide staff training. Additionally, the 2026 HR budget includes a \$200,000 allowance for open positions that is meant for budgeting purposes to account for salary savings across all cost centers but no actual costs are coded to this line throughout the year. Since 2024 did not have this allowance, actual expenses were greater in 2024. Additionally, 2024 had scanning temps that contributed to the greater expenses.
- h. Licensing and Membership Records - In FY26, the number of FTEs allocated to this cost center was increased from 3.83 to 4.83.
- i. Member Services and Engagement - The FY26 budget introduces three new direct expense categories: New Member Outreach Events (\$5,000), Law Library Deskbook Access (\$10,000, implemented in FY25), and Awards (\$1,000). The Small Town and Rural Council, established in FY23, has significantly expanded its activities and associated costs through FY26. A variance of approximately \$40,000 between the FY26 budget for Council Outreach and Activities and FY24 actual expenditures is primarily due to fewer grants awarded in FY24 than anticipated. The FY26 budget provides additional funding to support initiatives such as internship grants and enhanced outreach events.
- j. Office of the Executive Director - In FY26, the number of FTEs allocated to this cost center increased from 2.90 to 4.23, along with an increase in the Washington Leadership Institute expense. In addition, WSBA has increased its contribution to the Washington Leadership Institute by \$20,000 from FY24 to FY26.

- k. Public Service Programs - In FY26, the \$300,000 for the Moderate Means Program was removed from the operational budget and funds were allocated to the Special Projects and Innovation reserve fund and earmarked for the program's future. The reason for this change is because the program itself has been under review and the WSBA are working to evaluate the future state of the program and the associated financial resources needed. Additionally, the FY26 budget does not include cost for consulting services which are included as needed.
- l. Regulatory Reform - This cost center was established in FY25. The purpose of the cost center in FY26 is to reflect the cost of FTE and direct expenses to facilitate the development of alternative pathways to practice as mandated by the Supreme Court.
- m. Sections Operations - The actual expenses for FY24 were significantly lower than the budgeted amount, which is typical for Section Operations as plans tend to change throughout the year. To support more in-person events, the FY26 budget has increased allocations for seminar expenses, scholarships/donations/grants, leadership/professional development/retreats, membership and recruitment, and annual/other meeting expenses.
- n. Service Center - This cost center's name was updated from Service Center to Facilities and Operations as part of the FY26 budget.
- o. Technology - In July 2025, the IT department underwent restructuring, reducing the number of full-time employees by 7.0. WSBA has opted to collaborate with external IT specialists with the goal of better meeting the needs of WSBA employees while ensuring the organization remains current with technological advancements.
- p. Volunteer Engagement - The number of FTEs allocated to this cost center was increased from 0.60 to 1.70. In FY26, additional budget categories were added, including volunteer recognition for \$2,000 and a \$10,000 budget for an annual Regulatory School event which began in FY25.

We were engaged by the WSBA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Fiscal Year 2026 Budget Summary. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the WSBA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Certified Public Accountants
February 2, 2026

EXHIBIT A

WASHINGTON STATE BAR ASSOCIATION

Fiscal Year 2026 Budget Summary - Original

Cost Centers	Revenue	Expense	Net
Access to Justice Board	\$ -	\$ 379,724	\$ (379,724)
Admissions/bar exam	1,479,440	1,448,025	31,415
Advancement		322,209	(322,209)
Bar news	529,600	714,471	(184,871)
Board of governors		653,450	(653,450)
Conference and Broadcast Services		83,138	(83,138)
Character and Fitness Board		183,031	(183,031)
Communications strategies	3,000	930,116	(927,116)
Communications strategies FTE		257,458	(257,458)
Discipline	85,000	6,799,684	(6,714,684)
Diversity	135,000	462,296	(327,296)
Entity Regulation	75,500	194,778	(119,278)
Facilities and Operations		749,267	(749,267)
Finance	600,000	1,230,173	(630,173)
Foundation		194,625	(194,625)
Human resources		540,066	(540,066)
Law clerk program	224,000	249,535	(25,535)
Legal Lunchbox	34,000	68,025	(34,025)
Legislative		295,591	(295,591)
Licensing	17,652,266		17,652,266
Licensing and membership records	494,260	842,179	(347,919)
Limited license legal technician	17,287	83,042	(65,755)
Limited practice officers	182,000	132,425	49,575
Mandatory continuing legal education administration	1,338,250	854,365	483,885
Member services and engagement	15,300	434,063	(418,763)
Member Wellness Program	9,000	256,030	(247,030)
Mini CLE		134,341	(134,341)
New Member Education	142,000	121,978	20,022
Office of the executive director		1,074,655	(1,074,655)
Office of general counsel		1,143,522	(1,143,522)
Office of general counsel disciplinary board		346,788	(346,788)
Practice Management Assistance	62,000	248,220	(186,220)
Practice of law board		103,280	(103,280)
Professional responsibility program		224,777	(224,777)
Public service programs	132,635	254,499	(121,864)
Publication and design services		129,205	(129,205)
Regulatory services		451,325	(451,325)
Regulatory Reform		237,517	(237,517)
Sections administration	275,000	325,343	(50,343)
Technology		959,791	(959,791)
Volunteer Engagement		289,837	(289,837)
Total General Fund	23,485,538	24,402,844	(917,306)
Operating Loss for FY 2026			(917,306)
Percent change from FY 2025 budget	1%	-2%	
Depreciation			487,709
Straight line rent			897,893
Net Cash Flow From FY 2026 Operations			468,296
Continuing legal education	1,491,745	1,361,960	129,785
Deskbooks	105,120	366,387	(261,267)
Continuing Legal Education	1,596,865	1,728,347	(131,482)
Income for FY 2026			(131,482)
Percent change from FY 2025 budget	1%	1%	
Sections Operations	653,316	1,091,121	(437,805)
Client Protection Fund	945,480	701,380	244,100
	\$ 26,681,199	\$ 27,923,692	\$ (1,242,493)

EXHIBIT B

WASHINGTON STATE BAR ASSOCIATION

Fiscal Year 2025 Budget Summary - As Amended

Cost Centers	Revenue	Expense	Net
Access to Justice Board	\$ -	\$ 389,284	\$ (389,284)
Admissions/bar exam	1,480,180	1,365,044	115,136
Advancement		392,492	(392,492)
Bar news	589,600	730,092	(140,492)
Board of governors		584,797	(584,797)
Character and Fitness Board		175,016	(175,016)
Communications strategies	600	899,623	(899,023)
Communications strategies FTE		250,494	(250,494)
Discipline	90,000	6,520,980	(6,430,980)
Diversity	135,000	446,791	(311,791)
Finance	600,000	1,164,984	(564,984)
Foundation		185,082	(185,082)
Human resources		613,706	(613,706)
Law clerk program	237,200	233,820	3,380
Legal Lunchbox	34,000	39,554	(5,554)
Legislative		283,092	(283,092)
Licensing	17,492,616		17,492,616
Licensing and membership records	482,200	825,763	(343,563)
Limited license legal technician	25,031	100,251	(75,220)
Limited practice officers	189,300	142,465	46,835
Mandatory continuing legal education administration	1,233,800	809,723	424,077
Member services and engagement	16,300	414,349	(398,049)
Member Wellness Program	10,000	241,844	(231,844)
Mini CLE		120,867	(120,867)
New Member Education	178,000	110,713	67,287
Office of the executive director		1,029,374	(1,029,374)
Office of general counsel		1,077,272	(1,077,272)
Office of general counsel disciplinary board		328,471	(328,471)
Practice Management Assistance	62,000	237,060	(175,060)
Practice of law board		86,566	(86,566)
Professional responsibility program		217,719	(217,719)
Public service programs	135,280	536,774	(401,494)
Publication and design services		130,539	(130,539)
Regulatory services		450,024	(450,024)
Regulatory Reform		318,905	(318,905)
Sections administration	275,000	303,058	(28,058)
Service center		737,791	(737,791)
Technology		2,074,118	(2,074,118)
Volunteer Engagement		245,239	(245,239)
Total General Fund	23,266,107	24,813,736	(1,547,629)
Operating Loss for FY 2025			(1,547,629)
Percent change from FY 2024 budget	2%	4%	
Depreciation			407,162
Straight line rent			897,893
Capital labor			(75,000)
Net Cash Flow From FY 2025 Operations			(317,574)
Continuing legal education	1,443,710	1,369,661	74,049
Deskbooks	131,000	335,495	(204,495)
Continuing Legal Education	1,574,710	1,705,156	(130,446)
Income for FY 2025			(130,446)
Percent change from FY 2024 budget	-9%	-5%	
Sections Operations	645,483	1,040,206	(394,723)
Client Protection Fund	930,540	691,187	239,353
	\$ 26,416,840	\$ 28,250,285	\$ (1,833,445)

EXHIBIT C

WASHINGTON STATE BAR ASSOCIATION

**Statement of Activities
For the Year Ended September 30, 2024**

	2024		Revenues Over (Under) Expenses
	Revenues	Expenses	
Without Donor Restrictions			
Activities General:			
Access to justice board	\$ -	\$ 293,135	\$ (293,135)
Admissions/bar exam	1,323,095	1,379,480	(56,385)
Advancement		374,776	(374,776)
Bar news	574,814	680,143	(105,329)
Board of governors		481,985	(481,985)
Character and Fitness Board		146,800	(146,800)
Communications strategies	4,314	701,809	(697,495)
Communications strategies FTE		245,513	(245,513)
Discipline	73,248	6,039,598	(5,966,350)
Diversity	135,000	362,928	(227,928)
Finance	929,443	1,130,073	(200,630)
Foundation		174,831	(174,831)
Human resources		791,442	(791,442)
Law clerk program	206,068	178,440	27,628
Legal Lunchbox	36,097	32,950	3,147
Legislative		266,251	(266,251)
Licensing	17,114,001		17,114,001
Licensing and membership records	560,257	698,780	(138,523)
Limited license legal technician	17,295	81,297	(64,002)
Limited practice officers	186,124	130,667	55,457
Mandatory continuing legal education administration	1,445,797	874,813	570,984
Member Wellness Program	11,050	240,617	(229,567)
Member services and engagement	17,313	313,654	(296,341)
Mini CLE		114,393	(114,393)
New Member Education	143,035	103,019	40,016
Office of the executive director		817,168	(817,168)
Office of general counsel	742	1,047,812	(1,047,070)
Office of general counsel disciplinary board		346,378	(346,378)
Practice of law board		83,176	(83,176)
Practice Management Assistance	69,581	218,479	(148,898)
Professional responsibility program		233,036	(233,036)
Public service programs	130,000	480,114	(350,114)
Publication and design services		127,093	(127,093)
Regulatory services		531,535	(531,535)
Sections administration	275,415	298,231	(22,816)
Service center		716,937	(716,937)
Volunteer Engagement		119,864	(119,864)
Technology		2,118,614	(2,118,614)
Total General	\$ 23,252,689	\$ 22,975,831	\$ 276,858
Continuing Legal Education:			
Products	\$ 1,031,614	\$ 227,659	\$ 803,955
Seminars	568,375	1,066,336	(497,961)
Deskbooks	126,352	265,052	(138,700)
Total Continuing Legal Education	\$ 1,726,341	\$ 1,559,047	\$ 167,294
Sections Operations	\$ 745,972	\$ 592,711	\$ 153,261
Client Protection Fund	\$ 844,259	\$ 598,305	\$ 245,954
	\$ 26,569,261	\$ 25,725,894	\$ 843,367



Presentation to the Audit Committee of Washington State Bar Association

February 2, 2026

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Service Scope & Deliverables

**Financial Statement Audit for
the Year Ended
September 30, 2025**

**Agreed on Procedures over
the Special Report on Budget
Summary**

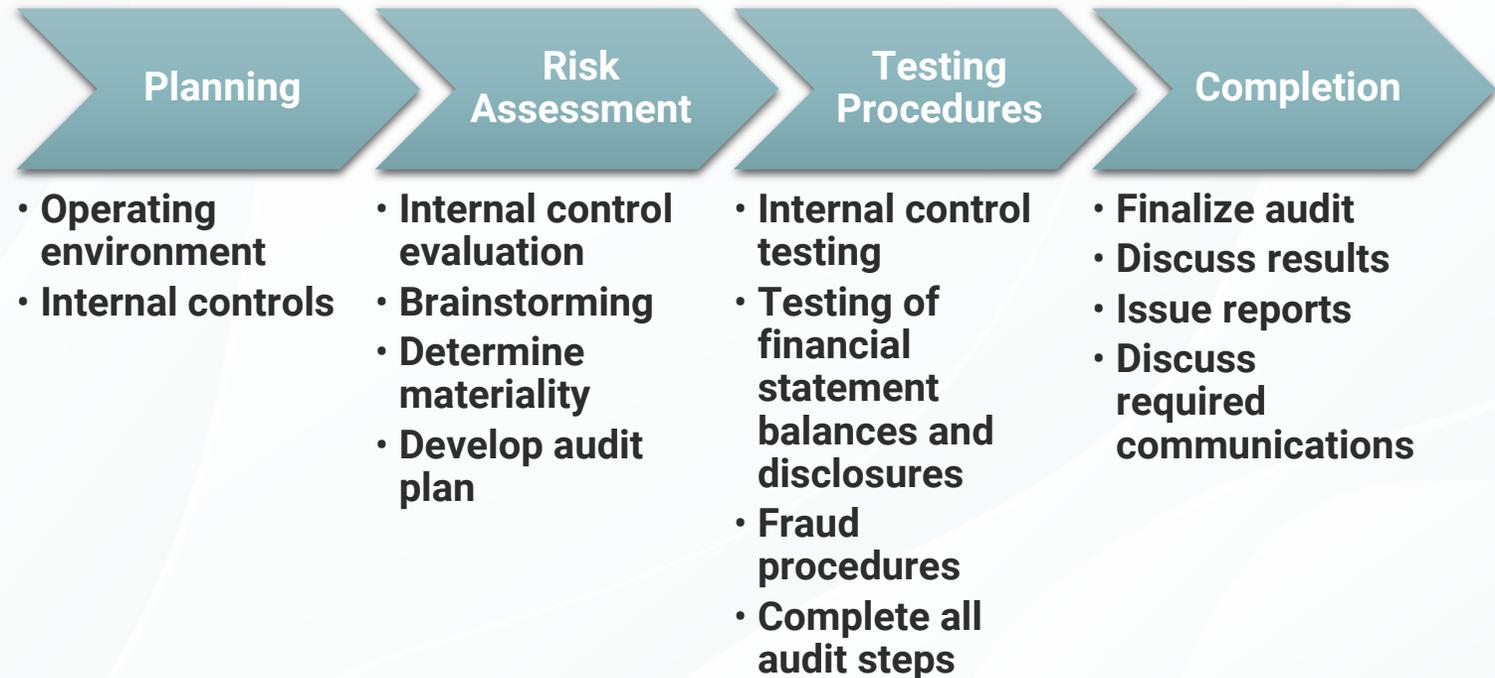
Other Services

- Preparation of draft financial statements in conjunction with the audit
- Routine management advice, as requested

Financial Statement Audit

Purpose

- Issue an **opinion** (“*audit report*”) that accompanies your annual financial statements
- Gives **assurance** to users of the financial statements (*lenders, funders, Board of Directors, etc.*) that the information you have reported in the financial statements is **materially** correct



Areas of Financial Statement Audit Emphasis

- Revenue Recognition
- Status of Legal Matters
- Management Override of Internal Controls



Financial Statement Audit Results This Year

Unmodified Opinion Issued

- Indicates the financial statements are materially correct and we did not find any reason to modify our opinion

Audit Adjustments

- No auditor-proposed adjustments or uncorrected misstatements

Unadjusted Differences

- Proposed adjustment to present net assets with donor restrictions for approximately \$119K

Internal Control Deficiencies

- No material weaknesses in accounting controls or information systems noted

Other Required Communications

Professional standards established by the AICPA require independent auditors to communicate certain matters directly to those charged with governance. This report presents a brief explanation of each of the communication requirements and our response as it relates to your organization.

Items to be Communicated	Auditor's Response
Auditor's responsibility under U.S. Auditing Standards.	Communicated in engagement letter.
Representations requested from management.	Communicated in representation letter.
Significant difficulties encountered during audit.	None.
Disagreements with management and matters that are contentious for which the auditor consulted outside of the engagement team.	None.
Major issues discussed prior to retention.	None.
Consultation with other accountants.	None we are aware of.
Fraud or noncompliance with laws and regulations.	No such matters came to our attention.
Consideration of entity's ability to continue as a going concern.	No such matters require disclosure.
Other information included in annual reports	We are not aware of any plans to issue an annual report that includes financial or nonfinancial information.
Qualitative aspects of accounting practices.	Policies and procedures and estimates are consistent with prior years and with practices we see at similar organizations.
Significant audit issues or unexpected matters relevant to the financial reporting process.	No matters were discussed.

Protiviti Study: Top 10 Risks

Top Risks for 2025	Top Risks for 2024
1. Economic conditions, including inflationary pressures	1. Economic conditions, including inflationary pressures
2. Cyber threats	2. Ability to attract, develop and retain top talent, manage shifts in labor expectations, and address succession challenges
3. Ability to attract, develop and retain top talent, manage shifts in labor expectations, and address succession challenges	3. Cyberthreats
4. Talent and labor availability	4. Third-party risks
5. Increase in labor costs	5. Heightened regulatory changes and scrutiny
6. Heightened regulatory changes and scrutiny	6. Adoption of digital technologies may require new skills in short supply, requiring significant efforts to reskill/upskill employees
7. Third-party risks	7. Existing operations and legacy IT infrastructure unable to meet performance expectations as well as “born digital” competitors
8. Rapid speed of disruptive innovations enabled by new and emerging technologies and/or other market forces	8. Change in current interest rate environment
9. Adoption of AI and other emerging technologies requiring new skills in short supply	9. Increasing labor costs impact profitability targets
10. Emergence of new risks from implementing AI	10. Ensuring privacy and compliance with growing identity protection expectations

Supplementary Information



SAVE THE DATE



WESTERN PHILANTHROPY CONFERENCE 2026

PRESENTED BY

Clark Nuber PS

HYATT REGENCY LAKE WASHINGTON
RENTON, WASHINGTON
MAY 18TH & 19TH, 2026

Clark Nuber Not-for-Profit Essentials Series

- **Financial Statement & Form 990 Walkthrough for Not-for-Profits**
Mar. 17, 2026 | 9:00 a.m. PDT | 2 CPE Credit
- **Reporting of Contribution Revenue and Fundraising Events**
Apr. 28, 2026 | 9:00 a.m. PDT | 2 CPE Credits
- **Federal Grant Compliance**
May 21, 2026 | 8:30 a.m. PDT | 8 CPE Credits
- **Function Allocation of Expenses**
Jun. 25, 2026 | 9:00 a.m. PDT | 2 CPE Credits
- **Board Governance**
July 15, 2026 | 9:00 a.m. PDT | 1.5 CPE Credits
- **Private Foundation Essentials**
Aug. 6, 2026 | 9:00 a.m. PDT | 3 CPE Credits
- **Financial Reporting for Endowments and Net Assets**
Oct. 7, 2026 | 9:00 a.m. PDT | 2 CPE Credits
- **Related Party Transactions & Compensation**
Nov. 18, 2026 | 9:00 a.m. PST | 2 CPE Credits
- **Occupational Fraud & Internal Control Case Studies**
Dec. 9, 2026 | 9:00 a.m. PST | 2 CPE Credits

[Link to All Events](#)

Is it time to explore a new accounting/ERP, CRM, payroll, grants management or donor management system?

- Do you have an integrated end-to-end solution for all related key business systems?
- Is your organization handling key functionality outside of the system, such as in Excel?
- Are you struggling to generate reports from your system for your stakeholders?

Sage Business Partner



**Our Software Solutions Team can help.
Contact colson@clarknuber.com**

Clark Nuber^{PS}

About Clark Nuber



Located in Bellevue, WA



300+ Employees



Named one of the best places to work, locally & nationally



Services: Audits, Reviews, and Compilations; Tax Compliance and Planning; International, State, and Local Tax Services; Software Assessment and Selection; Wealth Management; CFO, Bookkeeping, and Accounting Services; IT audits and more.



70+ years in existence



25 shareholders



One of the top 100 accounting firms in the nation



Serve: Not-for-Profit and Public Sector, Privately Held and Family-Owned Businesses, and High Net Worth Individuals

Clark Nuber's DEI Strategic Plan

Clark Nuber is dedicated to cultivating a diverse and inclusive workplace. We strive to create an environment where employees are valued, empowered to positively support our business objectives and clients, and recognized for their individual and team contributions. This strategic plan will be implemented to pursue the following goals to achieve the highest level of Diversity, Equity, and Inclusion at Clark Nuber:

WORKFORCE DIVERSITY

Sustain a skilled, highly engaged, and diverse workforce at all levels, including leadership.

EQUITY

Ensure equal opportunity with proactive workplace resolutions.

INCLUSION

Cultivate an inclusive workplace where employees' unique talents, skills, and perspectives are valued and leveraged.

Focus areas of the plan for achieving and measuring success:

- 1 Firm Leadership**
- 2 Develop More Inclusive Recruitment**
- 3 Strengthen Retention**
- 4 Provide Training**
- 5 Ensure Equity**
- 6 Diversify our Clients, Vendors, & Community Partners**
- 7 Communicate Our Values**
- 8 Hold Ourselves Accountable**

How We Can Help

- IT Security Assessments
- Federal Grant Compliance and Single-Audit Readiness Assessment
- Software Solutions and Functional Needs Assessments
- Enterprise Risk Management Assessments
- Governance and Board Development
- Internal Control Assessments
- Grantmaking Practices Assessment
- NFP Business Health Checkup
- Risk Assessment Reviews Related to Accountable Plans, Excess Business Holdings, Self-Dealing and Excess Benefit Transactions, and Foreign Withholdings
- Global Mobility and Payroll Compliance Assessment
- Mock IRS Audit
- Executive Compensation Studies

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Audited)

Year to Date September 30, 2025

Prepared by
Maggie Yu, Controller

Submitted by
Tiffany Lynch, Director of Finance
December 22, 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 September 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	100%	98%	\$336,332	100%	Favorable to budget primarily due to lower retirement contribution rates and savings from position vacancies.
Other Indirect Expenses*	100%	93%	\$274,004	91%	Favorable to budget mainly due to lower expenses for IT, HR, legal fees, insurance, and bank fees.
Total Indirect Expenses	100%	97%	\$610,336	98%	Favorable to budget resulting from other indirect expenses described above.

General Fund Revenues	100%	102%	\$524,002	102%	Favorable to budget due to higher revenue for regulatory fees (bar exam, MCLE, pro hac vice, and law clerk) and interest income.
General Fund Indirect Expenses	100%	97%	\$538,773	98%	Favorable to budget as described for indirect expenses above.
General Fund Direct Expenses	100%	88%	\$388,649	89%	Favorable to budget primarily due to planned areas of underspending for the Moderate Means Program, Bar News printing & copying, ODC litigation expenses, BOG elections, and Diversity Events & Projects.
General Fund Net	100%	95%	\$1,451,424	129%	Favorable to budget for the reasons described above.

