

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

**Board of Governors Meeting**  
**Late Meeting Materials**

**September 22-23, 2022**  
**Courtyard Seattle/Bellevue Downtown**  
**Bellevue, WA**  
**Zoom and Teleconference**

<b>BOARD OF GOVERNORS MEETING</b> <b>Late Materials</b> <b>September 22-23, 2022</b> <b>Courtyard Seattle Bellevue/Downtown, Bellevue, WA</b> <b>Zoom and Teleconference</b>	
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**TO:** WSBA Board of Governors  
**FROM:** Terra Nevitt, Executive Director  
**DATE:** September 16, 2022  
**RE:** **Extend the Charter of the Equity & Disparity Work Group**

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**APPROVE:** Extend the two-year charter of the Equity & Disparity Work Group through January 2023.

In June 2020, the Board of Governors approved the creation of the Equity & Disparity Work Group with a two-year charter “to review the rules, regulations, and laws related to the practice of law and the administration of justice, and identify the ones that facilitate injustice and propose remedies that the WSBA can advance pursuant to [its] mandate in GR 12.2.” Under the leadership of Work Group Chair Gov. Alec Stephens and Subcommittee Chair Laura Sierra, a sub-committee of the Work Group has developed a proposed revision to GR 12.2 and is currently gathering stakeholder feedback with the goal of bringing a proposal to the Board of Governors in January 2023. In order facilitate that work, there is a request for the Board of Governors to extend the charter of the Work Group through January 2023.

Attachments:

- Proposal to create the Equity & Disparity Workgroup
- Minutes from June 2020 Board of Governors Meeting

# WASHINGTON STATE BAR ASSOCIATION

## Office of the President

**TO:** WSBA Board of Governors  
**FROM:** Rajeev D. Majumdar, President  
**DATE:** June 8, 2020  
**RE:** WSBA's Equity and Disparity Work Group

**ACTION/DISCUSSION :** A 2 year charter for WSBA's Equity and Disparity Work Group – a group empowered to look at concrete solutions through changes in court rules and laws.  
GR 12.2 (2, 6)

Dear Board,

You have all read my [message to the membership](#). The response from the members has been overwhelming positive, with people asking what the next step our WSBA is going to take and how they can help.

The killing of George Floyd at the hands of Minneapolis police officers—who have now been charged with murder or aiding and abetting the same—has stirred all too familiar unresolved tensions and conflict in our society over racism and the use of violence. Faced with weeks of isolation at home due to the coronavirus, a potential economic downturn, rapidly rising unemployment rates, and mistrust and misinformation about legal rights, many people in our country are left feeling hopeless, powerless, and fearful of speaking up. The result is a continued cycle of violence and defensiveness, ever more fraying the fabric of our society.

There is no equity without access to the justice our legal system can provide, and there is no access to justice without our profession doing its part to solve problems. It is up to each one of us to stand up and speak for others who cannot so that we may substitute true dialogue and good policy for violence in our society. That is the very point of an effective legal system, and as officers of that system we bear a large share of the burden in its failures if each of us do not work to ever reform it.

For years, attorneys and other members of the legal community have complained about injustice in our profession and the unequal application of laws to minority members of our community. Although dialogue itself has value, they have not moved the needle from injustice to justice. Therefore, it is time to act. Act in a way that lawyers are best suited to do- with review and analysis.

The action I am recommending is that a special task force to be formed with the specific task to review the rules, regulations, and laws related to the practice of law and the administration of justice, and identify the ones that facilitate injustice and propose remedies that the WSBA can advance pursuant to our mandate in GR 12.2. The goal is to list laws with recommended changes to reduce injustice. The reason for reviewing the laws and recommending changes is that we do not, as a legal community, fall into the trap of recommending that the courts simply ignore or not enforce laws which most people may no longer support. Rather, to move towards real reform it is necessary to identify rules, regulations, and laws creating injustice, and either ensure such laws are repealed by the correct body or rewritten to remove the injustice as it relates to the practice of law or the administration of justice.

The task force could begin with the rules of our own profession, such as the Rules of Professional Conduct, Admission and Practice Rules, and the Court Rules which the Bar Association can recommend that the Supreme Court change.

If this proves successful in advancing equitable reform, then the task force could expand to the examination of the Revised Code of Washington, expressly to make suggestions to the Legislature, of changes needed to ensure justice.

This approach would be substantially similar to the recent Covid-19 task force, which came together quickly to address issues created by the pandemic, but due to the nature of rule and law change is not expected to be rushed work product. Tragedy in George Floyd's death, and our trauma as a people from the resulting debate, does not need to result in inaction.

