

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

Board of Governors Meeting
Late Late Meeting Materials

July 21-22, 2022
Greater Tacoma Convention Center
Tacoma, WA
Zoom and Teleconference

BOARD OF GOVERNORS MEETING Late Late Materials July 21-22, 2022 Greater Tacoma Convention Center, Tacoma, WA Zoom and Teleconference	
Description	Page Number
Budget & Audit - First Read: Fiscal Year 2023 Draft WSBA Budget	LLM-3



FY2023 Budget 1st Review

7/22 Board of Governors Meeting

OVERVIEW AND GENERAL ASSUMPTIONS

- FY23 will likely be a hybrid of in-person and remote work, activities, and events with more emphasis on in-person meetings and events as compared to the past two years.
- For historical comparison purposes FY23 budget is being compared to the FY22 Reforecast which represents the most comparable assumptions (i.e. hybrid/remote/in-person) over the past few years. We are also providing a comparison to the FY22 original budget.
- Client Protection Fund (CPF) member assessment is \$20 for 2023.
- CLE revenues are projected to be lower as compared to FY22 because there is no longer a double reporting group as there was in FY22. The FY23 budget numbers align more with pre 2020 levels.
- Headcount is comparable to FY22 reforecast at 139.25 FTE's. Positions that were previously partially vacant are now budgeted for the full year. One staff position was reduced to part time.
- We anticipate requesting budget for one to four additional positions.

OVERVIEW

Revenue Assumptions

Member Type	# of Members	Revenue (\$)
Active	33,093	14,923,779
Foreign Law Consultant	19	8,702
House Counsel	350	160,300
Inactive	5800	1,160,000
Emeritus	120	24,000
Judicial	650	32,500
Pro Hac Vice	873	400,000
New Admittee	1460	450,000
TOTAL	42,264	17,159,281*

*membership runs on a calendar year not our fiscal year

- Keller deduction – approximately 13% of members are expected to take the deduction based on historical data
- Late fees – 2% of members are expected to pay late based on historical data = \$280,000
- CPF assessment - \$20 for FY23 = \$730,000

OVERVIEW

CLE Fund Revenue Assumptions

Seminars

- FY22 Revenues projected to be on par w/pre pandemic (FY19).

Products

- On-demand seminar sales are budgeted to be on par w/pre pandemic (FY19).
- We will be planning a Summer and Winter Sale for on-demand products in FY23.

OVERVIEW

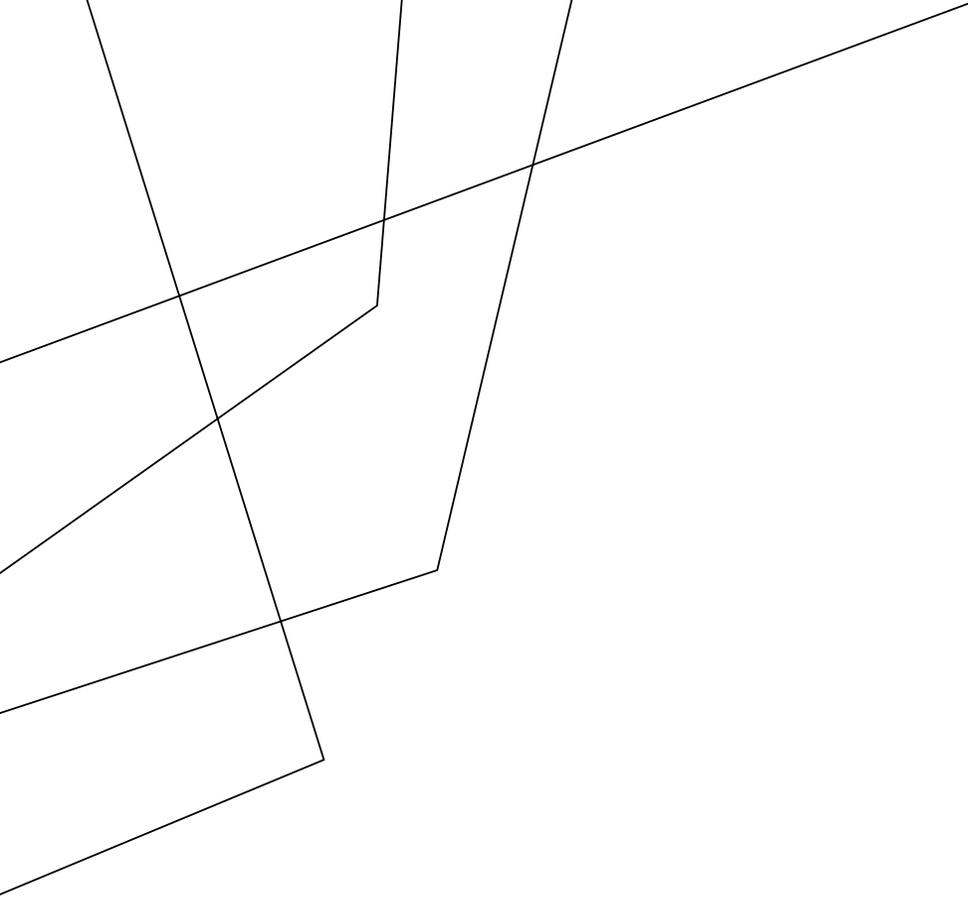
Expense Assumptions

- Salaries assume a 2.3% increase which provides for movement of staff through their designated salary steps and allowance for open positions.
- Medical benefits, retirement, and payroll tax rates are not yet available and expected increase could range from 2-5%.
- Rent increase as per lease schedule = \$143,146 less \$41,200 credit from CLE fund. Net increase \$101,946.
- Legal expense @ \$250k as per prior years budget.
- Higher Logic Volunteer Management Platform \$43,500.00 in Capital Account - would be depreciated starting in FY23 at \$6525.00 per year.
- Office Space Downsizing Project - Approximately \$97k and depreciated over three years. Consolidate WSBA office space to Floors 6 and 7 with the goal of subleasing floors 8 and 11.

SALARIES

FY22 Reforecast	FY23 Budget
\$12,388,996	\$12,675,409

- The change from the FY22 Budget to the FY23 Budget is 2.3% which represents the movement of staff through their annual steps and provides for an allowance for open positions which can be utilized for staff incentives, promotions and unanticipated staff adjustments.
- We are considering requests for up to four additional staff in OGC, IT, COMM, and ODC. The approximate cost for two additional positions is \$218,484.00 which includes salary and benefits. If approved, this would increase total salaries in FY23 from \$12,675,409 to \$12,893,893.00.



WHY BUILD CAPACITY?

THE EXPECTED, UNEXPECTED

Cyber and physical security incidents, public health crisis, responding to national and local tragedies, and disruptions to the organization and profession are all likely our new normal.

INNOVATION AND CHANGE

Big ideas are on the horizon, alternative pathways to licensure, regulatory laboratory, proactive management-based regulation, and shift in location and approach to work.

ADDING WITHOUT TAKING AWAY

New ideas and projects are added, but we haven't identified things to stop doing. E.g., more training/meetings/retreats, STAR, Strategic Planning

STRIVING FOR EXCELLENCE

Providing excellent service to members, the public and volunteers requires capacity to plan and evaluate rather than simply react.

THE EXPECTED, UNEXPECTED

- ❖ ETHOS
- ❖ Equity & Disparity Workgroup
- ❖ TAXICAB
- ❖ Supreme Court Bar Licensure Task Force
- ❖ Responding to climate and culture challenges
- ❖ Responding to tragedy
- ❖ Physical security threats, public health crises
- ❖ Cyber security threats

INNOVATION AND CHANGE

Alternative Pathways to Licensure

Legal Laboratory

Legal Link, Member Outreach

Proactive Management Based Regulation

Regulatory Pro Bono Panel, Ombuds Program

WSBA Physical Space Changes, Remote Work
Environment

ADDING WITHOUT TAKING AWAY

STRATEGIC PLANNING

Long Range Strategic Planning Council,
Operational Planning, Board Retreats

NEW PROGRAMING

STAR, Expanded Member Wellness,
Deskbook Changes, Legal Link, Member
Engagement Council

STRIVING FOR EXCELLENCE

- ❖ Comprehensive Bylaws Review
- ❖ Improved Policy Management
- ❖ Improved Travel & Event Planning
- ❖ Growing Volunteer Engagement
- ❖ Improved Member Support, Member Wellness Council
- ❖ Increasing Public Outreach
- ❖ Improved Board Experience

STAFFING & WORK LOAD TRENDS

SINCE 2012

- active membership has grown by 15%.
- Applications for admission are up 5%

SINCE 2012

- Many of our one-to-one member contacts have shrunk
- New programing includes the Listening Tour, LLLT License, Licensing Payment Plan, NW Sidebar, Legal Lunchbox, Low Bono Section, Cannabis Section, First Diversity & Inclusion Plan, Practice Primers, Health Ins Exchange, Membership Survey, and Powerful Communities.
- Moved, changed, or sunset programs include WLI, move to UBE, Home Foreclosure Project, CLE intentionally shrunk, Diversity Committees merged, Call to Duty, Decoding the Law came and went.

SINCE 2012

- staff capacity has shrunk by 3%

PENDING ITEMS

ITEMS WITH ASSUMPTIONS IN THE BUDGET

- Insurance – will not have final rates until July/August
- Keller Deduction – will be completed in August but we have put \$50k in as a placeholder
- FICA, Medical, PERS – typically receive rates in late July or early August
- ORCA – final rates available in August
- Sections budgets – will not be completed until late July

FY2022 REFORECAST TO FY2023 BUDGET COMPARISON

	GENERAL FUND COMPARISON		
	FY22 Reforecast to FY23 Budget		
	<u>FY 22 REFORECAST</u>	<u>FY23 BUDGET CURRENT STAFFING</u>	<u>FY23 BUDGET ADDITIONAL STAFF</u>
			<i>Anticipates Two Staff Adds</i>
BEGINNING CYCLE PROJECTED FUND BALANCE (actual for FY22)	7,072,174	7,307,328	7,307,328
BUDGETED REVENUE	21,531,920	21,891,872	21,891,872
<i>Licensing Revenue</i>	16,703,401	17,159,281	17,159,281
<i>Other Revenue</i>	4,828,519	4,732,591	4,732,591
BUDGETED EXPENSES	21,296,766	21,926,883	22,145,367
<i>Direct</i>	2,710,263	2,540,107	2,540,107
<i>Indirect</i>	18,586,503	19,386,776	19,605,260
BUDGETED NET INCOME/(LOSS) AND ANTICIPATED USE OF RESERVES	235,154	-35,011	-253,495
RESERVE BALANCE OFFSET		35,011	253,495
NET OPERATING RESULT	235,154	0	0
FY23 Fund Balance Budget	7,307,328	7,272,317	7,053,833

FY2023 PROJECTED FUND BALANCES

2023 Projected Fund Balances Current Staffing			
	General Fund	CPF Fund	CLE
FY23 Estimate Starting Fund Balance	7,307,328	4,203,484	1,305,367
FY23 Budget Revenue	21,891,872	730,000	1,894,725
<i>Licensing Revenue</i>	17,159,281		
<i>Other Revenue</i>	4,732,591		
FY23 Budget Expenses	21,926,883	679,378	1,644,044
<i>Direct</i>	2,540,107	502,300	375,544
<i>Indirect</i>	19,386,776	177,078	1,268,500
FY23 Budgeted Net Income/(Loss)	-35,011	50,622	250,681
Anticipated Use of Reserves	35,011	0	0
Net Operating Result	0	50,622	250,681
FY23 Fund Balance Budget	7,272,317	4,254,106	1,556,048

2023 Projected Fund Balances Two Additional Staff			
	General Fund	CPF Fund	CLE
FY23 Estimate Starting Fund Balance	7,307,328	4,203,484	1,305,367
FY23 Budget Revenue	21,891,872	730,000	1,894,725
<i>Licensing Revenue</i>	17,159,281		
<i>Other Revenue</i>	4,732,591		
FY23 Budget Expenses	22,145,367	679,378	1,644,044
<i>Direct</i>	2,540,107	502,300	375,544
<i>Indirect</i>	19,605,260	177,078	1,268,500
FY23 Budgeted Net Income/(Loss)	-253,495	50,622	250,681
Anticipated Use of Reserves	253,495	0	0
Net Operating Result	0	50,622	250,681
FY23 Fund Balance Budget	7,053,833	4,254,106	1,556,048

**Washington State Bar Association
Budget Comparison**

			FY22 Reforecast vs FY23 Budget v2 F/(U)	% of change F/(U)
	FY22 Reforecast	FY23 Budget v2		
WSBA				
REVENUE:				
Copy Fees	40200	36	(36)	-100%
Diversion	40205	7,292	7,500	208
Records Request Fees	40210	3	963	960
Donations & Grants	40300	265,000	265,000	-
Interest - Investments	40500	11,886	39,120	27,234
License Fees	40600	15,732,857	16,309,281	576,424
License Fees - New Admittees	40625	508,058	450,000	(58,058)
License Fees - Late Fees	40650	255,018	280,000	24,982
License Fees - ReinStatements	40675	16,156	14,186	(1,971)
Miscellaneous	40700	60	(60)	-100%
Exam Soft Revenue	40705	-	27,000	27,000
Misc Over/Under Payments	40750	2,300	(2,300)	-100%
Publications Revenue	40800	4,000	2,000	(2,000)
Royalties	40900	62,726	60,800	(1,926)
NMP Product Sales	40950	60,000	65,000	5,000
Shipping & Handling	41000	81	100	19
Status Certificate Fees	41100	24,061	27,000	2,939
Sponsorships	41450	10,000	13,000	3,000
Annual or Other Meeting Rev	41500	2,000	2,000	-
Conferences & Institutes	41700	8,000	5,000	(3,000)
Seminar Registrations	41800	806,500	871,450	64,950
Mini-CLE Revenue	41805	36,070	37,770	1,700
Seminar Revenue-Other	41825	5,000	20,000	15,000
Seminar Splits w/CLE	41850	139,494	(205)	(139,699)
Seminar Splits w/Others	41875	8,000	14,300	6,300
Bar Exam Fees	42207	1,172,120	1,213,000	40,880
Bar Exam Late Fees	42230	40,256	40,000	(256)
House Counsel Application Fees	42232	39,488	54,000	14,512
Rule 9/Legal intern Fees	42270	11,242	12,000	758
Law Clerk Fees	42275	220,000	185,000	(35,000)
LLLT Exam Late Fee	42278	300	-	(300)
RPC Booklets	42280	-	-	-
LLLT License Fees	42281	12,634	16,622	3,988
LLLT Exam Fees	42282	3,550	-	(3,550)
Foreign Law Consultant Fees	42285	1,860	1,240	(620)
Law Clerk Application Fees	42286	2,500	3,200	700
Special Admissions	42287	4,387	15,700	11,313
Investigation Fees	42288	22,159	21,500	(659)
Pro Hac Vice	42290	362,311	400,000	37,689
LLLT Late License Fees	42291	1,000	1,100	100
Audit Revenue	42450	1,000	1,000	-
BNews Display Advertising	42710	400,000	400,000	-
BNews Subscript/Single Issues	42720	200	200	-
BNews Classified Advertising	42730	2,500	2,500	-
BNews Gen Announcements	42740	14,000	-	(14,000)
BNews Prof Announcements	42750	22,500	-	(22,500)
Job Target Advertising	42760	180,000	200,000	20,000
Deskbook Sales	43100	82,000	150,000	68,000
Coursebook Sales	43200	5,717	7,000	1,283
MP3 Sales	43350	187,620	-	(187,620)
Digital Video Sales	43400	1,099,663	924,000	(175,663)
Section Publication Sales	43450	6,000	6,000	-
Resold Product Sales	43455	31,600	35,000	3,400
Casemaker Royalties	43525	45,000	50,000	5,000
WSBA Logo Merchandise Sales	44100	113	2,500	2,387
Recovery of Discipline Costs	44350	100,000	100,000	-
Discipline History Summary	44450	17,000	18,000	1,000
Practice Monitor Fees	44460	4,000	-	(4,000)
LLLT Waiver Fees	44560	-	-	-
CPF Restitution	44820	30,000	40,000	10,000