CLE Revenue	100%	93%	(\$105,510)	99%	Unfavorable to budget mainly due to lower seminar revenue.
CLE Direct Expenses	100%	84%	\$57,888	93%	Favorable to budget due to lower expenses for seminar activities and product sales.
CLE Indirect Expenses	100%	96%	\$67,336	96%	Favorable to budget mainly due to other indirect savings as described above.
CLE Net	100%	92%	\$19,714	148%	Favorable to budget primarily due to lower 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 September 1, 2025 to September 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	94,628	-	246,405	249,489	219,206	139,795	465,610	389,264	(370,982)	(389,284)
Admissions/Bar Exam	1,713,385	1,480,180	886,865	882,840	531,241	482,204	1,418,106	1,365,044	295,279	115,136
Advancement FTE	-	-	379,274	389,192	3,496	3,300	382,770	392,492	(382,770)	(392,492)
Bar News	576,212	589,600	310,610	329,917	358,713	400,175	669,323	730,092	(93,111)	(140,492)
Board of Governors	-	-	218,588	224,497	319,455	360,300	538,044	584,797	(538,044)	(584,797)
Character & Fitness Board	-	-	140,095	142,016	19,891	33,000	159,986	175,016	(159,986)	(175,016)
Communications Strategies	3,270	600	656,555	719,328	167,148	180,295	824,003	899,623	(820,733)	(899,023)
Communications Strategies FTE	-	-	252,417	250,094	-	-	252,417	250,494	(252,417)	(250,494)
Discipline	71,960	90,000	6,077,424	6,319,195	121,696	201,785	6,199,120	6,520,980	(6,127,161)	(6,430,980)
Diversity	135,000	135,000	335,225	375,891	26,824	70,900	362,050	446,791	(227,050)	(311,791)
Finance	746,108	600,000	1,163,755	1,160,064	3,574	4,920	1,167,328	1,164,984	(421,220)	(564,984)
Foundation	-	-	164,150	167,282	13,937	17,800	178,087	185,082	(178,087)	(185,082)
Human Resources	-	-	745,647	613,706	7,362	7,362	745,647	613,706	(745,647)	(613,706)
Law Clerk Program	256,593	237,200	182,024	182,789	28,761	51,031	210,785	233,820	45,807	3,380
Legislative	-	-	254,461	256,817	22,248	26,275	276,709	283,092	(276,709)	(283,092)
Legal Lunchbox	35,705	34,000	40,876	34,829	3,434	4,725	44,310	39,554	(8,605)	(5,554)
Licensing and Membership Records	541,415	482,200	771,246	797,383	28,437	28,380	799,683	825,763	(258,268)	(343,563)
Licensing Fees	17,331,420	17,492,616	-	-	-	-	0	0	17,331,420	17,492,616
Limited License Legal Technician	22,840	25,031	85,389	87,751	2,737	12,500	88,126	100,251	(65,286)	(75,220)
Limited Practice Officers	176,299	189,300	102,760	105,161	20,217	37,304	122,977	142,465	53,322	46,835
Mandatory CLE	1,411,425	1,233,800	639,622	658,390	151,496	151,333	791,118	809,723	620,307	424,077
Member Wellness Program	2,500	10,000	225,480	229,939	7,335	11,905	232,815	241,844	(230,315)	(231,844)
Member Services & Engagement	19,280	16,300	270,577	295,449	93,098	118,900	363,674	414,349	(344,394)	(398,049)
Mini CLE	-	-	118,786	120,867	-	-	118,786	120,867	(118,786)	(120,867)
New Member Education	172,247	178,000	105,995	108,113	2,538	2,600	108,533	110,713	63,714	67,287
Office of General Counsel	270	-	1,026,948	1,050,467	7,362	26,895	1,033,810	1,077,272	(1,033,810)	(1,077,272)
Office of the Executive Director	-	-	873,123	890,399	134,809	138,975	1,007,932	1,029,374	(1,007,932)	(1,029,374)
OGC-Disciplinary Board	-	-	199,228	199,971	118,243	128,500	317,472	328,471	(317,472)	(328,471)
Practice of Law Board	-	-	67,229	70,566	740	16,000	67,969	86,566	(67,969)	(86,566)
Practice Management Assistance	68,618	62,000	142,618	143,410	90,781	93,650	233,399	237,060	(164,781)	(175,060)
Professional Responsibility Program	-	-	206,580	210,019	4,305	7,700	210,885	217,719	(210,885)	(217,719)
Public Service Programs	134,832	135,280	220,306	226,074	256,939	310,700	477,745	536,774	(342,913)	(401,494)
Publication and Design Services	-	-	128,367	125,539	4,844	5,000	133,212	130,539	(133,212)	(130,539)
Regulatory Services FTE	-	-	434,368	440,534	3,526	9,490	437,894	450,024	(437,894)	(450,024)
Regulatory Reform	-	-	227,523	236,405	16,409	82,500	243,933	318,905	(243,933)	(318,905)
Sections Administration	276,103	275,000	289,176	300,658	209	2,400	289,385	303,058	(13,283)	(28,058)
Service Center	-	-	707,896	734,738	3,011	3,053	710,907	737,791	(710,907)	(737,791)
Volunteer Engagement	-	-	191,695	208,173	25,956	37,066	217,651	245,239	(217,651)	(245,239)
Technology	-	-	1,984,511	2,074,118	-	-	1,984,511	2,074,118	(1,984,511)	(2,074,118)
Subtotal General Fund	23,790,109	23,266,107	21,073,696	21,612,469	2,812,617	3,201,266	23,886,312	24,813,735	(96,204)	(1,547,628)
Expenses using Facilities Reserve funds	-	-	(175,185)	-	-	-	(175,185)	(169,206)	175,185	169,206
Expenses using Special Project Reserve funds	-	-	(227,523)	-	(16,409)	-	(243,933)	(318,905)	243,933	318,905
Total General Fund - Net Result from Operations	23,790,109	-	20,670,988	-	2,796,207	-	23,467,195	24,325,624	322,914	(1,059,517)
Percentage of Budget	102%	-	98%	-	88%	-	96%	-	-	-
CLE-Seminars and Products	1,349,206	1,443,710	1,001,750	1,063,549	252,585	306,112	1,254,335	1,369,661	94,871	74,049
CLE - Deskbooks	119,994	131,000	274,008	279,545	51,589	55,950	325,596	335,495	(205,602)	(204,495)
Total CLE	1,469,200	1,574,710	1,275,758	1,343,094	304,174	362,062	1,579,931	1,705,156	(110,731)	(130,446)
Percentage of Budget	93%	-	95%	-	84%	-	93%	-	1,1269	-
Expenses using Facilities Reserve funds	-	-	-	-	-	-	0	1,693,887	(110,731)	(119,177)
Total CLE Fund - Net Result from Operations	-	-	1,275,758	-	-	-	1,579,931	-	-	-
Total All Sections	703,753	645,483	-	-	662,887	1,040,206	662,887	1,040,206	40,866	(394,722)
Bench Bar Press-Restricted	1,110	-	-	-	-	-	0	0	1,110	-
Client Protection Fund-Restricted	975,219	930,540	180,560	184,787	246,919	506,400	427,479	691,187	547,740	239,353
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	(1,518)	-	1,518
Total CPF Fund - Net Result from Operations	-	-	180,560	-	-	-	427,479	689,669	547,740	240,871
Totals	26,939,391	26,416,840	22,530,014	23,140,350	4,026,596	5,109,934	26,556,610	28,250,284	382,781	(1,833,444)
Totals Net of Use of Facilities Reserve Funds	-	-	(175,185)	-	-	-	(175,185)	27,479,386	175,185	(1,332,546)
Totals Net of Use of Special Project Reserve Funds	-	-	(227,523)	-	(16,409)	-	(243,933)	-	243,933	-
Percentage of Budget	102%	-	97%	-	79%	-	94%	-	-	-

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	5,307,092
Bench Bar Press	-	-	1,110
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,344,457	1,214,012	1,233,727
Section Funds	2,123,665	1,728,943	2,164,531
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	207,286	-	159,925
Special Projects and Innovation Fund	400,000	81,095	616,067
Unrestricted Funds (General Fund):			
Unrestricted General Fund	7,019,063	5,997,626	6,754,154
Total General Fund Balance	10,126,350	8,578,721	10,030,146
Net Change in Total General Fund Balance	-	(1,547,628)	(96,204)
Total Fund Balance	18,353,825	16,520,381	18,736,606
Net Change in Fund Balance	-	(1,833,444)	382,781

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	1,756,339
Total		

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.17%	7,539,990
UBS Financial Money Market	4.21%	1,175,211
CDs/Treasuries	see list	7,740,606
General Fund Total		18,212,147

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	188,319

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	4.17%	3,423,560
CDs/Treasuries	see list	2,224,540
Client Protection Fund Total		5,836,418

Grand Total Cash & Investments	24,048,565
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**Washington State Bar Association
Analysis of Cash Investments
As of September 30, 2025**

General Fund

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

US T- Bill's

US Treasury Bill	4.30%	11	11/26/2024	11/27/2024	10/30/2025	240,364
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Total 7,740,606

Client Fund Protection Fund

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

US T- Bill's

US Treasury Bill	4.30%	10	11/26/2024	11/27/2024	10/2/2025	241,143
US Treasury Bill	4.20%	4	7/28/2025	7/29/2025	11/25/2025	493,248
US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148

Total 2,224,540

Balance Sheet
September 30, 2025

ASSETS	Prior Year General, CLE, and Sections Funds	Current Year General, CLE, and Sections Funds	Prior Year CPF	Current Year CPF	Current Year TOTAL
Cash & cash equivalents	2,766,145	1,756,339			1,756,339
Amex credit card service fee	17,110	11,107			11,107
Investments- money market + CDs	14,696,835	16,455,807			16,455,807
Restricted Cash	-	-	1,261,232	188,319	188,319
Restricted Investments- money market + CDs			4,292,912	5,648,099	5,648,099
Due to/from GF-CPF	185,327	170,996	(185,327)	(170,996)	-
Accounts Receivable	80,206	71,085			71,085
A/R Misc	48,273	129,259			129,259
Accrued Interest Receivables	259,777	136,481	36,984	34,006	170,487
Rent Abatement	1,522,675	440,543	-		440,543
OP Backorders	8,534	8,534			8,534
Unapplied receipts	(2,273)	(1,317)			(1,317)
CLE inventory	170,620	120,090			120,090
Deferred seminar costs	32,925	10,000			10,000
Prepaid expenses	640,284	663,319			663,319
Other inventory	-	(0)			(0)
ROU Asset	6,998,569	6,490,576			6,490,576
Property & equipment, net	366,109	1,361,197			1,361,197
Software Canned	2,787	-	-	-	-
Software Custom	667,272	572,417	-	-	572,417
TOTAL ASSETS	28,461,175	28,396,434	5,405,802	5,699,427	34,095,861
LIABILITIES					
Accounts payable	540,681	723,015			723,015
Accounts payable-year end/misc	116,829	28,650			28,650
Refunds payable	3,085	3,265			3,265
CPF committed gifts			646,449	392,335	392,335
Lease Payable	8,944,612	8,833,875			8,833,875
Accrued expenses	710,109	753,703			753,703
Unearned seminar/other revenue	14,857	29,897			29,897
Deferred licensing fees	4,229,684	4,260,486			4,260,486
Amex credit card service fee	17,110	16,610			16,610
Other deferred revenue	269,699	310,043			310,043
Deferred grant revenue	20,035	7,376			7,376
TOTAL LIABILITIES	14,866,702	14,966,920	646,449	392,335	15,359,255
RETAINED EARNINGS					
GENERAL FUND BALANCE	10,126,350	10,030,146			10,030,146
CLE FUND BALANCE	1,344,457	1,233,727			1,233,727
CPF FUND BALANCE			4,759,353	5,307,092	5,307,092
SECTIONS FUND BALANCE	2,123,665	2,164,531			2,164,531
BENCH BAR PRESS FUND BALANCE	-	1,110			1,110
TOTAL FUND BALANCE	13,594,472	13,429,514	4,759,353	5,307,092	18,736,606
TOTAL LIABILITIES AND RETAINED EARNINGS	28,461,175	28,396,434	5,405,802	5,699,427	34,095,861

Washington State Bar Association

Statement of Activities

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

100% 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	1,437,810	17,331,420	161,196	99%	(161,196)
TOTAL REVENUE:	<u>17,492,616</u>	<u>1,437,810</u>	<u>17,331,420</u>	<u>161,196</u>	<u>99%</u>	<u>(161,196)</u>

Washington State Bar Association

Statement of Activities

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

100% 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	24,670	32,820	(5,320)	119%	5,320
BAR EXAM FEES	1,378,980	-	1,595,175	(216,195)	116%	216,195
RULE 9/LEGAL INTERN FEES	12,500	650	16,400	(3,900)	131%	3,900
SPECIAL ADMISSIONS	61,200	9,700	68,990	(7,790)	113%	7,790
TOTAL REVENUE:	1,480,180	35,020	1,713,385	(233,205)	116%	233,205
DIRECT EXPENSES:						
POSTAGE	2,000	173	2,881	(881)	144%	(881)
STAFF TRAVEL/PARKING	24,000	114	23,654	346	99%	346
STAFF MEMBERSHIP DUES	495	-	495	-	100%	-
SUPPLIES	4,000	-	4,340	(340)	108%	(340)
FACILITY, PARKING, FOOD	100,000	160	142,986	(42,986)	143%	(42,986)
EXAMINER FEES	44,500	-	42,750	1,750	96%	1,750
UBE EXMINATIONS	118,000	-	144,408	(26,408)	122%	(26,408)
BOARD OF BAR EXAMINERS	42,500	10,810	20,372	22,128	48%	22,128
BAR EXAM PROCTORS	23,000	-	19,674	3,326	86%	3,326
DISABILITY ACCOMMODATIONS	65,000	-	75,023	(10,023)	115%	(10,023)
CHARACTER & FITNESS INVESTIGATIONS	1,000	-	1,225	(225)	123%	(225)
LAW SCHOOL VISITS	2,000	-	21	1,979	1%	1,979
SOFTWARE HOSTING	45,609	4,271	46,372	(763)	102%	(763)
STAFF CONFERENCE & TRAINING	10,100	-	7,040	3,060	70%	3,060
TOTAL DIRECT EXPENSES:	482,204	15,528	531,241	(49,037)	110%	(49,037)
INDIRECT EXPENSES:						
SALARY EXPENSE (6.17 FTE)	531,757	40,786	550,545	(18,788)	104%	(18,788)
BENEFITS EXPENSE	187,665	13,873	183,678	3,986	98%	3,986
OTHER INDIRECT EXPENSE	163,419	19,534	152,641	10,777	93%	10,777
TOTAL INDIRECT EXPENSES:	882,840	74,193	886,865	(4,025)	100%	(4,025)
TOTAL ALL EXPENSES:	1,365,044	89,721	1,418,106	(53,061)	104%	(53,061)
NET INCOME (LOSS):	115,136	(54,701)	295,279	(180,144)	256%	180,144

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ADVANCEMENT FTE						
REVENUE:	_____	_____	_____	_____	_____	_____
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:	_____	_____	_____	_____	_____	_____
STAFF CONFERENCE & TRAINING	3,300	-	3,496	(196)	106%	(196)
TOTAL DIRECT EXPENSES:	<u>3,300</u>	<u>-</u>	<u>3,496</u>	<u>(196)</u>	<u>106%</u>	<u>(196)</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (1.96 FTE)	264,525	20,270	261,531	2,994	99%	2,994
BENEFITS EXPENSE	74,703	5,543	71,378	3,326	96%	3,326
OTHER INDIRECT EXPENSE	49,964	6,215	46,366	3,598	93%	3,598
TOTAL INDIRECT EXPENSES:	<u>389,192</u>	<u>32,029</u>	<u>379,274</u>	<u>9,918</u>	<u>97%</u>	<u>9,918</u>
TOTAL ALL EXPENSES:	<u>392,492</u>	<u>32,029</u>	<u>382,770</u>	<u>9,722</u>	<u>98%</u>	<u>9,722</u>
NET INCOME (LOSS):	<u>(392,492)</u>	<u>(32,029)</u>	<u>(382,770)</u>	<u>(9,722)</u>	<u>98%</u>	<u>9,722</u>

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2025 to September 30, 2025
100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
CONFERENCES & INSTITUTES	-	55,153	94,628	(94,628)		94,628
TOTAL REVENUE:	-	55,153	94,628	(94,628)		94,628
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	-	5,181	820	86%	820
LEADERSHIP TRAINING	6,000	-	5,529	471	92%	471
ATJ BOARD EXPENSE	58,500	7,875	55,193	3,307	94%	3,307
STAFF TRAVEL/PARKING	2,800	1,092	2,736	64	98%	64
STAFF CONFERENCE & TRAINING	2,495	-	1,570	925	63%	925
PUBLIC DEFENSE	4,000	-	2,279	1,721	57%	1,721
CONFERENCE/INSTITUTE EXPENSE	30,000	73,710	124,626	(94,626)	415%	(94,626)
RECEPTION/FORUM EXPENSE	30,000	5,204	22,092	7,908	74%	7,908
TOTAL DIRECT EXPENSES:	139,795	87,881	219,206	(79,411)	157%	(79,411)
INDIRECT EXPENSES:						
SALARY EXPENSE (1.63 FTE)	155,733	13,259	157,349	(1,616)	101%	(1,616)
BENEFITS EXPENSE	51,565	3,865	49,834	1,731	97%	1,731
OTHER INDIRECT EXPENSE	42,191	5,187	39,221	2,969	93%	2,969
TOTAL INDIRECT EXPENSES:	249,489	22,312	246,405	3,084	99%	3,084
TOTAL ALL EXPENSES:	389,284	110,193	465,610	(76,327)	120%	(76,327)
NET INCOME (LOSS):	(389,284)	(55,040)	(370,982)	(18,302)	95%	18,302

Washington State Bar Association

Statement of Activities

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

100% 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	1,753	1,753	247	88%	(247)
DISPLAY ADVERTISING	405,000	53,007	462,242	(57,242)	114%	57,242
SUBSCRIPT/SINGLE ISSUES	100	-	108	(8)	108%	8
CLASSIFIED ADVERTISING	2,500	373	4,952	(2,452)	198%	2,452
JOB TARGET ADVERTISING	180,000	14,680	107,157	72,843	60%	(72,843)
TOTAL REVENUE:	589,600	69,814	576,212	13,388	98%	(13,388)
DIRECT EXPENSES:						
POSTAGE	135,000	16,718	139,447	(4,447)	103%	(4,447)
PRINTING, COPYING & MAILING **	261,500	25,819	217,863	43,637	83%	43,637
DIGITAL/ONLINE DEVELOPMENT	2,000	-	903	1,097	45%	1,097
GRAPHICS/ARTWORK	1,000	-	75	925	8%	925
EDITORIAL ADVISORY COMMITTEE	300	-	-	300	0%	300
STAFF MEMBERSHIP DUES	150	-	220	(70)	147%	(70)
SUBSCRIPTIONS	225	-	204	21	91%	21
TOTAL DIRECT EXPENSES:	400,175	42,536	358,713	41,462	90%	41,462
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	207,867	14,256	197,992	9,875	95%	9,875
BENEFITS EXPENSE	67,753	4,792	62,418	5,335	92%	5,335
OTHER INDIRECT EXPENSE	54,297	6,729	50,200	4,097	92%	4,097
TOTAL INDIRECT EXPENSES:	329,917	25,778	310,610	19,307	94%	19,307
TOTAL ALL EXPENSES:	730,092	68,314	669,323	60,769	92%	60,769
NET INCOME (LOSS):	(140,492)	1,500	(93,111)	(47,381)	66%	47,381

**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 September 1, 2025 to September 30, 2025
100% 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:	-	-	-	-		-
DIRECT EXPENSES:						
BOG MEETINGS **	157,000	(3,926)	148,846	8,154	95%	8,154
BOG COMMITTEES' EXPENSES **	8,500	37	4,786	3,714	56%	3,714
BOG RETREAT **	43,000	317	43,964	(964)	102%	(964)
BOG CONFERENCE ATTENDANCE **	36,500	5,577	37,343	(843)	102%	(843)
BOG TRAVEL & OUTREACH **	41,000	16,460	41,245	(245)	101%	(245)
LEADERSHIP TRAINING	15,000	13,138	13,474	1,526	90%	1,526
BOG ELECTIONS	42,000	-	16,298	25,703	39%	25,703
PRESIDENT'S DINNER	10,000	10,048	10,869	(869)	109%	(869)
NEW GOVERNOR ORIENTATION **	3,500	-	249	3,251	7%	3,251
PRESIDENT'S PHOTO	3,300	-	1,966	1,334	60%	1,334
SUPPLIES	500	208	415	85	83%	85
TOTAL DIRECT EXPENSES:	360,300	41,859	319,455	40,845	89%	40,845
INDIRECT EXPENSES:						
SALARY EXPENSE (1.73 FTE) **	132,168	12,123	131,344	824	99%	824
BENEFITS EXPENSE **	48,740	3,848	46,441	2,298	95%	2,298
OTHER INDIRECT EXPENSE **	43,589	5,468	40,803	2,786	94%	2,786
TOTAL INDIRECT EXPENSES:	224,497	21,439	218,588	5,909	97%	5,909
TOTAL ALL EXPENSES:	584,797	63,297	538,044	46,753	92%	46,753
NET INCOME (LOSS):	(584,797)	(63,297)	(538,044)	(46,753)	92%	46,753

**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 September 1, 2025 to September 30, 2025

100% 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	2,758	11,065	6,935	61%	6,935
COURT REPORTERS	15,000	867	8,826	6,174	59%	6,174
TOTAL DIRECT EXPENSES:	<u>33,000</u>	<u>3,625</u>	<u>19,891</u>	<u>13,109</u>	<u>60%</u>	<u>13,109</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.75 FTE)	95,315	7,410	95,640	(325)	100%	(325)
BENEFITS EXPENSE	27,582	2,055	26,676	906	97%	906
OTHER INDIRECT EXPENSE	19,119	2,383	17,779	1,340	93%	1,340
TOTAL INDIRECT EXPENSES:	<u>142,016</u>	<u>11,848</u>	<u>140,095</u>	<u>1,921</u>	<u>99%</u>	<u>1,921</u>
TOTAL ALL EXPENSES:	<u>175,016</u>	<u>15,474</u>	<u>159,986</u>	<u>15,030</u>	<u>91%</u>	<u>15,030</u>
NET INCOME (LOSS):	<u>(175,016)</u>	<u>(15,474)</u>	<u>(159,986)</u>	<u>(15,030)</u>	<u>91%</u>	<u>15,030</u>

Washington State Bar Association
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100% 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	64,594	543,543	181,457	75%	(181,457)
SEMINAR REVENUE-OTHER	20,000	565	27,915	(7,915)	140%	7,915
SEMINAR SPLITS W/ CLE	(150,000)	(100,979)	(100,979)	(49,021)	67%	49,021
SHIPPING & HANDLING	210	-	117	93	56%	(93)
COURSEBOOK SALES	3,500	-	980	2,520	28%	(2,520)
MP3 AND VIDEO SALES	845,000	46,486	877,630	(32,630)	104%	32,630
TOTAL REVENUE:	1,443,710	10,666	1,349,206	94,504	93%	(124,521)
DIRECT EXPENSES:						
COURSEBOOK PRODUCTION	500	-	-	500	0%	500
DEPRECIATION	2,012	170	2,039	(27)	101%	(27)
ONLINE EXPENSES	54,000	2,219	47,861	6,139	89%	6,139
ACCREDITATION FEES	3,000	(48)	1,752	1,248	58%	1,248
FACILITIES	165,000	5,965	164,373	627	100%	627
DISABILITY ACCOMMODATIONS	7,000	-	-	7,000	0%	7,000
SPEAKERS & PROGRAM DEVELOP	48,000	2,170	25,859	22,141	54%	22,141
HONORARIA	3,000	-	-	3,000	0%	3,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	200
STAFF TRAVEL/PARKING	15,000	-	10,336	4,664	69%	4,664
STAFF CONFERENCE & TRAINING	5,900	(678)	-	5,900	0%	5,900
STAFF MEMBERSHIP DUES	1,500	-	-	1,500	0%	1,500
SUPPLIES	500	-	236	264	47%	264
COST OF SALES - COURSEBOOKS	300	-	69	231	23%	231
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	141
TOTAL DIRECT EXPENSES:	306,112	9,799	252,585	53,527	83%	53,527
INDIRECT EXPENSES:						
SALARY EXPENSE (8.00 FTE)	630,924	52,324	607,172	23,752	96%	23,752
BENEFITS EXPENSE	228,691	17,523	215,230	13,461	94%	13,461
OTHER INDIRECT EXPENSE	203,934	25,230	188,849	15,085	93%	15,085
FACILITY RESERVE REBATE	-	(9,502)	(9,502)	9,502		9,502
TOTAL INDIRECT EXPENSES:	1,063,549	85,575	1,001,750	61,799	94%	61,799
TOTAL ALL EXPENSES:	1,369,661	95,374	1,254,335	115,326	92%	115,326
NET INCOME (LOSS):	74,049	(84,708)	94,871	(20,822)	128%	20,822

Washington State Bar Association
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100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLE - PRODUCTS						
REVENUE:						
SHIPPING & HANDLING	210	-	117	93	56%	(93)
COURSEBOOK SALES	3,500	-	980	2,520	28%	(2,520)
MP3 AND VIDEO SALES	845,000	46,486	877,630	(32,630)	104%	32,630
TOTAL REVENUE:	848,710	46,486	878,727	(30,017)	104%	30,017
DIRECT EXPENSES:						
DEPRECIATION	2,012	170	2,039	(27)	101%	(27)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	300
COST OF SALES - COURSEBOOKS	300	-	69	231	23%	231
ONLINE PRODUCT HOSTING EXPENSES	54,000	2,219	47,861	6,139	89%	6,139
POSTAGE & DELIVERY-COURSEBOOKS	200	-	59	141	30%	141
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
STAFF CONFERENCE & TRAINING **	-	(678)	-	-		-
TOTAL DIRECT EXPENSES:	58,812	1,712	50,028	8,784	85%	8,784
INDIRECT EXPENSES:						
SALARY EXPENSE (1.29 FTE)	102,132	10,082	103,349	(1,217)	101%	(1,217)
BENEFITS EXPENSE	36,973	2,980	35,415	1,558	96%	1,558
OTHER INDIRECT EXPENSE	32,884	3,967	30,230	2,654	92%	2,654
FACILITY RESERVE REBATE	-	(1,532)	(1,532)	1,532		1,532
TOTAL INDIRECT EXPENSES:	171,989	15,496	167,462	4,527	97%	4,527
TOTAL ALL EXPENSES:	230,801	17,208	217,491	13,311	94%	13,311
NET INCOME (LOSS):	617,909	29,278	661,236	(43,327)	107%	43,327

**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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100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLE - SEMINARS						
REVENUE:						
SEMINAR REGISTRATIONS	725,000	64,594	543,543	181,457	75%	(181,457)
SEMINAR-EXHIB/SPNSR/ETC	20,000	565	27,915	(7,915)	140%	7,915
SEMINAR SPLITS W/ CLE	(150,000)	(100,979)	(100,979)	(49,021)	67%	49,021
TOTAL REVENUE:	595,000	(35,820)	470,479	124,521	79%	(124,521)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	15,000	-	10,336	4,664	69%	4,664
STAFF MEMBERSHIP DUES	1,200	-	-	1,200	0%	1,200
SUPPLIES	500	-	236	264	47%	264
COURSEBOOK PRODUCTION	500	-	-	500	0%	500
ACCREDITATION FEES	3,000	(48)	1,752	1,248	58%	1,248
FACILITIES	165,000	5,965	164,373	627	100%	627
SPEAKERS & PROGRAM DEVELOP	48,000	2,170	25,859	22,141	54%	22,141
HONORARIA	3,000	-	-	3,000	0%	3,000
CLE SEMINAR COMMITTEE	200	-	-	200	0%	200
DISABILITY ACCOMODATIONS	5,000	-	-	5,000	0%	5,000
STAFF CONFERENCE & TRAINING	5,900	-	-	5,900	0%	5,900
TOTAL DIRECT EXPENSES:	247,300	8,087	202,557	44,743	82%	44,743
INDIRECT EXPENSES:						
SALARY EXPENSE (6.71 FTE)	528,792	42,242	503,823	24,969	95%	24,969
BENEFITS EXPENSE	191,718	14,544	179,815	11,903	94%	11,903
OTHER INDIRECT EXPENSE	171,050	21,263	158,619	12,431	93%	12,431
FACILITY RESERVE REBATE	-	(7,969)	(7,969)	7,969		7,969
TOTAL INDIRECT EXPENSES:	891,560	70,079	834,288	57,272	94%	57,272
TOTAL ALL EXPENSES:	1,138,860	78,166	1,036,844	102,015	91%	102,015
NET INCOME (LOSS):	(543,860)	(113,986)	(566,365)	22,506	104%	(22,506)

Washington State Bar Association
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	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CLIENT PROTECTION FUND						
REVENUE:						
DONATIONS	-	-	2,000	(2,000)		2,000
CPF RESTITUTION	10,000	559	20,766	(10,766)	208%	10,766
CPF MEMBER ASSESSMENTS	720,540	9,000	732,050	(11,510)	102%	11,510
INTEREST INCOME	200,000	16,832	220,403	(20,403)	110%	20,403
TOTAL REVENUE:	930,540	26,391	975,219	(44,679)	105%	44,679
DIRECT EXPENSES:						
BANK FEES	2,500	(23)	(3,317)	5,817	-133%	5,817
GIFTS TO INJURED CLIENTS	500,000	293,913	249,483	250,517	50%	250,517
CPF BOARD EXPENSES	2,000	19	553	1,447	28%	1,447
STAFF CONFERENCE & TRAINING	1,700	-	-	1,700	0%	1,700
STAFF MEMBERSHIP DUES	200	200	200	-	100%	-
TOTAL DIRECT EXPENSES:	506,400	294,109	246,919	259,481	49%	259,481
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	115,160	10,104	116,232	(1,072)	101%	(1,072)
BENEFITS EXPENSE	38,272	2,970	36,854	1,417	96%	1,417
OTHER INDIRECT EXPENSE	31,355	3,879	28,935	2,420	92%	2,420
FACILITY RESERVE REBATE	-	(1,461)	(1,461)	1,461		1,461
TOTAL INDIRECT EXPENSES:	184,787	15,491	180,560	4,227	98%	4,227
TOTAL ALL EXPENSES:	691,187	309,600	427,479	263,708	62%	263,708
NET INCOME (LOSS):	239,353	(283,210)	547,740	(308,387)	229%	308,387