My intention, with your authority to proceed, would be to create a roster with a chairperson, our At-Large Governors, and then delegates skilled in technical review: five at-large delegates, a delegate from the Civil Rights Section, a delegate from the Committee on Professional Ethics, a delegate from the Court Rules and Procedures Committee, a delegate from the Access to Justice Board, a delegate from the Practice of Law Board, and invite our listed partners in the private minority bar associations to send Delegates:

1. Asian Bar Association of Washington
2. Northwest Indian Bar Association
3. The Cardozo Society
4. Filipino Lawyers of Washington
5. Slavic Bar Association of Washington
6. QLaw – The LGBT Bar Association
7. South Asian Bar Association of Washington
8. Korean American Bar Association
9. Latina/Latino Bar Association of Washington
10. Vietnamese American Bar Association of Washington
11. Loren Miller Bar Association
12. Washington Attorneys with Disabilities Association
13. Middle Eastern Legal Association of Washington
14. Washington Women Lawyers

If this seems like a large body for a committee, it is. I intend for this to be in fact be a convention of underrepresented perspectives. I believe at this juncture in history it will be incredibly important to have many voices and perspectives from underrepresented communities represented, and for those voices to guide us in making our rules and laws more equitable.

The Committee would operate on Robert's Rules of Order and will issue reports with both majority and dissent opinions being moved forward together to advise the BoG. I would expect the Committee to Report to the BoG *at least* once every six months for two years, which I believe is sufficient time for thoughtful and continued work over a range of our wide bodies of laws.

I would like to thank former Governors Michael Cherry and James Doane for continuing to engage on these issues and help form this idea in my mind of a concrete response appropriate for our WSBA to take so that we are better educated and informed on what actions we should take. Special thanks also to our Diversity Committee Co-Chairs Laura Wulf and Governor Jean Kang for their review.

In Service,



Rajeev D. Majumdar

# WASHINGTON STATE BAR ASSOCIATION

## BOARD OF GOVERNORS MEETING

### Minutes

Held Virtually  
June 26-27, 2020

The meeting of the Board of Governors of the Washington State Bar Association (WSBA) was called to order by President Rajeev D. Majumdar on Friday June 26, 2020 at 8:33 AM. Governors in attendance were:

Hunter M. Abell  
Sunitha Anjilvel  
Daniel D. Clark  
Peter J. Grabicki  
Carla Higginson  
Kim Hunter  
Jean Kang  
Russell Knight  
Tom McBride  
Bryn Peterson  
Kyle D. Sciuchetti  
Alec Stephens  
Paul Swegle  
Judge Brian Tollefson (ret.)

Also in attendance were Immediate Past President William D. Pickett, Gov-Elect Matthew Dresden, Gov-Elect Brent Williams-Ruth, Interim Executive Director Terra Nevitt, General Counsel Julie Shankland, Chief Financial Officer Jorge Perez, Chief Disciplinary Counsel Doug Ende, Chief Regulatory Counsel Jean McElroy, Interim Director Advancement Kevin Plachy, Executive Administrator Shelly Bynum, Nancy Hawkins (Family Law Section), James E. Macpherson (Washington Defense Trial Lawyers), and Betsy Miale-Gix (Washington State Association for Justice).

#### Consent Calendar ([video recording link](#))

Pres. Majumdar asked if anyone wanted to remove an item from the consent calendar. Gov. Swegle moved for approval. Motion passed unanimously. Treas. Clark was not present for the vote.

President's Report ([video recording link](#))

Pres. Majumdar honored local hero recipients chosen by the Whatcom and Skagit County Bars, Heather Powell and Heather Webb.

Interim Executive Director's Report ([video recording link](#))

Interim Executive Director Nevitt referred to her written report and provided a brief summary. She introduced Washington Supreme Court Justice Mary Yu to answer questions with regard to the process for approving revised rules for discipline and incapacity. Discussion followed.

President-Elect Report on July Board Retreat ([video recording link](#))

Pres-Elect Sciuchetti provided a report and preview of the July Board Retreat.

Interview and Selection of 2020-2021 WSBA President-Elect ([video recording link](#))

Pres. Majumdar presented the only candidate for 2020-21 Pres-Elect, Gov. Brian Tollefson. Gov. Tollefson made remarks. Gov. Grabicki moved for the election of Gov. Brian Tollefson. Discussion followed. Motion passed unanimously.

First Read: Ratification of Emergency Bylaw Amendment Art. VI.G Re Governor Elections ([video recording link](#))

Pres. Majumdar presented the topic and referred to the materials. He noted that this was a required first read and no action would be taken.

Member & Public Comments ([video recording link](#))

Theresa Butler, President of the Mason County Bar Association and James E. Macpherson provided public comment.