CPF Member Assessments	44840	792,503	690,000	(102,503)	-13%
Member Contact Information	45040	3,125	4,000	875	28%
Photo Bar Card Sales	45060	247	200	(47)	-19%
LPO Examination Fees	45110	28,350	24,000	(4,350)	-15%
LPO Exam Late Fee	45115	5,500	4,300	(1,200)	-22%
LPO License Fees	45120	172,579	164,750	(7,829)	-5%
LPO Late License Fees	45125	5,100	988	(4,112)	-81%
LPO License Fees - ReinStates	45140	667	550	(117)	-18%
Accredited Program Fees	45210	566,556	550,000	(16,556)	-3%
Form 1 Late Fee	45215	220,000	220,000	-	0%
Member Late Fees	45220	401,200	190,000	(211,200)	-53%
Annual Accredited Sponsor Fees	45230	39,250	38,250	(1,000)	-3%
Attendance Fees	45240	-	-	-	-100%
Attendance Late Fees	45250	115,000	98,000	(17,000)	-15%
COMITY Certificates - Request	45255	13,500	14,000	500	4%
COMITY Certificates - Submit	45260	28,500	15,000	(13,500)	-47%
Trial Advocacy Program	47100	15,000	12,000	(3,000)	-20%
50 Year Member Tribute Lunch	42570	-	-	-	-100%
Reimbursements From Sections	48010	284,000	290,543	6,543	2%
Section Dues Revenue	48200	439,178	447,260	8,082	2%
TOTAL REVENUE		25,217,572	25,174,667	(42,905)	0%
DIRECT EXPENSES:					
Bad Debt Expense	50010	-	-	-	100%
Depreciation	50015	0	39,247	(39,247)	100%
Bank Fees	50020	2,067	2,100	(33)	-2%
Consulting Services	50033	209,175	135,000	74,175	35%
Donations/Sponsorships/Grants	50037	250,280	260,828	(10,548)	-4%
Postage	50060	124,141	127,550	(3,409)	-3%
Printing & Copying	50070	260,750	252,100	8,650	3%
Publications Production	50080	181	200	(19)	-11%
YLL Section Program	50085	1,500	1,500	-	0%
Records Storage - Off Site	50090	-	-	-	100%
CLE Comps	50095	-	1,000	(1,000)	100%
Staff Travel/Parking	50100	71,036	82,678	(11,642)	-16%
Covid19	50105	-	-	-	100%
Staff Training & Conferences	50110	110,104	135,965	(25,861)	-23%
Staff Membership Dues	50120	16,755	19,000	(2,245)	-13%
Subscriptions	50130	9,653	8,687	966	10%
Transcription Services	50135	-	-	-	100%
Supplies	50140	2,650	2,900	(250)	-9%
Surveys	50145	50,300	17,050	33,250	66%
Digital/Online Development	50155	16,609	1,000	15,609	94%
Telephone	50160	88,415	97,359	(8,944)	-10%
Conference Calls	50165	5,811	4,215	1,596	27%
Miscellaneous	50170	-	-	-	100%
Pro Bono & Legal Aid Committee	52110	2,000	1,500	500	25%
ATJ Board Retreat	52121	2,000	2,000	-	0%
Leadership Training	52125	48,000	42,000	6,000	13%
ATJ Board Expense	52140	24,000	24,000	-	0%
Facility, Parking, Food	52210	102,038	110,000	(7,962)	-8%
Examiner Fees	52215	36,000	36,000	-	0%
UBE Examinations	52221	126,900	123,000	3,900	3%
Board of Bar Examiners	52225	23,000	18,850	4,150	18%
Bar Exam Proctors	52230	31,000	39,000	(8,000)	-26%
Character & Fitness Board Exp	52235	10,000	12,000	(2,000)	-20%
Disability Accommodations	52240	21,833	31,000	(9,167)	-42%
Character & Fitness Investi	52245	2,100	2,100	-	0%
Law School Visits	52250	850	1,700	(850)	-100%
Law Clerk Board	52255	4,667	8,000	(3,333)	-71%
Rule 9 Task Force	52257	-	-	-	100%
Law Clerk Outreach	52258	667	550	117	18%
Depreciation-Software	52270	21,235	24,929	(3,694)	-17%
ABA Delegates	52520	4,800	12,600	(7,800)	-163%
Section/Committee Chair Mtgs	52540	500	1,000	(500)	-100%
APEX Dinner Expenses	52570	43,416	47,000	(3,584)	-8%
50 Year Member Tribute Lunch	52573	23,007	20,000	3,007	13%
Washington Leadership Institute	52585	44,764	80,000	(35,236)	-79%
Bar Leaders Conference	52590	-	12,000	(12,000)	100%

Jud Recommend Committee	52660	4,500	2,250	2,250	50%
Committee for Diversity	52680	6,000	3,800	2,200	37%
Diversity Events & Projects	52681	18,000	39,250	(21,250)	-118%
LLLT Board	52683	15,449	15,000	449	3%
Exam Writing	52688	12,900	9,000	3,900	30%
LLLT Education	52689	-	500	(500)	0%
Graphics/Artwork	52710	200	100	100	50%
Outside Sales Expense	52730	1,730	-	1,730	100%
BOG Meetings	52810	146,665	205,000	(58,335)	-40%
BOG Committees' Expenses	52820	501	7,000	(6,499)	-1297%
BOG Retreat	52821	15,042	50,000	(34,958)	-232%
BOG Conference Attendance	52822	57,400	43,000	14,400	25%
BOG Travel & Outreach	52830	30,000	10,000	20,000	67%
ED Travel & Outreach	52840	5,601	5,000	601	11%
Public Defense	52874	6,000	4,000	2,000	33%
Communications Outreach	52878	10,680	15,000	(4,320)	-40%
BOG Elections	52880	26,000	26,900	(900)	-3%
Member Outreach/town Mtgs	52910	17,772	-	17,772	100%
Special Events	52920	-	-	-	0%
Board of Trustees	52940	1,590	750	840	53%
President's Dinner	52960	10,000	10,000	-	0%
Cost of Sales - Deskbooks	53210	64,000	65,000	(1,000)	-2%
Cost of Sales - Coursebooks	53220	1,054	690	364	35%
Cost of Sales - Section Public	53225	1,560	1,500	60	4%
A/V Develop Costs (Recording)	53250	2,000	1,250	750	38%
CLE-Equip-Depreciation	53255	1,312	1,309	3	0%
Obsolete Inventory	53260	-	-	-	100%
Splits to Sections	53265	500	300	200	40%
Deskbook Royalties	53270	200	300	(100)	-50%
Online Product Hosting Expenses	53285	54,000	53,000	1,000	2%
Postage & Delivery-Deskbooks	53320	-	-	-	100%
Postage & Delivery-Coursebooks	53330	58	-	58	100%
Fliers/Catalogs	53410	-	-	-	100%
Postage - Fliers/Catalogs	53430	-	-	-	100%
Coursebook Production	53610	-	1,000	(1,000)	100%
Postage - Fliers/Catalogs	53620	-	5,000	(5,000)	100%
Accreditation Fees	53640	3,000	3,000	-	0%
Seminar Brochures	53660	-	20,000	(20,000)	-100%
Facilities	53690	83,200	165,200	(82,000)	-99%
Speakers & Program Develop	53700	15,100	33,500	(18,400)	-122%
Splits to Sections	53710	115,000	-	115,000	100%
Honoraria	53730	1,500	1,200	300	20%
CLE Seminar Committee	53740	150	200	(50)	-33%
Image Library	54026	4,100	4,100	-	0%
Bar Outreach	54027	11,681	18,000	(6,319)	-54%
Pro Bono CertificateS	54130	2,000	2,000	-	0%
Court Reporters	54310	60,000	75,000	(15,000)	-25%
Outside Counsel Expenses	54320	1,500	1,500	-	0%
Litigation Expenses	54360	25,200	25,200	-	0%
Disability Expenses	54370	9,000	9,000	-	0%
Online Legal Research	54380	75,233	1	75,232	100%
Law Library	54390	12,938	1	12,937	100%
Translation Services	54400	9,400	9,400	-	0%
Practice Monitor Expenses	54430	4,000	1,000	3,000	75%
Organizational Training	54512	20,000	15,000	5,000	25%
WSBA Connects	54514	8,777	-	8,777	100%
Recruiting and Advertising	54520	5,000	6,600	(1,600)	-32%
Payroll Processing	54530	52,538	50,000	2,538	5%
Salary Surveys	54540	2,000	1,500	500	25%
Transfer to Indirect Expense	54590	(81,032)	(77,100)	(3,932)	-5%
Library Materials/Resources	54610	2,000	4,000	(2,000)	-100%
Prof Liab Insurance	54760	4,467	4,467	-	100%
Gifts to injured Clients	54810	500,000	500,000	-	0%
CPF Board	54820	1,500	-	1,500	100%
Contract Lobbyist	54920	10,000	15,000	(5,000)	-50%
Legislative Committee	54940	2,500	1,250	1,250	50%
BOG Legislative Committee	54970	300	300	-	0%
Licensing Forms	55010	1,977	2,000	(23)	-1%
LPO Board Expenses	55130	2,000	1,792	208	10%
LPO Outreach	55165	3,333	1,000	2,333	70%
MCLE Board Expenses	55210	1,300	2,000	(700)	-54%
Depreciation-Software	55220	22,747	59,370	(36,623)	-161%

Casemaker/FastCase	55250	80,000	73,000	7,000	9%
Speakers & Program Development	55265	500	100	400	80%
New Lawyer Outreach Events	55266	1,500	1,500	-	0%
New Lawyers Committee	55270	7,500	12,000	(4,500)	-60%
Open Sections Night	55285		3,500	(3,500)	0%
Disciplinary Board Expenses	55310	4,118	4,000	118	3%
Chief Hearing Officer	55320	33,000	30,000	3,000	9%
Hearing Officer Expenses	55330	33,814	17,500	16,314	48%
Hearing Officer Training	55340	647	400	247	38%
Outside Counsel	55370	55,000	60,000	(5,000)	-9%
Court Rules Committee	55419	100	1,000	(900)	-900%
Practice of Law Board	55510	12,000	12,000	-	0%
CPE Committee	55610	3,723	1,000	2,723	73%
Wills	55615		2,000	(2,000)	100%
Custodianship	55620	8,150	8,150	0	0%
Small Town and Rural Committee	55980	2,000	3,000	(1,000)	-50%
Computer Hardware	56100	65,000	65,000	-	0%
Computer Software	56150	200,000	310,000	(110,000)	-55%
Hardware Service & Warranties	56225	55,000	60,000	(5,000)	-9%
Software Maint & Licensing	56230	380,000	380,000	-	0%
Telephone Hardware & Maint	56400	-	-	-	100%
Computer Supplies	56500	5,000	2,000	3,000	60%
Third Party Services	56550	30,000	40,000	(10,000)	-33%
Transfer to Indirect Expenses	56900	(760,985)	(1,074,450)	313,465	41%
Trial Advocacy Expenses	57320	1,500	1,500	-	0%
Dues Statements	58010	4,593	5,000	(407)	-9%
Annual or Other Meeting Expens	58125	17,200	23,640	(6,440)	-37%
Attendance at BOG Meetings	58150	4,075	1,960	2,115	52%
Awards	58175	9,150	9,520	(370)	-4%
Breakfast/Lunch/Dinner Mtg Exp	58200	5,500	5,800	(300)	-5%
Conference/Institute Expense	58225	-	23,145	(23,145)	100%
Executive Committee Expenses	58300	85,375	73,270	12,105	14%
Executive Comm Exp - Other	58305	37,500	34,550	2,950	8%
Honorarium	58315	7,300	9,500	(2,200)	-30%
Ldship/Prof Develop/Retreats	58325	71,150	87,540	(16,390)	-23%
Legislative/Lobbying	58326	2,000	1,500	500	25%
Membership & Recruiting Exp	58350	20,775	21,045	(270)	-1%
Newsletter/Publication Expense	58375	13,350	14,060	(710)	-5%
Per Member Charge	58400	287,423	276,451	10,972	4%
Reception/Forum Expense	58450	39,150	42,010	(2,860)	-7%
New Lawyer Outreach	58500	3,800	5,300	(1,500)	-39%
Scholarships/Donations/Grant	58525	127,500	143,620	(16,120)	-13%
Section Committee Expense	58550	6,200	2,660	3,540	57%
Section Special Projects	58600	12,750	12,900	(150)	-1%
Law School Outreach	58615	8,500	7,800	700	8%
Mini-CLE Expense	58620	53,924	42,640	11,284	21%
Seminar Expense - Sections	58625	74,750	66,520	8,230	11%
Website Expenses	58675	17,390	8,420	8,970	52%
Seminar Scholarships	58750	5,000	7,000	(2,000)	-40%
TOTAL DIRECT EXPENSES:		4,471,248	4,303,572	167,677	4%
INDIRECT EXPENSES:					
Salaries - Salaries	51110	12,388,996*	12,675,409	(286,413)	-2%
Salaries - Budgeted Temporary Employees	51120	296,211	200,627	95,584	32%
Salaries - Unanticipated Temps	51121	30,497	10,000	20,497	67%
Salaries - Staff Replacement Temps	51122	67,591	-	67,591	100%
Salaries - Vacation & Comp Time Accruals	51130	39,365	-	39,365	100%
Salaries - Unanticipated Staff Adjustments	51135	40,000	50,000	(10,000)	-100%
Benefits - Employee Assistance Plan	51210	4,800	4,800	-	0%
Benefits - Employee Service Awards	51220	1,840	2,038	(198)	-11%
Benefits - FICA (Employer Portion)	51230	805,818	783,217	22,600	3%
Benefits - L&I Insurance	51240	49,414	62,000	(12,586)	-25%
Benefits - WA State Family Medical Leave (ER Po	51245	17,337	18,000	(663)	-4%
Benefits - Medical (Employer Portion)	51250	1,603,294	1,703,385	(100,091)	-6%
Benefits - Parking Benefits	51260	-	-	-	100%
Benefits - Retirement (Employer Portion)	51270	1,233,481	1,293,903	(60,422)	-5%
Benefits - Transportation Allowance	51280	47,733	65,843	(18,110)	-38%
Benefits - Unemployment Insurance	51290	70,000	65,206	4,794	7%
Benefits - Staff Contributions to Benefit	51295			-	100%