Washington State Bar Association

Statement of Activities

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

100% 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	358	1,231	(1,131)	1231%	1,131
WSBA LOGO MERCHANDISE SALES	500	-	2,039	(1,539)	408%	1,539
TOTAL REVENUE:	600	358	3,270	(2,670)	545%	2,670
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	2,480	3,415	42%	3,415
STAFF MEMBERSHIP DUES	1,800	-	987	813	55%	813
SUBSCRIPTIONS	4,000	318	1,993	2,007	50%	2,007
APEX	52,500	4,238	57,594	(5,094)	110%	(5,094)
BAR LEADERS SUMMIT	35,000	-	33,963	1,037	97%	1,037
50 YEAR MEMBER TRIBUTE LUNCH	35,000	583	29,644	5,356	85%	5,356
BAR OUTREACH	20,000	4,157	16,256	3,744	81%	3,744
COMMUNICATIONS OUTREACH	15,000	-	12,049	2,951	80%	2,951
STAFF CONFERENCE & TRAINING	11,100	-	12,182	(1,082)	110%	(1,082)
TOTAL DIRECT EXPENSES:	180,295	9,494	167,148	13,147	93%	13,147
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE) **	426,569	30,834	387,587	38,982	91%	38,982
BENEFITS EXPENSE **	154,335	11,460	141,929	12,407	92%	12,407
OTHER INDIRECT EXPENSE **	138,424	17,057	127,339	11,084	92%	11,084
TOTAL INDIRECT EXPENSES:	719,328	59,351	656,855	62,473	91%	62,473
TOTAL ALL EXPENSES:	899,623	68,844	824,003	75,620	92%	75,620
NET INCOME (LOSS):	(899,023)	(68,487)	(820,733)	(78,290)	91%	78,290

**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 September 1, 2025 to September 30, 2025
100% 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	13,372	183,668	(3,932)	102%	(3,932)
BENEFITS EXPENSE	45,265	3,309	45,043	222	100%	222
OTHER INDIRECT EXPENSE	25,492	3,178	23,706	1,786	93%	1,786
TOTAL INDIRECT EXPENSES:	<u>250,494</u>	<u>19,859</u>	<u>252,417</u>	<u>(1,924)</u>	<u>101%</u>	<u>(1,924)</u>
NET INCOME (LOSS):	<u>(250,494)</u>	<u>(19,859)</u>	<u>(252,417)</u>	<u>1,924</u>	<u>101%</u>	<u>(1,924)</u>

Washington State Bar Association

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100% 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	6,598	14,722	15,278	49%	(15,278)
LEXIS/NEXIS ROYALTIES	75,000	26,183	67,020	7,980	89%	(7,980)
SECTION PUBLICATION SALES	1,000	-	90	910	9%	(910)
FASTCASE ROYALTIES	25,000	9,905	38,162	(13,162)	153%	13,162
TOTAL REVENUE:	131,000	42,686	119,994	11,006	92%	(11,006)
DIRECT EXPENSES:						
COST OF SALES - DESKBOOKS	5,000	1,292	2,453	2,547	49%	2,547
COST OF SALES - SECTION PUBLICATION	500	(148)	(74)	574	-15%	574
SPLITS TO SECTIONS	300	-	-	300	0%	300
DESKBOOK ROYALTIES	300	-	-	300	0%	300
STAFF CONFRENCES & TRAINING	1,000	678	678	322	68%	322
POSTAGE & DELIVER-DESKBOOKS	300	-	-	300	0%	300
OBSOLETE INVENTORY	48,250	69	48,248	2	100%	2
STAFF MEMBERSHIP DUES	250	-	285	(35)	114%	(35)
SUBSCRIPTIONS	50	-	-	50	0%	50
TOTAL DIRECT EXPENSES:	55,950	1,891	51,589	4,361	92%	4,361
INDIRECT EXPENSES:						
SALARY EXPENSE (1.75 FTE)	178,087	10,997	180,204	(2,116)	101%	(2,116)
BENEFITS EXPENSE	56,847	3,814	52,319	4,528	92%	4,528
OTHER INDIRECT EXPENSE	44,611	5,561	41,485	3,126	93%	3,126
TOTAL INDIRECT EXPENSES:	279,545	20,372	274,008	5,538	98%	5,538
TOTAL ALL EXPENSES:	335,495	22,263	325,596	9,899	97%	9,899
NET INCOME (LOSS):	(204,495)	20,423	(205,602)	1,107	101%	(1,107)

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100% 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	-	680	320	68%	(320)
RECOVERY OF DISCIPLINE COSTS	70,000	830	49,963	20,037	71%	(20,037)
DISCIPLINE HISTORY SUMMARY	19,000	1,980	21,317	(2,317)	112%	2,317
TOTAL REVENUE:	90,000	2,810	71,960	18,040	80%	(18,040)
DIRECT EXPENSES:						
PUBLICATIONS PRODUCTION	350	122	122	228	35%	228
STAFF TRAVEL/PARKING	25,000	1,283	10,929	14,071	44%	14,071
STAFF MEMBERSHIP DUES	7,090	-	6,995	95	99%	95
TELEPHONE	4,000	196	2,291	1,709	57%	1,709
COURT REPORTERS	60,000	1,567	46,308	13,692	77%	13,692
OUTSIDE COUNSEL/AIC	1,000	-	-	1,000	0%	1,000
LITIGATION EXPENSES	40,000	1,670	12,431	27,569	31%	27,569
DISABILITY EXPENSES	15,000	664	8,427	6,573	56%	6,573
TRANSLATION SERVICES	12,000	581	4,376	7,624	36%	7,624
STAFF CONFERENCE & TRAINING	37,345	-	29,817	7,528	80%	7,528
TOTAL DIRECT EXPENSES:	201,785	6,082	121,696	80,089	60%	80,089
INDIRECT EXPENSES:						
SALARY EXPENSE (38.90 FTE)	4,053,832	311,144	3,946,975	106,857	97%	106,857
BENEFITS EXPENSE	1,272,455	95,119	1,209,931	62,524	95%	62,524
OTHER INDIRECT EXPENSE	992,908	123,231	920,518	72,389	93%	72,389
TOTAL INDIRECT EXPENSES:	6,319,195	529,494	6,077,424	241,770	96%	241,770
TOTAL ALL EXPENSES:	6,520,980	535,576	6,199,120	321,859	95%	321,859
NET INCOME (LOSS):	(6,430,980)	(532,766)	(6,127,161)	(303,819)	95%	303,819

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100% 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%	(0)
TOTAL REVENUE:	135,000	-	135,000	0	100%	(0)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	1,948	2,771	929	75%	929
STAFF MEMBERSHIP DUES	700	-	655	45	94%	45
DEI COUNCIL	5,900	2,194	4,323	1,577	73%	1,577
DIVERSITY EVENTS & PROJECTS	43,100	5,617	14,329	28,771	33%	28,771
INTERNAL DIVERSITY OUTREACH	7,500	2,039	2,039	5,461	27%	5,461
STAFF CONFERENCE & TRAINING	3,000	-	2,662	338	89%	338
CONSULTING SERVICES	7,000	-	45	6,955	1%	6,955
TOTAL DIRECT EXPENSE:	70,900	11,798	26,824	44,076	38%	44,076
INDIRECT EXPENSES:						
SALARY EXPENSE (2.69 FTE)	227,749	12,545	199,629	28,121	88%	28,121
BENEFITS EXPENSE	79,569	5,144	72,149	7,419	91%	7,419
OTHER INDIRECT EXPENSE	68,573	8,505	63,447	5,125	93%	5,125
TOTAL INDIRECT EXPENSES:	375,891	26,193	335,225	40,665	89%	40,665
TOTAL ALL EXPENSES:	446,791	37,991	362,050	84,741	81%	84,741
NET INCOME (LOSS):	(311,791)	(37,991)	(227,050)	(84,740)	73%	84,740

Washington State Bar Association

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100% 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	1,000	2,500	7,500	25%	(7,500)
ROYALTIES	62,000	350	68,618	(6,618)	111%	6,618
TOTAL REVENUE:	72,000	1,350	71,118	882	99%	(882)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	1,450	421	1,474	(24)	102%	(24)
MEMBER WELLNESS COUNCIL	4,250	-	2,542	1,708	60%	1,708
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	2,250
STAFF TRAVEL/PARKING	6,000	304	1,473	4,527	25%	4,527
STAFF CONFERENCE & TRAINING	9,100	2,579	8,004	1,096	88%	1,096
SUBSCRIPTIONS	1,455	110	1,324	131	91%	131
CPE COMMITTEE	1,000	-	286	714	29%	714
FASTCASE	85,000	-	84,568	432	99%	432
TOTAL DIRECT EXPENSES:	113,255	3,415	102,422	10,834	90%	10,834
INDIRECT EXPENSES:						
SALARY EXPENSE (3.51 FTE)	376,056	31,189	379,010	(2,954)	101%	(2,954)
BENEFITS EXPENSE	117,836	8,999	113,047	4,789	96%	4,789
OTHER INDIRECT EXPENSE	89,476	11,075	82,621	6,855	92%	6,855
TOTAL INDIRECT EXPENSES:	583,369	51,263	574,678	8,691	99%	8,691
TOTAL ALL EXPENSES:	696,624	54,678	677,100	19,524	97%	19,524
NET INCOME (LOSS):	(624,624)	(53,328)	(605,981)	(18,642)	97%	18,642

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100% 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	(39,698)	746,108	(146,108)	124%	146,108
TOTAL REVENUE:	600,000	(39,698)	746,108	(146,108)	124%	146,108
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,750	90	2,920	830	78%	830
STAFF CONFERENCE & TRAINING	500	-	303	197	61%	197
STAFF MEMBERSHIP DUES	670	-	350	320	52%	320
TOTAL DIRECT EXPENSES:	4,920	90	3,574	1,346	73%	1,346
INDIRECT EXPENSES:						
SALARY EXPENSE (6.92 FTE)	751,265	55,252	763,774	(12,509)	102%	(12,509)
BENEFITS EXPENSE	232,396	17,037	225,519	6,877	97%	6,877
OTHER INDIRECT EXPENSE	176,403	21,917	163,500	12,903	93%	12,903
FACILITY RESERVE REBATE	-	10,962	10,962	(10,962)		(10,962)
TOTAL INDIRECT EXPENSES:	1,160,064	105,169	1,163,755	(3,691)	100%	(3,691)
TOTAL ALL EXPENSES:	1,164,984	105,259	1,167,328	(2,344)	100%	(2,344)
NET INCOME (LOSS):	(564,984)	(144,957)	(421,220)	(143,764)	75%	143,764

Washington State Bar Association

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100% 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%	-
PRINTING & COPYING	1,000	355	362	638	36%	638
STAFF TRAVEL/PARKING	3,000	630	685	2,315	23%	2,315
SUPPLIES	2,000	1,672	1,775	225	89%	225
BOARD OF TRUSTEES	3,600	3,076	3,593	7	100%	7
EQUIPMENT/HARDWARE/SOFTWARE	2,400	220	2,635	(235)	110%	(235)
POSTAGE	400	-	-	400	0%	400
STAFF CONFERENCE & TRAINING	2,200	-	1,687	513	77%	513
TOTAL DIRECT EXPENSES:	17,800	5,953	13,937	3,863	78%	3,863
INDIRECT EXPENSES:						
SALARY EXPENSE (1.05 FTE)	106,460	8,747	106,658	(198)	100%	(198)
BENEFITS EXPENSE	34,056	2,545	32,740	1,316	96%	1,316
OTHER INDIRECT EXPENSE	26,766	3,318	24,752	2,015	92%	2,015
TOTAL INDIRECT EXPENSES:	167,282	14,610	164,150	3,132	98%	3,132
TOTAL ALL EXPENSES:	185,082	20,563	178,087	6,995	96%	6,995
NET INCOME (LOSS):	(185,082)	(20,563)	(178,087)	(6,995)	96%	6,995

Washington State Bar Association

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100% 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	24	121	179	40%	179
STAFF MEMBERSHIP DUES	1,000	224	752	248	75%	248
SUBSCRIPTIONS	2,000	-	993	1,007	50%	1,007
STAFF TRAINING- GENERAL	36,800	3,250	4,971	31,829	14%	31,829
RECRUITING AND ADVERTISING	8,000	270	5,013	2,987	63%	2,987
PAYROLL PROCESSING	50,000	4,036	50,000	(0)	100%	(0)
SALARY SURVEYS	1,000	-	-	1,000	0%	1,000
CONSULTING SERVICES	10,000	-	-	10,000	0%	10,000
STAFF CONFERENCE & TRAINING	2,200	-	1,147	1,053	52%	1,053
TRANSFER TO INDIRECT EXPENSE	(111,300)	(7,804)	(62,998)	(48,302)	57%	(48,302)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE) **	595,894	34,840	515,618	80,276	87%	80,276
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
BENEFITS EXPENSE	115,845	10,166	135,556	(19,711)	117%	(19,711)
OTHER INDIRECT EXPENSE	101,967	12,664	94,474	7,493	93%	7,493
TOTAL INDIRECT EXPENSES:	613,706	57,671	745,647	(131,942)	121%	(131,942)
TOTAL ALL EXPENSES:	613,706	57,671	745,647	(131,942)	121%	(131,942)
NET INCOME (LOSS):	(613,706)	(57,671)	(745,647)	131,942	121%	(131,942)

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100% 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	500	251,493	(17,493)	107%	17,493
LAW CLERK APPLICATION FEES	3,200	300	5,100	(1,900)	159%	1,900
TOTAL REVENUE:	237,200	800	256,593	(19,393)	108%	19,393
DIRECT EXPENSES:						
SUBSCRIPTIONS	250	300	300	(50)	120%	(50)
DEPRECIATION	12,000	2,908	10,792	1,208	90%	1,208
CHARACTER & FITNESS INVESTIGATIONS	100	-	-	100	0%	100
LAW CLERK BOARD EXPENSE	8,000	833	5,950	2,050	74%	2,050
SOFTWARE HOSTING	681	64	694	(13)	102%	(13)
LAW CLERK OUTREACH	30,000	6,745	11,025	18,975	37%	18,975
TOTAL DIRECT EXPENSES:	51,031	10,850	28,761	22,270	56%	22,270
INDIRECT EXPENSES:						
SALARY EXPENSE (1.23 FTE)	113,225	10,795	116,579	(3,354)	103%	(3,354)
BENEFITS EXPENSE	38,208	3,147	36,511	1,698	96%	1,698
OTHER INDIRECT EXPENSE	31,355	3,879	28,935	2,420	92%	2,420
TOTAL INDIRECT EXPENSES:	182,789	17,820	182,024	764	100%	764
TOTAL ALL EXPENSES:	233,820	28,670	210,785	23,034	90%	23,034
NET INCOME (LOSS):	3,380	(27,870)	45,807	(42,427)	1355%	42,427

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100% 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	2,500	30,900	(3,900)	114%	3,900
INVESTIGATION FEES	25,000	2,500	26,100	(1,100)	104%	1,100
PRO HAC VICE **	425,000	47,632	478,994	(53,994)	113%	53,994
MEMBER CONTACT INFORMATION	5,000	325	4,773	227	95%	(227)
PHOTO BAR CARD SALES	200	36	648	(448)	324%	448
TOTAL REVENUE:	482,200	52,993	541,415	(59,215)	112%	59,215
DIRECT EXPENSES:						
POSTAGE	4,000	-	3,725	275	93%	275
CONSULTING SERVICES	6,000	-	6,000	-	100%	-
SOFTWARE HOSTING	18,380	1,721	18,682	(302)	102%	(302)
LITIGATION EXPENSES	-	29	29	(29)		(29)
TOTAL DIRECT EXPENSES:	28,380	1,751	28,437	(57)	100%	(56)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.83 FTE)	515,705	38,196	505,732	9,973	98%	9,973
BENEFITS EXPENSE	158,553	11,873	151,518	7,035	96%	7,035
OTHER INDIRECT EXPENSE	123,125	15,281	113,996	9,129	93%	9,129
TOTAL INDIRECT EXPENSES:	797,383	65,351	771,246	26,137	97%	26,137
TOTAL ALL EXPENSES:	825,763	67,101	799,683	26,080	97%	26,080
NET INCOME (LOSS):	(343,563)	(14,108)	(258,268)	(85,296)	75%	85,296

**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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LEGAL LUNCHBOX						
REVENUE:						
SPONSORSHIPS	9,000	-	9,000	-	100%	-
DIGITAL VIDEO SALES	25,000	1,029	26,705	(1,705)	107%	1,705
TOTAL REVENUE:	34,000	1,029	35,705	(1,705)	105%	1,705
DIRECT EXPENSES:						
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
HONORARIUM	1,500	-	-	1,500	0%	1,500
SPEAKERS & DEVELOPMENT	100	-	-	100	0%	100
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	86
INSURANCE REBATE	(3,375)	(980)	(980)	(2,395)	29%	(2,395)
TOTAL DIRECT EXPENSES:	4,725	(980)	3,434	1,291	73%	1,291
INDIRECT EXPENSES:						
SALARY EXPENSE (0.43 FTE)	31,087	2,478	31,125	(39)	100%	(39)
BENEFITS EXPENSE	11,797	908	11,320	477	96%	477
OTHER INDIRECT EXPENSE	10,961	1,355	10,110	852	92%	852
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)
TOTAL INDIRECT EXPENSES:	34,829	(6,939)	40,876	(6,047)	117%	(6,047)
TOTAL ALL EXPENSES:	39,554	(7,919)	44,310	(4,756)	112%	(4,756)
NET INCOME (LOSS):	(5,554)	8,948	(8,605)	3,051	155%	(3,051)

Washington State Bar Association

Statement of Activities

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

100% 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	-	6,240	760	89%	(760)
LLLT LICENSE FEES	17,731	1,426	16,235	1,496	92%	(1,496)
LLLT LATE LICENSE FEES	-	-	365	(365)		365
MCLE LATE FEES	300	-	-	300	0%	(300)
TOTAL REVENUE:	25,031	1,426	22,840	2,191	91%	(2,191)
DIRECT EXPENSES:						
LLLT BOARD	11,500	-	2,702	8,798	23%	8,798
LLLT EDUCATION	1,000	-	35	965	4%	965
TOTAL DIRECT EXPENSES:	12,500	-	2,737	9,763	22%	9,763
INDIRECT EXPENSES:						
SALARY EXPENSE (0.48 FTE)	55,689	3,953	54,809	881	98%	881
BENEFITS EXPENSE	17,525	1,191	16,975	551	97%	551
OTHER INDIRECT EXPENSE	14,536	1,542	13,606	931	94%	931
TOTAL INDIRECT EXPENSES:	87,751	6,686	85,389	2,362	97%	2,362
TOTAL ALL EXPENSES:	100,251	6,686	88,126	12,125	88%	12,125
NET INCOME (LOSS):	(75,220)	(5,260)	(65,286)	(9,934)	87%	9,934

Washington State Bar Association

Statement of Activities

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

100% 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	-	800	(500)	267%	500
MCLE LATE FEES	4,000	(150)	1,800	2,200	45%	(2,200)
LPO EXAMINATION FEES	23,000	-	14,700	8,300	64%	(8,300)
LPO LICENSE FEES	160,000	12,826	155,249	4,751	97%	(4,751)
LPO LATE LICENSE FEES	2,000	-	3,750	(1,750)	188%	1,750
TOTAL REVENUE:	189,300	12,676	176,299	13,001	93%	(13,001)
DIRECT EXPENSES:						
FACILITY, PARKING, FOOD	9,500	-	6,997	2,503	74%	2,503
EXAM WRITING	19,000	-	8,400	10,600	44%	10,600
LPO BOARD	4,000	-	1,277	2,723	32%	2,723
LPO OUTREACH	1,000	-	-	1,000	0%	1,000
PRINTING & COPYING	200	-	83	117	42%	117
SUPPLIES	200	-	-	200	0%	200
SOFTWARE HOSTING	3,404	319	3,460	(56)	102%	(56)
TOTAL DIRECT EXPENSES:	37,304	319	20,217	17,087	54%	17,087
INDIRECT EXPENSES:						
SALARY EXPENSE (0.68 FTE)	66,043	5,654	66,267	(224)	100%	(224)
BENEFITS EXPENSE	21,528	1,679	20,282	1,246	94%	1,246
OTHER INDIRECT EXPENSE	17,590	2,150	16,211	1,379	92%	1,379
TOTAL INDIRECT EXPENSES:	105,161	9,483	102,760	2,401	98%	2,401
TOTAL ALL EXPENSES:	142,465	9,802	122,977	19,488	86%	19,488
NET INCOME (LOSS):	46,835	2,874	53,322	(6,487)	114%	6,487

Washington State Bar Association

Statement of Activities

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

100% 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%	1,935
STAFF MEMBERSHIP DUES	200	215	215	(15)	108%	(15)
JUD RECOMMEND COMMITTEE	2,250	-	1,675	575	74%	575
SUBSCRIPTIONS	2,000	-	1,986	14	99%	14
TELEPHONE	575	48	577	(2)	100%	(2)
CONTRACT LOBBYIST	15,000	-	15,000	-	100%	-
LEGISLATIVE REVIEW COMMITTEE	1,250	-	130	1,120	10%	1,120
BOG LEGISLATIVE COMMITTEE	300	-	-	300	0%	300
STAFF CONFERENCE & TRAINING	2,200	-	2,101	99	95%	99
TOTAL DIRECT EXPENSES:	26,275	263	22,248	4,027	85%	4,027
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	160,438	14,248	163,053	(2,616)	102%	(2,616)
BENEFITS EXPENSE	53,043	4,270	51,318	1,725	97%	1,725
OTHER INDIRECT EXPENSE	43,336	5,374	40,091	3,245	93%	3,245
TOTAL INDIRECT EXPENSES:	256,817	23,892	254,461	2,355	99%	2,355
TOTAL ALL EXPENSES:	283,092	24,156	276,709	6,383	98%	6,383
NET INCOME (LOSS):	(283,092)	(24,156)	(276,709)	(6,383)	98%	6,383

Washington State Bar Association

Statement of Activities

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

100% 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	64,800	708,300	(108,300)	118%	108,300
ACTIVITY APPLICATION LATE FEE	220,000	21,100	268,800	(48,800)	122%	48,800
MCLE LATE FEES	225,000	750	256,250	(31,250)	114%	31,250
ANNUAL ACCREDITED SPONSOR FEES	39,000	250	40,000	(1,000)	103%	1,000
ATTENDANCE LATE FEES	120,000	8,300	104,200	15,800	87%	(15,800)
COMITY CERTIFICATES	29,800	475	33,875	(4,075)	114%	4,075
TOTAL REVENUE:	1,233,800	95,675	1,411,425	(177,625)	114%	177,625
DIRECT EXPENSES:						
DEPRECIATION	142,183	12,012	144,144	(1,961)	101%	(1,961)
STAFF MEMBERSHIP DUES	500	-	500	-	100%	-
MCLE BOARD	4,000	-	1,806	2,194	45%	2,194
STAFF TRAVEL/PARKING	50	-	-	50	0%	50
STAFF CONFERENCE & TRAINING	4,600	5,045	5,045	(445)	110%	(445)
TOTAL DIRECT EXPENSES:	151,333	17,057	151,496	(163)	100%	(163)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.76 FTE)	400,391	30,453	396,116	4,275	99%	4,275
BENEFITS EXPENSE	136,403	10,224	130,729	5,674	96%	5,674
OTHER INDIRECT EXPENSE	121,596	15,094	112,777	8,819	93%	8,819
TOTAL INDIRECT EXPENSES:	658,390	55,772	639,622	18,768	97%	18,768
TOTAL ALL EXPENSES:	809,723	72,829	791,118	18,606	98%	18,606
NET INCOME (LOSS):	424,077	22,846	620,307	(196,231)	146%	196,231

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MINI CLE						
INDIRECT EXPENSES:						
SALARY EXPENSE (0.92 FTE)	71,340	5,525	72,060	(720)	101%	(720)
BENEFITS EXPENSE	26,074	1,986	25,111	963	96%	963
OTHER INDIRECT EXPENSE	23,452	2,897	21,614	1,838	92%	1,838
TOTAL INDIRECT EXPENSES:	120,867	10,408	118,786	2,081	98%	2,081
NET INCOME (LOSS):	(120,867)	(10,408)	(118,786)	(2,081)	98%	2,081

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2025 to September 30, 2025
100% 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						
REVENUE:						
ROYALTIES	10,800	850	15,600	(4,800)	144%	4,800
SPONSORSHIPS	2,500	600	2,600	(100)	104%	100
SEMINAR REGISTRATIONS	3,000	-	1,080	1,920	36%	(1,920)
TOTAL REVENUE:	16,300	1,450	19,280	(2,980)	118%	2,980
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	1,348	3,158	342	90%	342
STAFF CONFERENCE & TRAINING	2,200	25	1,850	350	84%	350
SMALL TOWN AND RURAL COUNCIL	7,500	-	1,586	5,914	21%	5,914
SUBSCRIPTIONS	350	-	350	-	100%	-
PRINTING & COPYING	1,600	-	1,442	158	90%	158
YLL SECTION PROGRAM	1,300	-	585	715	45%	715
WYLC CLE COMPS	1,000	390	390	611	39%	611
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	689
WYLC OUTREACH EVENTS	5,000	-	4,807	193	96%	193
WYL COMMITTEE	15,000	1,638	5,587	9,413	37%	9,413
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	1,866	61,910	3,090	95%	3,090
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	500
LAW SCHOOL OUTREACH	500	-	-	500	0%	500
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	800
STAFF MEMBERSHIP DUES	450	-	390	60	87%	60
LENDING LIBRARY	4,000	1,248	1,532	2,468	38%	2,468
TOTAL DIRECT EXPENSES:	118,900	6,513	93,098	25,802	78%	25,802
INDIRECT EXPENSES:						
SALARY EXPENSE (2.45 FTE)	167,441	14,711	152,229	15,212	91%	15,212
BENEFITS EXPENSE	65,553	5,159	60,478	5,075	92%	5,075
OTHER INDIRECT EXPENSE	62,455	7,757	57,870	4,585	93%	4,585
TOTAL INDIRECT EXPENSES:	295,449	27,627	270,577	24,872	92%	24,872
TOTAL ALL EXPENSES:	414,349	34,140	363,674	50,675	88%	50,675
NET INCOME (LOSS):	(398,049)	(32,690)	(344,394)	(53,655)	87%	53,655