Reports of Standing or Ongoing BOG Committees ([video recording link](#))

*Executive Committee.* Pres. Majumdar reported on the work of the Committee, which met last week to plan for the July Board Meeting as well as meet with the Client Protection Fund Board and the Committee on Professional Ethics.

*APEX Awards Committee.* No report.

*Personnel Committee.* Gov. Stephens reported on the work of the Committee. He noted that the performance evaluation of the Interim Executive Director Nevitt would be taken up during this meeting, as well as the Committee's recommendation to remove Director Nevitt's interim status.

*Legislative Committee.* Gov. Sciuchetti reported on the work of the Committee, including a recommended policy regarding legislative activity of sections that will be taken up later on the agenda.

*Nominations Committee.* Gov. Sciuchetti reported on the work of the Committee. He noted that its role is to appoint committee chairs for the next fiscal year and it will be meeting to do so tomorrow.

*Diversity Committee.* No report.

*Long-Range Planning Committee.* Gov. Swegle reported on the work of the Committee, noting that with so many changes, it has not felt timely so engage in long-range planning. He shared some suggestions for future long-range planning. Discussion followed

*Member Engagement Workgroup.* No report.

*Budget and Audit Committee.* Pres. Majumdar read Treas. Clark's report regarding the work of the Committee. He provided details on the May financials noting that we have gone from a budgeted deficit to a substantial surplus. Discussion followed.

The WSBA Response to Our National Dialogue ([video recording link part 1](#), [part 2](#))

Pres. Majumdar introduced this portion of the agenda including the purpose and intent behind it. He listed and recognized the many entities that have written publically and to the WSBA calling for action.

*Approval of Statement by Council on Public Defense.* Council on Public Defense Vice-Chair Travis Stearns presented the Council's statement for approval as provided in the materials. Discussion followed. Gov. Grabicki moved for approval of the statement. Motion passed unanimously.

*Mission Statement of the WSBA.* Gov. Higginson presented the proposed revised mission statement as presented in the materials. Gov. Higginson moved for approval of the proposal. Discussion followed. Gov. Stephens moved to amend to add, "with a strong commitment to serving its members and the public." Discussion followed. Gov. Stephens moved to table to have this reviewed by as many people in the association as possible. Motion to table failed 5-7. Discussion followed. The motion to amend the proposal passed 9-3. Gov. Swegle moved to amend the proposal again to make it a *proposed* amendment to the mission statement for consideration and input, after which the Board will take it up again. It was clarified that the effect of the amendment would be to push the proposal out for comment and then put it back on a future agenda. Treas. Clark moved to call the question. Motion to call the question passed unanimously. Second motion to amend passed unanimously. The underlying motion, as amended twice passed unanimously. Govs. Hunter and Kang were not present for the votes.

Reports of Task Forces, Work Groups, Liaisons, and Other WSBA Entities ([video recording link](#))

*Editorial Advisory Committee.* Pres. Majumdar introduced Chair Ralph Flick and recognized the staff and committee for the magazine's recent selection as an honoree of the Public Relations Society of America (PRSA) - Puget Sound Chapter Board of Directors. Chair Flick referred to the materials and provided an overview of the work and approach of the committee. Chair Flick also provided information about the Letter to the Editor Policy. Discussion followed.

The WSBA Response to Our National Dialogue (Continued) ([video recording link](#))

*Discussion with WSBA Diversity Committee Re Reaffirming the WSBA's Current 2013 Diversity and Inclusion Plan.* Diversity Committee member Serena Sayani and Gov. Anjilvel presented the Committee's proposal, and specific actions, as presented in the materials. Discussion followed.

Reports of Task Forces, Work Groups, Liaisons, and Other WSBA Entities (Continued) ([video recording link](#))

*Corona Task Force.* Co-Chairs Michael Cherry and Kevin Plachy presented an overview of the work of the internal and external task forces to respond to the global pandemic. Discussion followed.

Council on Public Defense Matters ([video recording link](#))

*Proposed Charter Revision.* Vice-Chair Travis Stearns presented the Council's revised charter as provided in the materials, which will remove term limits for the Supreme Court Justice position on the Council. He noted Chief Justice Stephens affirms the proposal. Gov. Stephens moved for approval. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote.

*Comment on Amending CrR 3.1(f), CrRLJ 3.1(f), and JuCrR 9.3(a) to Require that Judges Consider Defense Requests for Expert Funds Ex Parte.* Council Member Sophia Byrd McSherry presented the proposed comment as provided in the materials. She noted that the comment was initially presented to the Board in April and that since the April meeting, the Criminal Law Section has reviewed the proposal and is in support. Gov. McBride moved for approval. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote.