Workplace Benefits	51310	45,000	45,980	(980)	-2%
Staff Development-General	51315	-	-	-	100%
Human Resources Pooled Exp	51340	99,058	77,100	21,958	22%
Meeting Support Expenses	51405	5,000	10,000	(5,000)	-100%
Rent	51410	2,029,301	2,131,247	(101,946)	-5%
Personal Prop Taxes-WSBA	51420	6,466	6,650	(184)	-3%
Furniture, Maint, LH Imp	51430	16,719	25,300	(8,581)	-51%
Office Supplies & Equip	51440	12,741	18,000	(5,259)	-41%
Furn & Office Equip Deprec	51450	43,009	88,723	(45,714)	-106%
Computer Hardware Deprec	51470	24,114	45,354	(21,240)	-88%
Computer Software Deprec	51480	80,904	94,539	(13,635)	-17%
Insurance	51500	238,839	272,643	(33,804)	-14%
Work from Home Furniture & Equipment	51501	63,000	14,000	49,000	78%
Professional Fees-Audit	51505	40,000	50,000	(10,000)	-25%
Professional Fees- Legal	51510	250,000	250,000	0	0%
Internet Reimbursement	51515	21,600	33,600	(12,000)	-56%
Postage - General	51520	24,000	24,000	0	0%
Records Storage	51525	30,000	30,000	(0)	0%
Staff Training	51526	-	-	-	100%
Bank Fees (Indirect)	51530	48,000	51,000	(3,000)	-6%
Production Maint & Supplies	51620	16,692	15,340	1,352	8%
Computer Pooled Expenses	51710	942,450	1,074,450	(132,000)	-14%
Allowance for Open Positions	51925	(200,000)	(200,000)	-	0%
Capital Labor & Overhead	51955	(285,000)	(260,000)	25,000	9%
TOTAL INDIRECT EXPENSES:		19,959,356	20,832,355	(872,999)	-4%
TOTAL ALL EXPENSES:		24,430,605	25,135,927	(705,322)	-3%
NET INCOME (LOSS):		786,967	38,741	(748,227)	95%

FTEs

139.65

139.25

*includes \$288,914 vacant position allowance making projected reforecast salaries \$12,100,082

REVENUE

General Fund	21,531,920	21,891,872	359,952	2%
CPF Fund	828,319	730,000	(98,319)	-12%
Sections	637,652	658,070	20,418	3%
CLE	2,219,681	1,894,725	(324,956)	-15%

DIRECT EXPENSE

General Fund	2,710,263	2,540,107	170,156	6%
CPF Fund	503,767	502,300	1,467	0%
Sections	899,652	885,621	14,031	2%
CLE	357,566	375,544	(17,978)	-5%

INDIRECT EXPENSE

General Fund	18,586,503	19,386,776	(800,273)	-4%
CPF Fund	167,313	177,078	(9,765)	-6%
Sections	-	-	-	100%
CLE	1,205,540	1,268,500	(62,960)	-5%

TOTAL EXPENSE

General Fund	21,296,766	21,926,883	(630,117)	-3%
CPF Fund	671,081	679,378	(8,298)	-1%
Sections	899,652	885,621	14,031	2%
CLE	1,563,106	1,644,044	(80,938)	-5%

NET INCOME

General Fund	235,154	(35,011)	(270,165)	115%
CPF Fund	157,238	50,622	(106,617)	68%
Sections	(262,000)	(227,551)	34,449	13%
CLE	656,575	250,681	(405,894)	62%

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

LIC-Licensing Revenue

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
License Fees	16,729,236	16,512,089	17,053,467	541,378	3%
TOTAL REVENUE	16,729,236	16,512,089	17,053,467	541,378	3%
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
NET INCOME (LOSS):	16,729,236	16,512,089	17,053,467	541,378	3%

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

ADMIN - Administration

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Interest - Investments	4,577	5,160	26,000	20,840	404%
Miscellaneous		60		(60)	-100%
Misc Over/Under Payments	-	2,300		(2,300)	-100%
TOTAL REVENUE	16,733,813	5,160	26,000	20,840	404%
DIRECT EXPENSES:					
Consulting Services	11,000	10,000	10,000	-	0%
Staff Travel/Parking	1,646	2,800	3,000	(200)	-7%
Staff Training & Conferences		350	500	150	-43%
TOTAL DIRECT EXPENSES:	12,646	13,150	13,500	(350)	-3%
INDIRECT EXPENSES:					
Salaries - Salaries	660,070	626,242	635,493	(9,251)	-1%
Salaries - Budgeted Temporary Employees	17,656	13,838	41,000	(27,162)	-196%
Salaries - Vacation & Comp Time Accruals	946	1,947		1,947	100%
Indirect Allocation In - Salaries		2,203	2,990	(787)	-36%
Benefits	196,478	185,078	209,302	(24,225)	-13%
OTHER INDIRECT EXPENSE	183,017	193,433	221,361	(27,927)	-14%
TOTAL INDIRECT EXPENSES:	1,058,167	1,022,741	1,110,146	(87,405)	-9%
TOTAL ALL EXPENSES:	1,070,812	1,035,891	1,123,646	(87,755)	-8%
NET INCOME (LOSS):	15,663,001	(1,030,731)	(1,097,646)	(66,915)	-6%
FTEs		6.92	6.92		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

BOG - Board of Governors

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Leadership Training	20,059	26,000	20,000	6,000	23%
BOG Meetings	152,910	146,665	205,000	(58,335)	-40%
BOG Committees' Expenses	538	501	7,000	(6,499)	-1297%
BOG Retreat	20,787	15,042	50,000	(34,958)	-232%
BOG Conference Attendance	596	57,400	43,000	14,400	25%
BOG Travel & Outreach	3,914	30,000	10,000	20,000	67%
BOG Elections	29,134	26,000	26,900	(900)	-3%
Member Outreach/town Mtgs		17,772		17,772	100%
President's Dinner		10,000	10,000	-	0%
TOTAL DIRECT EXPENSES:	227,938	329,380	371,900	(42,520)	-13%
INDIRECT EXPENSES:					
Salaries - Salaries	123,759	103,894	105,597	(1,703)	-2%
Salaries - Vacation & Comp Time Accruals	293	370		370	100%
Indirect Allocation In - Salaries		481	605	(124)	-26%
Benefits	40,631	34,464	35,767	(1,303)	-4%
OTHER INDIRECT EXPENSE	46,117	41,476	44,784	(3,308)	-8%
TOTAL INDIRECT EXPENSES:	210,800	180,684	186,753	(6,068)	-3%
TOTAL ALL EXPENSES:	438,738	510,064	558,653	(48,588)	-10%
NET INCOME (LOSS):	(438,738)	(510,064)	(558,653)	(48,588)	-10%
FTEs		1.40	1.40		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

FOUND-Foundation

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	3,000	3,000	3,000	-	0%
Postage	111	300	300	-	0%
Printing & Copying		450	450	-	0%
Staff Travel/Parking		600	700	(100)	-17%
Staff Training			300	(300)	-100%
Supplies		150	150	-	0%
Special Events	50	-	-	-	-100%
Board of Trustees	181	1,590	750	840	53%
TOTAL DIRECT EXPENSES:	3,342	6,090	5,650	440	7%
INDIRECT EXPENSES:					
Salaries - Salaries	77,250	81,019	94,076	(13,057)	-16%
Salaries - Vacation & Comp Tin	193	292		292	100%
Indirect Allocation In - Salaries		344	454	(110)	-32%
Benefits	15,610	15,111	17,943	(2,832)	-19%
OTHER INDIRECT EXPENSE	26,509	29,576	33,588	(4,012)	-14%
TOTAL INDIRECT EXPENSES:	119,562	126,340	146,060	(19,720)	-16%
TOTAL ALL EXPENSES:	122,904	132,430	151,710	(19,280)	-15%
NET INCOME (LOSS):	(122,904)	(132,430)	(151,710)	(19,280)	-15%

FTEs 1.00 1.05

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

OED-Office of Executive Director

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	53	1,351	1,500	(149)	-11%
Staff Training		4,383	8,925	(4,542)	-104%
Staff Membership Dues	67	786	1,000	(214)	-27%
Surveys			350	(350)	-100%
Leadership Training		20,000	20,000	-	0%
ABA Delegates	2,474	-	-	-	-100%
Volunteer Support	1,969	-	-	-	-100%
Washington Leadership Institute	46,958	44,764	80,000	(35,236)	-79%
Bar Leaders Conference			12,000	(12,000)	-100%
ED Travel & Outreach	36	5,601	5,000	601	11%
Law Library	133	46	-	46	100%
TOTAL DIRECT EXPENSES:	51,690	76,932	128,775	(51,843)	-67%
INDIRECT EXPENSES:					
Salaries - Salaries	416,692	365,578	399,118	(33,540)	-9%
Salaries - Vacation & Comp Time Acc	(22)	396		396	100%
Indirect Allocation In - Salaries		687	864	(177)	-26%
Benefits	128,202	93,186	103,347	(10,161)	-11%
OTHER INDIRECT EXPENSE	79,162	59,267	63,977	(4,710)	-8%
TOTAL INDIRECT EXPENSES:	624,034	519,115	567,306	(48,191)	-9%
TOTAL ALL EXPENSES:	675,724	596,047	696,081	(100,034)	-17%
NET INCOME (LOSS):	(675,724)	(596,047)	(696,081)	(100,034)	-17%
FTEs		2.00	2.00		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

VE-Volunteer Engagement

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training		2,500	2,500	-	0%
Staff Membership Dues		350	350	-	0%
ABA Delegates		4,800	12,600	(7,800)	-163%
Volunteer Support		43,500	-	43,500	100%
TOTAL DIRECT EXPENSES:		51,150	15,450	35,700	70%
INDIRECT EXPENSES:					
Salaries - Salaries		56,768	56,885	(117)	0%
Salaries - Vacation & Comp Time Accruals		211		211	100%
Indirect Allocation In - Salaries		206	259	(53)	-26%
Benefits		18,937	19,213	(276)	-1%
OTHER INDIRECT EXPENSE		17,675	19,193	(1,518)	-9%
TOTAL INDIRECT EXPENSES:		93,798	95,550	(1,752)	-2%
TOTAL ALL EXPENSES:		144,948	111,000	33,948	23%
NET INCOME (LOSS):		(144,948)	(111,000)	33,948	23%
FTEs		0.60	0.60		
Indirect Allocation In - Benefits		548	941		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

SC-Service Center

	FY21 Actuals	FY22 Reforecast	FY23 Budget v1	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences		2,100	2,100	-	0%
Translation Services	7,069	8,500	8,200	(300)	4%
TOTAL DIRECT EXPENSES:	7,069	10,600	10,300	300	3%
INDIRECT EXPENSES:					
Salaries - Salaries	339,800	353,954	373,731	(19,777)	-6%
Salaries - Vacation & Comp Time Accruals	1,357	1,255		1,255	100%
Indirect Allocation In - Salaries		1,962	2,467	(505)	-26%
Benefits	142,850	135,691	143,532	(7,841)	-6%
OTHER INDIRECT EXPENSE	177,207	169,061	182,655	(13,594)	-8%
TOTAL INDIRECT EXPENSES:	661,215	661,923	702,384	(40,461)	-6%
TOTAL ALL EXPENSES:	668,284	672,523	712,684	(40,161)	-6%
NET INCOME (LOSS):	(668,284)	(672,523)	(712,684)	(40,161)	-6%
FTEs		5.71	5.71		

Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison

TECH-Technology

		FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:						
DIRECT EXPENSES:						
Consulting Services	50033	86,417	110,000	110,000	-	0%
Staff Travel/Parking	50100	154	2,000	2,000	-	0%
Staff Training & Conferences	50110		10,000	10,000	-	0%
Staff Membership Dues	50120		450	450	-	0%
Telephone	50160	20,548	85,000	95,000	(10,000)	-12%
Computer Hardware	56100	62,233	65,000	65,000	-	0%
Computer Software	56150	66,643	200,000	310,000	(110,000)	-55%
Hardware Service & Warranties	56225	38,632	55,000	60,000	(5,000)	-9%
Software Maint & Licensing	56230	319,212	380,000	380,000	-	0%
Telephone Hardware & Maint	56400	2,003	-	-	-	-100%
Computer Supplies	56500	2,673	5,000	2,000	3,000	60%
Third Party Services	56550	102,280	30,000	40,000	(10,000)	-33%
Transfer to Indirect Expenses	56900, Direct_Allocation_Out	(700,797)	(935,950)	(1,074,450)	(138,500)	-15%
TOTAL DIRECT EXPENSES:		<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>1</u>
		-	6,500	-		
INDIRECT EXPENSES:						
Salaries - Salaries	51110	1,023,445	1,251,020	1,387,293	(136,273)	-11%
Salaries - Budgeted Temporary Employees	51120	22,848	132,100	10,000	122,100	92%
Salaries - Staff Replacement Temps	51122	5,001	30,250		30,250	100%
Salaries - Vacation & Comp Time Accruals	51130	1,964	4,477		4,477	100%
Indirect Allocation In - Salaries			4,334	5,617	(1,283)	-30%
Benefits	51200, Indirect_Allocation_In_Benefits	360,253	386,935	435,338	(48,403)	-13%
Capital Labor & Overhead	51955	20,420	(285,000)	(260,000)	(25,000)	-9%
OTHER INDIRECT EXPENSE			248,000	392,422		
TOTAL INDIRECT EXPENSES:		<u>1,751,307</u>	<u>1,772,117</u>	<u>1,970,670</u>	<u>(198,553)</u>	<u>-11%</u>
TOTAL ALL EXPENSES:		<u>1,751,307</u>	<u>1,886,393</u>	<u>1,970,670</u>	<u>(84,277)</u>	<u>-4%</u>
NET INCOME (LOSS):		<u>(1,751,307)</u>	<u>(1,886,393)</u>	<u>(1,970,670)</u>	<u>(84,277)</u>	<u>-4%</u>
FTEs			13.00	13.00		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

HR-Human Resources

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	98,448	15,000	2,000	13,000	87%
Staff Travel/Parking	50	1,000	700	300	30%
Staff Membership Dues		1,000	800	200	20%
Subscriptions	610	2,500	500	2,000	80%
Conference Calls	13	20		20	100%
Organizational Training	1,524	20,000	15,000	5,000	25%
Recruiting and Advertising	17,965	5,000	6,600	(1,600)	-32%
Payroll Processing	44,991	52,538	50,000	2,538	5%
Salary Surveys		2,000	1,500	500	25%
Transfer to Indirect Expense	(163,602)	(99,058)	(77,100)	(21,958)	22%
INDIRECT EXPENSES:					
Salaries - Salaries	151,980	274,933	295,276	(20,344)	-7%
Salaries - Staff Replacement Tem	148,551			-	-100%
Salaries - Vacation & Comp Time	951	1,005	-	1,005	100%
Indirect Allocation In - Salaries		1,031	1,296	(265)	-26%
Benefits	90,406	98,910	96,221	2,689	3%
OTHER INDIRECT EXPENSE	79,162	84,067	90,559	(6,492)	-8%
TOTAL INDIRECT EXPENSES:	471,049	459,945	483,352	(23,407)	-5%
TOTAL ALL EXPENSES:	471,049	459,945	483,352	(23,407)	-5%
NET INCOME (LOSS):	(471,049)	(459,945)	(483,352)	(23,407)	-5%
FTEs		3.00	3.00		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