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2025 to September 30, 2025
100% 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	850	15,600	(4,800)	144%	4,800
NMP PRODUCT SALES	150,000	11,046	139,406	10,594	93%	(10,594)
DIGITAL VIDEO SALES	25,000	1,029	26,705	(1,705)	107%	1,705
SPONSORSHIPS	11,500	600	11,600	(100)	101%	100
SEMINAR REGISTRATIONS	16,000	396	20,538	(4,538)	128%	4,538
TRIAL ADVOCACY PROGRAM	15,000	25	13,369	1,632	89%	(1,632)
TOTAL REVENUE:	228,300	13,946	227,217	1,083	100%	(1,083)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	1,348	3,158	342	90%	342
STAFF CONFERENCE & TRAINING	2,200	25	1,850	350	84%	350
SMALL TOWN AND RURAL COMMITTEE	7,500	-	1,586	5,914	21%	5,914
PRINTING & COPYING	1,600	-	1,442	158	90%	158
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	2,000
HONORARIUM	1,500	-	-	1,500	0%	1,500
SUBSCRIPTIONS	350	-	350	-	100%	-
YLL SECTION PROGRAM	1,300	-	585	715	45%	715
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	65,000	1,866	61,910	3,090	95%	3,090
ON24 OVERAGE CHARGE	4,500	-	4,414	86	98%	86
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	500
WYLC CLE COMPS	1,000	390	390	611	39%	611
WYLC OUTREACH EVENTS	5,000	-	4,807	193	96%	193
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	100
WYL COMMITTEE	15,000	1,638	5,587	9,413	37%	9,413
TRIAL ADVOCACY EXPENSES	2,025	-	2,432	(407)	120%	(407)
LAW LIBRARY DESKBOOK ACCESS	10,000	-	9,311	689	93%	689
LAW SCHOOL OUTREACH	500	-	-	500	0%	500
RECEPTION/FORUM EXPENSE	1,000	-	200	800	20%	800
INSURANCE REBATE	(3,375)	(980)	(980)	(2,395)	29%	(2,395)
STAFF MEMBERSHIP DUES	450	-	390	60	87%	60
LENDING LIBRARY	4,000	1,248	1,532	2,468	38%	2,468
NMP SPEAKERS & PROGRAM DEVELOPMENT	575	-	106	469	18%	469
TOTAL DIRECT EXPENSES:	126,225	5,533	99,070	27,155	78%	27,155
INDIRECT EXPENSES:						
SALARY EXPENSE (4.64 FTE)	333,094	27,816	318,942	14,152	96%	14,152
BENEFITS EXPENSE	126,899	9,864	119,507	7,392	94%	7,392
OTHER INDIRECT EXPENSE	118,282	14,674	109,465	8,817	93%	8,817
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)
TOTAL INDIRECT EXPENSES:	559,258	40,675	536,234	23,024	96%	23,024
TOTAL ALL EXPENSES:	685,483	46,208	635,303	50,180	93%	50,180
NET INCOME (LOSS):	(457,183)	(32,263)	(408,086)	(49,097)	89%	49,097

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER WELLNESS PROGRAM						
REVENUE:						
DIVERSIONS	10,000	1,000	2,500	7,500	25%	(7,500)
TOTAL REVENUE:	10,000	1,000	2,500	7,500	25%	(7,500)
DIRECT EXPENSES:						
STAFF MEMBERSHIP DUES	800	226	689	111	86%	111
WELL BEING TASK FORCE	4,250	-	2,542	1,708	60%	1,708
STAFF TRAVEL/PARKING	1,000	-	125	875	13%	875
STAFF CONFERENCE & TRAINING	4,400	2,579	2,654	1,746	60%	1,746
SUBSCRIPTIONS	1,455	110	1,324	131	91%	131
TOTAL DIRECT EXPENSES:	11,905	2,916	7,335	4,570	62%	4,570
INDIRECT EXPENSES:						
SALARY EXPENSE (1.48 FTE)	144,902	11,106	145,333	(432)	100%	(432)
BENEFITS EXPENSE	47,310	3,517	45,285	2,024	96%	2,024
OTHER INDIRECT EXPENSE	37,728	4,673	34,861	2,867	92%	2,867
TOTAL INDIRECT EXPENSES:	229,939	19,296	225,480	4,459	98%	4,459
TOTAL ALL EXPENSES:	241,844	22,212	232,815	9,029	96%	9,029
NET INCOME (LOSS):	(231,844)	(21,212)	(230,315)	(1,529)	99%	1,529

Washington State Bar Association
Statement of Activities
For the Period from September 1, 2025 to September 30, 2025
100% 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	-	11,951	2,649	82%	2,649
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	-
ED TRAVEL & OUTREACH	6,000	1,814	4,883	1,117	81%	1,117
STAFF TRAVEL/PARKING	2,000	198	2,299	(299)	115%	(299)
STAFF CONFERENCE & TRAINING **	14,200	1,053	14,556	(356)	103%	(356)
STAFF MEMBERSHIP DUES	2,175	-	1,120	1,055	51%	1,055
TOTAL DIRECT EXPENSES:	138,975	3,066	134,809	4,166	97%	4,166
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE) **	621,554	48,916	611,429	10,125	98%	10,125
BENEFITS EXPENSE **	161,527	12,569	161,753	(227)	100%	(227)
OTHER INDIRECT EXPENSE **	107,319	13,412	99,941	7,377	93%	7,377
TOTAL INDIRECT EXPENSES:	890,399	74,897	873,123	17,276	98%	17,276
TOTAL ALL EXPENSES:	1,029,374	77,963	1,007,932	21,441	98%	21,441
NET INCOME (LOSS):	(1,029,374)	(77,963)	(1,007,932)	(21,441)	98%	21,441

**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 September 1, 2025 to September 30, 2025

100% 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						
REVENUE:						
RECORDS REQUEST FEES	-	-	270	(270)		270
TOTAL REVENUE:	-	-	270	(270)		270
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	3,799	(299)	109%	(299)
STAFF MEMBERSHIP DUES	2,090	(200)	1,625	465	78%	465
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	1,000
COURT REPORTERS	-	-	(179)	179		179
CUSTODIANSHIPS	5,000	-	201	4,799	4%	4,799
WILLS	2,000	-	-	2,000	0%	2,000
LITIGATION EXPENSES	1,000	-	287	713	29%	713
DISABILITY ACCOMMODATIONS	6,000	195	1,161	4,839	19%	4,839
STAFF CONFERENCE & TRAINING	6,215	-	363	5,852	6%	5,852
SUPPLIES	-	-	104	(104)		(104)
TOTAL DIRECT EXPENSES:	26,805	313	7,362	19,443	27%	19,443
INDIRECT EXPENSES:						
SALARY EXPENSE (6.47 FTE) **	682,130	58,899	678,051	4,079	99%	4,079
BENEFITS EXPENSE	210,435	16,712	201,611	8,824	96%	8,824
OTHER INDIRECT EXPENSE	157,903	20,515	146,386	11,516	93%	11,516
TOTAL INDIRECT EXPENSES:	1,050,467	96,126	1,026,048	24,420	98%	24,420
TOTAL ALL EXPENSES:	1,077,272	96,439	1,033,410	43,862	96%	43,862
NET INCOME (LOSS):	(1,077,272)	(96,439)	(1,033,140)	(44,132)	96%	44,132

**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 September 1, 2025 to September 30, 2025

100% 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%	100
DISCIPLINARY BOARD EXPENSES	5,000	-	1,548	3,452	31%	3,452
CHIEF HEARING OFFICER	40,000	3,333	39,996	4	100%	4
COURT REPORTERS	25,000	5,753	25,922	(922)	104%	(922)
HEARING OFFICER EXPENSES	4,000	227	377	3,623	9%	3,623
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	1,000
APPOINTED COUNSEL	50,400	4,200	50,400	-	100%	-
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	1,000
STAFF CONFERENCE & TRAINING	2,000	-	-	2,000	0%	2,000
TOTAL DIRECT EXPENSES:	128,500	13,513	118,243	10,257	92%	10,257
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	125,704	10,446	128,615	(2,911)	102%	(2,911)
BENEFITS EXPENSE	41,128	3,207	39,935	1,193	97%	1,193
OTHER INDIRECT EXPENSE	33,139	4,112	30,678	2,461	93%	2,461
TOTAL INDIRECT EXPENSES:	199,971	17,765	199,228	743	100%	743
TOTAL ALL EXPENSES:	328,471	31,278	317,472	11,000	97%	11,000
NET INCOME (LOSS):	(328,471)	(31,278)	(317,472)	(11,000)	97%	11,000

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
NEW MEMBER EDUCATION						
REVENUE:						
NME PRODUCT SALES	150,000	11,046	139,406	10,594	93%	(10,594)
SEMINAR REGISTRATIONS	13,000	396	19,458	(6,458)	150%	6,458
TRIAL ADVOCACY PROGRAM	15,000	25	13,369	1,632	89%	(1,632)
DONATIONS & GRANTS	-	-	15	(15)		15
TOTAL REVENUE:	178,000	11,467	172,247	5,753	97%	(5,753)
DIRECT EXPENSES:						
TRIAL ADVOCACY EXPENSES	2,025	-	2,432	(407)	120%	(407)
SPEAKERS & PROGRAM DEVELOPMENT	575	-	106	469	18%	469
TOTAL DIRECT EXPENSES:	2,600	-	2,538	62	98%	62
INDIRECT EXPENSES:						
SALARY EXPENSE (0.84 FTE)	63,225	5,103	63,527	(301)	100%	(301)
BENEFITS EXPENSE	23,475	1,813	22,597	877	96%	877
OTHER INDIRECT EXPENSE	21,413	2,664	19,871	1,542	93%	1,542
TOTAL INDIRECT EXPENSES:	108,113	9,579	105,995	2,118	98%	2,118
TOTAL ALL EXPENSES:	110,713	9,579	108,533	2,180	98%	2,180
NET INCOME (LOSS):	67,287	1,888	63,714	3,573	95%	(3,573)

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	740	15,260	5%	15,260
TOTAL DIRECT EXPENSES:	16,000	-	740	15,260	5%	15,260
INDIRECT EXPENSES:						
SALARY EXPENSE (0.35 FTE)	44,050	3,281	42,930	1,120	97%	1,120
BENEFITS EXPENSE	15,037	927	13,655	1,382	91%	1,382
OTHER INDIRECT EXPENSE	11,478	1,122	10,644	835	93%	835
TOTAL INDIRECT EXPENSES:	70,566	5,330	67,229	3,337	95%	3,337
TOTAL ALL EXPENSES:	86,566	5,330	67,969	18,597	79%	18,597
NET INCOME (LOSS):	(86,566)	(5,330)	(67,969)	(18,597)	79%	18,597

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE MANAGEMENT ASSISTANCE						
REVENUE:						
ROYALTIES	62,000	350	68,618	(6,618)	111%	6,618
TOTAL REVENUE:	62,000	350	68,618	(6,618)	111%	6,618
DIRECT EXPENSE:						
STAFF TRAVEL/PARKING	1,000	-	265	735	26%	735
STAFF MEMBERSHIP DUES	150	195	195	(45)	130%	(45)
FASTCASE	85,000	-	84,568	432	99%	432
LEGAL TECH TASK FORCE	5,000	-	2,750	2,250	55%	2,250
STAFF CONFERENCE & TRAINING	2,500	-	3,003	(503)	120%	(503)
TOTAL DIRECT EXPENSES:	93,650	195	90,781	2,869	97%	2,869
INDIRECT EXPENSES:						
SALARY EXPENSE (0.95 FTE)	89,534	9,102	91,575	(2,042)	102%	(2,042)
BENEFITS EXPENSE	29,660	2,505	28,732	928	97%	928
OTHER INDIRECT EXPENSE	24,217	2,991	22,311	1,906	92%	1,906
TOTAL INDIRECT EXPENSES:	143,410	14,598	142,618	792	99%	792
TOTAL ALL EXPENSES:	237,060	14,793	233,399	3,661	98%	3,661
NET INCOME (LOSS):	(175,060)	(14,443)	(164,781)	(10,279)	94%	10,279

Washington State Bar Association

Statement of Activities

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

100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PROFESSIONAL RESPONSIBILITY PROGRAM						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	4,000	304	1,083	2,917	27%	2,917
STAFF MEMBERSHIP DUES	500	-	590	(90)	118%	(90)
CPE COMMITTEE	1,000	-	286	714	29%	714
STAFF CONFERENCE & TRAINING	2,200	-	2,347	(147)	107%	(147)
TOTAL DIRECT EXPENSES:	7,700	304	4,305	3,395	56%	3,395
INDIRECT EXPENSES:						
SALARY EXPENSE (1.08 FTE)	141,621	10,981	142,101	(480)	100%	(480)
BENEFITS EXPENSE	40,867	2,977	39,029	1,838	96%	1,838
OTHER INDIRECT EXPENSE	27,531	3,411	25,449	2,082	92%	2,082
TOTAL INDIRECT EXPENSES:	210,019	17,369	206,580	3,440	98%	3,440
TOTAL ALL EXPENSES:	217,719	17,674	210,885	6,834	97%	6,834
NET INCOME (LOSS):	(217,719)	(17,674)	(210,885)	(6,834)	97%	6,834

Washington State Bar Association

Statement of Activities

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

100% 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%	(448)
TOTAL REVENUE:	135,280	-	134,832	448	100%	(448)
DIRECT EXPENSES:						
DONATIONS/SPONSORSHIPS/GRANTS	300,000	341	250,352	49,648	83%	49,648
STAFF TRAVEL/PARKING	2,000	255	445	1,555	22%	1,555
PRO BONO & PUBLIC SERVICE COMMITTEE	2,500	2,000	2,361	139	94%	139
STAFF CONFERENCE & TRAINING	2,200	-	1,654	546	75%	546
PRO BONO OUTREACH	4,000	940	2,127	1,873	53%	1,873
TOTAL DIRECT EXPENSES:	310,700	3,536	256,939	53,761	83%	53,761
INDIRECT EXPENSES:						
SALARY EXPENSE (1.62 FTE)	136,915	11,252	136,510	405	100%	405
BENEFITS EXPENSE	47,862	3,631	45,949	1,913	96%	1,913
OTHER INDIRECT EXPENSE	41,297	5,140	38,347	2,949	93%	2,949
TOTAL INDIRECT EXPENSES:	226,074	20,024	220,806	5,268	98%	5,268
TOTAL ALL EXPENSES:	536,774	23,559	477,745	59,029	89%	59,029
NET INCOME (LOSS):	(401,494)	(23,559)	(342,913)	(58,581)	85%	58,581

Washington State Bar Association

Statement of Activities

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

100% 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%	112
IMAGE LIBRARY	4,800	-	4,756	44	99%	44
TOTAL DIRECT EXPENSES:	5,000	-	4,844	156	97%	156
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	76,345	6,023	81,302	(4,957)	106%	(4,957)
BENEFITS EXPENSE	26,506	2,029	26,149	357	99%	357
OTHER INDIRECT EXPENSE	22,688	2,804	20,917	1,771	92%	1,771
TOTAL INDIRECT EXPENSES:	125,539	10,856	128,367	(2,829)	102%	(2,829)
TOTAL ALL EXPENSES:	130,539	10,856	133,212	(2,673)	102%	(2,673)
NET INCOME (LOSS):	(130,539)	(10,856)	(133,212)	2,673	102%	(2,673)

Washington State Bar Association

Statement of Activities

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

100% 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%	-
STAFF CONFERENCE & TRAINING	8,400	1,239	2,172	6,228	26%	6,228
STAFF TRAVEL/PARKING	600	-	864	(264)	144%	(264)
TOTAL DIRECT EXPENSES:	9,490	1,239	3,526	5,964	37%	5,964
INDIRECT EXPENSES:						
SALARY EXPENSE (2.20 FTE)	299,450	23,512	300,342	(893)	100%	(893)
BENEFITS EXPENSE	84,363	6,268	81,381	2,982	96%	2,982
OTHER INDIRECT EXPENSE	56,721	6,963	52,644	4,077	93%	4,077
TOTAL INDIRECT EXPENSES:	440,534	36,743	434,368	6,166	99%	6,166
TOTAL ALL EXPENSES:	450,024	37,983	437,894	12,130	97%	12,130
NET INCOME (LOSS):	(450,024)	(37,983)	(437,894)	(12,130)	97%	12,130

Washington State Bar Association

Statement of Activities

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

100% 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	4,000	14,311	58,189	20%	58,189
OUTREACH EXPENSES	10,000	-	-	10,000	0%	10,000
MEETING EXPENSE	-	-	2,098	(2,098)		(2,098)
TOTAL DIRECT EXPENSES:	82,500	4,000	16,409	66,091	20%	-
INDIRECT EXPENSES:						
SALARY EXPENSE (1.80 FTE)	157,764	16,054	155,273	2,491	98%	2,491
BENEFITS EXPENSE	46,175	4,702	43,259	2,916	94%	2,916
OTHER INDIRECT EXPENSE	32,466	5,701	28,992	3,474	89%	3,474
TOTAL INDIRECT EXPENSES:	236,405	26,457	227,523	8,881	96%	8,881
TOTAL ALL EXPENSES:	318,905	30,457	243,933	74,972	76%	8,881
NET INCOME (LOSS):	(318,905)	(30,457)	(243,933)	(74,972)	76%	74,972

Washington State Bar Association

Statement of Activities

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

100% 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	2,299	77	97%	77
STAFF CONFERENCE & TRAINING	677	512	512	165	76%	165
STAFF MEMBERSHIP DUES	-	-	200	(200)		(200)
TOTAL DIRECT EXPENSES:	3,053	710	3,011	42	99%	42
INDIRECT EXPENSES:						
SALARY EXPENSE (5.78 FTE)	427,125	34,411	418,565	8,560	98%	8,560
BENEFITS EXPENSE	160,271	12,420	152,500	7,772	95%	7,772
OTHER INDIRECT EXPENSE	147,342	18,319	136,831	10,511	93%	10,511
TOTAL INDIRECT EXPENSES:	734,738	65,150	707,896	26,843	96%	26,843
TOTAL ALL EXPENSES:	737,791	65,860	710,907	26,885	96%	26,885
NET INCOME (LOSS):	(737,791)	(65,860)	(710,907)	(26,885)	96%	26,885

Washington State Bar Association

Statement of Activities

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

100% 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	(90,521)	276,103	(1,103)	100%	1,103
TOTAL REVENUE:	275,000	(90,521)	276,103	(1,103)	100%	1,103
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	1,500	-	60	1,440	4%	1,440
SECTION/COMMITTEE CHAIR MTGS	700	-	89	611	13%	611
STAFF MEMBERSHIP DUES	200	-	60	140	30%	140
TOTAL DIRECT EXPENSES:	2,400	-	209	2,191	9%	2,191
INDIRECT EXPENSES:						
SALARY EXPENSE (2.53 FTE)	169,092	13,340	164,849	4,243	97%	4,243
BENEFITS EXPENSE	67,073	5,192	64,054	3,019	95%	3,019
OTHER INDIRECT EXPENSE	64,494	8,085	60,273	4,221	93%	4,221
TOTAL INDIRECT EXPENSES:	300,658	26,616	289,176	11,483	96%	11,483
TOTAL ALL EXPENSES:	303,058	26,616	289,385	13,673	95%	13,673
NET INCOME (LOSS):	(28,058)	(117,138)	(13,283)	(14,776)	47%	14,776

Washington State Bar Association

Statement of Activities

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

100% 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	(141,838)	432,863	5,417	99%	(5,417)
SEMINAR PROFIT SHARE	159,700	114,435	126,047	33,653	79%	(33,653)
INTEREST INCOME	2,050	91,075	91,075	(89,025)	4443%	89,025
PUBLICATIONS REVENUE	1,250	113	2,798	(1,548)	224%	1,548
OTHER	44,203	8,420	50,969	(6,766)	115%	6,766
TOTAL REVENUE:	645,483	72,205	703,753	(58,270)	109%	58,270
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	759,773	80,471	386,784	372,989	51%	372,989
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,433	(90,521)	276,103	4,330	98%	4,330
TOTAL DIRECT EXPENSES:	1,040,206	(10,050)	662,887	377,319	64%	377,319
NET INCOME (LOSS):	(394,722)	82,255	40,866	(435,589)	-10%	435,589

Washington State Bar Association
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For the Period from September 1, 2025 to September 30, 2025
100% 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%	132
STAFF MEMBERSHIP DUES	450	-	300	150	67%	150
STAFF CONFERENCE & TRAINING	5,200	-	3,554	1,646	68%	1,646
SUBSCRIPTIONS	816	15	881	(65)	108%	(65)
VOLUNTEER RECOGNITION	2,000	-	39	1,961	2%	1,961
REGULATORY SCHOOL	12,000	-	7,767	4,233	65%	4,233
ABA DELEGATES	16,000	5,135	12,947	3,053	81%	3,053
TOTAL DIRECT EXPENSES:	37,066	5,151	25,956	11,110	70%	11,110
INDIRECT EXPENSES:						
SALARY EXPENSE (1.20 FTE)	127,293	9,484	116,711	10,582	92%	10,582
BENEFITS EXPENSE	43,900	2,900	40,443	3,457	92%	3,457
OTHER INDIRECT EXPENSE	36,980	3,832	34,541	2,440	93%	2,440
TOTAL INDIRECT EXPENSES:	208,173	16,216	191,695	16,479	92%	16,479
TOTAL ALL EXPENSES:	245,239	21,367	217,651	27,589	89%	16,479
NET INCOME (LOSS):	(245,239)	(21,367)	(217,651)	(27,589)	89%	27,589

Washington State Bar Association
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100% 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	176,100	318,690	(178,690)	228%	(178,690)
STAFF TRAVEL/PARKING	1,000	54	1,341	(341)	134%	(341)
STAFF MEMBERSHIP DUES	300	-	-	300	0%	300
TELEPHONE	90,000	6,776	91,817	(1,817)	102%	(1,817)
COMPUTER HARDWARE	66,200	1,358	66,055	145	100%	145
COMPUTER SOFTWARE	530,000	63,590	362,082	167,918	68%	167,918
HARDWARE SERVICE & WARRANTIES	50,000	300	41,848	8,152	84%	8,152
SOFTWARE MAINTENANCE & LICENSING	400,000	678	362,502	37,498	91%	37,498
THIRD PARTY SERVICES	65,000	17,785	97,718	(32,718)	150%	(32,718)
CLOUD INFRASTRUCTURE	130,000	14,244	66,849	63,151	51%	63,151
STAFF CONFERENCE & TRAINING	6,000	-	1,091	4,909	18%	4,909
TRANSFER TO INDIRECT EXPENSES	(1,478,500)	(280,885)	(1,409,992)	(68,508)	95%	(68,508)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (12.00 FTE) **	1,422,045	45,477	1,431,745	(9,699)	101%	(9,699)
BENEFITS EXPENSE **	421,171	21,319	373,331	47,840	89%	47,840
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	(29,685)
OTHER INDIRECT EXPENSE	305,901	38,086	284,119	21,782	93%	21,782
TOTAL INDIRECT EXPENSES:	2,074,118	104,882	1,984,511	89,607	96%	30,238
TOTAL ALL EXPENSES:	2,074,118	104,882	1,984,511	89,607	96%	30,238
NET INCOME (LOSS):	(2,074,118)	(104,882)	(1,984,511)	(89,607)	96%	89,607

**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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100% OF YEAR COMPLETE

	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF REFORECAST	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BENCH BAR PRESS						
REVENUE:						
BENCH BAR PRESS MEMBERSHIP DUES	-	200	200	(200)		200
REGISTRATION REVENUE - BBP	-	910	910	(910)		910
TOTAL REVENUE:	-	1,110	1,110	(1,110)		1,110
EXPENSES:						
TOTAL EXPENSES:	-	-	-	-		-
NET INCOME (LOSS):	-	1,110	# 1,110	(1,110)		1,110

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100% 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	1,074,107	14,151,472	539,890	96%	539,890
TEMPORARY SALARIES	271,788	17,553	415,563	(143,775)	153%	(143,775)
CAPITAL LABOR & OVERHEAD	(75,000)	-	(104,685)	29,685	140%	29,685
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(200,000)
INSURANCE REBATE	(19,016)	(11,679)	(11,679)	(7,337)	61%	(7,337)
SEVERANCE PAY	-	-	101,712	(101,712)		(101,712)
EMPLOYEE ASSISTANCE PLAN	4,800	-	4,800	-	100%	-
EMPLOYEE SERVICE AWARDS	2,610	160	2,530	80	97%	80
FICA (EMPLOYER PORTION)	1,112,598	86,902	1,074,861	37,737	97%	37,737
L&I INSURANCE	72,487	13,960	58,255	14,232	80%	14,232
WA STATE FAMILY MEDICAL LEAVE (EMPLOYE	33,236	3,028	35,664	(2,429)	107%	(2,429)
MEDICAL (EMPLOYER PORTION)	2,057,482	171,058	2,074,232	(16,750)	101%	(16,750)
RETIREMENT (EMPLOYER PORTION)	1,322,122	66,454	1,145,337	176,784	87%	176,784
TRANSPORTATION ALLOWANCE	34,000	298	25,482	8,518	75%	8,518
UNEMPLOYMENT INSURANCE	71,847	4,331	70,438	1,409	98%	1,409
TOTAL SALARY & BENEFITS EXPENSE:	19,380,315	1,426,171	19,043,983	336,333	98%	336,333
WORKPLACE BENEFITS	56,400	17,213	62,532	(6,132)	111%	(6,132)
HUMAN RESOURCES POOLED EXP	111,300	7,804	62,998	48,302	57%	48,302
MEETING SUPPORT EXPENSES	9,950	615	9,141	809	92%	809
RENT	960,000	72,019	959,857	143	100%	143
MOVE / DOWNSIZE EXPENSES	28,208	-	24,906	3,302	88%	3,302
PERSONAL PROP TAXES-WSBA	8,400	619	7,190	1,210	86%	1,210
FURNITURE, MAINT, LH IMP **	65,497	3,696	49,748	15,749	76%	15,749
OFFICE SUPPLIES & EQUIPMENT	22,164	2,002	16,272	5,892	73%	5,892
FURN & OFFICE EQUIP DEPRECIATION	159,628	18,940	142,128	17,500	89%	17,500
COMPUTER HARDWARE DEPRECIATION **	42,000	4,333	45,556	(3,556)	108%	(3,556)
COMPUTER SOFTWARE DEPRECIATION	49,339	3,718	47,391	1,948	96%	1,948
INSURANCE	288,200	22,171	261,653	26,547	91%	26,547
WORK HOME FURNITURE & EQUIP	14,000	783	4,827	9,173	34%	9,173
PROFESSIONAL FEES-AUDIT	41,000	-	36,577	4,423	89%	4,423
PROFESSIONAL FEES-LEGAL	200,000	18,803	166,087	33,913	83%	33,913
ONLINE LEGAL RESEARCH	86,000	6,421	83,843	2,157	97%	2,157
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	6,500
TRANSLATION SERVICES	12,000	375	5,976	6,024	50%	6,024
TELEPHONE & INTERNET	33,600	2,640	32,670	930	97%	930
POSTAGE - GENERAL	15,500	612	7,469	8,031	48%	8,031
RECORDS STORAGE	28,849	-	28,584	265	99%	265
BANK FEES	30,000	2,686	7,404	22,596	25%	22,596
PRODUCTION MAINTENANCE & SUPPLIES	13,000	883	11,835	1,165	91%	1,165
COMPUTER POOLED EXPENSES	1,478,500	280,885	1,409,992	68,508	95%	68,508
GAIN (LOSS) ASSETS	-	-	1,396	(1,396)		(1,396)
TOTAL OTHER INDIRECT EXPENSES:	3,760,035	467,216	3,486,031	274,004	93%	274,004
TOTAL INDIRECT EXPENSES:	23,140,350	1,893,387	22,530,014	610,337	97%	610,337