Reports of Task Forces, Work Groups, Liaisons, and Other WSBA Entities (Continued) ([video recording link](#))

*Ad Hoc Committee to Investigate Alternatives to Mandatory Malpractice Insurance for Consideration by WSBA and the Washington Supreme Court.* Gov. Sciuchetti presented on the work of the Committee, including some of the alternatives they've explored, noting that he anticipates bring a proposal to the Board in late summer. Discussion followed.

Pro Bono and Public Service Committee Proposed Amendments to WSBA Bylaws Art. III(B)(4), APR 1(e), and GR 24 to Reduce Barriers to Access for Emeritus Pro Bono Status ([video recording link](#))

Co-Chair Nick Larson and Committee Members Althea Paulson and Bonnie Aslagson presented the proposed amendments of the Committee as provided in the materials. Gov. Higginson moved for approval of the proposal. Pres. Majumdar noted that the Bylaws change requires a second read. If this passes, his intent would be to send all the proposals together at the same time. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote.

Proposed Comment to Northwest Justice Project 2020 Private Attorney Involvement Plan ([video recording link](#))

Co-Chair Nick Larson presented a proposed comment in support of the Northwest Justice Project's 2020 plan for private attorney involvement. Gov. Stephens moved for approval. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote.

APEX Awards Committee Recommendations for 2020 Awards ([video recording link](#))

Gov. Knight noted that out of respect for the nominees and those that won't be receiving an award, the materials for this agenda item were provided confidentially. He requested a single motion approving the entire slate. Gov. Stephens moved for approval. Motion passed unanimously. Gov. Higginson abstained. Govs. Hunter and Kang were not present for the vote.

Budget and Audit Committee Items ([video recording link](#))

*Second Read: Proposed Amendment to WSBA Bylaws Art. III.1.5 Re License Fee Exemptions Due to Hardship.* Chief Regulatory Counsel Jean McElroy presented the proposal and the rationale for it. Discussion followed. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote. Pres. Majumdar noted that he would send the amendment to the Court after the July meeting along with the other bylaws amendment. There were no unresolved objections to this course of action.

*Proposed Reduction of the Client Protection Fund Assessment.* Gov. Peterson moved for approval. Motion passed unanimously. Govs. Hunter and Kang were not present for the vote.

The WSBA Response to Our National Dialogue (Continued) ([video recording link](#))

*WSBA Equity and Disparity Workgroup.* Pres. Majumdar introduced the proposal as presented in the materials. Gov. Sciuchetti moved for approval. Motion passed unanimously. Govs. Higginson and Tollefson abstained. Govs. Grabicki, Hunter, and Kang were not present for the vote.

*Resolution of the WSBA in Affirming the Rule 6 Program's Value and Role in Providing an Additional Path to Justice for Underrepresented Communities.* Gov. Abell presented the resolution as provided in the materials. Discussion followed. Gov. Abell moved to amend the resolution to add to the second to last paragraph the following language, "Be it further resolved that the Board of Governors respectfully encourages the Washington Supreme Court to amend the Order Granting Diploma Privilege and Temporarily Modifying Admission & Practice Rules dated June 12, 2020 to include qualified graduates of the Program." Motion to amend passed unanimously. The resolution as amended passed unanimously. Govs. Hunter and Kang were not present for the votes.

Budget and Audit Committee Item (Continued) ([video recording link](#))

*Results of Process and Execution Audit.* Joseph Purvis and Mitchell Hansen of Clark Nuber presented. Discussion followed, including remarks by Treas. Clark. Chief Financial Officer Jorge Perez reported on actions taken to respond to the audit results.

The WSBA Response to Our National Dialogue (Continued) ([video recording link](#))

*Resolution of the WSBA in Response to National Dialogue.* Pres. Majumdar presented the resolution and suggested adding the two statements received after it's drafting from the Washington State Bar Foundation and the Association of Washington Assistant Attorneys General and the Solidarity Caucus of the Professional Staff Organizing Committee. Gov. Sciuchetti moved for approval. Discussion followed. Motion passed unanimously. Govs. Hunter, Kang, and Knight were not present for the vote.

Recommendation Re Proposed Policy Re Legislative Activity of Sections ([video recording link](#))

Govs. Sciuchetti and Higginson presented the proposed policy as provided in the materials. Discussion followed. Gov. Stephens proposed to amend the proposed policy so that it reads "...supersedes and replaces any and all prior policies on the same subject as it applies to sections." Discussion followed. Gov. Grabicki moved to table. Motion to table failed for lack of a second. Motion to call the question passed unanimously. Govs. Grabicki, Hunter, Kang, and Knight were not present for the vote. Motion to amend passed 9-2. Govs. Hunter, Kang, and Knight were not present for the vote. Motion to approve the policy as amended was approved 10-1. Govs. Hunter, Kang, and Knight was not present for the vote. Pres. Majumdar asked Gov. Grabicki to reach out to concerned sections for a possible future amendment to the policy.