OGC-Office of General Counsel

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Copy Fees	117			-	-100%
Records Request Fees	630	3	963	960	30471%
TOTAL REVENUE	747	3	963	960	30471%
DIRECT EXPENSES:					
Staff Travel/Parking		741	500	241	32%
Staff Training & Conferences		5,495	6,400	(905)	-16%
Staff Membership Dues	525	254	1,150	(896)	-352%
Litigation Expenses		200	200	-	0%
Online Legal Research	11,033	10,400		10,400	100%
Law Library	1,958	2,731		2,731	100%
Court Rules Committee	56	100	1,000	(900)	-900%
Wills			2,000	(2,000)	-100%
Custodianship	10,094	8,150	8,150	0	0%
TOTAL DIRECT EXPENSES:	23,666	28,071	19,400	8,671	31%
INDIRECT EXPENSES:					
Salaries - Salaries	520,260	598,187	568,660	29,527	5%
Salaries - Vacation & Comp Time Accrt	573	1,729		1,729	100%
Indirect Allocation In - Salaries		1,981	2,322		
Benefits	169,636	175,968	162,190	13,778	8%
OTHER INDIRECT EXPENSE	168,492	173,376	171,908	1,468	1%
TOTAL INDIRECT EXPENSES:	858,961	951,241	905,080	46,162	5%
TOTAL ALL EXPENSES:	882,627	979,313	924,480	54,833	6%
NET INCOME (LOSS):	(881,880)	(979,310)	(923,517)	55,793	6%
FTEs		5.77	5.42		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

OGCDB-Office of General Counsel Disciplinary Board

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences		1,000		(1,000)	100%
Staff Membership Dues	21	100	100	-	0%
Law Library	802	912		912	100%
Disciplinary Board Expenses	485	4,118	4,000	118	3%
Chief Hearing Officer	30,000	33,000	30,000	3,000	9%
Hearing Officer Expenses		33,814	17,500	16,314	48%
Hearing Officer Training		647	400	247	38%
Outside Counsel	48,000	55,000	60,000	(5,000)	-9%
TOTAL DIRECT EXPENSES:	79,308	128,591	112,000	16,591	13%
INDIRECT EXPENSES:					
Salaries - Salaries	95,888	107,542	130,549	(23,007)	-21%
Salaries - Vacation & Comp Tim	160	322		322	100%
Indirect Allocation In - Salaries		447	605	(158)	-35%
Benefits	31,556	33,105	40,048	(6,943)	-21%
OTHER INDIRECT EXPENSE	34,497	38,530	44,784	(6,254)	-16%
TOTAL INDIRECT EXPENSES:	162,102	179,945	215,986	(36,041)	-20%
TOTAL ALL EXPENSES:	241,410	308,536	327,986	(19,450)	-6%
NET INCOME (LOSS):	(241,410)	(308,536)	(327,986)	(19,450)	-6%
FTEs		1.30	1.40		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

PLB-Practice Law Board

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Practice of Law Board		12,000	12,000	-	0%
TOTAL DIRECT EXPENSES:		12,000	12,000	-	0%
INDIRECT EXPENSES:					
Salaries - Salaries	44,923	43,201	16,179	27,023	63%
Vacation & Comp Time Accruals	(344)	70		70	100%
Indirect Allocation In - Salaries		137	108	29	21%
Benefits	9,066	11,371	5,602	5,769	51%
OTHER INDIRECT EXPENSE	3,994	12,482	7,997	4,485	36%
TOTAL INDIRECT EXPENSES:	57,639	67,261	29,885	37,376	56%
TOTAL ALL EXPENSES:	57,639	79,261	41,885	37,376	47%
NET INCOME (LOSS):	(57,639)	(79,261)	(41,885)	37,376	47%
FTEs		0.40	0.25		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

CPF-Client Protection Fund

		FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:						
Donations & Grants	40300				-	-100%
Interest - Investments	40500	4,890	5,816		(5,816)	-100%
CPF Restitution	44820	137,971	30,000	40,000	10,000	33%
CPF Member Assessments	44840	363,280	792,503	690,000	(102,503)	-13%
TOTAL REVENUE		506,141	828,319	730,000	(98,319)	-12%
DIRECT EXPENSES:						
Bank Fees	50020	2,011	2,067	2,100	(33)	-2%
AMEX Card Merchant Fees	50025				-	-100%
Credit Card Merchant Fees	50030				-	-100%
Staff Membership Dues	50120	200	200	200	-	0%
Gifts to injured Clients	54810	499,637	500,000	500,000	-	0%
CPF Board	54820	61	1,500		1,500	100%
TOTAL DIRECT EXPENSES:		501,909	503,767	502,300	1,467	0%
INDIRECT EXPENSES:						
Salaries	51100, Indirect_	85,357	95,800	102,920	(7,120)	-7%
Benefits	51200, Indirect_	33,441	35,058	37,230	(2,172)	-6%
OTHER INDIRECT EXPENSE	Direct_Allocatio	32,318	36,456	36,929	(473)	-1%
TOTAL INDIRECT EXPENSES:		151,116	167,313	177,078	(9,765)	-6%
TOTAL ALL EXPENSES:		653,025	671,081	679,378	(8,298)	-1%
NET INCOME (LOSS):		(146,884)	157,238	50,622	(106,617)	68%
FTEs			1.23	1.18	1.23	

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

BN-Bar News

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Royalties	5,064	2,500		(2,500)	-100%
BNews Display Advertising	353,462	400,000	400,000	-	0%
BNews Subscript/Single Issues	72	200	200	-	0%
BNews Classified Advertising	2,586	2,500	2,500	-	0%
BNews Gen Announcements	5,687	14,000	-	(14,000)	-100%
BNews Prof Announcements	18,637	22,500	-	(22,500)	-100%
Job Target Advertising	197,604	180,000	200,000	20,000	11%
TOTAL REVENUE	583,112	621,700	602,700	(19,000)	-3%
DIRECT EXPENSES:					
Postage	95,962	100,000	110,000	(10,000)	-10%
Printing & Copying	222,285	260,000	250,000	10,000	4%
Staff Training & Conferences		350	2,000	(1,650)	-471%
Staff Membership Dues		135	135	-	0%
Subscriptions		185	225	(40)	-22%
Digital/Online Development	11,114	16,200	1,000	15,200	94%
Graphics/Artwork		200	100	100	50%
Outside Sales Expense	62,014	1,730	-	1,730	100%
TOTAL DIRECT EXPENSES:	391,375	378,800	363,460	15,340	4%
INDIRECT EXPENSES:					
Salaries - Salaries	201,475	200,924	204,156	(3,232)	-2%
Salaries - Vacation & Comp Time Accrual	502	710		710	100%
Indirect Allocation In - Salaries		777	963	(187)	-24%
Benefits	60,225	53,718	54,001	(283)	-1%
OTHER INDIRECT EXPENSE	74,805	71,093	71,334	(241)	0%
TOTAL INDIRECT EXPENSES:	337,006	327,222	330,455	(3,233)	-1%
TOTAL ALL EXPENSES:	728,381	706,022	693,915	12,107	2%
NET INCOME (LOSS):	(145,269)	(84,322)	(91,215)	(6,893)	-8%
FTEs		2.26	2.23		

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

COMM-Communication Strategies

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Sponsorships		1,000	1,000	-	0%
WSBA Logo Merchandise Sales	2,308	113	2,500	2,387	2108%
50 Year Member Tribute Lunch	500	-	-	-	100%
TOTAL REVENUE	2,808	1,113	3,500	2,387	214%
DIRECT EXPENSES:					
Staff Travel/Parking	3,255	3,395	3,395	-	0%
Staff Training & Conferences			7,500	(7,500)	-100%
Staff Membership Dues	515	1,028	1,120	(92)	-9%
Subscriptions	3,441	3,635	4,000	(365)	-10%
Digital/Online Development	545	409		409	100%
Telephone	932	1,056		1,056	100%
Conference Calls		101		101	100%
Miscellaneous	260	-	-	-	-100%
APEX Award Expenses	38,367	43,416	47,000	(3,584)	-8%
50 Year Member Tribute Lunch	10,438	23,007	20,000	3,007	13%
Communications Outreach	12,258	10,680	15,000	(4,320)	-40%
Bar Outreach		11,681	18,000	6,319	-54%
					Doesn't include NBRI that is in BOG Outreach
TOTAL DIRECT EXPENSES:	70,011	98,408	116,015	(17,607)	-18%
INDIRECT EXPENSES:					
Salaries - Salaries	257,729	353,355	376,698	(23,343)	-7%
Salaries - Vacation & Comp Time ^A	677	1,340		1,340	100%
Indirect Allocation In - Salaries		1,777	2,247	(470)	-26%
Benefits	80,768	115,908	128,168	(12,260)	-11%
OTHER INDIRECT EXPENSE	100,224	153,013	166,340	(13,327)	-9%
TOTAL INDIRECT EXPENSES:	439,397	625,393	673,453	(48,060)	-8%
TOTAL ALL EXPENSES:	509,408	723,801	789,468	(65,666)	-9%
NET INCOME (LOSS):	(506,600)	(722,688)	(785,968)	(63,280)	-9%
FTEs		5.17	5.20		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

COMM FTE-Dept headcount allocation

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries	149,479	154,951	164,338	(9,387)	-6%
Vacation & Comp Time Accrued	(504)			-	-100%
Indirect Allocation In - Salaries		344	432	(88)	-26%
Benefits	41,793	40,656	44,696	(4,040)	-10%
OTHER INDIRECT EXPENSE	26,508	29,575	31,989	(2,413)	-8%
TOTAL INDIRECT EXPENSES:	217,277	225,526	241,455	(15,929)	-7%
TOTAL ALL EXPENSES:	217,277	225,526	241,455	(15,929)	-7%
NET INCOME (LOSS):	(217,277)	(225,526)	(241,455)	(15,929)	-7%
FTEs		1.00	1.00		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

DESK-Deskbooks

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Shipping & Handling	2,122	-	-	-	-100%
Deskbook Sales	100,363	82,000	150,000	68,000	83%
Section Publication Sales	9,890	6,000	6,000	-	0%
Lexis/Nexis Royalties	9,396	31,600	35,000	3,400	11%
Casemaker Royalties	56,379	45,000	50,000	5,000	11%
TOTAL REVENUE	178,150	164,600	241,000	76,400	46%
DIRECT EXPENSES:					
Records Storage - Off Site	11,500	-	-	-	-100%
Staff Training & Conferences		350	1,000	(650)	-186%
Staff Membership Dues	30	220	225	(5)	-2%
Subscriptions	185	-	-	-	-100%
Miscellaneous		-	-	-	-100%
Cost of Sales - Deskbooks	67,685	64,000	65,000	(1,000)	-2%
Cost of Sales - Section Public	4,008	1,560	1,500	60	4%
Obsolete Inventory	33,073	-	-	-	-100%
Splits to Sections	4,026	500	300	200	40%
Deskbook Royalties	199	200	300	(100)	-50%
Postage & Delivery-Deskbooks	3,167	-	-	-	-100%
Fliers/Catalogs	2,507	-	-	-	-100%
Postage - Fliers/Catalogs	936	-	-	-	-100%
Complimentary Book Program		-	-	-	-100%
Online Legal Research	1,839	1,895	-	1,895	100%
TOTAL DIRECT EXPENSES:	129,156	68,725	68,325	400	1%
INDIRECT EXPENSES:					
Salaries - Salaries	126640.22	126,028	129,066	(3,037)	-2%
Salaries - Vacation & Comp Time A	313.79	420		420	100%
Indirect Allocation In - Salaries		515	648	(133)	-26%
Benefits	43630.03	40,014	41,369	(1,355)	-3%
OTHER INDIRECT EXPENSE	40307.31	44,421	46,944	(2,522)	-6%
TOTAL INDIRECT EXPENSES:	210891.35	211,400	218,026	(6,626)	-3%
TOTAL ALL EXPENSES:	340047.03	280,125	286,351	(6,226)	-2%
NET INCOME (LOSS):	-161897.16	(115,525)	(45,351)	70,174	61%

FTEs

1.50

1.50

LLM-39

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

LEG-Legislative

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	377	3,133	3,133	0	0%
Staff Training & Conferences		2,000	2,400	(400)	-20%
Staff Membership Dues	40	450	450	-	0%
Subscriptions	1,982	2,000	2,000	-	0%
Jud Recommend Committee		4,500	2,250	2,250	50%
Contract Lobbyist	26,000	10,000	15,000	(5,000)	-50%
Legislative Committee	10	2,500	1,250	1,250	50%
BOG Legislative Committee		300	300	-	0%
TOTAL DIRECT EXPENSES:	28,408	24,883	26,783	(1,900)	-8%
INDIRECT EXPENSES:					
Salaries	79,017	132,334	143,702	(11,369)	-9%
Vacation & Comp Time Accrual	139	513		513	100%
Indirect Allocation In - Salaries		584	734	(150)	-26%
Benefits	28,063	44,484	43,429	1,055	2%
OTHER INDIRECT EXPENSE	26,509	50,313	54,381	(4,067)	-8%
TOTAL INDIRECT EXPENSES:	133,728	228,227	242,246	(14,019)	-6%
TOTAL ALL EXPENSES:	162,136	253,110	269,029	(15,919)	-6%
NET INCOME (LOSS):	(162,136)	(253,110)	(269,029)	(15,919)	-6%
FTEs		1.70	1.70		

**Washington State Bar Association
FY22 Reforecast and FY23 v2 Budget Comparison**

OUTENG-Outreach and Engagement

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Bar Outreach	2,395			-	-100%
TOTAL DIRECT EXPENSES:	2,395	-	-	-	-100%
INDIRECT EXPENSES:					
Salaries - Salaries	113,723			-	-100%
Salaries - Vacation & Comp Time Ac	339			-	-100%
Benefits	52,459	-	-	-	-100%
OTHER INDIRECT EXPENSE	52,654	-	-	-	-100%
TOTAL INDIRECT EXPENSES:	219,174	-	-	-	-100%
TOTAL ALL EXPENSES:	221,569	-	-	-	-100%
NET INCOME (LOSS):	(221,569)	-	-	-	-100%

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

PUB-Publication and Design Services

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training			350	(350)	-100%
Subscriptions	200	200	162	38	19%
Image Library	4,100	4,100	4,100	-	0%
TOTAL DIRECT EXPENSES:	4,300	4,300	4,612	(312)	-7%
INDIRECT EXPENSES:					
Salaries - Salaries	54,659	63,530	70,340	(6,810)	-11%
Salaries - Vacation & Comp Time Accr	136	212		212	100%
Indirect Allocation In - Salaries		306	385	(79)	-26%
Benefits	18,432	18,693	19,691	(999)	-5%
OTHER INDIRECT EXPENSE	22,877	26,300	28,470	(2,170)	-8%
TOTAL INDIRECT EXPENSES:	96,104	109,040	118,886	(9,846)	-9%
TOTAL ALL EXPENSES:	100,404	113,340	123,498	(10,158)	-9%
NET INCOME (LOSS):	(100,404)	(113,340)	(123,498)	(10,158)	-9%
FTEs		0.89	0.89		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