**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 September 1, 2025 to September 30, 2025

100% OF YEAR COMPLETE

SUMMARY PAGE	FISCAL 2025 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
ACCESS TO JUSTICE	(389,284)	(55,040)	(370,982)	(18,302)
ADMISSIONS/BAR EXAM	115,136	(54,701)	295,279	(180,144)
ADVANCEMENT FTE	(392,492)	(32,029)	(382,770)	(9,722)
BAR NEWS	(140,492)	1,500	(93,111)	(47,381)
BENCH BAR PRESS	-	1,110	1,110	(1,110)
BOARD OF GOVERNORS	(584,797)	(63,297)	(538,044)	(46,753)
CLE - PRODUCTS	617,909	29,278	661,236	(43,327)
CLE - SEMINARS	(543,860)	(113,986)	(566,365)	22,506
CLIENT PROTECTION FUND	239,353	(283,210)	547,740	(308,387)
CHARACTER & FITNESS BOARD	(175,016)	(15,474)	(159,986)	(15,030)
COMMUNICATIONS	(899,023)	(68,487)	(820,733)	(78,290)
COMMUNICATIONS FTE	(250,494)	(19,859)	(252,417)	1,924
DESKBOOKS	(204,495)	20,423	(205,602)	1,107
DISCIPLINE	(6,430,980)	(532,766)	(6,127,161)	(303,819)
DIVERSITY	(311,791)	(37,991)	(227,050)	(84,740)
FINANCE	(564,984)	(144,957)	(421,220)	(143,764)
FOUNDATION	(185,082)	(20,563)	(178,087)	(6,995)
HUMAN RESOURCES	(613,706)	(57,671)	(745,647)	131,942
LAW CLERK PROGRAM	3,380	(27,870)	45,807	(42,427)
LEGISLATIVE	(283,092)	(24,156)	(276,709)	(6,383)
LEGAL LUNCHBOX	(5,554)	8,948	(8,605)	3,051
LICENSE FEES	17,492,616	1,437,810	17,331,420	161,196
LICENSING AND MEMBERSHIP	(343,563)	(14,108)	(258,268)	(85,296)
LIMITED LICENSE LEGAL TECHNICIAN	(75,220)	(5,260)	(65,286)	(9,934)
LIMITED PRACTICE OFFICERS	46,835	2,874	53,322	(6,487)
MANDATORY CLE ADMINISTRATION	424,077	22,846	620,307	(196,231)
MEMBER WELLNESS PROGRAM	(231,844)	(21,212)	(230,315)	(1,529)
MINI CLE	(120,867)	(10,408)	(118,786)	(2,081)
MEMBER SERVICES & ENGAGEMENT	(398,049)	(32,690)	(344,394)	(53,655)
NEW MEMBER EDUCATION	67,287	1,888	63,714	3,573
OFFICE OF GENERAL COUNSEL	(1,077,272)	(96,439)	(1,033,140)	(44,132)
OFFICE OF THE EXECUTIVE DIRECTOR	(1,029,374)	(77,963)	(1,007,932)	(21,441)
OGC-DISCIPLINARY BOARD	(328,471)	(31,278)	(317,472)	(11,000)
PRACTICE OF LAW BOARD	(86,566)	(5,330)	(67,969)	(18,597)
PRACTICE MANAGEMENT ASSISTANCE	(175,060)	(14,443)	(164,781)	(10,279)
PROFESSIONAL RESPONSIBILITY PROGRAM	(217,719)	(17,674)	(210,885)	(6,834)
PUBLIC SERVICE PROGRAMS	(401,494)	(23,559)	(342,913)	(58,581)
PUBLICATION & DESIGN SERVICES	(130,539)	(10,856)	(133,212)	2,673
REGULATORY SERVICES FTE	(450,024)	(37,983)	(437,894)	(12,130)
REGULATORY REFORM	(318,905)	(30,457)	(243,933)	(74,972)
SECTIONS ADMINISTRATION	(28,058)	(117,138)	(13,283)	(14,776)
SECTIONS OPERATIONS	(394,722)	82,255	40,866	(435,589)
SERVICE CENTER	(737,791)	(65,860)	(710,907)	(26,885)
TECHNOLOGY	(2,074,118)	(104,882)	(1,984,511)	(89,607)
VOLUNTEER EDUCATION	(245,239)	(21,367)	(217,651)	(27,589)
INDIRECT EXPENSES	23,140,350	1,893,387	22,530,014	610,337
TOTAL OF ALL	(21,306,907)	(1,211,359)	(22,912,795)	1,605,888
NET INCOME (LOSS)	(1,833,444)	(682,027)	382,781	(2,216,225)

WASHINGTON STATE
BAR ASSOCIATION

Financial Reports

(Unaudited)

Year to Date December 31, 2025

Prepared by
Maggie Yu, Controller

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

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

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

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

	% of Year	Current Year % YTD	Current Year \$ Difference Favorable/(Unfavorable)	Prior Year YTD	Comments
Total Salaries & Benefits	25%	25%	\$63,230	25%	Favorable to budget mainly due to open positions and seasonal staffing expenses.
Other Indirect Expenses*	25%	24%	\$52,434	27%	Favorable to budget due to timing of expenses for legal professional fees, workplace benefits, and furniture, maintenance, and leasehold improvements.
Total Indirect Expenses	25%	25%	\$115,664	25%	Favorable to budget resulting from total salaries & benefits, and other indirect expenses described above.

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

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

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

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2026 Budget
For the Period from December 01, 2025 to December 31, 2025

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	-	63,209	253,348	12,396	115,700	75,605	369,048	(75,605)	(369,048)
Admissions/Bar Exam	582,020	1,479,440	249,061	1,089,992	21,340	459,830	270,401	1,549,822	311,619	(70,382)
Advancement FTE	-	-	80,312	315,609	140	6,600	80,453	322,209	(80,453)	(322,209)
Bar News	184,986	529,600	82,899	331,526	128,042	382,945	210,942	174,471	(25,956)	(184,871)
Board of Governors	-	-	38,896	238,885	50,729	414,565	109,624	653,450	(109,624)	(653,450)
Conference & Broadcasting Services	-	-	20,852	83,138	-	-	20,852	83,138	(20,852)	(83,138)
Character & Fitness Board	-	-	40,724	159,981	7,672	23,050	48,396	183,031	(48,396)	(183,031)
Communications Strategies	-	3,000	182,109	741,101	20,341	189,015	202,450	930,116	(202,450)	(927,116)
Communications Strategies FTE	-	-	65,646	257,458	-	-	65,646	257,458	(65,646)	(257,458)
Discipline	19,771	85,000	1,579,857	6,614,175	35,370	185,509	1,615,227	6,799,684	(1,595,456)	(6,714,684)
Diversity	-	135,000	77,783	342,071	9,173	62,575	86,956	404,646	(86,956)	(269,646)
Entity Regulation	2,000	75,500	28,942	115,083	300	27,973	29,243	143,055	(27,243)	(67,555)
Facilities & Operations	-	-	191,524	746,702	594	2,565	192,118	749,267	(192,118)	(749,267)
Finance	144,693	600,000	293,262	1,225,253	880	4,920	294,142	1,230,173	(149,449)	(630,173)
Foundation	-	-	42,985	175,440	4,080	19,185	47,065	194,625	(47,065)	(194,625)
Human Resources	-	-	170,899	540,066	-	-	170,899	540,066	(170,899)	(540,066)
Law Clerk Program	92,133	224,000	40,692	177,416	11,203	67,409	51,895	244,825	40,238	(20,825)
Legislative	-	-	65,330	270,801	1,331	24,790	66,661	295,591	(66,661)	(295,591)
Legal Luncheon	26,003	34,000	15,055	69,955	-	8,080	15,055	68,025	10,948	(14,025)
Licensing and Membership Records	148,690	494,260	197,020	807,725	6,882	22,680	203,902	830,405	(55,122)	(336,145)
Licensing Fees	4,192,451	17,652,266	-	-	-	-	0	-	4,192,451	17,652,266
Limited License Legal Technician	4,003	17,287	16,870	68,332	367	10,000	17,237	78,332	(13,234)	(61,045)
Limited Practice Officers	50,633	182,000	22,867	92,656	975	32,704	23,842	125,660	26,791	56,640
Mandatory CLE	329,475	1,338,250	177,889	694,269	36,567	153,032	214,456	847,301	115,019	490,949
Member Wellness Program	2,000	9,000	59,660	242,930	1,160	13,100	60,820	256,030	(58,820)	(247,030)
Member Services & Engagement	3,600	15,300	78,918	309,044	2,685	125,020	81,603	344,064	(78,003)	(418,764)
Mini CLE	-	-	33,570	134,341	-	-	33,570	134,341	(33,570)	(134,341)
New Member Education	70,852	142,000	29,557	118,278	-	3,700	29,557	121,978	41,295	20,022
Office of General Counsel	1,000	-	267,584	1,116,772	3,488	26,750	271,072	1,143,522	(270,072)	(1,143,522)
Office of the Executive Director	-	-	232,826	932,020	104,308	142,635	337,135	1,074,655	(337,135)	(1,074,655)
OGC-Disciplinary Board	-	-	52,036	210,543	23,945	136,245	75,981	346,788	(75,981)	(346,788)
Practice of Law Board	-	-	24,638	98,855	197	16,200	24,835	115,055	(24,835)	(115,055)
Practice Management Assistance	19,152	62,000	39,608	152,525	579	95,695	40,187	245,220	(21,036)	(186,220)
Professional Responsibility Program	-	-	53,066	216,787	2,022	7,990	55,088	224,777	(55,088)	(224,777)
Public Service Programs	-	132,635	63,860	310,124	1,903	12,700	65,763	322,824	(65,763)	(190,189)
Publication and Design Services	-	-	30,671	124,205	4,756	5,000	35,427	129,205	(35,427)	(129,205)
Regulatory Services FTE	-	-	102,403	425,472	2,111	12,590	104,513	438,062	(104,513)	(438,062)
Regulatory Reform	-	-	41,610	167,255	8,828	57,000	50,438	224,255	(50,438)	(224,255)
Sections Administration	94,397	275,000	80,576	322,943	24	2,400	80,600	325,343	13,796	(50,343)
Volunteer Engagement	-	-	59,397	253,536	6,728	36,301	66,126	289,836	(66,126)	(289,837)
Technology	-	-	236,736	959,791	-	-	236,736	959,791	(236,736)	(959,791)
Subtotal General Fund	5,967,859	23,485,538	5,251,410	21,496,370	511,116	2,906,473	5,762,526	24,402,843	205,333	(917,304)
Expenses using Facilities Reserve funds	-	-	-	-	(186)	-	(186)	(744)	186	744
Expenses using Special Project Reserve funds	-	-	(41,610)	-	(8,828)	-	(50,438)	(224,255)	50,438	224,255
Total General Fund - Net Result from Operations	5,967,859		5,209,800		502,288		5,711,902	24,177,844	255,957	(692,306)
Percentage of Budget	25%		24%		18%		24%		-	-
CLE-Seminars and Products	545,366	1,491,245	267,225	1,048,807	69,276	313,153	336,501	1,361,960	208,865	129,285
CLE - Deskbooks	-	105,120	60,435	242,008	279	124,580	60,714	366,387	(60,714)	(261,267)
Total CLE	545,366	1,596,365	327,660	1,290,814	69,555	437,533	397,215	1,728,347	148,151	(131,482)
Percentage of Budget	34%		25%		16%		23%		-	-
Expenses using Facilities Reserve funds	-	-	-	-	-	-	0	-	148,151	(131,482)
Total CLE Fund - Net Result from Operations			327,660				397,215	1,728,347		
Total All Sections	163,215	653,316	-	-	184,537	1,091,122	184,537	1,091,122	(21,322)	(437,800)
Bench Bar Press-Restricted	6,285	-	-	-	4,847	-	4,847	0	1,438	-
Client Protection Fund-Restricted	263,205	945,480	50,632	194,280	3,166	507,100	53,798	701,380	209,407	244,100
Expenses using Facilities Reserve funds	-	-	-	-	-	-	-	-	-	-
Total CPF Fund - Net Result from Operations			50,632				53,798	701,380	209,407	244,100
Totals	6,939,645	26,681,199	5,629,703	22,981,465	768,373	4,942,227	6,398,076	27,923,692	543,007	(1,242,493)
Totals Net of Use of Facilities Reserve Funds	-	-	-	-	(186)	-	(186)	-	186	-
Totals Net of Use of Special Project Reserve Funds	-	-	(41,610)	-	(8,828)	-	(50,438)	27,698,693	50,438	(1,017,494)
Percentage of Budget	26%		24%		16%		23%		-	-

Summary of Fund Balances:	Fund Balances Sept. 30, 2025	2026 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	5,307,092	5,551,192	5,516,499
Bench Bar Press	1,110	1,110	2,548
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	1,233,727	1,102,244	1,381,877
Section Funds	2,164,531	1,726,725	2,143,209
Board-Designated Funds (General Fund):			
Operating Reserve Fund	2,500,000	2,500,000	2,500,000
Facilities Reserve Fund	159,925	159,181	159,739
Special Projects and Innovation Fund	616,067	391,813	565,629
Unrestricted Funds (General Fund):			
Unrestricted General Fund	6,754,154	6,061,848	7,010,111
Total General Fund Balance	10,030,146	9,112,841	10,255,479
Net Change in Total General Fund Balance		(917,304)	205,333
Total Fund Balance	18,736,606	17,494,113	19,279,613
Net Change In Fund Balance		(1,242,493)	543,007

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

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	3,193,966

Total

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	3.74%	10,418,720
UBS Financial Money Market	3.74%	1,179,935
CDs/Treasuries	see list	4,750,000

General Fund Total 19,542,621

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	250,092

<u>Investments</u>	<u>Rate (yield)</u>	<u>Amount</u>
Wells Fargo Money Market	3.74%	4,257,714
CDs/Treasuries	see list	990,148

Client Protection Fund Total 5,497,954

Grand Total Cash & Investments 25,040,575

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

General Fund

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

Total **4,750,000**

Client Fund Protection Fund

<u>Bank</u>	<u>Yield</u>	<u>Term Months</u>	<u>Trade Date</u>	<u>Settle Date</u>	<u>Maturity Date</u>	<u>Amount</u>
Bank of China/NY CD	4.25%	9	5/28/2025	5/30/2025	2/27/2026	250,000
Commerce Bank Geneva MN CD	4.30%	9	6/12/2025	6/18/2025	3/18/2026	250,000

US T- Bill's

US Treasury Bill	4.12%	6	7/7/2025	7/8/2025	1/2/2026	490,148
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Total **990,148**

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
LICENSE FEES						
REVENUE:						
LICENSE FEES	17,652,266	1,390,400	4,192,451	13,459,815	24%	(220,615)
TOTAL REVENUE:	<u>17,652,266</u>	<u>1,390,400</u>	<u>4,192,451</u>	<u>13,459,815</u>	<u>24%</u>	<u>(220,615)</u>

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

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

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

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

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

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ACCESS TO JUSTICE						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
ATJ BOARD RETREAT	6,000	-	-	6,000	0%	1,500
LEADERSHIP TRAINING	10,000	448	3,450	6,550	34%	(950)
ATJ BOARD EXPENSE	58,500	97	1,610	56,890	3%	13,015
STAFF TRAVEL/PARKING	2,800	-	239	2,561	9%	461
STAFF CONFERENCE & TRAINING	4,400	-	3,662	738	83%	(2,562)
PUBLIC DEFENSE	4,000	564	3,434	566	86%	(2,434)
RECEPTION/FORUM EXPENSE	30,000	-	-	30,000	0%	7,500
TOTAL DIRECT EXPENSES:	115,700	1,109	12,396	103,304	11%	16,529
INDIRECT EXPENSES:						
SALARY EXPENSE (1.61 FTE) **	152,635	11,124	38,269	114,366	25%	(110)
BENEFITS EXPENSE	45,272	3,815	11,535	33,737	25%	(217)
OTHER INDIRECT EXPENSE	55,440	3,494	13,405	42,035	24%	455
TOTAL INDIRECT EXPENSES:	253,348	18,432	63,209	190,139	25%	128
TOTAL ALL EXPENSES:	369,048	19,541	75,605	293,443	20%	16,657
NET INCOME (LOSS):	(369,048)	(19,541)	(75,605)	(293,443)	20%	16,657

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

Washington State Bar Association

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
BAR NEWS						
REVENUE:						
ROYALTIES	2,000	-	-	2,000	0%	(500)
BNEWS DISPLAY ADVERTISING	405,000	53,212	154,289	250,711	38%	53,039
BNEWS SUBSCRIPT/SINGLE ISSUES	100	-	32	68	32%	7
BNEWS CLASSIFIED ADVERTISING	2,500	478	1,266	1,234	51%	641
JOB TARGET ADVERTISING	120,000	5,713	29,399	90,601	24%	(601)
TOTAL REVENUE:	529,600	59,403	184,986	344,614	35%	52,586
DIRECT EXPENSES:						
POSTAGE	135,000	16,765	49,978	85,022	37%	(16,228)
PRINTING, COPYING & MAILING	242,000	26,047	77,943	164,057	32%	(17,443)
DIGITAL/ONLINE DEVELOPMENT	2,000	-	-	2,000	0%	500
GRAPHICS/ARTWORK	1,000	-	-	1,000	0%	250
EDITORIAL ADVIS COMMITTEE EXP	300	-	-	300	0%	75
STAFF CONFERENCE & TRAINING	2,200	-	121	2,079	6%	429
STAFF MEMBERSHIP DUES	220	-	-	220	0%	55
SUBSCRIPTIONS	225	-	-	225	0%	56
TOTAL DIRECT EXPENSES:	382,945	42,812	128,042	254,903	33%	(32,306)
INDIRECT EXPENSES:						
SALARY EXPENSE (2.13 FTE)	199,151	17,720	50,457	148,694	25%	(669)
BENEFITS EXPENSE	59,029	5,312	14,907	44,122	25%	(150)
OTHER INDIRECT EXPENSE	73,346	4,630	17,535	55,811	24%	801
TOTAL INDIRECT EXPENSES:	331,526	27,662	82,899	248,627	25%	(18)
TOTAL ALL EXPENSES:	714,471	70,475	210,942	503,529	30%	(32,324)
NET INCOME (LOSS):	(184,871)	(11,072)	(25,956)	(158,915)	14%	20,262

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

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

Washington State Bar Association

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
CHARACTER & FITNESS BOARD						
REVENUE:						
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
DIRECT EXPENSES:						
CHARACTER & FITNESS BOARD EXP	12,000	-	3,806	8,194	32%	(806)
COURT REPORTERS	11,050	2,248	3,866	7,184	35%	(1,103)
TOTAL DIRECT EXPENSES:	<u>23,050</u>	<u>2,247.50</u>	<u>7,672</u>	<u>15,378</u>	<u>33%</u>	<u>(1,909)</u>
INDIRECT EXPENSES:						
SALARY EXPENSE (0.85 FTE)	103,891	9,799	26,999	76,892	26%	(1,026)
BENEFITS EXPENSE	26,820	2,391	6,761	20,059	25%	(56)
OTHER INDIRECT EXPENSE	29,270	1,838	6,963	22,306	24%	354
TOTAL INDIRECT EXPENSES:	<u>159,981</u>	<u>14,028</u>	<u>40,724</u>	<u>119,257</u>	<u>25%</u>	<u>(729)</u>
TOTAL ALL EXPENSES:	<u>183,031</u>	<u>16,276</u>	<u>48,396</u>	<u>134,635</u>	<u>26%</u>	<u>(2,638)</u>
NET INCOME (LOSS):	<u>(183,031)</u>	<u>(16,276)</u>	<u>(48,396)</u>	<u>(134,635)</u>	<u>26%</u>	<u>(2,638)</u>

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

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

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
COMMUNICATION STRATEGIES						
REVENUE:						
50 YEAR MEMBER TRIBUTE LUNCH	1,000	-	-	1,000	0%	(250)
WSBA LOGO MERCHANDISE SALES	2,000	-	-	2,000	0%	(500)
TOTAL REVENUE:	3,000	-	-	3,000	0%	(750)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	5,895	198	594	5,301	10%	880
STAFF MEMBERSHIP DUES	1,800	-	537	1,263	30%	(87)
SUBSCRIPTIONS	4,520	221	559	3,961	12%	571
APEX	52,500	-	-	52,500	0%	13,125
BAR LEADERS SUMMIT	35,000	-	-	35,000	0%	8,750
50 YEAR MEMBER TRIBUTE LUNCH	38,000	-	-	38,000	0%	9,500
BAR OUTREACH	15,000	4,066	8,357	6,643	56%	(4,607)
COMMUNICATIONS OUTREACH	15,000	168	1,625	13,375	11%	2,125
STAFF CONFERENCE & TRAINING	11,300	914	8,669	2,631	77%	(5,844)
AMBASSADOR TRAINING & TOWN HALLS	10,000	-	-	10,000	0%	2,500
TOTAL DIRECT EXPENSES:	189,015	5,567	20,341	168,674	11%	26,913
INDIRECT EXPENSES:						
SALARY EXPENSE (5.39 FTE)	417,995	34,009	102,951	315,044	25%	1,547
BENEFITS EXPENSE	137,502	12,522	34,910	102,592	25%	(535)
OTHER INDIRECT EXPENSE	185,603	11,682	44,248	141,355	24%	2,153
TOTAL INDIRECT EXPENSES:	741,101	58,213	182,109	558,991	25%	3,166
TOTAL ALL EXPENSES:	930,116	63,780	202,450	727,665	22%	30,079
NET INCOME (LOSS):	(927,116)	(63,780)	(202,450)	(724,665)	22%	29,329

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

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

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

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
DIVERSITY						
REVENUE:						
DONATIONS	135,000	-	-	135,000	0%	(33,750)
TOTAL REVENUE:	135,000	-	-	135,000	0%	(33,750)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,700	55	212	3,488	6%	713
STAFF MEMBERSHIP DUES	775	100	100	675	13%	94
DEI COUNCIL	7,600	-	2,257	5,343	30%	(357)
DIVERSITY EVENTS & PROJECTS	37,100	2,790	5,248	31,852	14%	4,027
INTERNAL DIVERSITY OUTREACH	6,000	1,283	1,356	4,644	23%	144
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
CONSULTING SERVICES	3,000	-	-	3,000	0%	750
TOTAL DIRECT EXPENSE:	62,575	4,228	9,173	53,402	15%	6,471
INDIRECT EXPENSES:						
SALARY EXPENSE (2.24 FTE) **	198,124	14,642	41,342	156,782	21%	8,189
BENEFITS EXPENSE	66,814	5,171	15,355	51,458	23%	1,348
OTHER INDIRECT EXPENSE	77,134	4,846	21,086	56,048	27%	(1,803)
TOTAL INDIRECT EXPENSES:	342,071	24,659	77,783	264,288	23%	7,735
TOTAL ALL EXPENSES:	404,646	28,886	86,956	317,690	21%	14,206
NET INCOME (LOSS):	(269,646)	(28,886)	(86,956)	(182,690)	32%	(19,544)

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
ENTITY REGULATION						
REVENUE:						
APPLICATION FEES	28,000	-	2,000	26,000	7%	(5,000)
ANNUAL FEES	47,500	-	-	47,500	0%	(11,875)
TOTAL REVENUE:	75,500	-	2,000	73,500	3%	(16,875)
DIRECT EXPENSES:						
STAFF CONFERENCE & TRAINING	4,400	-	-	4,400	0%	1,100
INVESTIGATION	9,600	-	-	9,600	0%	2,400
OUTREACH & COMMUNICATION	10,000	-	-	10,000	0%	2,500
SOFTWARE HOSTING	3,973	155	300	3,672	8%	693
TOTAL DIRECT EXPENSES:	27,973	155	300	27,672	1%	6,693
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	77,471	6,602	19,659	57,811	25%	(292)
BENEFITS EXPENSE	18,673	1,661	4,752	13,921	25%	(84)
OTHER INDIRECT EXPENSE	18,939	1,196	4,531	14,408	24%	204
TOTAL INDIRECT EXPENSES:	115,083	9,460	28,942	86,140	25%	(172)
TOTAL ALL EXPENSES:	143,055	9,615	29,243	113,813	20%	6,521
NET INCOME (LOSS):	(67,555)	(9,615)	(27,243)	(40,313)	40%	(10,354)

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

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

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

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

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
HUMAN RESOURCES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	300	-	-	300	0%	75
STAFF MEMBERSHIP DUES	1,200	553	553	647	46%	(253)
SUBSCRIPTIONS	2,000	1,192	1,192	808	60%	(692)
STAFF TRAINING- GENERAL	29,300	-	596	28,704	2%	6,729
RECRUITING AND ADVERTISING	8,750	-	270	8,480	3%	1,918
HR INFORMATION SYSTEM	65,950	5,525	20,025	45,925	30%	(3,538)
SALARY SURVEYS	3,000	-	-	3,000	0%	750
CONSULTING SERVICES	1,000	-	-	1,000	0%	250
STAFF CONFERENCE & TRAINING	4,200	-	-	4,200	0%	1,050
TRANSFER TO INDIRECT EXPENSE	(115,700)	(7,270)	(22,636)	(93,064)	20%	(6,289)
TOTAL DIRECT EXPENSES:	-	-	-	-		-
INDIRECT EXPENSES:						
SALARY EXPENSE (4.00 FTE)	504,229	36,969	108,142	396,087	21%	17,915
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
BENEFITS EXPENSE	98,098	10,614	29,900	68,198	30%	(5,375)
OTHER INDIRECT EXPENSE	137,739	8,675	32,857	104,882	24%	1,577
TOTAL INDIRECT EXPENSES:	540,066	56,258	170,899	369,167	32%	(35,883)
TOTAL ALL EXPENSES:	540,066	56,258	170,899	369,167	32%	(35,883)
NET INCOME (LOSS):	(540,066)	(56,258)	(170,899)	(369,167)	32%	(35,883)