Diploma Privilege ([video recording link part 1](#), [part 2](#), [part 3](#))

Pres. Majumdar introduced and provided the procedural background on the topic.

*APR Board Permission.* Treas. Clark moved for approval of the APR Board's proposal. Discussion followed, including public comment. Motion passed unanimously. Gov. Tollefson abstained. Govs. Grabicki, Hunter, Kang, Knight, and Swegle were not present for the vote.

*Maintain Existing Refund Policy.* Treas. Clark deferred to Chief McElroy to present information on the proposal. Discussion followed including public comment. Motion passed unanimously. Govs. Grabicki, Hunger, Kang, and Knight were not present for the vote.

*Request for Contingency Plan in the Event the Summer Bar Exam Cannot be Held Safely.* Pres. Majumdar introduced JD graduates Efrain Hudnell and Katie Koch and they presented concerns about the need to provide an alternative path to licensure for those not benefiting diploma privilege in the event the exam *cannot* be held safely. Discussion followed, including public comment. Gov. Stephens moved that the Board ask staff to do contingency planning regarding LLM exam takers in the event we have to cancel the July exam and find other ways to assist them. Motion passed 4-2. Govs. Higginson and Tollefson abstained. Govs. Abell, Grabicki, Hunter, Kang, Knight, and Swegle were not present for the vote.

Additional discussion took place regarding diploma privilege, including additional public comment. Gov. Higginson moved that we forward member comments about diploma privilege and the future of the bar exam to the Court. Gov. Higginson accepted a friendly amendment to submit the comments we've received to date in the redacted form we have in our materials and that the President be directed to circulate the Court's decision to the members for comment by July 31. Motion failed for lack of a quorum.

The meeting resumed on June 27, 2020. Pres. Majumdar ruled on a dispute regarding Roberts Rules of Order. He ruled that abstentions are noted and recorded but do not count as a yay or nay vote.

The Board returned to discussion on Gov. Higginson's motion from the previous day. Motion passed unanimously. Govs. Hunter and Swegle were not present for the vote.

Evaluation of the Interim Executive Director and Consideration of Removal of Interim Title ([video recording link part 1](#), [part 2](#), [part 3](#))

Gov. Stephens walked through the materials provided in the public and confidential materials and presented the results of the evaluation.

Pres. Majumdar announced the basis and purpose for moving into executive session and that public session would resume at 9:40 AM. The Board moved into Executive Session at 9:03. Pres. Majumdar announced extensions of executive session to 10:20 AM, 10:45 AM, and 11:05 AM.

Pres. Majumdar resumed public session at 11:05 AM.

Gov. Stephens presented and moved for acceptance of the rating and qualitative statement in response to the evaluation of the Executive Director. Motion passed unanimously. Gov. Higginson abstained. Govs. Abell and Swegle were not present for the vote.

Gov. Grabicki moved to remove the title of interim subject to negotiation of a contract to be led by Pres. Majumdar and Pres-elect Sciuchetti. Gov. Stephens confirmed this was also the recommendation of the Personnel Committee. Discussion followed. Motion passed unanimously. Govs. Higginson and Stephens abstained. Govs. Abell and Swegle were not present for the vote.

Committee on Professional Ethics Matters ([video recording link](#))

*Proposed Amendments to Comment 4 to RPC 1.16 and New Additional Washington Comments 16 to RPC 1.13.* Committee Member Brooks Holland presented the Committee's proposal. Discussion followed. Gov. Grabicki moved for approval of the comments. Gov. Peterson moved for an amendment to remove the "however" clause. It was accepted as a friendly amendment. Motion passed unanimously. Gov. Hunter abstained. Govs. Abell and Swegle were not present for the vote.

*Proposed Amendment to RPC 7.2(b)(2), 5.4, and 1.5(e)(2) Re Fee Sharing with Nonprofit Lawyer Referral Services.* Professional Responsibility Counsel Jeanne Marie Clavere and Brooks Holland presented the Committee's proposal. Discussion followed. Gov. Grabicki moved to propose the amendment to the Court. Motion passed unanimously. Govs. Abell and Swegle were not present for the vote.

Interviews and Selection of 2020-2023 WSBA At-Large Governor ([video recording link part 1](#), [part 2](#), [part 3](#))

Pres. Majumdar presented the proposed process for the at-large election as presented in the materials. Gov. Stephens moved for approval. Motion passed unanimously. Govs. Abell, Grabicki, Hunter, and Swegle were not present for the vote.