ATJ-Access to Justice

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking		2,700	3,000	(300)	-11%
Staff Training & Conferences		2,875	1,675	1,200	42%
Surveys		100	100	-	0%
ATJ Board Retreat	1,200	2,000	2,000	-	0%
Leadership Training	973	2,000	2,000	-	0%
ATJ Board Expense	11,906	24,000	24,000	-	0%
Public Defense	4,000	6,000	4,000	2,000	33%
Conference/Institute Expense	18,020		23,145	(23,145)	-100%
Reception/Forum Expense	9,500	9,500	7,500	2,000	21%
TOTAL DIRECT EXPENSES:	45,600	49,175	67,420	(18,245)	-37%
INDIRECT EXPENSES:					
Salaries - Salaries	124,152	82,782	134,999	(52,217)	-63%
51122 Staff Replacement Temp:	6,334			-	-100%
Salaries - Vacation & Comp Time	274	323		323	100%
Indirect Allocation In - Salaries		407	709	(302)	-74%
Benefits	43,167	32,843	47,830	(14,987)	-46%
OTHER INDIRECT EXPENSE	42,123	35,839	52,461	(16,622)	-46%
TOTAL INDIRECT EXPENSES:	216,050	152,194	235,999	(83,805)	-55%
TOTAL ALL EXPENSES:	261,650	201,369	303,419	(102,050)	-51%
NET INCOME (LOSS):	(261,650)	(201,369)	(303,419)	(102,050)	-51%
FTEs		1.30	1.64		

Washington State Bar Association
 FY22 Reforecast and FY23 Budget v2 Comparison

DIV-Diversity

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)	
REVENUE:						
Donations & Grants	135,000	135,000	135,000	-	0%	Estimated gift from WSBF
TOTAL REVENUE	135,000	135,000	135,000	-	0%	
DIRECT EXPENSES:						
Consulting Services		71,175	10,000	61,175	-86%	
Staff Travel/Parking		4,000	2,000	2,000	50%	
Staff Training & Conferences		5,400	5,000	400	7%	
Staff Membership Dues		45	360	(315)	-700%	
Surveys		50,100	16,500	33,600	67%	
Committee for Diversity	454	6,000	3,800	2,200	37%	
Diversity Events & Projects	2,621	18,000	39,250	(21,250)	-118%	New Diversity and Inclusion Plan Implementation - Outside Consultant Fees/Expenses (\$22,250 for plan and \$18k is for normal diversity events/projects)
TOTAL DIRECT EXPENSES:	3,076	154,720	76,910	77,810	50%	
INDIRECT EXPENSES:						
Salaries - Salaries	152,584	157,400	216,988	(59,588)	-38%	
Salaries - Staff Replacement Temps	11,733			-	-100%	
Salaries - Vacation & Comp Time Accrn	532	610		610	100%	
Indirect Allocation In - Salaries		771	1,162	(391)	-51%	
Benefits	60,869	51,456	66,997	(15,542)	-30%	
OTHER INDIRECT EXPENSE	65,000	67,463	86,049	(18,586)	-28%	
TOTAL INDIRECT EXPENSES:	290,717	277,700	371,196	(93,496)	-34%	
TOTAL ALL EXPENSES:	293,793	432,420	448,106	(15,686)	-4%	
NET INCOME (LOSS):	(158,793)	(297,420)	(313,106)	(15,686)	-5%	
FTEs		2.40	2.69			

Washington State Bar Association
 FY22 Reforecast and FY23 Budget v2 Comparison

PSP-Public Service Programs

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)	
REVENUE:						
Donations & Grants	103,000	130,000	130,000	-	0%	
TOTAL REVENUE	103,000	130,000	130,000	-	0%	
DIRECT EXPENSES:						
Donations/Sponsorships/Grants	231,693	250,280	260,828	(10,548)	4%	Apply 7597 refund to prepaid account to credit back in FY23
Staff Travel/Parking		2,700	1,500	1,200	44%	
Staff Training & Conferences		1,200	1,000	200	17%	
Surveys		100	100	-	0%	
Pro Bono& Legal Aid Committee	224	2,000	1,500	500	25%	
Pro Bono Certificates		2,000	2,000	-	0%	
TOTAL DIRECT EXPENSES:	231,917	258,280	266,928	(8,648)	-3%	
INDIRECT EXPENSES:						
Salaries - Salaries	73,263	72,910	125,917	(53,007)	-73%	
Salaries - Staff Replacement Temps	8,273			-	-100%	
Salaries - Vacation & Comp Time Accrual	110	274		274	100%	
Indirect Allocation In - Salaries		407	700	(293)	-72%	
Benefits	27,363	28,645	39,117	(10,472)	-37%	
OTHER INDIRECT EXPENSE	26,508	35,839	51,821	(15,983)	-45%	
TOTAL INDIRECT EXPENSES:	135,517	138,075	217,555	(79,480)	-58%	
TOTAL ALL EXPENSES:	367,434	396,355	484,483	(88,129)	-22%	
NET INCOME (LOSS):	(264,434)	(266,355)	(354,483)	(88,129)	-33%	
FTEs		1.30	1.62			

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

EJD FTE-Dept headcount allocation

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries		142,366	-	142,366	100%
Salaries - Vacation & Comp Time Accruals		496	-	496	100%
Benefits		38,733	-	38,733	100%
OTHER INDIRECT EXPENSE		9,988	-	9,988	100%
TOTAL INDIRECT EXPENSES:		191,583	-	191,583	100%
TOTAL ALL EXPENSES:		191,583	-	191,583	100%
NET INCOME (LOSS):		(191,583)	-	191,583	100%
FTEs		1.01	-		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

ADV FTE-Dept headcount allocation

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Conferences & Training		4,267	8,100	3,833	-90%
TOTAL DIRECT EXPENSES:		4,267	8,100	(3,833)	-90%
INDIRECT EXPENSES:					
Salaries - Salaries	158,331	223,143	227,978	(4,835)	-2%
Salaries - Vacation & Comp Time Accru	(117)	361		361	100%
Indirect Allocation In - Salaries		651	812	(161)	-25%
Benefits	40,797	61,974	62,961	(986)	-2%
OTHER INDIRECT EXPENSE	30,503	56,099	60,138	(4,040)	-7%
TOTAL INDIRECT EXPENSES:	229,514	342,229	351,889	(9,661)	-3%
TOTAL ALL EXPENSES:	229,514	346,495	359,989	(13,494)	-4%
NET INCOME (LOSS):	(229,514)	(346,495)	(359,989)	(13,494)	-4%
FTEs		1.90	1.88		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

CLES-CLE-Seminars

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	819,545	790,000	850,000	60,000	8%
Seminar Revenue-Other	61,654	5,000	20,000	15,000	300%
Seminar Splits w/CLE	(101,660)		(133,375)	(133,375)	-100%
Conference Center Rental				-	-100%
TOTAL REVENUE	779,539	795,000	736,625	(58,375)	-7%

DIRECT EXPENSES:

Bad Debt Expense				-	-100%
AMEX Card Merchant Fees				-	-100%
Credit Card Merchant Fees				-	-100%
Staff Travel/Parking	73	10,096	15,000	(4,904)	-49%
Staff Training & Conferences		467	2,370	(1,903)	-408%
Staff Membership Dues	763	274	1,500	(1,226)	-447%
Subscriptions	334			-	-100%
Transcription Services	2,667			-	-100%
Supplies				-	-100%
Surveys				-	-100%
Conference Calls				-	-100%
Disability AccommodationS		667	2,000	(1,333)	-200%
Online Expenses				-	-100%
Seminar Online Delivery Expenses				-	-100%
Coursebook Production			1,000	(1,000)	-100%
Postage - Fliers/Catalogs	-	-	5,000	(5,000)	-100%
Postage - Misc/Delivery				-	-100%
Accreditation Fees	2,756	3,000	3,000	-	0%
Advertising				-	-100%
Seminar Brochures		-	20,000	(20,000)	-100%
Facilities	40,420	83,200	165,200	(82,000)	-99%
CLE Conf Center-Rent				-	-100%
CLE Conf Center-Catering				-	-100%
CLE CONF Center-Other				-	-100%
Speakers & Program Develop	2,798	15,000	32,000	(17,000)	-113%
Splits to Sections	3,611	115,000	-	115,000	100%
Splits to Co-Sponsors				-	-100%
Honoraria	14,999	1,500	1,200	300	20%
CLE Seminar Committee		150	200	(50)	-33%
CLES-Equip-Depreciation				-	-100%
CLES - Loss/Gain on Assets				-	-100%
Conference Center Depreciation				-	-100%
Mini-CLE Expense		-	-	-	-
Seminar Expense - Sections		-	-	-	-
TOTAL DIRECT EXPENSES:	68,420	229,354	248,470	(19,116)	-8%

INDIRECT EXPENSES:

Salaries - Salaries	397,992	443,475	490,567	(47,092)	-11%
51120 Budgeted Temporary Employees				-	-100%
51121 Unanticipated Temps				-	-100%
51122 Staff Replacement Temps	24,892	20,913		20,913	100%
51126 Employee Placement Fees				-	-100%
Salaries - Vacation & Comp Time Accruals	1,460	1,720		1,720	100%
Indirect Allocation In - Salaries		2,254	2,951	(697)	-31%
Benefits	172,051	169,854	175,656	(5,802)	-3%
OTHER INDIRECT EXPENSE	184,107	196,388	213,750	(17,361)	-9%
TOTAL INDIRECT EXPENSES:	780,501	834,604	882,924	(48,319)	-6%

TOTAL ALL EXPENSES: **848,922** **1,063,958** **1,131,394** **(67,436)** **-6%**

NET INCOME (LOSS): **(69,383)** **(268,958)** **(394,769)** **(125,811)** **-47%**

FTEs

6.82

6.83

LLM-49

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

MWP-Member Wellness Program

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Diversion	11,301	7,292	7,500	208	3%
TOTAL REVENUE	11,301	7,292	7,500	208	3%
DIRECT EXPENSES:					
Staff Training		165	300	135	-82%
Staff Membership Dues	226	333	500	167	-50%
Subscriptions		300	1,200	900	-300%
WSBA Connects		8,777		(8,777)	100%
Prof Liab Insurance	825	4,467		(4,467)	100%
TOTAL DIRECT EXPENSES:	1,051	14,542	2,800	11,742	81%
INDIRECT EXPENSES:					
Salaries - Salaries	52,691	108,643	130,416	(21,773)	-20%
Salaries - Vacation & Comp Time Accruals	(382)	445		445	100%
Indirect Allocation In - Salaries		418	637	(220)	-53%
Benefits	30,182	47,287	55,833	(8,546)	-18%
OTHER INDIRECT EXPENSE	13,073	37,399	47,183	(9,784)	-26%
TOTAL INDIRECT EXPENSES:	95,563	194,191	234,069	(39,878)	-21%
TOTAL ALL EXPENSES:	96,614	208,733	236,869	(28,136)	-13%
NET INCOME (LOSS):	(85,313)	(201,441)	(229,369)	(27,928)	-14%
FTEs		1.48	1.48		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

PMA-Practice Management Assistance

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Royalties		40,000	50,000	10,000	25%
TOTAL REVENUE		40,000	50,000	10,000	25%
DIRECT EXPENSES:					
Staff Training			250	250	100%
Staff Membership Dues		167	150	(17)	10%
Subscriptions		167	-	(167)	100%
Casemaker/FastCase		80,000	73,000	(7,000)	9%
TOTAL DIRECT EXPENSES:		80,333	73,400	6,933	9%
INDIRECT EXPENSES:					
TOTAL ALL EXPENSES:		80,333	73,400	6,933	9%
NET INCOME (LOSS):		(40,333)	(23,400)	16,933	42%

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

PRP-Professional Responsibility Program

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking		2,333	750	1,583	68%
Staff Membership Dues	500	161	500	(339)	-211%
Law Library	537	610	-	610	100%
CPE Committee	60	3,723	1,000	2,723	73%
TOTAL DIRECT EXPENSES:	1,096	6,827	2,250	4,577	67%
INDIRECT EXPENSES:					
Salaries - Salaries	172,468	170,521	89,417	81,104	48%
Salaries - Vacation & Comp Time A	270	600		600	100%
Indirect Allocation In - Salaries		483	313	170	35%
Benefits	63,812	58,822	37,136	21,686	37%
OTHER INDIRECT EXPENSE	44,665	43,211	23,192	20,020	46%
TOTAL INDIRECT EXPENSES:	281,215	273,637	150,058	123,580	45%
TOTAL ALL EXPENSES:	282,311	280,465	152,308	128,157	46%
NET INCOME (LOSS):	(282,311)	(280,465)	(152,308)	128,157	46%
FTEs		1.41	0.73		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

MBEN-Membership Benefits

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)	
REVENUE:						
Sponsorships	5,500	-	-	-	-100%	Moved to LLB
MP3 Sales	2,793	-	-	-	-100%	Moved to LLB
Digital Video Sales	7,865	-	-	-	-100%	Moved to LLB
TOTAL REVENUE	16,158	-	-	-	-100%	
DIRECT EXPENSES:						
Speakers & Program Develop	1,321	-	-	-	-100%	Moved to LLB
WSBA Connects	46,960	-	-	-	-100%	Moved to MWP cost center
Casemaker/FastCase	130,890	-	-	-	-100%	Moved to PMA cost center
TOTAL DIRECT EXPENSES:	179,171	-	-	-	-100%	
INDIRECT EXPENSES:						
Salaries - Salaries	77,986	-	-	-	-100%	
Salaries - Vacation & Comp Tim	104	-	-	-	-100%	
Benefits	23,266	-	-	-	-100%	
OTHER INDIRECT EXPENSE	30,503	-	-	-	-100%	
TOTAL INDIRECT EXPENSES:	131,860	-	-	-	-100%	
TOTAL ALL EXPENSES:	311,031	-	-	-	-100%	
NET INCOME (LOSS):	(294,873)	-	-	-	-100%	