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

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

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

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

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

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Statement of Activities

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

25% OF YEAR COMPLETE

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

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

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
MEMBER SERVICES & ENGAGEMENT						
TEAM						
(LLB-MINI-MSE-NME)						
REVENUE:						
ROYALTIES	10,800	2,400	3,600	7,200	33%	900
NME PRODUCT SALES	120,000	38,212	70,852	49,148	59%	40,852
DIGITAL VIDEO SALES	25,000	12,887	17,003	7,997	68%	10,753
SPONSORSHIPS	11,500	-	9,000	2,500	78%	6,125
SEMINAR REGISTRATIONS	12,000	-	-	12,000	0%	(3,000)
TRIAL ADVOCACY PROGRAM	12,000	-	-	12,000	0%	(3,000)
TOTAL REVENUE:	191,300	53,499	100,455	90,845	53%	52,630
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	-	-	3,500	0%	875
STAFF CONFERENCE & TRAINING	2,700	-	(25)	2,725	-1%	700
SMALL TOWN AND RURAL COMMITTEE	7,500	-	-	7,500	0%	1,875
PRINTING & COPYING	1,600	-	-	1,600	0%	400
DISABILITY ACCOMMODATIONS	2,000	-	-	2,000	0%	500
HONORARIUM	1,500	-	-	1,500	0%	375
SUBSCRIPTIONS	400	-	-	400	0%	100
NEW MEMBER LIAISON SECTION PROGRAM	1,300	-	140	1,160	11%	185
SMALL TOWN AND RURAL COMMITTEE OUTREACH AND ACTIVITIES	70,000	-	-	70,000	0%	17,500
ON24 OVERAGE CHARGE	4,500	-	-	4,500	0%	1,125
MEMBER ENGAGEMENT COUNCIL	500	-	-	500	0%	125
CLE COMPS	-	(32)	40	(40)		(40)
NEW MEMBER OUTREACH EVENTS	5,000	150	150	4,850	3%	1,100
SPEAKERS & PROGRAM DEVELOP	100	-	-	100	0%	25
WASHINGTON NEW MEMBERS COMMITTEE	15,000	669	2,189	12,811	15%	1,561
TRIAL ADVOCACY EXPENSES	3,200	-	-	3,200	0%	800
LAW LIBRARY DESKBOOK ACCESS	10,000	-	-	10,000	0%	2,500
LAW SCHOOL OUTREACH	500	66	66	434	13%	59
RECEPTION/FORUM EXPENSE	1,000	17	17	983	2%	233
STAFF MEMBERSHIP DUES	1,020	-	-	1,020	0%	255
LIBRARY MATERIALS/RESOURCES	4,000	54	76	3,924	2%	924
SPEAKERS & PROGRAM DEVELOPMENT	500	-	-	500	0%	125
AWARDS	1,000	32	32	968	3%	218
TOTAL DIRECT EXPENSES:	136,820	956	2,685	134,135	2%	31,520
INDIRECT EXPENSES:						
SALARY EXPENSE (4.73 FTE)	341,638	30,405	88,265	253,373	26%	(2,855)
BENEFITS EXPENSE	117,073	10,753	30,049	87,024	26%	(781)
OTHER INDIRECT EXPENSE	162,876	10,243	38,795	124,082	24%	1,925
TOTAL INDIRECT EXPENSES:	621,588	51,401	157,109	464,479	25%	(1,712)
TOTAL ALL EXPENSES:	758,408	52,357	159,794	598,613	21%	29,808
NET INCOME (LOSS):	(567,108)	1,142	(59,339)	(507,768)	10%	82,438

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

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF THE EXECUTIVE DIRECTOR						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
LEADERSHIP TRAINING	20,000	-	-	20,000	0%	5,000
WASHINGTON LEADERSHIP INSTITUTE	100,000	-	100,000	-	100%	(75,000)
ED TRAVEL & OUTREACH	6,000	631	2,021	3,979	34%	(521)
STAFF TRAVEL/PARKING	2,000	198	594	1,406	30%	(94)
STAFF CONFERENCE & TRAINING	13,300	-	1,448	11,852	11%	1,877
STAFF MEMBERSHIP DUES	1,335	-	245	1,090	18%	89
TOTAL DIRECT EXPENSES:	142,635	829	104,308	38,327	73%	(68,650)
INDIRECT EXPENSES:						
SALARY EXPENSE (4.23 FTE)	643,856	56,291	160,656	483,200	25%	308
BENEFITS EXPENSE	142,505	13,164	37,445	105,060	26%	(1,819)
OTHER INDIRECT EXPENSE	145,659	9,168	34,725	110,934	24%	1,690
TOTAL INDIRECT EXPENSES:	932,020	78,623	232,826	699,194	25%	179
TOTAL ALL EXPENSES:	1,074,655	79,452	337,135	737,520	31%	(68,471)
NET INCOME (LOSS):	(1,074,655)	(79,452)	(337,135)	(737,520)	31%	(68,471)

Washington State Bar Association

Statement of Activities

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

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL						
REVENUE:						
RECOVERY OF DISCIPLINE COSTS	-	1,000	1,000	(1,000)		1,000
TOTAL REVENUE:	-	1,000	1,000	(1,000)		-
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	3,500	318	954	2,546	27%	(79)
STAFF MEMBERSHIP DUES	2,500	-	1,916	584	77%	(1,291)
COURT RULES COMMITTEE	1,000	-	-	1,000	0%	250
CUSTODIANSHIPS	5,000	-	301	4,699	6%	949
WILLS	1,000	-	-	1,000	0%	250
LITIGATION EXPENSES	1,000	-	-	1,000	0%	250
DISABILITY ACCOMMODATIONS	2,500	18	18	2,482	1%	607
STAFF CONFERENCE & TRAINING	10,250	-	299	9,951	3%	2,263
TOTAL DIRECT EXPENSES:	26,750	336	3,488	23,262	13%	3,200
INDIRECT EXPENSES:						
SALARY EXPENSE (6.12 FTE)	718,300	60,415	171,083	547,216	24%	8,491
BENEFITS EXPENSE	187,732	16,467	46,223	141,509	25%	710
OTHER INDIRECT EXPENSE	210,741	13,274	50,278	160,463	24%	2,408
TOTAL INDIRECT EXPENSES:	1,116,772	90,156	267,584	849,189	24%	11,609
TOTAL ALL EXPENSES:	1,143,522	90,492	271,072	872,451	24%	14,809
NET INCOME (LOSS):	(1,143,522)	(89,492)	(270,072)	(873,451)	24%	15,809

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSE:						
STAFF MEMBERSHIP DUES	100	-	-	100	0%	25
DISCIPLINARY BOARD EXPENSES	3,000	-	-	3,000	0%	750
CHIEF HEARING OFFICER	41,200	3,333	9,999	31,201	24%	301
COURT REPORTERS	33,100	778	1,346	31,754	4%	6,929
HEARING OFFICER EXPENSES	4,000	-	-	4,000	0%	1,000
HEARING OFFICER TRAINING	1,000	-	-	1,000	0%	250
APPOINTED COUNSEL	50,645	4,200	12,600	38,045	25%	61
DISCIPLINARY SELECTION PANEL	1,000	-	-	1,000	0%	250
STAFF CONFERENCE & TRAINING	2,200	-	-	2,200	0%	550
TOTAL DIRECT EXPENSES:	136,245	8,311	23,945	112,300	18%	10,116
INDIRECT EXPENSES:						
SALARY EXPENSE (1.30 FTE)	128,774	10,565	31,970	96,804	25%	224
BENEFITS EXPENSE	37,003	3,337	9,379	27,624	25%	(128)
OTHER INDIRECT EXPENSE	44,765	2,822	10,687	34,078	24%	504
TOTAL INDIRECT EXPENSES:	210,543	16,724	52,036	158,506	25%	600
TOTAL ALL EXPENSES:	346,788	25,034	75,981	270,806	22%	10,716
NET INCOME (LOSS):	(346,788)	(25,034)	(75,981)	(270,806)	22%	10,716

Washington State Bar Association

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PRACTICE OF LAW BOARD						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
PRACTICE OF LAW BOARD	16,000	-	197	15,803	1%	3,803
STAFF TRAVEL/PARKING	200	-	-	200	0%	50
TOTAL DIRECT EXPENSES:	16,200	-	197	16,003	1%	3,853
INDIRECT EXPENSES:						
SALARY EXPENSE (0.55 FTE) **	63,145	5,443	15,868	47,277	25%	(82)
BENEFITS EXPENSE	16,771	1,503	4,240	12,531	25%	(47)
OTHER INDIRECT EXPENSE	18,939	1,196	4,531	14,408	24%	204
TOTAL INDIRECT EXPENSES:	98,855	8,142	24,638	74,216	25%	75
TOTAL ALL EXPENSES:	115,055	8,142	24,835	90,220	22%	3,929
NET INCOME (LOSS):	(115,055)	(8,142)	(24,835)	(90,220)	22%	3,929

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

25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLIC SERVICE PROGRAMS						
REVENUE:						
DONATIONS & GRANTS	132,635	-	-	132,635	0%	(33,159)
TOTAL REVENUE:	132,635	-	-	132,635	0%	(33,159)
DIRECT EXPENSES:						
STAFF TRAVEL/PARKING	2,000	-	21	1,979	1%	479
PRO BONO & PUBLIC SERVICE COMMITTEE	3,500	-	1,882	1,618	54%	(1,007)
STAFF CONFERENCE & TRAINING	3,200	-	-	3,200	0%	800
PRO BONO OUTREACH	4,000	-	-	4,000	0%	1,000
TOTAL DIRECT EXPENSES:	12,700	-	1,903	10,797	15%	1,272
INDIRECT EXPENSES:						
SALARY EXPENSE (2.10 FTE) **	187,614	14,119	37,582	150,032	20%	9,321
BENEFITS EXPENSE	50,197	4,894	11,990	38,207	24%	559
OTHER INDIRECT EXPENSE	72,313	4,538	14,288	58,025	20%	3,791
TOTAL INDIRECT EXPENSES:	310,124	23,551	63,860	246,264	21%	13,671
TOTAL ALL EXPENSES:	322,824	23,551	65,763	257,061	20%	14,943
NET INCOME (LOSS):	(190,189)	(23,551)	(65,763)	(124,426)	35%	(18,216)

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Washington State Bar Association

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25% OF YEAR COMPLETE

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
PUBLICATION & DESIGN SERVICES						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
SUBSCRIPTIONS	200	-	-	200	0%	50
IMAGE LIBRARY	4,800	-	4,756	44	99%	(3,556)
TOTAL DIRECT EXPENSES:	5,000	-	4,756	244	95%	(3,506)
INDIRECT EXPENSES:						
SALARY EXPENSE (0.89 FTE)	70,644	5,827	17,516	53,128	25%	145
BENEFITS EXPENSE	22,914	2,090	5,834	17,080	25%	(105)
OTHER INDIRECT EXPENSE	30,647	1,933	7,321	23,326	24%	341
TOTAL INDIRECT EXPENSES:	124,205	9,850	30,671	93,534	25%	381
TOTAL ALL EXPENSES:	129,205	9,850	35,427	93,778	27%	(3,126)
NET INCOME (LOSS):	(129,205)	(9,850)	(35,427)	(93,778)	27%	(3,126)

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25% OF YEAR COMPLETE

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

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25% OF YEAR COMPLETE

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

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

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
SECTIONS OPERATIONS						
REVENUE:						
SECTION DUES	451,143	-	148,163	302,980	33%	35,377
SEMINAR PROFIT SHARE	157,850	-	-	157,850	0%	(39,463)
PUBLICATIONS REVENUE	1,250	-	-	1,250	0%	(313)
OTHER	43,073	6,885	15,052	28,021	35%	4,284
TOTAL REVENUE:	653,316	6,885	163,215	490,101	25%	(114)
DIRECT EXPENSES:						
DIRECT EXPENSES OF SECTION ACTIVITIES	810,582	10,334	90,140	720,442	11%	112,505
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	280,540	-	94,397	186,143	34%	(24,262)
TOTAL DIRECT EXPENSES:	1,091,122	10,334	184,537	906,585	17%	88,244
NET INCOME (LOSS):	(437,806)	(3,449)	(21,322)	(416,484)	5%	88,130

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
TECHNOLOGY						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
CONSULTING SERVICES	1,019,797	33,551	139,216	880,581	14%	115,734
STAFF TRAVEL/PARKING	1,000	54	144	856	14%	106
STAFF MEMBERSHIP DUES	410	-	-	410	0%	103
TELEPHONE	90,000	6,938	25,270	64,730	28%	(2,770)
COMPUTER HARDWARE	65,000	3,001	30,917	34,083	48%	(14,667)
COMPUTER SOFTWARE	518,000	2,241	197,097	320,903	38%	(67,597)
HARDWARE SERVICE & WARRANTIES	50,000	-	10,905	39,095	22%	1,595
SOFTWARE MAINTENANCE & LICENSING	470,000	7,561	148,881	321,119	32%	(31,381)
THIRD PARTY SERVICES	177,600	61,940	88,352	89,248	50%	(43,952)
CLOUD INFRASTRUCTURE	130,000	4,989	10,161	119,839	8%	22,339
STAFF CONFERENCE & TRAINING	6,000	-	-	6,000	0%	1,500
TRANSFER TO INDIRECT EXPENSES	(2,527,807)	(120,275)	(650,941)	(1,876,866)	26%	18,990
TOTAL DIRECT EXPENSES:	-	-	-	-		0
INDIRECT EXPENSES:						
SALARY EXPENSE (5.00 FTE)	629,276	41,722	154,186	475,090	25%	3,133
BENEFITS EXPENSE	158,341	14,338	41,553	116,789	26%	(1,967)
OTHER INDIRECT EXPENSE	172,174	10,824	40,997	131,177	24%	2,047
TOTAL INDIRECT EXPENSES:	959,791	66,884	236,736	723,056	25%	3,212
TOTAL ALL EXPENSES:	959,791	66,884	236,736	723,056	25%	3,212
NET INCOME (LOSS):	(959,791)	(66,884)	(236,736)	(723,056)	25%	3,212

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	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
VOLUNTEER ENGAGEMENT						
REVENUE:						
TOTAL REVENUE:	-	-	-	-		-
DIRECT EXPENSES:						
POSTAGE	600	-	-	600	0%	150
STAFF MEMBERSHIP DUES	385	-	424	(39)	110%	(328)
STAFF CONFERENCE & TRAINING	4,500	-	-	4,500	0%	1,125
SUBSCRIPTIONS	816	-	358	458	44%	(154)
VOLUNTEER RECOGNITION	2,000	-	660	1,340	33%	(160)
REGULATORY SCHOOL	10,000	-	5,286	4,714	53%	(2,786)
ABA DELEGATES	18,000	-	-	18,000	0%	4,500
TOTAL DIRECT EXPENSES:	36,301	-	6,728	29,573	19%	2,347
INDIRECT EXPENSES:						
SALARY EXPENSE (1.70 FTE)	149,220	9,612	33,946	115,274	23%	3,359
BENEFITS EXPENSE	45,777	4,149	11,524	34,252	25%	(80)
OTHER INDIRECT EXPENSE	58,539	3,677	13,927	44,612	24%	708
TOTAL INDIRECT EXPENSES:	253,536	17,438	59,397	194,138	23%	3,987
TOTAL ALL EXPENSES:	289,837	17,438	66,126	223,711	23%	3,987
NET INCOME (LOSS):	(289,837)	(17,438)	(66,126)	(223,711)	23%	6,334

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

	FISCAL 2026 BUDGET	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET	YEAR TO DATE VARIANCE FAVORABLE/(UNFAVORABLE)
INDIRECT EXPENSES:						
SALARIES	14,130,725	1,133,463	3,433,761	10,696,964	24%	98,920
TEMPORARY SALARIES	212,850	15,375	26,631	186,219	13%	26,581
ALLOWANCE FOR OPEN POSITIONS	(200,000)	-	-	(200,000)	0%	(50,000)
EMPLOYEE ASSISTANCE PLAN	4,800	-	1,200	3,600	25%	-
EMPLOYEE SERVICE AWARDS	2,260	-	-	2,260	0%	565
FICA (EMPLOYER PORTION)	1,067,890	82,667	250,750	817,139	23%	16,222
L&I INSURANCE	65,406	13,891	13,891	51,515	21%	2,461
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER PO	38,961	2,828	8,653	30,308	22%	1,087
MEDICAL (EMPLOYER PORTION)	1,959,293	171,545	516,122	1,443,171	26%	(26,299)
RETIREMENT (EMPLOYER PORTION)	778,534	64,217	192,153	586,381	25%	2,480
TRANSPORTATION ALLOWANCE	25,944	24,748	25,369	575	98%	(18,883)
UNEMPLOYMENT INSURANCE	73,419	2,121	8,259	65,160	11%	10,095
TOTAL SALARY & BENEFITS EXPENSE:	18,160,082	1,510,855	4,476,791	13,683,291	25%	63,230
WORKPLACE BENEFITS	60,150	2,821	6,526	53,624	11%	8,511
HUMAN RESOURCES POOLED EXP	115,700	7,270	22,636	93,064	20%	6,289
MEETING SUPPORT EXPENSES	9,950	69	1,527	8,423	15%	961
RENT	923,055	70,811	227,364	695,691	25%	3,399
PERSONAL PROP TAXES-WSBA	6,500	619	1,856	4,644	29%	(231)
FURNITURE, MAINT, LH IMP	48,450	1,791	3,509	44,941	7%	8,603
SAFETY & SECURITY	10,420	-	591	9,829	6%	2,014
OFFICE SUPPLIES & EQUIPMENT	19,635	1,225	3,565	16,070	18%	1,344
FURN, LH IMP, & OFFICE EQUIP DEPRECIATION	224,084	18,465	56,190	167,894	25%	(169)
COMPUTER HARDWARE DEPRECIATION	47,971	4,332	12,998	34,973	27%	(1,005)
COMPUTER SOFTWARE DEPRECIATION	36,319	3,716	11,150	25,169	31%	(2,070)
INSURANCE	273,491	22,171	66,513	206,978	24%	1,859
WORK HOME FURNITURE & EQUIP	10,500	99	1,184	9,316	11%	1,441
PROFESSIONAL FEES-AUDIT	43,500	25,735	25,735	17,765	59%	(14,860)
PROFESSIONAL FEES-LEGAL	250,000	7,272	15,040	234,960	6%	47,460
ONLINE LEGAL RESEARCH	89,000	11,214	24,226	64,774	27%	(1,976)
ACCOMODATIONS FUND	6,500	-	-	6,500	0%	1,625
TRANSLATION SERVICES	25,000	474	1,821	23,179	7%	4,429
TELEPHONE & INTERNET	33,600	2,670	7,980	25,620	24%	420
POSTAGE - GENERAL	12,000	921	1,963	10,037	16%	1,037
RECORDS MANAGEMENT	7,500	-	-	7,500	0%	1,875
BANK FEES	27,000	2,321	5,444	21,556	20%	1,306
PRODUCTION MAINTENANCE & SUPPLIES	13,250	(4)	4,336	8,914	33%	(1,024)
COMPUTER POOLED EXPENSES	2,527,807	120,093	650,759	1,877,048	26%	(18,807)
TOTAL OTHER INDIRECT EXPENSES:	4,821,383	304,085	1,152,912	3,668,471	24%	52,434
TOTAL INDIRECT EXPENSES:	22,981,465	1,814,940	5,629,703	17,351,762	24%	115,664

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

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

WASHINGTON STATE BAR ASSOCIATION

WSBA MISSION

The Washington State Bar Association’s mission is to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice.

WSBA GUIDING PRINCIPLES

The WSBA will operate a well-managed association that supports its members and advances and promotes:

- **Access to the justice system.**
Focus: Provide training and leverage community partnerships in order to enhance a culture of service for legal professionals to give back to their communities, with a particular focus on services to underserved low and moderate income people.
- **Diversity, equality, and cultural understanding throughout the legal community.**
Focus: Work to understand the lay of the land of our legal community and provide tools to members and employers in order to enhance the retention of minority legal professionals in our community.
- **The public’s understanding of the rule of law and its confidence in the legal system.**
Focus: Educate youth and adult audiences about the importance of the three branches of government and how they work together.
- **A fair and impartial judiciary.**
- **The ethics, civility, professionalism, and competence of the Bar.**

MISSION FOCUS AREAS

Ensuring Competent and Qualified Legal Professionals

- Cradle to Grave
- Regulation and Assistance

Promoting the Role of Legal Professionals in Society

- Service
- Professionalism

PROGRAM CRITERIA

- Does the Program further either or both of WSBA’s mission-focus areas?
- Does WSBA have the competency to operate the Program?
- As the mandatory bar, how is WSBA uniquely positioned to successfully operate the Program?
- Is statewide leadership required in order to achieve the mission of the Program?
- Does the Program’s design optimize the expenditure of WSBA resources devoted to the Program, including the balance between volunteer and staff involvement, the number of people served, the cost per person, etc?

2016 – 2018 STRATEGIC GOALS

- **Equip members with skills for the changing profession**
- **Promote equitable conditions for members from historically marginalized or underrepresented backgrounds to enter, stay and thrive in the profession**
- **Explore and pursue regulatory innovation and advocate to enhance the public’s access to legal services**

GR 12
REGULATION OF THE PRACTICE OF LAW

The Washington Supreme Court has inherent and plenary authority to regulate the practice of law in Washington. The legal profession serves clients, courts, and the public, and has special responsibilities for the quality of justice administered in our legal system. The Court ensures the integrity of the legal profession and protects the public by adopting rules for the regulation of the practice of law and actively supervising persons and entities acting under the Supreme Court's authority.

[Adopted effective September 1, 2017.]

GR 12.1
REGULATORY OBJECTIVES

Legal services providers must be regulated in the public interest. In regulating the practice of law in Washington, the Washington Supreme Court's objectives include: protection of the public; advancement of the administration of justice and the rule of law; meaningful access to justice and information about the law, legal issues, and the civil and criminal justice systems;

- (a) transparency regarding the nature and scope of legal services To be provided, the credentials of those who provide them, and the availability of regulatory protections;
- (b) delivery of affordable and accessible legal services;
- (c) efficient, competent, and ethical delivery of legal services;
- (d) protection of privileged and confidential information;
- (e) independence of professional judgment;
- (f) Accessible civil remedies for negligence and breach of other duties owed, disciplinary sanctions for misconduct, and advancement of appropriate preventive or wellness programs;
- (g) Diversity and inclusion among legal services providers and freedom from discrimination for those receiving legal services and in the justice system.

[Adopted effective September 1, 2017.]

GR 12.2
**WASHINGTON STATE BAR ASSOCIATION: PURPOSES, AUTHORIZED
ACTIVITIES, AND PROHIBITED ACTIVITIES**

In the exercise of its inherent and plenary authority to regulate the practice of law in Washington, the Supreme Court authorizes and supervises the Washington State Bar Association's activities. The Washington State Bar Association carries out the administrative responsibilities and functions expressly delegated to it by this rule and other Supreme Court rules and orders enacted or adopted to regulate the practice of law, including the purposes and authorized activities set forth below.

- (a) Purposes: In General. In general, the Washington State Bar Association strives to:

- (1) Promote independence of the judiciary and the legal profession.
- (2) Promote an effective legal system, accessible to all.
- (3) Provide services to its members and the public.
- (4) Foster and maintain high standards of competence, professionalism, and ethics among its members.
- (5) Foster collegiality among its members and goodwill between the legal profession and the public.
- (6) Promote diversity and equality in the courts and the legal profession.
- (7) Administer admission, regulation, and discipline of its members in a manner that protects the public and respects the rights of the applicant or member.
- (8) Administer programs of legal education.
- (9) Promote understanding of and respect for our legal system and the law.
- (10) Operate a well-managed and financially sound association, with a positive work environment for its employees.
- (11) Serve as a statewide voice to the public and to the branches of government on matters relating to these purposes and the activities of the association and the legal profession.

(b) Specific Activities Authorized. In pursuit of these purposes, the Washington State Bar Association may:

- (1) Sponsor and maintain committees and sections, whose activities further these purposes;
- (2) Support the judiciary in maintaining the integrity and fiscal stability of an independent and effective judicial system;
- (3) Provide periodic reviews and recommendations concerning court rules and procedures;
- (4) Administer examinations and review applicants' character and fitness to practice law;
- (5) Inform and advise its members regarding their ethical obligations;
- (6) Administer an effective system of discipline of its members, including receiving and investigating complaints of misconduct by legal professionals, taking and recommending appropriate punitive and remedial measures, and diverting less serious misconduct to alternatives outside the formal discipline system;
- (7) Maintain a program, pursuant to court rule, requiring members to submit fee disputes to arbitration;
- (8) Maintain a program for mediation of disputes between members and others;
- (9) Maintain a program for legal professional practice assistance;
- (10) Sponsor, conduct, and assist in producing programs and products of continuing legal education;

- (11) Maintain a system for accrediting programs of continuing legal education;
- (12) Conduct examinations of legal professionals' trust accounts;
- (13) Maintain a fund for client protection in accordance with the Admission and Practice Rules;
- (14) Maintain a program for the aid and rehabilitation of impaired members;
- (15) Disseminate information about the organization's activities, interests, and positions;
- (16) Monitor, report on, and advise public officials about matters of interest to the organization and the legal profession;
- (17) Maintain a legislative presence to inform members of new and proposed laws and to inform public officials about the organization's positions and concerns;
- (18) Encourage public service by members and support programs providing legal services to those in need;
- (19) Maintain and foster programs of public information and education about the law and the legal system;
- (20) Provide, sponsor, and participate in services to its members;
- (21) Hire and retain employees to facilitate and support its mission, purposes, and activities, including in the organization's discretion, authorizing collective bargaining;
- (22) Establish the amount of all license, application, investigation, and other related fees, as well as charges for services provided by the Washington State Bar Association, and collect, allocate, invest, and disburse funds so that its mission, purposes, and activities may be effectively and efficiently discharged. The amount of any license fee is subject to review by the Supreme Court for reasonableness and may be modified by order of the Court if the Court determines that it is not reasonable;

(23) Administer Supreme-Court-created boards in accordance with General Rule 12.3.

(c) Activities Not Authorized. The Washington State Bar Association will not:

- (1) Take positions on issues concerning the politics or social positions of foreign nations;
- (2) Take positions on political or social issues which do not relate to or affect the practice of law or the administration of justice; or
- (3) Support or oppose, in an election, candidates for public office.

[Adopted effective July 17, 1987; amended effective December 10, 1993; September 1, 1997; September 1, 2007; September 1, 2013; September 1, 2017.]