Pres. Majumdar administered the election. The first candidate was Kim Sandher who provided her opening remarks and responded to the standard questions. The next candidate was Kristine Kuenzli who provided her opening remarks and responded to the standard questions. Jean Cotton followed and withdrew her candidacy. Michael Hall followed and provided his opening remarks and responded to the standard questions. Candidate Connie Wan followed with her opening remarks and responses to the questions. Candidate Lisa Mansfield followed with her statement and responses to the standard questions. Candidate C. Olivia Irwin followed with her presentation and responses to the standard questions. Luis Beltran followed with his

presentation and responses to the standard questions. Laura Sierra was the next candidate. She presented her initial statement and answered the standard questions. Allison Foreman was the next candidate. She presented her initial statement and answered the standard questions. Discussion followed. The Board moved to its first round of voting. The results were 6 votes for Lisa Mansfield, 3 votes for Kristine Kuenzli, 2 votes for Sandher, and 2 votes for Wan. Gov. Hunter was not present for the vote.

With no candidate receiving more than 50% of the votes, Pres. Majumdar announced that we would move to a run-off election between the top two vote getters, Kristine Kuenzli and Lisa Mansfield. Discussion followed. Gov. Knight moved to invite the top two vote getters back for a 30 second response to anything that came up in the discussion. Gov. Knight accepted a friendly amendment to give them each 2 minutes. Motion passed unanimously. Gov. Hunter was not present for the vote. The Board moved to its second round of voting. The results were 11 votes for Lisa Mansfield and 3 votes for Kristine Kuenzli.

Proposed Policy: Transparent Salary Information ([video recording link](#))

Pres. Majumdar noted that there is no proposal before the Board and provided an opportunity for discussion. Gov. Stephens moved to send the topic to the Personnel Committee. Discussion followed. Gov. Stephens withdrew his motion. Gov. Higginson moved to have published on the WSBA website (1) the written compensation policy, (2) a range of all salaries and paid classification bands, (3) a list of current starting, mid points, and ceilings, (4) a list of current employee job titles, and (5) a written summary of other benefits. Discussion followed. Gov. Grabicki suggested that the President, President Elect, and Treasurer work with the leadership team to develop a proposal for July that doesn't not involve identifying individual salaries. Gov. Sciuchetti moved to amend Gov. Higginson's motion to adopt Gov. Grabicki's proposal. Pres. Majumdar recommended that the language be amended to allow for more than one proposal. Gov. Sciuchetti accepted that as a friendly amendment. Amended motion passed unanimously. Govs. Abell and Swegle were not present for the vote.

Governor Roundtable ([video recording link](#))

Gov. Anjilvel requested that the Governors make a donation to the Washington State Bar Foundation.

**ADJOURNMENT**

There being no further business, Pres. Majumdar adjourned the meeting at 5:12 PM on Saturday, June 27, 2020.

Respectfully submitted,

*Terra Nevitt*

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Terra Nevitt  
WSBA Interim Executive Director & Secretary

# WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors  
 From: Budget and Audit Committee  
 Date: September 6, 2022  
 Re: 2024 License Fees

**ACTION:** Adopt the Budget and Audit Committee’s recommendations regarding 2024 license fees as noted below.

The WSBA Budget and Audit Committee met on July 27, 2022 and reviewed a second draft of the FY2023 budget and fiscal projections through FY 2026. The Committee discussed this information and voted to recommend to the Board of Governors that license fees remain the same for all license types for 2024 and, to reduce the Client Protection Fund assessment by \$5.00 (from \$20.00 to \$15.00). The motion was approved unanimously with a vote of 6 to 0. Below is a list of all license fee types and recommended fees for 2024.

License Type	License Fee
Active Lawyer- Admitted prior to 2021	\$458.00
Active Lawyer- Admitted 2021 or 2022	\$229.00
New Admittee Lawyer- 100%	\$458.00
New Admittee Lawyer- 50%	\$229.00
New Admittee Lawyer- 25%	\$114.50
Active LLLT- Admitted prior to 2021	\$229.00
Active LLLT- Admitted 2021 or 2022	\$114.50
New Active LLLT- 50%	\$114.50
New Active LLLT- 25%	\$57.25
Active LPO- Admitted prior to 2021	\$200.00
New Active LPO- 50%	\$100.00
New Active LPO- 25%	\$50.00
Active LPO- Admitted 2021 or 2022	\$100.00
Inactive Lawyer/Pro Bono Status	\$200.00
Inactive LLLT or LPO	\$100.00
Judicial	\$50.00
Foreign Law Consultant	\$458.00
Housel Counsel	\$458.00
Emeritus	\$200.00
Pro Hac Vice	\$458.00



# FY2023 BUDGET

Submitted for Approval by the Budget and Audit Committee  
September 22, 2022

# 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.
- We are requesting budget for the addition of two staff and an increase in salaries of 4%.