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

MSE-Member Services and Engagement

		FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)	
REVENUE:							
Royalties	40900	68,276	20,000	10,800	(9,200)	-46%	moved most to PMA cost center
NMP Product Sales	40950	30,476	-	-	-	-100%	moved to NME cost center
Sponsorships	41450			1,000	1,000	100%	
Seminar Registrations	41800	25		-	-	-100%	
TOTAL REVENUE		98,777	20,000	11,800	(8,200)	-41%	
DIRECT EXPENSES:							
Printing & Copying	50070			1,200	(1,200)	100%	
YLL Section Program	50085	800	1,500	1,500	-	0%	
CLE Comps	50095		-	1,000	(1,000)	-100%	
Staff Travel/Parking	50100	1,037	1,000	1,700	(700)	-70%	
Staff Training & Conferences	50110		400	250	150	38%	
Staff Membership Dues	50120	225	850	850	-	0%	
Subscriptions	50130	191	-	-	-	-100%	
Transcription Services	50135	750	-	-	-	-100%	
Library Materials/Resources	54610	186	2,000	4,000	(2,000)	-100%	
New Lawyer Outreach Events	55266	397	1,500	1,500	-	0%	
New Lawyers Committee	55270	3,716	7,500	12,000	(4,500)	-60%	
Open Sections Night	55285			3,500	(3,500)	-100%	
Small Town & Rural Committee	55980		2,000	3,000	(1,000)	-50%	
Reception/Forum Expense	58450	67	1,500	3,000	(1,500)	-100%	
New Lawyer Outreach	58500			1,000	(1,000)	-100%	
Scholarships/Donations/Grant	58525	4,977	5,000	5,000	-	0%	
TOTAL DIRECT EXPENSES:		12,345	23,250	39,500	(16,250)	-70%	
INDIRECT EXPENSES:							
Salaries - Salaries	51110	238,485	232,956	161,063	71,893	31%	
Salaries - Vacation & Comp Time Ac	51130	620	866		866	100%	
Indirect Allocation In - Salaries			1,188	1,083	105	9%	
Benefits	51200, Indirect_Allocation_In_Benefits	90,144	79,024	61,478	17,547	22%	
OTHER INDIRECT EXPENSE	Direct_Allocation_In, 51305, 51400, 51600, 51700, 518C	108,939	102,285	80,163	22,122	22%	
TOTAL INDIRECT EXPENSES:		438,188	416,320	303,786	112,533	27%	
TOTAL ALL EXPENSES:		450,534	439,570	343,286	96,283	22%	
NET INCOME (LOSS):		(351,757)	(419,570)	(331,486)	88,083	21%	
FTEs			3.46	2.51			

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

MINI-Mini CLE

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries		59,199	62,928	(3,729)	-6%
Salaries - Vacation & Comp Time Accruals		231		231	100%
Indirect Allocation In - Salaries		313	397	(85)	-27%
Benefits		20,010	15,861	4,148	21%
OTHER INDIRECT EXPENSE		26,959	29,429	(2,470)	-9%
TOTAL INDIRECT EXPENSES:		106,712	108,616	(1,905)	-2%
TOTAL ALL EXPENSES:		106,712	108,616	(1,905)	-2%
NET INCOME (LOSS):		(106,712)	(108,616)	(1,905)	-2%
FTEs		0.91	0.92		

Washington State Bar Association
 FY22 Reforecast and FY23 Budget v2 Comparison

NME-New Member Education

		FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:						
NMP Product Sales	40950		60,000	65,000	5,000	8%
Seminar Registrations	41800		16,500	8,000	(8,500)	-52%
Trial Advocacy Program	47100		15,000	12,000	(3,000)	-20%
TOTAL REVENUE			91,500	85,000	(6,500)	-7%
DIRECT EXPENSES:						
Speakers & Program Development	55265		500	100	400	80%
Trial Advocacy Expenses	57320		1,500	1,500	-	0%
TOTAL DIRECT EXPENSES:			2,000	1,600	400	20%
INDIRECT EXPENSES:						
Salaries - Salaries	51110		50,375	52,136	(1,761)	-3%
Salaries - Vacation & Comp Time Accr	51130		196		196	100%
Indirect Allocation In - Salaries			268	337	(69)	-26%
Benefits	51200, Indirect_Allocation_In_Benefits		16,076	12,764	3,312	21%
OTHER INDIRECT EXPENSE	Direct_Allocation_In, 51305, 51400, 51600, 51700, 51800, 51920, 51950, Inc		23,141	24,951	(1,810)	-8%
TOTAL INDIRECT EXPENSES:			90,056	90,189	(133)	0%
TOTAL ALL EXPENSES:			92,056	91,789	267	0%
NET INCOME (LOSS):			(556)	(6,789)	(6,233)	-1121%
FTEs			0.78	0.78		
Indirect Allocation In - Benefits			712	1,224		

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

LLB-Legal Lunchbox

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)	
REVENUE:						
Sponsorships		9,000	9,000	-	0%	moved from MBEN cost center
MP3 Sales		8,000	-	(8,000)	-100%	moved from MBEN cost center
Digital Video Sales		25,000	14,000	(11,000)	-44%	moved from MBEN cost center
TOTAL REVENUE		42,000	23,000	(19,000)	-45%	
DIRECT EXPENSES:						
Speakers & Program Develop		100	1,500	(1,400)	-1400%	
TOTAL DIRECT EXPENSES:		100	1,500	(1,400)	-1400%	
INDIRECT EXPENSES:						
Salaries		26,359	27,332	(973)	-4%	
Benefits		9,207	7,333	1,874	20%	
OTHER INDIRECT EXPENSE		12,571	13,627	(1,057)	-8%	
TOTAL INDIRECT EXPENSES:		48,136	48,292	(156)	0%	
TOTAL ALL EXPENSES:		48,236	49,792	(1,556)	-3%	
NET INCOME (LOSS):		(6,236)	(26,792)	(20,556)	-330%	
FTEs		0.43	0.43			
Indirect Allocation In - Benefits		389	668			

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

SECT-Sections Administration

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Reimbursements From Sections	213,088	284,000	290,543	6,543	2%
TOTAL REVENUE	213,088	284,000	290,543	6,543	2%
DIRECT EXPENSES:					
Staff Travel/Parking		1,000	750	250	25%
Staff Training & Conferences		200	500	(300)	-150%
Staff Membership Dues		250	250	-	0%
Subscriptions	410	350	350	-	0%
Conference Calls	8	-	-	-	-100%
Section/Committee Chair Mtgs		500	1,000	(500)	-100%
Dues Statements	5,935	4,593	5,000	(407)	-9%
TOTAL DIRECT EXPENSES:	6,353	6,893	7,850	(957)	-14%
INDIRECT EXPENSES:					
Salaries - Salaries	128,235	143,750	145,576	(1,826)	-1%
51122 Staff Replacement Temps	15,026			-	-100%
Salaries - Vacation & Comp Time Accruals	452	544		544	100%
Indirect Allocation In - Salaries		887	1,115	(228)	-26%
Benefits	52,284	60,412	65,227	(4,815)	-8%
OTHER INDIRECT EXPENSE	70,810	76,400	82,530	(6,130)	-8%
TOTAL INDIRECT EXPENSES:	266,806	281,993	294,448	(12,455)	-4%
TOTAL ALL EXPENSES:	273,159	288,886	302,298	(13,412)	-5%
NET INCOME (LOSS):	(60,071)	(4,886)	(11,755)	(6,869)	141%
FTEs		2.58	2.58		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

DISC-Discipline

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Copy Fees	-	36		(36)	-100%
Audit Revenue	1,275	1,000	1,000	-	0%
Recovery of Discipline Costs	107,513	100,000	100,000	-	0%
Discipline History Summary	19,087	17,000	18,000	1,000	6%
Practice Monitor Fees		4,000	-	(4,000)	-100%
TOTAL REVENUE	127,875	122,036	119,000	(3,036)	-2%

DIRECT EXPENSES:

Depreciation			38,096	(38,096)	
Publications Production	181	181	200	(19)	-11%
Staff Travel/Parking	11,138	20,000	20,000	-	0%
Staff Training & Conferences		38,972	33,295	5,677	15%
Staff Membership Dues	4,893	8,205	7,610	595	7%
Telephone	2,203	2,359	2,359	-	0%
Court Reporters	19,144	45,000	60,000	(15,000)	-33%
Outside Counsel Expenses	500	1,500	1,500	-	0%
Litigation Expenses	10,674	25,000	25,000	-	0%
Disability Expenses	4,900	9,000	9,000	-	0%
Online Legal Research	53,367	55,201	-	55,201	100%
Law Library	5,007	3,606	-	3,606	100%
Translation Services	500	900	1,200	(300)	-33%
Practice Monitor Expenses		4,000	1,000	(3,000)	75%
TOTAL DIRECT EXPENSES:	112,507	213,924	199,260	14,664	7%

INDIRECT EXPENSES:

Salaries - Salaries	3,530,231	3,449,352	3,593,470	(144,118)	-4%
Salaries - Budgeted Temporary Empl	13,263	68,693	34,067	34,626	50%
51121 Unanticipated Temps		23,830		23,830	100%
Salaries - Staff Replacement Temps	21,864	-		-	-100%
Salaries - Vacation & Comp Time Acc	5,477	10,951		10,951	100%
Indirect Allocation In - Salaries		12,493	15,986	(3,493)	-28%
Benefits	1,042,667	1,022,297	1,039,838	(17,541)	-2%
OTHER INDIRECT EXPENSE	977,545	1,078,046	1,183,576	(105,530)	-10%
TOTAL INDIRECT EXPENSES:	5,591,047	5,665,662	5,866,937	(201,275)	-4%

TOTAL ALL EXPENSES:	5,703,554	5,879,586	6,066,197	(186,611)	-3%
NET INCOME (LOSS):	(5,575,679)	(5,757,549)	(5,947,197)	(189,647)	-3%

FTEs

37.00

37.00

LLM-59

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

ADMISS-Admissions

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Exam Soft Revenue	6,591	-	27,000	27,000	100%
Bar Exam Fees	1,050,961	1,172,120	1,213,000	40,880	3%
Bar Exam Late Fees	62,700	40,256	40,000	(256)	-1%
House Counsel Application Fees	44,920	39,488	54,000	14,512	37%
Rule 9/Legal intern Fees	12,400	11,242	12,000	758	7%
RPC Booklets	5			-	-100%
Foreign Law Consultant Fees	1,240	1,860	1,240	(620)	-33%
Special Admissions	5,405	4,387	15,700	11,313	258%
TOTAL REVENUE	1,184,222	1,269,353	1,362,940	93,587	7%
DIRECT EXPENSES:					
Postage	529	1,200	750	450	38%
Staff Travel/Parking	651	12,136	23,000	(10,864)	-90%
Staff Training & Conferences		13,380	10,500	2,880	22%
Staff Membership Dues	400	800	600	200	25%
Supplies	940	2,500	2,750	(250)	-10%
Conference Calls	23			-	-100%
Facility, Parking, Food	18,151	93,038	101,000	(7,962)	-9%
Examiner Fees	26,000	36,000	36,000	-	0%
UBE Examinations	107,662	126,900	123,000	3,900	3%
Board of Bar Examiners		23,000	18,850	4,150	18%
Bar Exam Proctors	150	31,000	39,000	(8,000)	-26%
Character & Fitness Board Exp	12	-	-	-	-100%
Disability AccommodationS	8,385	20,500	27,000	(6,500)	-32%
Character & Fitness Investi	242	2,000	2,000	-	0%
Law School Visits		850	1,700	(850)	-100%
ILG Exam Fees	43,100	-	-	-	-100%
Depreciation-Software	15,123	21,235	24,929	(3,694)	-17%
Court Reporters	8,139	-	-	-	-100%
Online Legal Research	3,678	3,467		3,467	100%
Law Library	133	151		151	100%
TOTAL DIRECT EXPENSES:	233,318	388,157	411,079	(22,922)	-6%
INDIRECT EXPENSES:					
Salaries - Salaries	466,236	477,064	499,023	(21,959)	-5%
51122 Staff Replacement Temps		16,428		16,428	100%
Salaries - Vacation & Comp Time Accruals	1,260	1,897		1,897	100%
Indirect Allocation In - Salaries		2,280	2,916	(637)	-28%
Benefits	169,139	165,832	172,074	(6,242)	-4%
OTHER INDIRECT EXPENSE	172,850	198,428	215,923	(17,495)	-9%
TOTAL INDIRECT EXPENSES:	809,484	861,929	889,936	(28,008)	-3%
TOTAL ALL EXPENSES:	1,042,802	1,250,086	1,301,015	(50,930)	-4%
NET INCOME (LOSS):	141,420	19,267	61,925	42,658	-221%

FTEs

6.75

6.75

LLM-60

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

CFB-Character & Fitness Board

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Character & Fitness Board Exp		10,000	12,000	(2,000)	-20%
Court Reporters		15,000	15,000	-	0%
TOTAL DIRECT EXPENSES:		25,000	27,000	(2,000)	-8%
INDIRECT EXPENSES:					
Salaries - Salaries		26,112	85,333	(59,221)	-227%
Salaries - Vacation & Comp Time Accruals		25		25	100%
Indirect Allocation In - Salaries		137	324	(187)	-136%
Benefits		8,456	25,757	(17,301)	-205%
OTHER INDIRECT EXPENSE		8,990	23,991	(15,001)	-167%
TOTAL INDIRECT EXPENSES:		43,720	135,406	(91,685)	-210%
TOTAL ALL EXPENSES:		68,720	162,406	(93,685)	-136%
NET INCOME (LOSS):		(68,720)	(162,406)	(93,685)	-136%
FTEs		0.40	0.75		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

CLERK-Law Clerk Program

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Law Clerk Fees	183,001	220,000	185,000	(35,000)	-16%
Law Clerk Application Fees	3,800	2,500	3,200	700	28%
TOTAL REVENUE	186,801	222,500	188,200	(34,300)	-15%
DIRECT EXPENSES:					
Subscriptions		250	250	-	0%
Character & Fitness Investi		100	100	-	0%
Law Clerk Board	279	4,667	8,000	(3,333)	-71%
Law Clerk Outreach		667	550	117	18%
TOTAL DIRECT EXPENSES:	279	5,683	8,900	(3,217)	-57%
INDIRECT EXPENSES:					
Salaries - Salaries	57,470	73,883	79,836	(5,953)	-8%
Salaries - Vacation & Comp Time	(13)	233		233	100%
Indirect Allocation In - Salaries		335	423	(88)	-26%
Benefits	19,926	23,077	25,620	(2,543)	-11%
OTHER INDIRECT EXPENSE	23,603	28,461	31,349	(2,888)	-10%
TOTAL INDIRECT EXPENSES:	100,986	125,989	137,228	(11,240)	-9%
TOTAL ALL EXPENSES:	101,265	131,672	146,128	(14,456)	-11%
NET INCOME (LOSS):	85,536	90,828	42,072	(48,756)	-54%
FTEs		0.98	0.98		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

LICMR-Licensing & Membership Records

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Status Certificate Fees	29,729	24,061	27,000	2,939	12%
Investigation Fees	22,600	21,759	21,000	(759)	-3%
Pro Hac Vice	403,956	362,311	400,000	37,689	10%
Member Contact Information	5,328	3,125	4,000	875	28%
Photo Bar Card Sales	312	247	200	(47)	-19%
TOTAL REVENUE	461,925	411,503	452,200	40,697	10%
DIRECT EXPENSES:					
Depreciation	1,151	0	1,151	(1,151)	-479483%
Postage	18,061	22,641	16,500	6,141	27%
Licensing Forms	2,845	1,977	2,000	(23)	-1%
TOTAL DIRECT EXPENSES:	22,057	24,619	19,651	4,968	20%
INDIRECT EXPENSES:					
Salaries - Salaries	336,821	358,167	364,458	(6,291)	-2%
Salaries - Budgeted Temporary Emp	7,602	6,487	7,560	(1,073)	-17%
Salaries - Vacation & Comp Time Accr	835	1,265		1,265	100%
Indirect Allocation In - Salaries		1,314	1,655	(340)	-26%
Benefits	122,883	118,907	122,862	(3,955)	-3%
OTHER INDIRECT EXPENSE	100,224	113,292	122,516	(9,224)	-8%
TOTAL INDIRECT EXPENSES:	568,364	599,433	619,051	(19,618)	-3%
TOTAL ALL EXPENSES:	590,421	624,052	638,702	(14,651)	-2%
NET INCOME (LOSS):	(128,496)	(212,549)	(186,502)	26,047	12%
FTEs		3.83	3.83		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