GR 12.3
WASHINGTON STATE BAR ASSOCIATION ADMINISTRATION
OF SUPREME COURT-CREATED BOARDS AND COMMITTEES

The Supreme Court has delegated to the Washington State Bar Association the authority and responsibility to administer certain boards and committees established by court rule or order. This delegation of authority includes providing and managing staff, overseeing the boards and committees to monitor their compliance with the rules and orders that authorize and regulate them, paying expenses reasonably and necessarily incurred pursuant to a budget approved by the Board of Governors, performing other functions and taking other actions as provided in court rule or order or delegated by the Supreme Court, or taking other actions as are necessary and proper to enable the board or committee to carry out its duties or functions.

[Adopted effective September 1, 2007; amended effective September 1, 2017.]

GR 12.4
WASHINGTON STATE BAR ASSOCIATION ACCESS TO
RECORDS

(a) Policy and Purpose. It is the policy of the Washington State Bar Association to facilitate access to Bar records. A presumption of public access exists for Bar records, but public access to Bar records is not absolute and shall be consistent with reasonable expectations of personal privacy, restrictions in statutes, restrictions in court rules, or as provided in court orders or protective orders issued under court rules. Access shall not unduly burden the business of the Bar.

(b) Scope. This rule governs the right of public access to Bar records. This rule applies to the Washington State Bar Association and its subgroups operated by the Bar including the Board of Governors, committees, task forces, commissions, boards, offices, councils, divisions, sections, and departments. This rule also applies to boards and committees under GR 12.3 administered by the Bar. A person or entity entrusted by the Bar with the storage and maintenance of Bar records is not subject to this rule and may not respond to a request for access to Bar records, absent express written authority from the Bar or separate authority in rule or statute to grant access to the documents.

(c) Definitions.

(1) "Access" means the ability to view or obtain a copy of a Bar record.

(2) "Bar record" means any writing containing information relating to the conduct of any Bar function prepared, owned, used, or retained by the Bar regardless of physical form or characteristics. Bar records include only those records in the possession of the Bar and its staff or stored under Bar ownership and control in facilities or servers. Records solely in the possession of hearing officers, non-Bar staff members of boards, committees, task forces, commissions, sections, councils, or divisions that were prepared by the hearing officers or the members and in their sole possession, including private notes and working papers, are not Bar records and are not subject to public access under this rule. Nothing in this rule requires the Bar to create a record that is not currently in possession of the Bar at the time of the request.

(3) "Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation in paper, digital, or other format.

(d) Bar Records--Right of Access.

(1) The Bar shall make available for inspection and copying all Bar records, unless the record falls within the specific exemptions of this rule, or any other state statute (including the Public Records Act, chapter 42.56 RCW) or federal statute or rule as they would be applied to a public agency, or is made confidential by the Rules of Professional Conduct, the Rules for Enforcement of Lawyer Conduct, the Admission to Practice Rules and associated regulations, the Rules for Enforcement of Limited Practice Officer Conduct, General Rule 25, court orders or protective orders issued under those rules, or any other state or federal statute or rule. To the extent required to prevent an unreasonable invasion of personal privacy interests or threat to safety or by the above-referenced rules, statutes, or orders, the Bar shall delete identifying details in a manner consistent with those rules, statutes, or orders when it makes available or publishes any Bar record; however, in each case, the justification for the deletion shall be explained in writing.

(2) In addition to exemptions referenced above, the following categories of Bar records are exempt from public access except as may expressly be made public by court rule:

(A) Records of the personnel committee, and personal information in Bar records for employees, appointees, members, or volunteers of the Bar to the extent that disclosure would violate their right to privacy, including home contact information (unless such information is their address of record), Social Security numbers, driver's license numbers, identification or security photographs held in Bar records, and personal data including ethnicity, race, disability status, gender, and sexual orientation. Membership class and status, bar number, dates of admission or licensing, addresses of record, and business telephone numbers, facsimile numbers, and electronic mail addresses (unless there has been a request that electronic mail addresses not be made public) shall not be exempt, provided that any such information shall be exempt if the Executive Director approves the confidentiality of that information for reasons of personal security or other compelling reason, which approval must be reviewed annually.

(B) Specific information and records regarding

(i) internal policies, guidelines, procedures, or techniques, the disclosure of which would reasonably be expected to compromise the conduct of disciplinary or regulatory functions, investigations, or examinations;

(ii) application, investigation, and hearing or proceeding records relating to lawyer, Limited Practice Officer, or Limited License Legal Technician admissions, licensing, or discipline, or that relate to the work of ELC 2.5 hearing officers, the Board of Bar Examiners, the Character and Fitness Board, the Law Clerk Board, the Limited Practice Board, the MCLE Board, the Limited License Legal Technician Board, the Practice of Law Board, or the Disciplinary Board in conducting investigations, hearings or proceedings; and

(iii) the work of the Judicial Recommendation Committee and the Hearing Officer selection panel, unless such records are expressly categorized as public information by court rule.

(C) Valuable formulae, designs, drawings, computer source code or object code, and research data created or obtained by the Bar.

(D) Information regarding the infrastructure, integrity, and security of computer and telecommunication networks, databases, and systems.

(E) Applications for licensure by the Bar and annual licensing forms and related records, including applications for license fee hardship waivers and any decision or determinations on the hardship waiver applications.

(F) Requests by members for ethics opinions to the extent that they contain information identifying the member or a party to the inquiry.

Information covered by exemptions will be redacted from the specific records sought. Statistical information not descriptive of any readily identifiable person or persons may be disclosed.

(3) Persons Who Are Subjects of Records.

(A) Unless otherwise required or prohibited by law, the Bar has the option to give notice of any records request to any member or third party whose records would be included in the Bar's response.

(B) Any person who is named in a record, or to whom a record specifically pertains, may present information opposing the disclosure to the applicable decision maker.

(C) If the Bar decides to allow access to a requested record, a person who is named in that record, or to whom the records specifically pertains, has a right to initiate review or to participate as a party to any review initiated by a requester. The deadlines that apply to a requester apply as well to a person who is a subject of a record.

(e) Bar Records--Procedures for Access.

(1) General Procedures. The Bar Executive Director shall appoint a Bar staff member to serve as the public records officer to whom all records requests shall be submitted. Records requests must be in writing and delivered to the Bar public records officer, who shall respond to such requests within 30 days of receipt. The Washington State Bar Association must implement this rule and adopt and publish on its website the public records officer's work mailing address, telephone number, fax number, and e-mail address, and the procedures and fee schedules for accepting and responding to records requests by the effective date of this rule. The Bar shall acknowledge receipt of the request within 14 days of receipt, and shall communicate with the requester as necessary to clarify any ambiguities as to the records being requested. Records requests shall not be directed to other Bar staff or to volunteers serving on boards, committees, task forces, commissions, sections, councils, or divisions.

(2) Charging of Fees.

(A) A fee may not be charged to view Bar records.

(B) A fee may be charged for the photocopying or scanning of Bar records according to the fee schedule established by the Bar and published on its web site.

(C) A fee not to exceed \$30 per hour may be charged for research services required to fulfill a request taking longer than one hour. The fee shall be assessed from the second hour onward.

(f) Extraordinary Requests Limited by Resource Constraints. If a particular request is of a magnitude or burden on resources that the Bar cannot fully comply within 30 days due to constraints on time, resources, and personnel, the Bar shall communicate this information to the requester along with a good faith estimate of the time needed to complete the Bar's response. The Bar must attempt to reach

agreement with the requester as to narrowing the request to a more manageable scope and as to a timeframe for the Bar's response, which may include a schedule of installment responses. If the Bar and requester are unable to reach agreement, the Bar shall respond to the extent practicable, clarify how and why the response differs from the request, and inform the requester that it has completed its response.

(g) Denials. Denials must be in writing and shall identify the applicable exemptions or other bases for denial as well as a written summary of the procedures under which the requesting party may seek further review.

(h) Review of Records Decisions.

(1) Internal Review. A person who objects to a record decision or other action by the Bar's public records officer may request review by the Bar's Executive Director.

(A) A record requester's petition for internal review must be submitted within 90 days of the Bar's public records officer's decision, on such form as the Bar shall designate and make available.

(B) The review proceeding is informal, summary, and on the record.

(C) The review proceeding shall be held within five working days. If that is not reasonably possible, then within five working days the review shall be scheduled for the earliest practical date.

(2) External Review. A person who objects to a records review decision by the Bar's Executive Director may request review by the Records Request Appeals Officer (RRAO) for the Bar.

(A) The requesting party's request for review of the Executive Director's decision must be deposited in the mail and postmarked or delivered to the Bar not later than 30 days after the issuance of the decision, and must be on such form as the Bar shall designate and make available.

(B) The review will be informal and summary, but in the sole discretion of the RRAO may include the submission of briefs no more than 20 pages long and of oral arguments no more than 15 minutes long.

(C) Decisions of the RRAO are final unless, within 30 days of the issuance of the decision, a request for discretionary review of the decision is filed with the Supreme Court. If review is granted, review is conducted by the Chief Justice of the Washington Supreme Court or his or her designee in accordance with procedures established by the Supreme Court. A designee of the Chief Justice shall be a current or former elected judge. The review proceeding shall be on the record, without additional briefing or argument unless such is ordered by the Chief Justice or his or her designee.

(D) The RRAO shall be appointed by the Board of Governors. The Bar may reimburse the RRAO for all necessary and reasonable expenses incurred in the completion of these duties, and may provide compensation for the time necessary for these reviews at a level established by the Board of Governors.

(i) Monetary Awards Not Allowed. Attorney fees, costs, civil penalties, or fines may not be awarded under this rule.

(j) Effective Date of Rule.

(1) This rule goes into effect on July 1, 2014, and applies to records that are created on or after that date.

(2) Public access to records that are created before that date are to be analyzed according to other court rules, applicable statutes, and the common law balancing test; the Public Records Act, chapter 42.56 RCW, does not apply to such Bar records, but it may be used for nonbinding guidance.

[Adopted effective July 1, 2014; amended effective September 1, 2017.]

**GR 12.5
IMMUNITY**

All boards, committees, or other entities, and their members and personnel, and all personnel and employees of the Washington State Bar Association, acting on behalf of the Supreme Court under the Admission and Practice Rules, the Rules for Enforcement of Lawyer Conduct, or the disciplinary rules for limited practice officers and limited license legal technicians, shall enjoy quasi-judicial immunity if the Supreme Court would have immunity in performing the same functions.

[Adopted effective January 2, 2008; amended effective September 1, 2017.]

2025-2026 WSBA BOARD OF GOVERNORS MEETING SCHEDULE

MEETING DATE	LOCATION	DESCRIPTION	EXECUTIVE COMMITTEE MEETING	MATERIALS DEADLINE
October 24-25, 2025	Icicle Village Resort Leavenworth, WA	Team Building Retreat		n/a
November 14-15, 2025	WSBA Conference Center Seattle, WA	BOG Meeting	October 22, 2025	October 14, 2025
January 16-17, 2026	WSBA Conference Center Seattle, WA	BOG Meeting KCBA MLK Luncheon Jan. 16	December 18, 2025	December 9, 2025
March 6-7, 2026	Great Wolf Lodge, Grand Mound, WA	BOG Meeting	February 19, 2026	February 10, 2026
May 1-2, 2026	Wenatchee Convention Center Wenatchee, WA	BOG Meeting	April 16, 2026	April 7, 2026
July 23 - 24, 2026 July 25, 2026	Tulalip Resort Casino Marysville, WA	BOG Meeting BOG Planning Retreat	June 25, 2026	June 15, 2026
September 24-25, 2026	Davenport Grand Hotel Spokane, WA	BOG Meeting	September 3, 2026	August 25, 2026

All proposed agenda items and materials must be submitted by the deadline stated above. Materials can be submitted through 1) a staff liaison, 2) staff supervisor or department director, 3) staff member identified by the Office of the Executive Director or, if none of those are applicable, 4) directly to the Executive Director (terran@wsba.org). Submitters will be notified of the status of their request after the materials deadline. All meeting materials will be published appx. two weeks prior to the meeting.

Materials should include: 1) a cover memo, 2) additional/supplemental materials, 3) be inclusive of all WSBA analyses, if relevant and, 4) be in final form suitable for publication. Click [here](#) for more information.

BASIC CHARACTERISTICS OF MOTIONS

*From: The Complete Idiot's Guide to Robert's Rules
The Guerilla Guide to Robert's Rules*

MOTION	PURPOSE	INTERRUPT SPEAKER?	SECOND NEEDED?	DEBATABLE?	AMENDABLE?	VOTE NEEDED
1. Fix the time to which to adjourn	Sets the time for a continued meeting	No	Yes	No ¹	Yes	Majority
2. Adjourn	Closes the meeting	No	Yes	No	No	Majority
3. Recess	Establishes a brief break	No	Yes	No ²	Yes	Majority
4. Raise a Question of Privilege	Asks urgent question regarding to rights	Yes	No	No	No	Rules by Chair
5. Call for orders of the day	Requires that the meeting follow the agenda	Yes	No	No	No	One member
6. Lay on the table	Puts the motion aside for later consideration	No	Yes	No	No	Majority
7. Previous question	Ends debate and moves directly to the vote	No	Yes	No	No	Two-thirds
8. Limit or extend limits of debate	Changes the debate limits	No	Yes	No	Yes	Two-thirds
9. Postpone to a certain time	Puts off the motion to a specific time	No	Yes	Yes	Yes	Majority ³
10. Commit or refer	Refers the motion to a committee	No	Yes	Yes	Yes	Majority
11. Amend an amendment (secondary amendment)	Proposes a change to an amendments	No	Yes	Yes ⁴	No	Majority
12. Amend a motion or resolution (primary amendment)	Proposes a change to a main motion	No	Yes	Yes ⁴	Yes	Majority
13. Postpone indefinitely	Kills the motion	No	Yes	Yes	No	Majority
14. Main motion	Brings business before the assembly	No	Yes	Yes	Yes	Majority

1 Is debatable when another meeting is scheduled for the same or next day, or if the motion is made while no question is pending

2 Unless no question is pending

3 Majority, unless it makes question a special order

4 If the motion it is being applied to is debatable



Discussion Protocols Board of Governors Meetings

Philosophical Statement:

“We take serious our representational responsibilities and will try to inform ourselves on the subject matter before us by contact with constituents, stakeholders, WSBA staff and committees when possible and appropriate. In all deliberations and actions we will be courageous and keep in mind the need to represent and lead our membership and safeguard the public. In our actions, we will be mindful of both the call to action and the constraints placed upon the WSBA by GR 12 and other standards.”

Governor’s Commitments:

1. Tackle the problems presented; don’t make up new ones.
2. Keep perspective on long-term goals.
3. Actively listen to understand the issues and perspective of others before making the final decision or lobbying for an absolute.
4. Respect the speaker, the input and the Board’s decision.
5. Collect your thoughts and speak to the point – sparingly!
6. Foster interpersonal relationships between Board members outside Board events.
7. Listen and be courteous to speakers.
8. Speak only if you can shed light on the subject, don’t be repetitive.
9. Consider, respect and trust committee work but exercise the Board’s obligation to establish policy and insure that the committee work is consistent with that policy and the Board’s responsibility to the WSBA’s mission.
10. Seek the best decision through quality discussion and ample time (listen, don’t make assumptions, avoid sidebars, speak frankly, allow time before and during meetings to discuss important matters).
11. Don’t repeat points already made.
12. Everyone should have a chance to weigh in on discussion topics before persons are given a second opportunity.
13. No governor should commit the board to actions, opinions, or projects without consultation with the whole Board.
14. Use caution with e-mail: it can be a useful tool for debating, but e-mail is not confidential and does not easily involve all interests.
15. Maintain the strict confidentiality of executive session discussions and matters.



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BOARD OF GOVERNORS

WSBA VALUES

Through a collaborative process, the WSBA Board of Governors and Staff have identified these core values that shall be considered by the Board, Staff, and WSBA volunteers (collectively, the “WSBA Community”) in all that we do.

To serve the public and our members and to promote justice, the WSBA Community values the following:

- Trust and respect between and among Board, Staff, Volunteers, Members, and the public
- Open and effective communication
- Individual responsibility, initiative, and creativity
- Teamwork and cooperation
- Ethical and moral principles
- Quality customer-service, with member and public focus
- Confidentiality, where required
- Diversity and inclusion
- Organizational history, knowledge, and context
- Open exchanges of information



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BOARD OF GOVERNORS

GUIDING COMMUNICATION PRINCIPLES

In each communication, I will assume the good intent of my fellow colleagues; earnestly and actively listen; encourage the expression of and seek to affirm the value of their differing perspectives, even where I may disagree; share my ideas and thoughts with compassion, clarity, and where appropriate confidentiality; and commit myself to the unwavering recognition, appreciation, and celebration of the humanity, skills, and talents that each of my fellow colleagues bring in the spirit and effort to work for the mission of the WSBA. Therefore, I commit myself to operating with the following norms:

- ◆ I will treat each person with courtesy and respect, valuing each individual.
- ◆ I will strive to be nonjudgmental, open-minded, and receptive to the ideas of others.
- ◆ I will assume the good intent of others.
- ◆ I will speak in ways that encourage others to speak.
- ◆ I will respect others' time, workload, and priorities.
- ◆ I will aspire to be honest and open in all communications.
- ◆ I will aim for clarity; be complete, yet concise.
- ◆ I will practice "active" listening and ask questions if I don't understand.
- ◆ I will use the appropriate communication method (face-to-face, email, phone, voicemail) for the message and situation.
- ◆ When dealing with material of a sensitive or confidential nature, I will seek and confirm that there is mutual agreement to the ground rules of confidentiality at the outset of the communication.
- ◆ I will avoid triangulation and go directly to the person with whom I need to communicate. (If there is a problem, I will go to the source for resolution rather than discussing it with or complaining to others.)
- ◆ I will focus on reaching understanding and finding solutions to problems.
- ◆ I will be mindful of information that affects, or might be of interest or value to, others, and pass it along; err on the side of over-communication.
- ◆ I will maintain a sense of perspective and respectful humor.



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BOARD OF GOVERNORS

Anthony David Gipe
President

phone: 206.386.4721
e-mail: adgipeWSBA@gmail.com

November 2014

BEST PRACTICES AND EXPECTATIONS

❖ Attributes of the Board

- Competence
- Respect
- Trust
- Commitment
- Humor

❖ Accountability by Individual Governors

- Assume Good Intent
- Participation/Preparation
- Communication
- Relevancy and Reporting

❖ Team of Professionals

- Foster an atmosphere of teamwork
 - Between Board Members
 - The Board with the Officers
 - The Board and Officers with the Staff
 - The Board, Officers, and Staff with the Volunteers

- We all have common loyalty to the success of WSBA

❖ Work Hard and Have Fun Doing It



BOARD OF GOVERNORS

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WASHINGTON STATE
BAR ASSOCIATION

TO: WSBA Board of Governors
FROM: Ethan Frenchman, Chair, WSBA Judicial Recommendation Committee; Sanjay Walvekar, Staff Liaison to the Judicial Recommendation Committee
CC: Terra Nevitt, Executive Director
DATE: February 26, 2026
RE: WSBA Judicial Recommendation Committee February 2026 Interviews and Recommendations

ACTION: Approve the recommendations of the WSBA Judicial Recommendation Committee.

The WSBA Judicial Recommendation Committee met on February 26, 2026 for the purpose of conducting interviews with four individuals interested in being considered for openings on the Washington State Court of Appeals and the Washington Supreme Court. Per committee guidelines approved by the Board of Governors, the proceedings and records of the committee, including applicant names, committee discussions, and committee votes, are kept strictly confidential. The committee’s recommendations are available in the Governor’s materials via the WSBA cloud-sharing service.



CHARTER

Justice Gap Solutions Scoping Work Group

Adopted: January 16, 2026.

I. Authority

This Work Group is established under the authority of the WSBA Board of Governors (BOG) and the Washington State Access to Justice Board, pursuant to WSBA Bylaws Section IX(B)(2), which authorizes the creation of work groups to address specific issues of importance to the legal community and the public and the ATJ Board Operational Rules Section IV(B) Special Initiatives and Task Forces which establishes task forces with limited life spans to work on specific initiatives.

II. Purpose

The Justice Gap Solutions Scoping Work Group is a joint initiative of the WSBA and the Access to Justice Board. Its purpose is to review existing data, research, and feedback gathered about communities in Washington that have historically been underserved and marginalized with respect to their legal needs and to use an equity lens to evaluate innovative solutions including those that have been implemented elsewhere. Based on this review, the group will recommend to the WSBA and to the Access to Justice Board which solutions should be pursued in Washington, how they should be prioritized, and what roles the WSBA and ATJ Board should play in implementation. The Work Group is not charged with designing or implementing solutions but rather helping the WSBA and the ATJ Board identify how to prioritize its resources and its role in advancing solutions.

III. Activities

The Justice Gap Solutions Scoping Work Group is charged with the following activities, which do not necessarily need to be taken up in the order listed.

1. Conducting a comprehensive review of existing data, reports, and research on communities in Washington whose legal needs are going unmet. This includes, but is not limited to:
 - moderate- and low-income individuals,
 - people in rural communities,
 - people without lawful immigration status,
 - people with disabilities,
 - members of the LGBTQIA+ community, and
 - Black, Indigenous, and additional People of Color

To the greatest extent possible, the work group should consult with individuals or groups with lived experience of the challenges faced by the groups identified and/or review data and information that is based on the lived experience of people in these communities.

2. Conducting a comprehensive review of current efforts to consider solutions that align with or leverage existing licenses, regulatory frameworks, programs and entities in Washington including:
 - alternative pathways to licensure,
 - the Entity Regulation Pilot Project,
 - the APR 6 Law Clerk Program, and
 - limited licenses to practice law including the APR 8(c) indigent representation exception, the APR 9 limited license intern, the APR 12 limited practice officer license, and the APR 28 limited license legal (LLLT) technician license.
3. Conducting a comprehensive review of existing strategic guidance adopted by the ATJ Board, the WSBA and other partners to consider solutions that align with these roadmaps including:
 - The Access to Justice Board Strategic Plan,
 - The WSBA FY26-29 Strategic Plan,
 - The WSBA Equity & Justice Plan,
 - The WSBA Tech Task Force Final Report,
 - The Access to Justice Technology Principles, and
 - The WSBA Indigent Defense Standards.
4. Consulting with entities and individuals that have knowledge and experience relevant to the task of the work group including:
 - the Practice of Law Board,
 - the LLLT Board,
 - the STAR Council,
 - the Low Bono Section,
 - legal Educators, including representatives from Washington’s three Law Schools and the APR 6 Law Clerk Board,
 - representatives of the CLEAR Hotline at the Northwest Justice Project,
 - the Office of Public Defense, and
 - other jurisdictions that have implemented innovative solutions.
5. Examining innovative solutions implemented in other jurisdictions, such as:
 - Community Justice Workers,
 - licensed paraprofessionals, and
 - Other non-traditional legal service delivery models
6. Recommending to the ATJ Board and the WSBA Board of Governors:
 - to what extent existing solutions should be utilized or enhanced,
 - whether new solutions should be pursued in Washington and why,
 - how these solutions should be prioritized,
 - the appropriate mechanisms for implementation, including the roles of WSBA and the ATJ Board, and
 - potential roles and partnerships with other system partners, including, but not limited to, the Administrative Office of the Court, the Washington Supreme Court, the Washington

State Superior Court Judges Association and the District and Municipal Court Judges Association, court management associations, public defense and civil legal aid providers, law schools, the APR 6 Law Clerk Board, the LLLT Board, the Practice of Law Board, the Small Town and Rural Practice Council, and other nonprofit and community-based institutions that intersect with the delivery of legal services.

IV. Timeline & Deliverables

The Work Group will complete its work within four (4) months from its first meeting. This includes:

1. A written report summarizing findings from the literature review
2. A prioritized list of recommended solutions
3. A proposed implementation framework, including:
 - a. suggested roles for WSBA and the ATJ Board,
 - b. considerations for regulatory, operational, and equity impacts, and
 - c. identification of stakeholders.

The work group will report jointly to the WSBA Board of Governors and the Access to Justice Board. Interim updates may be provided upon request.

This work group is being convened to operate with focus, urgency, and a clearly defined objective. It is designed as a time-bound, high-impact initiative, requiring a concentrated effort over a four-month period. Members will be asked to prioritize this work during that time, which may include frequent meetings and/or longer retreat-style sessions, and a strong commitment to achieving the group's goals within the designated timeline.

V. Decision-Making

The group will make decisions by consensus wherever possible. The group will reach consensus on an issue when it agrees on a proposal and each member can honestly say:

- I believe that other participants understand my point of view.
- I believe I understand other participants' points of view.
- Whether or not I prefer this agreement, I support it because it was arrived at openly and fairly and it is the best solution for us at this time.

For areas in which no consensus is achieved, the Co-Chairs will summarize the perspectives underlying the various options for consideration by the Board of Governors and the Access to Justice Board.

VI. Membership

The Work Group shall be co-chaired by:

- One member of the Access to Justice Board, appointed by the Access to Justice Board

- One member of the WSBA Board of Governors, appointed by the WSBA President

Additional voting members include:

- One additional member of the WSBA Board of Governors, appointed by the WSBA President
- One additional member of the ATJ Board, appointed by the ATJ Board
- One member of the Pro Bono Council, appointed by the Pro Bono Council
- One representative from the civil legal aid community, appointed by the ATJ Board
- One representative from the criminal legal aid community, appointed by the Council on Public Defense
- One representative from the Office of Civil Legal Aid, appointed by the Office of Civil Legal Aid
- Two community members with expertise in the legal needs of underserved communities, appointed by the ATJ Board
- Three representatives of the judiciary (including court staff), appointed by the Board for Judicial Administration
- Terra Nevitt, WSBA Executive Director
- Renata Garcia, WSBA Chief Regulatory Counsel
- Diana Singleton, WSBA Chief Equity & Justice Officer

In making these appointments, entities are strongly encouraged to identify representatives with lived experience of the communities in Washington whose legal needs are going unmet.

The WSBA Executive Director will assign a staff liaison to support the Work Group with sufficient knowledge, skill and expertise to support co-chairs with developing a work plan and facilitating the Work Group's process and discussions.

TO: WSBA Board of Governors
CC: Terra Nevitt, Executive Director
Bonnie Sterken, Equity & Justice Manager
Michael Chin, Chair, Access to Justice Board
FROM: Francis Adewale, President
DATE: February 24, 2026
RE: Presidential Appointments of members to the Justice Gap Solutions Scoping Work Group

CONSENT: Accept the following Presidential Appointments for the Justice Gap Solutions Scoping Work Group.