# 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
<b>TOTAL</b>	<b>42,264</b>	<b>17,159,281*</b>

\*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 4% increase which provides for a 2% increase to midpoints and movement of staff through their designated salary steps and allowance for open positions.
- Pension amounts increased from 10.25% to 10.39%
- Health benefits rates have been finalized and did not require any change to the budget which assumed 4% increase in total cost. Overall rates increased on average by 8%, however the budget takes into account the impact of unfilled positions throughout the year.
- Rent increase as per lease schedule = \$143,146 less \$41,200 credit from CLE fund. Net increase \$101,946.
- Legal expense is estimated at \$250k as per prior years budget.
- Higher Logic Volunteer Management Platform \$43,500.00 in Capital Account - would be depreciated starting in FY23 at \$6,525.00 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	\$13,053,765

- Based on feedback from the July BOG meeting we did some research and reached out to Gallagher to find out if we were in the ball park for salary increases. Gallagher suggested a 4-5% increase to our midpoints and sent us information stating that the average salary increase for companies in FY23 is 4.1%. We confirmed that with our own research as well. With that in mind, we calculated a 2% increase to our midpoints and, that, along with moving the staff through to their next steps, results in a 4% overall increase to salaries.
- After additional feedback from the Practice of Law Board, Council on Public Defense and a careful analysis of our staffing capacity we are requesting budget for two additional positions. The approximate cost for two additional positions is \$226,322.00 (\$165,076.00 salary + \$61,246.00 benefits/taxes).

# FY2022 REFORECAST TO FY2023 BUDGET COMPARISON

GENERAL FUND		
	FY 22 REFORECAST	FY23 BUDGET V2
		<i>Aniticipates Two Staff Adds, 4% Salary Increase</i>
BEGINNING CYCLE PROJECTED FUND BALANCE (actual for FY22)	7,072,174	7,307,328
BUDGETED REVENUE	21,531,920	21,891,872
<i>Licensing Revenue</i>	16,703,401	17,159,281
<i>Other Revenue</i>	4,828,519	4,732,591
BUDGETED EXPENSES	21,296,766	22,453,069
<i>Direct</i>	2,710,263	2,649,466
<i>Indirect</i>	18,586,503	19,803,603
BUDGETED NET INCOME/(LOSS) AND ANTICIPATED USE OF RESERVES	235,154	-561,197
RESERVE BALANCE OFFSET		561,197
NET OPERATING RESULT	235,154	0
FY23 Fund Balance Budget	7,307,328	6,746,131
Operating & Facilities Restricted Reserves	2,550,000	3,000,000
Unrestricted Reserves	4,757,328	3,746,131

# FY2023 BUDGET V1 TO V2 COMPARISON

GENERAL FUND			
	<u>FY23 BUDGET V1</u>	<u>FY23 BUDGET V1</u>	<u>FY23 BUDGET V2</u>
	<i>Anticipates No Change to current staffing, 2.3% Salary Increase (Presented @ July Mtg)</i>	<i>Anticipates Two Staff Adds, 2.3% Salary Increase (Presented @ July Mtg)</i>	<i>Aniticipates Two Staff Adds, 4% Salary Increase</i>
<b>BEGINNING CYCLE PROJECTED FUND BALANCE (actual for FY22)</b>	7,307,328	7,307,328	7,307,328
<b>BUDGETED REVENUE</b>	<b>21,891,872</b>	<b>21,891,872</b>	<b>21,891,872</b>
<i>Licensing Revenue</i>	17,159,281	17,159,281	17,159,281
<i>Other Revenue</i>	4,732,591	4,732,591	4,732,591
<b>BUDGETED EXPENSES</b>	<b>21,926,883</b>	<b>22,145,367</b>	<b>22,453,069</b>
<i>Direct</i>	2,540,107	2,540,107	2,649,466
<i>Indirect</i>	19,386,776	19,605,260	19,803,603
<b>BUDGETED NET INCOME/(LOSS) AND ANTICIPATED USE OF RESERVES</b>	<b>-35,011</b>	<b>-253,495</b>	<b>-561,197</b>
<b>RESERVE BALANCE OFFSET</b>	<b>35,011</b>	<b>253,495</b>	<b>561,197</b>
<b>NET OPERATING RESULT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY23 Fund Balance Budget</b>	<b>7,272,317</b>	<b>7,053,833</b>	<b>6,746,131</b>
<b>Operating &amp; Facilities Restricted Reserves</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Unrestricted Reserves</b>	<b>4,272,317</b>	<b>4,053,833</b>	<b>3,746,131</b>