LLLT-Limited License Legal Technician

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	796	-	12,000	12,000	100%
LLLT Exam Late Fee	1,800	300	-	(300)	-100%
LLLT License Fees	9,508	12,634	16,622	3,988	32%
LLLT Exam Fees	18,150	3,550	-	(3,550)	-100%
LLLT Late License Fees	275	1,000	1,100	100	10%
LLLT Waiver Fees	300	-	-	-	-100%
TOTAL REVENUE	30,828	17,484	29,722	12,238	70%
DIRECT EXPENSES:					
LLLT Board		15,449	15,000	449	3%
Exam Writing	6,788	4,500		4,500	100%
LLLT Education		-	500	(500)	-100%
TOTAL DIRECT EXPENSES:	6,788	19,949	15,500	4,449	22%
INDIRECT EXPENSES:					
Salaries - Salaries	58,220	37,808	49,927	(12,118)	-32%
Salaries - Vacation & Comp Time	(70)	137		137	100%
Indirect Allocation In - Salaries		137	229	(92)	-68%
Benefits	26,581	13,219	17,295	(4,076)	-31%
OTHER INDIRECT EXPENSE	26,508	12,286	16,954	(4,667)	-38%
TOTAL INDIRECT EXPENSES:	111,240	63,587	84,405	(20,818)	-33%
TOTAL ALL EXPENSES:	118,027	83,536	99,905	(16,368)	-20%
NET INCOME (LOSS):	(87,199)	(66,052)	(70,183)	(4,130)	-6%
FTEs		0.48	0.53		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

LPO-Limited Practice Officers

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Investigation Fees	1,400	400	500	100	25%
LPO Examination Fees	21,800	28,350	24,000	(4,350)	-15%
LPO Exam Late Fee	4,100	5,500	4,300	(1,200)	-22%
LPO License Fees	169,835	172,579	164,750	(7,829)	-5%
LPO Late License Fees	3,840	5,100	988	(4,112)	-81%
LPO License Fees - ReinStates	-	667	550	(117)	-18%
Member Late Fees		1,200		(1,200)	-100%
TOTAL REVENUE	200,975	213,795	195,088	(18,707)	-9%
DIRECT EXPENSES:					
Printing & Copying		100	250	(150)	-150%
Facility, Parking, Food		9,000	9,000	-	0%
Exam Writing	9,750	8,400	9,000	(600)	-7%
Online Legal Research	1,839	2,156		2,156	100%
Law Library	3,231	4,701		4,701	100%
LPO Board Expenses	4	2,000	1,792	208	10%
LPO Outreach		3,333	1,000	2,333	70%
TOTAL DIRECT EXPENSES:	14,824	29,690	21,042	8,648	29%
INDIRECT EXPENSES:					
Salaries - Salaries	39,347	49,112	56,046	(6,934)	-14%
Salaries - Vacation & Comp Tir	(150)	188		188	100%
Indirect Allocation In - Salaries		192	294	(102)	-53%
Benefits	15,112	17,559	20,370	(2,811)	-16%
OTHER INDIRECT EXPENSE	13,073	17,747	21,752	(4,005)	-23%
TOTAL INDIRECT EXPENSES:	67,381	84,798	98,462	(13,664)	-16%
TOTAL ALL EXPENSES:	82,206	114,489	119,504	(5,015)	-4%
NET INCOME (LOSS):	118,770	99,307	75,584	(23,723)	-24%

FTEs

0.68

0.68

LLM-65

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

MCLE-Mandatory Continuing Legal Education

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
Accredited Program Fees	559,700	566,556	550,000	(16,556)	-3%
Form 1 Late Fee	221,455	220,000	220,000	-	0%
Member Late Fees	6,196	400,000	190,000	(210,000)	-53%
Annual Accredited Sponsor Fees	42,250	39,250	38,250	(1,000)	-3%
Attendance Fees	(124)		-	-	-100%
Attendance Late Fees	115,345	115,000	98,000	(17,000)	-15%
COMITY Certificates - Request	13,637	13,500	14,000	500	4%
COMITY Certificates - Submit	2,550	28,500	15,000	(13,500)	-47%
TOTAL REVENUE	961,010	1,382,807	1,125,250	(257,557)	-19%
DIRECT EXPENSES:					
Staff Travel/Parking		50	50	-	0%
Staff Training & Conferences		6,550	4,900	1,650	25%
Staff Membership Dues		500	500	-	0%
Online Legal Research	1,839	2,114		2,114	100%
Law Library	133	182		182	100%
MCLE Board Expenses		1,300	2,000	(700)	-54%
Depreciation-Software	142,864	22,747	59,370	(36,623)	-161%
TOTAL DIRECT EXPENSES:	144,835	33,442	66,820	(33,378)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries	251,880	313,727	324,902	(11,176)	-4%
Salaries - Budgeted Temporary Employees		75,093	108,000	(32,907)	-44%
Salaries - Vacation & Comp Time Accruals	102	1,113		1,113	100%
Indirect Allocation In - Salaries		1,675	2,108	(433)	-26%
Benefits	102,873	118,897	127,484	(8,588)	-7%
OTHER INDIRECT EXPENSE	100,224	144,282	156,104	(11,822)	-8%
TOTAL INDIRECT EXPENSES:	455,078	654,787	718,599	(63,812)	-10%
TOTAL ALL EXPENSES:	599,914	688,230	785,419	(97,189)	-14%
NET INCOME (LOSS):	361,096	694,577	339,831	(354,746)	-51%
FTEs		4.88	4.88		

**Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison**

RSD FTE-Dept headcount allocation

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Conferences & Training		7,500	23,550	16,050	-214%
TOTAL DIRECT EXPENSES:		7,500	23,550	(16,050)	-214%
INDIRECT EXPENSES:					
Salaries - Salaries	225,784	326,030	334,286	(8,256)	-3%
Salaries - Vacation & Comp Tir	1,555	892		892	100%
Indirect Allocation In - Salaries		927	1,167	(240)	-26%
Benefits	86,034	100,227	103,025	(2,798)	-3%
OTHER INDIRECT EXPENSE	71,173	80,392	86,369	(5,977)	-7%
TOTAL INDIRECT EXPENSES:	384,547	508,467	524,846	(16,379)	-3%
TOTAL ALL EXPENSES:	384,547	515,967	548,396	(32,429)	-6%
NET INCOME (LOSS):	(384,547)	(515,967)	(548,396)	(32,429)	-6%
FTEs		2.78	2.70		

Washington State Bar Association
FY22 Reforecast and FY23 Budget v2 Comparison

Section Operations

	FY21 Actuals	FY22 Reforecast	FY23 Budget v2	FY23 Budget v2 vs Reforecast FY22 F/(U)	
REVENUE:					
Interest - Investments	422	910	13,120	12,210	1342%
Publications Revenue	5,375	4,000	2,000	(2,000)	-50%
Scholarship Revenue				-	-100%
Sponsorships		-	2,000	2,000	100%
Annual or Other Meeting Rev		2,000	2,000	-	0%
Receptions Revenue		-	-	-	-100%
Conferences & Institutes		8,000	5,000	(3,000)	-38%
Seminar Registrations			1,450	1,450	100%
Mini-CLE Revenue	41,607	36,070	37,770	1,700	5%
Seminar Revenue-Other				-	-100%
Seminar Splits w/CLE	114,811	139,494	133,170	(6,324)	-5%
Seminar Splits w/Others	10,276	8,000	14,300	6,300	79%
Section Dues Revenue	333,786	439,178	447,260	8,082	2%
					-100%
TOTAL REVENUE	607,937	637,652	658,070	(20,418)	3%
DIRECT EXPENSES:					
Postage					100%
Direct Expenses of Section Activities		612,229	609,170	(3,059)	0%
Reimbursement to WSBA for Indirect Expenses	213,088	287,423	276,451	(10,972)	4%
Section Miscellaneous		-	-	-	
Elections				-	
TOTAL DIRECT EXPENSES:	309,304	899,652	885,621	14,031	-2%
					-100%
NET INCOME (LOSS):	298,634	(262,000)	(227,551)	(34,449)	-13%

**Washington State Bar Association
Budget Comparison**

			FY22 Budget vs FY23 Budget v2 F/(U)	% of change F/(U)	
	FY22 Budget v3	FY23 Budget v2			
WSBA					
REVENUE:					
Copy Fees	40200		-	-100%	
Diversion	40205	7,000	500	7%	
Records Request Fees	40210		963	100%	
Donations & Grants	40300	265,000	-	0%	
Interest - Investments	40500	10,570	39,120	270%	
License Fees	40600	15,722,944	16,309,281	4%	
License Fees - New Admittees	40625	587,374	450,000	(137,374)	-23%
License Fees - Late Fees	40650	255,307	280,000	24,693	10%
License Fees - ReinStatements	40675	14,177	14,186	9	0%
Miscellaneous	40700		-	-100%	
Exam Soft Revenue	40705	-	27,000	27,000	100%
Misc Over/Under Payments	40750		-	-100%	
Publications Revenue	40800	4,000	2,000	(2,000)	-50%
Royalties	40900	51,250	60,800	9,550	19%
NMP Product Sales	40950	80,000	65,000	(15,000)	-19%
Shipping & Handling	41000	-	100	100	100%
Status Certificate Fees	41100	26,300	27,000	700	3%
Sponsorships	41450	8,000	13,000	5,000	63%
Annual or Other Meeting Rev	41500	2,000	2,000	-	0%
Conferences & Institutes	41700	8,000	5,000	(3,000)	-38%
Seminar Registrations	41800	866,500	871,450	4,950	1%
Mini-CLE Revenue	41805	36,070	37,770	1,700	5%
Seminar Revenue-Other	41825	20,000	20,000	-	0%
Seminar Splits w/CLE	41850	139,494	(205)	(139,699)	-100%
Seminar Splits w/Others	41875	8,000	14,300	6,300	79%
Bar Exam Fees	42207	1,200,000	1,213,000	13,000	1%
Bar Exam Late Fees	42230	42,000	40,000	(2,000)	-5%
House Counsel Application Fees	42232	40,000	54,000	14,000	35%
Rule 9/Legal intern Fees	42270	12,000	12,000	-	0%
Law Clerk Fees	42275	220,000	185,000	(35,000)	-16%
LLLT Exam Late Fee	42278	600	-	(600)	-100%
RPC Booklets	42280		-	-	-100%
LLLT License Fees	42281	14,449	16,622	2,173	15%
LLLT Exam Fees	42282	13,500	-	(13,500)	-100%
Foreign Law Consultant Fees	42285	620	1,240	620	100%
Law Clerk Application Fees	42286	2,500	3,200	700	28%
Special Admissions	42287	7,020	15,700	8,680	124%
Investigation Fees	42288	22,951	21,500	(1,451)	-6%
Pro Hac Vice	42290	325,000	400,000	75,000	23%
LLLT Late License Fees	42291	1,412	1,100	(312)	-22%
Audit Revenue	42450	1,877	1,000	(877)	-47%
BNews Display Advertising	42710	450,000	400,000	(50,000)	-11%
BNews Subscript/Single Issues	42720	200	200	-	0%
BNews Classified Advertising	42730	5,000	2,500	(2,500)	-50%
BNews Gen Announcements	42740	14,000	-	(14,000)	-100%
BNews Prof Announcements	42750	22,500	-	(22,500)	-100%
Job Target Advertising	42760	150,000	200,000	50,000	33%
Deskbook Sales	43100	82,000	150,000	68,000	83%
Coursebook Sales	43200	10,000	7,000	(3,000)	-30%
MP3 Sales	43350	209,617	-	(209,617)	-100%
Digital Video Sales	43400	829,368	924,000	94,632	11%
Section Publication Sales	43450	9,000	6,000	(3,000)	-33%
Resold Product Sales	43455	31,600	35,000	3,400	11%
Casemaker Royalties	43525	45,000	50,000	5,000	11%
WSBA Logo Merchandise Sales	44100	-	2,500	2,500	100%
Recovery of Discipline Costs	44350	85,000	100,000	15,000	18%
Discipline History Summary	44450	15,000	18,000	3,000	20%
Practice Monitor Fees	44460	4,000	-	(4,000)	-100%
LLLT Waiver Fees	44560	-	-	-	-100%
CPF Restitution	44820	30,000	40,000	10,000	33%

CPF Member Assessments	44840	795,753	690,000	(105,753)	-13%
Member Contact Information	45040	4,200	4,000	(200)	-5%
Photo Bar Card Sales	45060	280	200	(80)	-29%
LPO Examination Fees	45110	24,000	24,000	-	0%
LPO Exam Late Fee	45115	4,000	4,300	300	8%
LPO License Fees	45120	174,077	164,750	(9,327)	-5%
LPO Late License Fees	45125	5,100	988	(4,112)	-81%
LPO License Fees - ReinStates	45140	1,000	550	(450)	-45%
Accredited Program Fees	45210	515,000	550,000	35,000	7%
Form 1 Late Fee	45215	220,000	220,000	-	0%
Member Late Fees	45220	300,000	190,000	(110,000)	-37%
Annual Accredited Sponsor Fees	45230	39,250	38,250	(1,000)	-3%
Attendance Fees	45240	-	-	-	-100%
Attendance Late Fees	45250	95,000	98,000	3,000	3%
COMITY Certificates - Request	45255	13,500	14,000	500	4%
COMITY Certificates - Submit	45260	27,000	15,000	(12,000)	-44%
Trial Advocacy Program	47100	15,000	12,000	(3,000)	-20%
50 Year Member Tribute Lunch	42570	-	-	-	-100%
Reimbursements From Sections	48010	286,875	290,543	3,668	1%
Section Dues Revenue	48200	439,178	447,260	8,082	2%
TOTAL REVENUE		24,977,787	25,174,667	196,881	1%
DIRECT EXPENSES:					
Bad Debt Expense	50010	-	-	-	100%
Depreciation	50015	384	39,247	(38,863)	-10123%
Bank Fees	50020	2,160	2,100	60	3%
Consulting Services	50033	191,375	135,000	56,375	29%
Donations/Sponsorships/Grants	50037	250,280	260,828	(10,548)	-4%
Postage	50060	119,100	127,550	(8,450)	-7%
Printing & Copying	50070	230,850	252,100	(21,250)	-9%
Publications Production	50080	250	200	50	20%
YLL Section Program	50085	1,500	1,500	-	0%
Records Storage - Off Site	50090	-	-	-	100%
CLE Comps	50095	-	1,000	(1,000)	100%
Staff Travel/Parking	50100	91,338	82,678	8,660	9%
Covid19	50105	-	-	-	100%
Staff Training & Conferences	50110	129,144	135,965	(6,821)	-5%
Staff Membership Dues	50120	18,095	19,000	(905)	-5%
Subscriptions	50130	10,151	8,687	1,464	14%
Transcription Services	50135	-	-	-	100%
Supplies	50140	1,150	2,900	(1,750)	-152%
Surveys	50145	51,500	17,050	34,450	67%
Digital/Online Development	50155	2,114	1,000	1,114	53%
Telephone	50160	88,606	97,359	(8,753)	-10%
Conference Calls	50165	6,061	4,215	1,846	30%
Miscellaneous	50170	-	-	-	100%
Pro Bono & Legal Aid Committee	52110	2,000	1,500	500	25%
ATJ Board Retreat	52121	2,000	2,000	-	0%
Leadership Training	52125	59,000	42,000	17,000	29%
ATJ Board Expense	52140	24,000	24,000	-	0%
Facility, Parking, Food	52210	108,500	110,000	(1,500)	-1%
Examiner Fees	52215	36,000	36,000	-	0%
UBE Examinations	52221	126,900	123,000	3,900	3%
Board of Bar Examiners	52225	23,000	18,850	4,150	18%
Bar Exam Proctors	52230	27,000	39,000	(12,000)	-44%
Character & Fitness Board Exp	52235	5,700	12,000	(6,300)	-111%
Disability Accommodations	52240	22,000	31,000	(9,000)	-41%
Character & Fitness Investi	52245	1,100	2,100	(1,000)	-91%
Law School Visits	52250	1,450	1,700	(250)	-17%
Law Clerk Board	52255	7,000	8,000	(1,000)	-14%
Rule 9 Task Force	52257	-	-	-	100%
Law Clerk Outreach	52258	1,000	550	450	45%
Depreciation-Software	52270	19,524	24,929	(5,405)	-28%
ABA Delegates	52520	3,334	12,600	(9,266)	-278%
Section/Committee Chair Mtgs	52540	1,500	1,000	500	33%
APEX Dinner Expenses	52570	25,000	47,000	(22,000)	-88%
50 Year Member Tribute Lunch	52573	11,200	20,000	(8,800)	-79%
Washington Leadership Institute	52585	80,000	80,000	-	0%
Bar Leaders Conference	52590		12,000	(12,000)	100%