On January 16, 2026, the Board of Governors approved the creation of the Justice Gap Solutions Scoping Work Group, a joint initiative of the WSBA and the Access to Justice Board; its ‘purpose is to review existing data, research, and feedback gathered about communities in Washington that have historically been underserved and marginalized with respect to their legal needs and to use an equity lens to evaluate innovated solutions including those that have been implemented elsewhere’. In accordance with its charter, membership on the work group includes a co-chair from the WSBA Board of Governors, appointed by the WSBA President and one additional member of the WSBA Board of Governors, also appointed by the WSBA President.

Therefore, I have appointed the following members of the WSBA Board of Governors to the below positions.

Co-Chair (WSBA BOG):	Jordan Couch
Member (WSBA BOG)	Mary Rathbone

The term begins upon appointment, continues for the duration of the work group’s work and ends when the work group is officially sunset.

Attachments:

Justice Gap Solutions Work Group Charter

TO: WSBA Board of Governors
FROM: Executive Director Terra Nevitt
DATE: February 26, 2026
RE: Executive Director's Report

Legal Technology Task Force Recommendations

The Board of Governors accepted the final report of the Legal Technology Task Force at the September 2025 meeting. Since that time, we have been reviewing, evaluating, and prioritizing its recommendations. Many of the recommendations are operational in nature and can be implemented within the framework of existing programming. Following consultation with the Co-Chairs of the Member Engagement Council, we are forming an implementation workgroup under the authority of the Executive Director to partner with staff to support this work. There are also a number of recommendations that will require Board action, which are outlined in the attached summary document. They include considering a Technology MCLE requirement, updating the rules on electronic evidence, and advocating for statewide court technology infrastructure. The policy recommendations will be scheduled for review and disposition by the Board of Governors at an upcoming meeting.

BOG Elections Update

The deadline for the congressional district positions was February 17. Congratulations to Governor Todd Bloom, declared winner for District 6, and Governor Allison Widney, declared winner for District 3. Thank you for being willing to serve another term!

We are currently recruiting for five board positions and President-elect. WSBA did not receive any applications for Districts 7 North and 8. As a result, pursuant to the WSBA Bylaws, the positions will be filled by Board appointment until the next election cycle only. District 2 will open when President-elect Petrasek vacates the seat effective at the conclusion of the September meeting. The application deadline for President-elect and Districts 7N, 8, and 2 is April 7, and the appointments will take place at the May 1-2, 2026 Board meeting. Recruitment is also underway for the Governor At-Large position currently held by Governor Tom Ahearne, who is eligible for re-election. The deadline for this position is April 15. The DEI Council will interview applicants on April 22. The election for this position will be held May 15 – June 1. Information Sessions are scheduled for March 16 and April 7. Contact Paris Eriksen and/or visit the new [Board elections page](#) for more details on all positions.

Attachments

Summary of Legal Tech Task Force Recommendations
Quarterly Outreach Report

Legal Tech TF - Policy Recommendations

Key Point 1: Harnessing Potential – The Role of Practitioners

- *No policy recommendations*

Key Point 2: Building WSBA Capacity and Strategic Partnerships

- Develop a Strategic Technology Plan

Key Point 3: Supporting Technology Competence – Meeting Diverse Practice Needs

- Recommend a Technology MCLE Requirement
- Explore Adding Technology and the Law as an Area in the Bar Exam

Key Point 4: Building Ethical Frameworks

- *No policy recommendations*

Key Point 5: Bridging the Cybersecurity Confidence Gap – From Confidence to Competent

- *No policy recommendations*

Key Point 6: Strengthening Court Capacity – Advancing Justice Through Digital Transformation

- Provide Comprehensive Court Training on AI and Technology
- Upgrade Courtroom Technology
- Update Rules on Electronic Evidence
- Implement AI Detection Tools
- Enhance Language Access Through AI
- Simplify Court Forms and Filings
- Advocate for Standardized, Statewide Court Data Infrastructure Fully Funded by the State

Key Point 7: Law Schools

- Embrace a Technology Conscious Culture
- Maintain a Practice-Ready Curriculum
- Assess Student Progress
- Support Faculty
- Influence Broader Law and Policy Development

Key Point 8: Advancing Ethical Innovation and Equitable Access – Leveraging AI to Close the Justice Gap

- Establish Ethical Boundaries for AI Legal Tools – Regulatory

- Expand Court-Based AI Resources
- Foster Development of Affordable and Scalable Tools

Key Point 9: Safeguarding Sensitive Legal Data – Strengthening Consumer Protection in a Digital Era

- Advocate for Updated Consumer Protection Laws
- Advocate for Enhanced Consumer Privacy Protections
- Provide Title 7 RPC Guidance on Lawyer Advertising and Marketing
- Develop Consumer-Focused Certification Programs

Key Point 10: Ensuring Regulatory Innovation and Stability – Future Expertise and Oversight

- Petition for a Dedicated Technology Oversight Board or Expanded Practice of Law Board

**

Legal Tech TF - Operational Recommendations

Key Point 1: Harnessing Potential – The Role of Practitioners

- Educational Campaign

Key Point 2: Building WSBA Capacity and Strategic Partnerships

- Expand and Tailor Member-Focused Technology Education
- Launch Interactive Workshops
- Establish Dedicated Technology Expertise
- Centralize Technology Resources
- Expand and Maintain the Practice Management Discount Network
- Pilot a WSBA Technology Showcase Event

Key Point 3: Supporting Technology Competence – Meeting Diverse Practice Needs

- Provide Free or Low-Cost Educational Opportunities
- Expand Advanced Programming

Key Point 4: Building Ethical Frameworks for Technology Use

- Define Baseline Ethical Standards for Emerging Technologies

- Publish Clear, Practical Ethics Guidance for Member Questions about Emerging Technologies
- Create an Ethical Evaluation Framework and Resources for Technology Use

Key Point 5: Bridging the Cybersecurity Confidence Gap – From Confidence to Competent

- Establish Cybersecurity Expectations
- Provide Affordable Cybersecurity Assessments
- Promote Cybersecurity Transparency with Clients
 - *Note: CPE involvement mentioned here*
- Expand Cybersecurity Awareness, Training, and Support

Key Point 6: Strengthening Court Capacity – Advancing Justice Through Digital Transformation

- *No WSBA Operational Recommendations*

Key Point 7: Supporting Future Professionals – Transforming Legal Education for the Digital Era

- *No WSBA Operational Recommendations*

Key Point 8: Advancing Ethical Innovation and Equitable Access – Leveraging AI to Close the Justice Gap

- Support Public-Facing AI Literacy
- Educate Legal Professionals on Inclusive AI Implementation

Key Point 9: Safeguarding Sensitive Legal Data – Strengthening Consumer Protection in a Digital Era

- Provide Education on AI and Consumer Protection

Key Point 10: Ensuring Regulatory Innovation and Stability – Future Expertise and Oversight

- *No WSBA Operational Recommendations*

WASHINGTON STATE BAR ASSOCIATION

MEMO

To: Board of Governors

From: Darlene Parker, Sr. Outreach Coordinator

Date: February 24, 2026

Re: Summary of Outreach, October 1, 2025 – February 28, 2026

Between October 2025 and February 2026, WSBA leaders and staff participated in numerous outreach activities across Washington’s legal community, including affinity and county bar events, legal service organizations, community celebrations, and various CLE presentations.

Events and Presentations		
Date	Event Title	Bar Association/ Legal Entity
Affinity Bar and County Bar Associations		
October 9, 2025	VABAW 20 th Annual Gala	Vietnamese American Bar Assoc. of Washington
October 17, 2025	SABAW Annual Gala	South Asian Bar Assoc. of Washington
October 18, 2025	WWL Annual Gala	Washington Women Lawyers
October 20, 2025	MAMA Seattle 19 th Annual Gala	Mother Attorneys Mentoring Assoc. of Washington
October 21, 2025	Gonzaga Law Negotiations Competition	Gonzaga University
October 24, 2025	ABAW Annual Gala	Asian Bar Assoc. of Washington
October 25, 2025	FLOW 16 th Barrio Fiesta	Filipino Lawyers of Washington
November 7, 2025	SBAW Annual Dinner	Slavic Bar Assoc. of Washington
December 2, 2025	WWL Winter Social	Washington Women Lawyers
December 9, 2025	School of Law Reception	Seattle University
December 11, 2025	SCBA Holiday Party	Spokane County Bar Assoc.
December 11, 2025	LMBA Holiday Party	Loren Miller Bar Assoc.
December 12, 2025	ABAW Holiday Party	Asian Bar Assoc. of Washington
January 6, 2026	TCBA Lincoln Day Banquet	Thurston County Bar Assoc.
January 16, 2026	2026 Rev. Dr. Martin Luther King Jr. Luncheon	King County Bar Assoc.
January 19, 2026	KABA Annual Gala	Korean American Bar Assoc.
January 20, 2026	Cardozo Society Winter Happy Honor	Cardozo Society of Washington State
January 23, 2026	Installation Dinner	Kitsap County

January 29, 2026	SCBA Annual Dinner & Meeting	Snohomish County Bar Assoc.
February 17, 2026	SCBA Diversity Committee Carl Maxey Scholarship Reception	Spokane County Bar Assoc.
February 21, 2026	PCMBBA Passing the Gavel	Pierce County Minority Bar Assoc.
Other Legal Entities		
October 10, 2025	An Evening with Justice	Northwest Immigrant Rights Project
October 22, 2025	Advancing Youth & Justice	Legal Counsel of Youth and Children
November 10, 2025	Network Meeting	Singapore Ministry of Law delegation
December 15, 2025	Justice Yu Retirement	WA Supreme Court
January 24, 2026	Justice Colleen Melody Swearing-In	WA Supreme Court
February 27, 2026	Goldmark Luncheon	Legal Foundation of Washington
APEX in Community Celebrations		
December 4, 2025	Norm Maleng Leadership Award: Erin Lennon	
December 11, 2025	Outstanding Young Lawyer Award: Tyler Quillin	
January 8, 2026	Angelo Petrus Award for Lawyers in Government Service: Kristin Brewer	
February 25, 2026	Pro Bono and Public Service: John Cummings	
March 1, 2026	Outstanding Judge: LeRoy McCullough	
Date	Presentations and Panels	Host/Venue
October 3, 2025	Ethics CLE Programs	Jefferson County Bar Assoc. and Pro Bono Lawyers
October 8, 2025	Solo and Small Firms Sections CLE	King County Bar Assoc.
October 18, 2025	Annual Fall CLE	Domestic Relations Attorneys of Washington
October 27, 2025	“The Importance of Building a Diverse and Inclusive Bench and Bar”	Seattle University School of Law's Judicial Externship Class
November 5, 2025	Panelist: Civil Rights & Judiciary Meeting	House Civil Rights & Judiciary Committee/Attorney Pipeline
November 6, 2025	Paralegal: Common Ethical Dilemmas	UW Law
November 7, 2025	CLE Bonanza	Clallam Jefferson County Pro Bono Lawyers
November 7, 2025	Annual Solo and Small Practice	WSBA Solo and Small
November 7, 2025	Testified at hearing	Senate Law & Justice Committee/Caseload Standards
November 13, 2025	Lunchtime CLE: Civil/Criminal/Family/Juvenile Divisions	Spokane County Prosecutors Office
November 13, 2025	Appellate Legal Writing Class	Gonzaga University School of Law
November 21, 2025	Presentation: Common Ethical Dilemmas	Whatcom GAL
December 2, 2025	Bellevue Rotary Club: Rule of Law	King County Bar Assoc. Civics Stewardship Program
December 9, 2025	WSBA Mini-CLE	ELUL
December 9, 2025	Pupilage 3: Ethics and the Movie “My Cousin Vinny”	Dwyer Inn of Court

December 10, 2025	Probate and Trust Annual	WSBA Probate
December 11, 2025	24 th Annual CLE Bootcamp: Hot Topics in the Law	The Seminar Group
December 15, 2025	Ethical Dilemmas for the Practicing Attorney	WSBA
December 17, 2025	Annual Staff Ethics	OPR Office of Program Research
December 19, 2025	Bar CLE	King County Bar Assoc.
January 7, 2026	7 th Grade Social Studies Classes	Assumption-St Bridget School
January 29, 2026	Seattle Office CLE and Reception	Fisher & Phillips LLP
February 6, 2026	Rule of Law Breakout Sessions (2)	NCBP Midyear conference
February 18, 2026	Monthly Lunch Meetings CLE	Desert Bar Assoc.

TO: WSBA Board of Governors
FROM: Terra Nevitt, Executive Director
DATE: February 24, 2026
RE: NCBP Pledge

ACTION: There are two proposed actions (1) approve signing the National Conference of Bar President's Pledge to Preserve the Independence of the Legal Profession and the Judicial System and (2) approve sponsoring a related ABA House of Delegates Resolution.

Background

The National Conference of Bar Presidents (NCBP) is a national organization that brings together the presidents of state, local, and specialty bar associations to share ideas, foster leadership, and advance the interests of the legal profession across the country. The nonprofit organization is staffed by the ABA Center for Bar Leadership and holds its annual and midyear meetings in conjunction with the annual and midyear meetings of the ABA. WSBA is a member of the NCBP and provides individual memberships to its officers during their term of service.

This request comes from NCBP President, former WSBA President Patrick Palace. President Palace drafted the pledge, which was adopted by the NCBP, in response to growing concerns about threats to judicial independence and the rule of law. Its purpose is to unite bar leaders across jurisdictions in a collective recommitment to the foundational principles that sustain the legal profession and democratic governance. The NCBP is seeking signatures from Bars across the nation as a demonstration of unity and commitment to our oaths of attorney and the independence of our profession. As of the date of this memo, the pledge has been signed by the Allegheny County Bar Association, the Nashville Bar Association, the New Jersey State Bar Association, the Philadelphia Bar Association, the Clark County Bar Association, the Minnesota State Bar Association, the Illinois State Bar Association, the National Conference of Women Bar Associations, and the San Diego County Bar Association. It has not yet been signed by a Mandatory Bar Association. You can learn more about the pledge and its purpose on the most recent [episode of *Leading the Bar*](#), the NCBP's podcast.

President Palace is also requesting that WSBA sponsor the Pledge Resolution before the ABA House of Delegates at the ABA Annual Meeting in August 2026.

Summary of the Pledge

The Pledge calls on members of the legal profession to reaffirm their oaths as attorneys and commit to seven principles: (1) upholding the rule of law and the Constitution; (2) preserving the independence of the legal profession and the judiciary; (3) upholding the legal process and respect for the courts; (4) promoting public trust and confidence in the legal system and legal profession; (5) ensuring access to justice for all; (6) advancing professional excellence and ethical leadership; and (7) fostering unity and collaboration across the profession. The full text of the oath is linked below.

Connection to WSBA's Work and Purpose

The content of the NCBP Pledge is aligned with WSBA's purposes under General Rule 12.2, including provisions which call upon WSBA to strive to promote the independence of the judiciary and legal profession, promote an

effective legal system that is accessible to all, and to promote understanding of and respect for our legal system and the law. It is also aligned with recent statements authorized by the Board including the ABA's [Bar Organizations' Statement in Support of the Rule of Law](#) and WSBA's [Statement in Support of an Independent Legal Profession Free from Government Retaliation](#). The pledge is also consistent with the messaging of WSBA's [Ambassador Program](#) which was authorized by the BOG in 2024 to engage with the public to foster trust and confidence in the legal profession and rule of law.

Attachments

[NCBP Pledge to Preserve the Independence of the Legal Profession and the Judicial System](#)

Draft ABA Resolution

WSBA RISK ANALYSIS: *This section is to be completed by the Office of General Counsel, with input from the proposing entity or individual.*

The risk analysis is included in the confidential materials in the BOG Box.

WSBA FISCAL ANALYSIS: *This section is to be completed by the Finance Department, with input from the proposing entity or individual.*

The fiscal impact of the proposed actions includes staff time used to draft the proposals and facilitating co-sponsorship of the resolution (if approved), as well as travel costs for in-person attendance by WSBA ABA Delegates at the ABA Annual Meeting in August 2026. For staff time, the work is included in the overall duties of existing WSBA staff and does not require additional staff or allocation of resources from other internal sources. Travel expenses for ABA Delegates are accounted for in WSBA's FY 2026 budget under the Volunteer Engagement cost center. These expenditures are planned annually as part of ongoing operations; thus, no additional funds are required.

WSBA EQUITY ANALYSIS: *This section is to be completed by the Equity and Justice Team, with input from the proposing entity or individual.*

The purpose of the equity analyses is to understand how entities incorporated an equity lens into the action items presented to the Board of Governors. Applying an equity lens includes 1) identifying and centering people and communities most impacted decisions and/or 2) meeting people and communities according to their specific needs to produce fair and equal outcomes for all. The proposed pledge to the commitment to the rule of law is consistent with the advancing equity for all communities and does not pose any equity concerns.

AMERICAN BAR ASSOCIATION

[SPONSOR]

REPORT TO THE HOUSE OF DELEGATES

RESOLUTION

RESOLVED, That the American Bar Association adopts the Pledge to Preserve the Independence of the Legal Profession and the Judicial System, as an affirmation of the legal profession's commitment to the rule of law, the independence of the profession, the Constitution and our legal system

FURTHER RESOLVED, That the American Bar Association encourages all state bars, local, territorial, and tribal bar associations, law schools, and legal organizations to adopt and promote the Pledge as a shared statement of professional principles and ethical duty among legal professionals.

FURTHER RESOLVED, That the American Bar Association urges every member of the legal profession to demonstrate the values embodied in the Pledge through civility, public service, and advocacy that strengthen public confidence in the justice system and the rule of law.

FURTHER RESOLVED, That the American Bar Association shall disseminate and publicize the Pledge to advance professional unity and educate the public on the central role of an independent legal profession and judiciary in preserving democracy.

"The Pledge" reads as follows:

Pledge to Preserve the Independence of the Legal Profession and the Judicial System

Introduction

We, members of the legal profession, reaffirm the solemn oath we took upon entering this noble calling. We recognize that our oath is not a mere formality but a living promise to uphold the Constitution, the rule of law, and the fair and equitable administration of justice.

We are united by the principles expressed in the Preamble to the Model Rules of Professional Conduct and in the preambles to the Rules of Professional Conduct of our respective states. As officers of the court, we acknowledge the sacred trust placed in us by the public we serve.

It is upon these foundations—the independence of our profession, the independence of our judicial system, and the strength of our unity—that our service to justice and to society stands firm.

Therefore, we commit ourselves to the following shared foundational principles of our profession.

Statement of Shared Principles

1. Upholding the Rule of Law and the Constitution

We reaffirm our oath and pledge to support and defend the Constitution of the United States and the constitutions of our respective states. We recognize that fidelity to these charters is fundamental to liberty, justice, and the preservation of our American institutions. We will act, speak, and lead in ways that strengthen public confidence in the rule of law, the judiciary, and our constitutional system.

2. Preserving the Independence of the Profession and the Judiciary

We affirm that an independent legal profession is indispensable to the protection of governance under the rule of law. The self-governance of our profession safeguards the public from tyranny and ensures that justice remains free from political influence. Each lawyer bears personal responsibility to defend and uphold this independence for the good of the public and the integrity of the legal system.

3. Upholding the Legal Process and Respect for the Courts

We pledge to maintain the independence of and respect due to the courts of justice, judicial officers, and all participants in the legal process. We recognize that respect for the rule of law depends upon civility, professionalism, and honest advocacy in every proceeding and in every forum.

4. Promoting Public Trust and Confidence

We commit to preserving public trust and confidence in the legal system and the legal profession. We pledge to promote integrity, honesty, and respect for the courts by upholding the values of the Code of Professional Conduct—as judicial officers and as public citizens with special responsibilities for the preservation of justice.

5. Ensuring Access to Justice for All

We pledge to devote our professional time, skill, and influence to ensuring access to justice, particularly for those who cannot afford it. We will champion efforts that improve the law, advance equality, and ensure that all persons, regardless of means or status, have a fair opportunity to be heard.

6. Advancing Professional Excellence and Ethical Leadership

We recommit to the continued pursuit of professional excellence and ethical leadership. We will strive to uphold the highest ideals of truth, integrity, and service, and to act as mentors and servant leaders for the next generation of lawyers. Our strength as a profession depends upon both skill and moral courage.

7. Fostering Unity and Interdependence

We pledge to collaborate with one another—across jurisdictions, disciplines, and perspectives—to strengthen the unity of the profession. Our shared oath binds us not only to individual excellence but to collective responsibility. Together, we form a bulwark for justice, democracy, and the preservation of civil society.

Conclusion: Our Common Purpose

In unity and shared purpose, we pledge to be steadfast guardians of justice. We will act, individually and collectively to defend the independence of the judiciary, to uphold the rule of law, and to ensure that the legal profession remains an independent force for truth, justice, and freedom.

REPORT

I. Summary of the Resolution

This Resolution adopts and endorses the *Pledge to Preserve the Independence of the Legal Profession and the Judicial System* as a statement of principles affirming lawyers' and judges' commitment to the rule of law, the Constitution, the independence of the profession and the independence of the judiciary. It urges broad promotion and voluntary adoption across the profession and within legal education to strengthen public trust and professional unity.

II. Background and Need

The Pledge was developed and adopted by the National Conference of Bar Presidents November 11, 2025, and supported by [Names] to reaffirm our shared core values to uphold the Constitution and defend the rule of law

Recent years have seen mounting challenges to the independence of lawyers and the judiciary through political attacks, public mistrust, and erosion of confidence in legal system. The Pledge serves as a unifying document that articulates the core principles of our profession—fidelity to the Constitution, professional independence, civility, access to justice, and ethical leadership.

This Resolution builds upon ABA policies reaffirming the rule of law, the independence of the judiciary and lawyer professionalism (see e.g., 24A801 – “Statement of Principles to Preserve, Protect and Defend the Constitution, the Rule of Law and American Democracy.” It supplements these policies by providing a shared and accessible statement of principles for use by bar leaders, and state, metropolitan and affinity bar associations

III. Summary of the Pledge's Principles

The Pledge includes seven foundational principles:

1. Upholding the Rule of Law and the Constitution;
2. Preserving the Independence of the Profession and Judiciary;
3. Upholding the Legal Process and Respect for the Courts;
4. Promoting Public Trust and Confidence;
5. Ensuring Access to Justice for All;

6. Advancing Professional Excellence and Ethical Leadership; and
7. Fostering Unity and Interdependence among legal professionals

IV. Rationale

Adopting this Pledge as ABA policy underscores that the Association and its members bear a special responsibility to preserve the rule of law and to safeguard the independence of the profession. By incorporating this Pledge into ABA policy, the House of Delegates would provide leadership and encouragement for lawyers across the nation to affirm and publicly commit to these principles.

V. Conclusion

The American Bar Association has long served as a guardian of the rule of law. Through adoption of the *Pledge to Preserve the Independence of the Legal Profession and the Judicial System*, the ABA can lead a renewed national commitment to protecting the integrity and the independence of our profession.

Respectfully submitted,

GENERAL INFORMATION FORM

1. Summary of Resolution

This Resolution adopts and endorses the *Pledge to Preserve the Independence of the Legal Profession and the Judicial System* as a statement of principles affirming lawyers' and judges' commitment to the rule of law, the Constitution, and the independence of the judiciary. It urges widespread adoption and dissemination of the Pledge by state, local, territorial, and tribal bar associations, law schools, and legal organizations, and calls on all members of the legal profession to embody these principles through civility, service, and advocacy.

2. Which of the ABA's Four Goals the Resolution Seeks to Advance

- **Goal I – Serve Our Members:** Reinforces professional unity and shared purpose.

- **Goal II – Improve Our Profession:** Promotes ethical leadership, civility, and independence within the profession.
- **Goal IV – Advance the Rule of Law:** Reaffirms the lawyer’s oath and the central role of an independent bar and judiciary in sustaining democracy and constitutional governance.

3. Approval by Submitting Entity

Approved by the National Conference of Bar Presidents November 11, 2025, the and the _____ State Bar on **[Insert Approval Date]**, by vote of the governing bodies of both entities.

4. Has this or a similar Resolution been submitted previously?

No. While the ABA has previously affirmed policies supporting the rule of law and judicial independence, this Resolution formally adopts the Pledge as a unifying statement of shared professional values.

5. What existing Association policies are relevant to this Resolution and how would they be affected?

This Resolution builds upon ABA policies reaffirming the rule of law, the independence of the judiciary and lawyer professionalism (see e.g., 24A801 – “Statement of Principles to Preserve, Protect and Defend the Constitution, the Rule of Law and American Democracy.” It supplements these policies by providing a shared and accessible statement of principles for use by bar leaders, and state, metropolitan and affinity bar associations.

6. If this is a late Report, what urgency exists which requires action at this meeting of the House?

N/A – This Resolution is timely filed in accordance with the Rules of Procedure of the House of Delegates.

7. Status of Legislation (if applicable)

N/A – This Resolution does not relate to specific legislation.

8. Brief explanation regarding plans for implementation of the policy, if adopted

If adopted, the Pledge could be published on the ABA’s website and promoted across all ABA entities. The ABA could encourage state and local bar leaders to host public reaffirmations and educational events, and invite law schools and courts to incorporate the Pledge into professional events.

9. Cost to the Association (both direct and indirect costs)

Minimal. Implementation will primarily require staff coordination, digital publication, and communications support within existing ABA resources.

10. Disclosure of Interest

None.

11. Referrals

- Standing Committee on Professionalism
- Civil Rights and Social Justice Section

12. Name and Contact Information (Prior to Meeting)

Patrick Palace, President, National Conference of Bar Presidents

Email: patrick@palacelaw.com

Phone: 253.225.8383

13. Name and Contact Information (On-Site Contact at Meeting)

Patrick Palace

President, National Conference of Bar Presidents

Email: patrick@palacelaw.com

Phone: 253.225.8383

EXECUTIVE SUMMARY

1. Summary of the Resolution

This Resolution adopts the *Pledge to Preserve the Independence of the Legal Profession and the Judicial System* as ABA policy, affirming the profession's core commitments to the rule of law, constitutional fidelity, professional integrity, and judicial independence. It calls on all legal institutions and professionals to uphold and promote these principles as foundational to democracy and justice.

2. Summary of the Issue the Resolution Addresses

Increasing political polarization, erosion of public confidence in courts, and attacks on lawyers and judges threaten the independence of the legal system. The profession requires a unifying reaffirmation of its foundational principles and

ethical obligations to counteract these pressures and preserve trust in the rule of law.

3. How the Proposed Policy Position Will Address the Issue

By adopting the Pledge as official ABA policy, the Association will lead a nationwide movement to reaffirm and educate the public on the importance of an independent bar and judiciary. The Pledge provides an accessible, unifying framework for professional reaffirmation and public engagement on the values that sustain our legal system.

4. Summary of Any Minority Views or Opposition

No internal or external opposition has been identified. The Resolution reflects broad consensus among bar leaders and ABA entities on the necessity of reaffirming professional independence and unit