Jud Recommend Committee	52660	4,500	2,250	2,250	50%
Committee for Diversity	52680	6,000	3,800	2,200	37%
Diversity Events & Projects	52681	18,000	39,250	(21,250)	-118%
LLLT Board	52683	21,000	15,000	6,000	29%
Exam Writing	52688	17,400	9,000	8,400	48%
LLLT Education	52689	-	500	(500)	0%
Graphics/Artwork	52710	200	100	100	50%
Outside Sales Expense	52730	98,000	-	98,000	100%
BOG Meetings	52810	143,000	205,000	(62,000)	-43%
BOG Committees' Expenses	52820	20,000	7,000	13,000	65%
BOG Retreat	52821	15,000	50,000	(35,000)	-233%
BOG Conference Attendance	52822	25,000	43,000	(18,000)	-72%
BOG Travel & Outreach	52830	25,000	10,000	15,000	60%
ED Travel & Outreach	52840	5,000	5,000	-	0%
Public Defense	52874	6,000	4,000	2,000	33%
Communications Outreach	52878	15,000	15,000	-	0%
BOG Elections	52880	26,900	26,900	-	0%
Member Outreach/town Mtgs	52910	-	-	-	100%
Special Events	52920	-	-	-	0%
Board of Trustees	52940	1,000	750	250	25%
President's Dinner	52960	10,000	10,000	-	0%
Cost of Sales - Deskbooks	53210	64,000	65,000	(1,000)	-2%
Cost of Sales - Coursebooks	53220	1,500	690	810	54%
Cost of Sales - Section Public	53225	2,000	1,500	500	25%
A/V Develop Costs (Recording)	53250	2,000	1,250	750	38%
CLE-Equip-Depreciation	53255	1,308	1,309	(1)	0%
Obsolete Inventory	53260	-	-	-	100%
Splits to Sections	53265	3,150	300	2,850	90%
Deskbook Royalties	53270	200	300	(100)	-50%
Online Product Hosting Expenses	53285	50,000	53,000	(3,000)	-6%
Postage & Delivery-Deskbooks	53320	-	-	-	100%
Postage & Delivery-Coursebooks	53330	-	-	-	100%
Fliers/Catalogs	53410	-	-	-	100%
Postage - Fliers/Catalogs	53430	-	-	-	100%
Coursebook Production	53610	-	1,000	(1,000)	100%
Postage - Fliers/Catalogs	53620	8,000	5,000	3,000	38%
Accreditation Fees	53640	3,000	3,000	-	0%
Seminar Brochures	53660	20,000	20,000	-	0%
Facilities	53690	196,200	165,200	31,000	16%
Speakers & Program Develop	53700	51,500	33,500	18,000	35%
Splits to Sections	53710	110,000	-	110,000	100%
Honoraria	53730	1,500	1,200	300	20%
CLE Seminar Committee	53740	250	200	50	20%
Image Library	54026	4,100	4,100	-	0%
Bar Outreach	54027	16,000	18,000	(2,000)	-13%
Pro Bono CertificateS	54130	2,000	2,000	-	0%
Court Reporters	54310	46,250	75,000	(28,750)	-62%
Outside Counsel Expenses	54320	2,000	1,500	500	25%
Litigation Expenses	54360	26,450	25,200	1,250	5%
Disability Expenses	54370	9,000	9,000	-	0%
Online Legal Research	54380	76,044	1	76,043	100%
Law Library	54390	11,220	1	11,219	100%
Translation Services	54400	9,400	9,400	-	0%
Practice Monitor Expenses	54430	4,000	1,000	3,000	75%
Organizational Training	54512	20,000	15,000	5,000	25%
WSBA Connects	54514	9,000	-	9,000	100%
Recruiting and Advertising	54520	3,000	6,600	(3,600)	-120%
Payroll Processing	54530	50,000	50,000	-	0%
Salary Surveys	54540	3,000	1,500	1,500	50%
Transfer to Indirect Expense	54590	(76,000)	(77,100)	1,100	1%
Library Materials/Resources	54610	6,000	4,000	2,000	33%
Prof Liab Insurance	54760	5,462	-	5,462	100%
Gifts to injured Clients	54810	500,000	500,000	-	0%
CPF Board	54820	1,500	-	1,500	100%
Contract Lobbyist	54920	10,000	15,000	(5,000)	-50%
Legislative Committee	54940	2,500	1,250	1,250	50%
BOG Legislative Committee	54970	300	300	-	0%
Licensing Forms	55010	1,900	2,000	(100)	-5%
LPO Board Expenses	55130	3,000	1,792	1,208	40%
LPO Outreach	55165	5,000	1,000	4,000	80%
MCLE Board Expenses	55210	3,250	2,000	1,250	38%
Depreciation-Software	55220	24,263	59,370	(35,107)	-145%

Casemaker/FastCase	55250	137,000	73,000	64,000	47%
Speakers & Program Development	55265	2,000	100	1,900	95%
New Lawyer Outreach Events	55266	1,500	1,500	-	0%
New Lawyers Committee	55270	7,500	12,000	(4,500)	-60%
Open Sections Night	55285		3,500	(3,500)	0%
Disciplinary Board Expenses	55310	3,108	4,000	(892)	-29%
Chief Hearing Officer	55320	33,000	30,000	3,000	9%
Hearing Officer Expenses	55330	43,000	17,500	25,500	59%
Hearing Officer Training	55340	550	400	150	27%
Outside Counsel	55370	55,000	60,000	(5,000)	-9%
Court Rules Committee	55419		1,000	(1,000)	100%
Practice of Law Board	55510	12,000	12,000	-	0%
CPE Committee	55610	3,750	1,000	2,750	73%
Wills	55615		2,000	(2,000)	100%
Custodianship	55620	12,000	8,150	3,850	32%
Small Town and Rural Committee	55980	2,000	3,000	(1,000)	-50%
Computer Hardware	56100	65,000	65,000	-	0%
Computer Software	56150	205,000	310,000	(105,000)	-51%
Hardware Service & Warranties	56225	50,000	60,000	(10,000)	-20%
Software Maint & Licensing	56230	370,000	380,000	(10,000)	-3%
Telephone Hardware & Maint	56400	-	-	-	100%
Computer Supplies	56500	2,000	2,000	-	0%
Third Party Services	56550	40,000	40,000	-	0%
Transfer to Indirect Expenses	56900	(732,000)	(1,074,450)	342,450	47%
Trial Advocacy Expenses	57320	7,000	1,500	5,500	79%
Dues Statements	58010	5,935	5,000	935	16%
Annual or Other Meeting Expens	58125	17,200	23,640	(6,440)	-37%
Attendance at BOG Meetings	58150	4,075	1,960	2,115	52%
Awards	58175	9,150	9,520	(370)	-4%
Breakfast/Lunch/Dinner Mtg Exp	58200	5,500	5,800	(300)	-5%
Conference/Institute Expense	58225	-	23,145	(23,145)	100%
Executive Committee Expenses	58300	85,375	73,270	12,105	14%
Executive Comm Exp - Other	58305	37,500	34,550	2,950	8%
Honorarium	58315	7,300	9,500	(2,200)	-30%
Ldship/Prof Develop/Retreats	58325	71,150	87,540	(16,390)	-23%
Legislative/Lobbying	58326	2,000	1,500	500	25%
Membership & Recruiting Exp	58350	20,775	21,045	(270)	-1%
Newsletter/Publication Expense	58375	13,350	14,060	(710)	-5%
Per Member Charge	58400	287,423	276,451	10,972	4%
Reception/Forum Expense	58450	40,650	42,010	(1,360)	-3%
New Lawyer Outreach	58500	3,800	5,300	(1,500)	-39%
Scholarships/Donations/Grant	58525	127,500	143,620	(16,120)	-13%
Section Committee Expense	58550	6,200	2,660	3,540	57%
Section Special Projects	58600	12,750	12,900	(150)	-1%
Law School Outreach	58615	8,500	7,800	700	8%
Mini-CLE Expense	58620	53,924	42,640	11,284	21%
Seminar Expense - Sections	58625	74,750	66,520	8,230	11%
Website Expenses	58675	17,390	8,420	8,970	52%
Seminar Scholarships	58750	5,000	7,000	(2,000)	-40%

TOTAL DIRECT EXPENSES:

4,784,118 4,303,572 480,546 10%

INDIRECT EXPENSES:

Salaries - Salaries	51110	12,258,996	12,675,409	(416,413)	-3%
Salaries - Budgeted Temporary Employees	51120	222,756	200,627	22,129	10%
Salaries - Unanticipated Temps	51121	10,000	10,000	(0)	0%
Salaries - Staff Replacement Temps	51122	-	-	-	100%
Salaries - Vacation & Comp Time Accruals	51130	-	-	-	100%
Salaries - Unanticipated Staff Adjustments	51135	40,000	50,000	(10,000)	-100%
Benefits - Employee Assistance Plan	51210	4,800	4,800	-	0%
Benefits - Employee Service Awards	51220	1,840	2,038	(198)	-11%
Benefits - FICA (Employer Portion)	51230	743,343	783,217	(39,874)	-5%
Benefits - L&I Insurance	51240	49,414	62,000	(12,586)	-25%
Benefits - WA State Family Medical Leave (ER Po	51245	17,337	18,000	(663)	-4%
Benefits - Medical (Employer Portion)	51250	1,657,574	1,703,385	(45,811)	-3%
Benefits - Parking Benefits	51260	-	-	-	100%
Benefits - Retirement (Employer Portion)	51270	1,256,547	1,293,903	(37,356)	-3%
Benefits - Transportation Allowance	51280	47,733	65,843	(18,110)	-38%
Benefits - Unemployment Insurance	51290	70,000	65,206	4,794	7%
Benefits - Staff Contributions to Benefit	51295			-	100%

Workplace Benefits	51310	45,000	45,980	(980)	-2%
Staff Development-General	51315	-	-	-	100%
Human Resources Pooled Exp	51340	81,520	77,100	4,420	5%
Meeting Support Expenses	51405	10,000	10,000	-	0%
Rent	51410	2,029,301	2,131,247	(101,946)	-5%
Personal Prop Taxes-WSBA	51420	6,466	6,650	(184)	-3%
Furniture, Maint, LH Imp	51430	13,419	25,300	(11,881)	-89%
Office Supplies & Equip	51440	32,741	18,000	14,741	45%
Furn & Office Equip Deprec	51450	43,009	88,723	(45,714)	-106%
Computer Hardware Deprec	51470	24,114	45,354	(21,240)	-88%
Computer Software Deprec	51480	80,904	94,539	(13,635)	-17%
Insurance	51500	238,839	272,643	(33,804)	-14%
Work from Home Furniture & Equipment	51501	63,000	14,000	49,000	78%
Professional Fees-Audit	51505	40,000	50,000	(10,000)	-25%
Professional Fees- Legal	51510	250,000	250,000	-	0%
Internet Reimbursement	51515	21,600	33,600	(12,000)	-56%
Postage - General	51520	24,000	24,000	-	0%
Records Storage	51525	30,000	30,000	-	0%
Staff Training	51526	-	-	-	100%
Bank Fees (Indirect)	51530	48,000	51,000	(3,000)	-6%
Production Maint & Supplies	51620	16,692	15,340	1,352	8%
Computer Pooled Expenses	51710	941,250	1,074,450	(133,200)	-14%
Allowance for Open Positions	51925	(200,000)	(200,000)	-	0%
Capital Labor & Overhead	51955	(155,000)	(260,000)	(105,000)	-68%

TOTAL INDIRECT EXPENSES:

	20,065,197	20,832,355	(767,158)	-4%
TOTAL ALL EXPENSES:	24,849,315	25,135,927	(286,612)	-1%
NET INCOME (LOSS):	128,472	38,741	(89,731)	70%

FTEs

140.30

139.25

REVENUE

General Fund	21,437,297	21,891,872	454,576	2%
CPF Fund	830,253	730,000	(100,253)	-12%
Sections	637,652	658,070	20,418	3%
CLE	2,072,585	1,894,725	(177,860)	-9%

DIRECT EXPENSE

General Fund	2,845,396	2,540,107	305,289	11%
CPF Fund	503,860	502,300	1,560	0%
Sections	899,652	885,621	14,031	2%
CLE	535,211	375,544	159,667	30%

INDIRECT EXPENSE

General Fund	18,681,463	19,386,776	(705,313)	-4%
CPF Fund	156,815	177,078	(20,264)	-13%
Sections	-	-	-	100%
CLE	1,226,919	1,268,500	(41,581)	-3%

TOTAL EXPENSE

General Fund	21,526,859	21,926,883	(400,024)	-2%
CPF Fund	660,675	679,378	(18,704)	-3%
Sections	899,652	885,621	14,031	2%
CLE	1,762,130	1,644,044	118,085	7%

NET INCOME

General Fund	(89,563)	(35,011)	54,552	61%
CPF Fund	169,578	50,622	(118,957)	70%
Sections	(262,000)	(227,551)	34,449	13%
CLE	310,455	250,681	(59,775)	19%