# FY2023 PROJECTED FUND BALANCES

	General Fund	CPF Fund	CLE	Sections
<b>FY22 Reforecast Fund Balances</b>	<b>7,307,328</b>	<b>4,203,484</b>	<b>1,305,367</b>	<b>1,246,843</b>
<b>FY23 Budget Revenue</b>	<b>21,891,872</b>	<b>730,000</b>	<b>1,894,725</b>	<b>649,695</b>
<i>Licensing Revenue</i>	17,159,281			
<i>Other Revenue</i>	4,732,591			
<b>FY23 Budget Expenses</b>	<b>22,453,069</b>	<b>684,210</b>	<b>1,677,471</b>	<b>904,646</b>
<i>Direct</i>	2,649,466	502,300	375,544	904,646
<i>Indirect</i>	19,803,603	181,910	1,301,927	0
<b>FY23 Budgeted Net Income/(Loss)</b>	<b>-561,197</b>	<b>45,790</b>	<b>217,254</b>	<b>-254,951</b>
<b>Anticipated Use of Reserves</b>	<b>561,197</b>	<b>0</b>	<b>0</b>	<b>254,951</b>
<b>Net Operating Result</b>	<b>0</b>	<b>45,790</b>	<b>217,254</b>	<b>0</b>
<b>FY23 Fund Balance Budget</b>	<b>6,746,131</b>	<b>4,249,274</b>	<b>1,522,621</b>	<b>991,892</b>
<b>Operating &amp; Facilities Restricted Reserves</b>	<b>3,000,000</b>			
<b>Unrestricted Reserves</b>	<b>3,746,131</b>			

# GENERAL FUND PROJECTIONS FY 2023 - FY 2026

## LICENSE FEES @ \$458

	<u>FY 22 REFORECAST</u>	<u>FY23 BUDGET V2</u>	<u>FY24 PROJECTIONS</u>	<u>FY25 PROJECTIONS</u>	<u>FY26 PROJECTIONS</u>
		<i>Anticipates Two Staff Adds, 4% Salary Increase</i>			
<b>BEGINNING CYCLE PROJECTED FUND BALANCE (actual for FY22)</b>	7,072,174	7,307,328	6,746,131	5,787,287	4,384,169
<b>BUDGETED REVENUE</b>	21,531,920	21,891,872	22,329,709	22,776,304	23,231,830
<i>Licensing Revenue</i>	16,703,401	17,159,281	17,502,467	17,852,516	18,209,566
<i>Other Revenue</i>	4,828,519	4,732,591	4,827,243	4,923,788	5,022,263
<b>BUDGETED EXPENSES</b>	21,296,766	22,453,069	23,288,553	24,179,421	24,992,746
<i>Direct</i>	2,710,263	2,649,466	2,728,950	2,810,819	2,895,143
<i>Indirect</i>	18,586,503	19,803,603	20,559,603	21,368,603	22,097,603
<b>BUDGETED NET INCOME/(LOSS) AND ANTICIPATED USE OF RESERVES</b>	235,154	-561,197	-958,844	-1,403,117	-1,760,916
<b>RESERVE BALANCE OFFSET</b>		561,197	958,844	1,403,117	1,760,916
<b>NET OPERATING RESULT</b>	235,154	0	0	0	0
<b>FY23 Fund Balance Budget</b>	7,307,328	6,746,131	5,787,287	4,384,170	2,623,253
<b>Operating &amp; Facilities Restricted Reserves</b>	2,550,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Unrestricted Reserves</b>	4,757,328	3,746,131	2,787,287	1,384,170	-376,747

Active members as of 7/22 = 34,411

FY24 Active = 35100

FY25 Active = 35800

FY26 Active = 36500

Assumes 2% Net Growth Rate

Under this scenario the license fee would need to increase in FY25 to maintain at least \$1 million in unrestricted reserves

**Assumptions:**

\$489,000 in salary increases which represents movement through the grid and total salary increase of 3.8%

4% increase in benefits (health/pension) = \$122k

\$105k net increase in rent

2% increase in other indirect costs (\$2million base = \$40k)

Total Indirect Cost Increase = \$756k

3% increase in direct costs

Revenue growth of 2%

**Assumptions:**

\$536,000 in salary increases with 2% increase to the midpoints which represents overall salary increase of 4%

4% increase in benefits (health/pension) = \$127k

\$105k net increase in rent

2% increase in other indirect costs (\$2.04 million base = \$41k)

Total Indirect Cost Increase = \$809k

3% increase in direct costs

Revenue growth of 2%

**Assumptions:**

\$450,000 in salary increases which represents movement through the grid and total salary increase of 3.1%

4% increase in benefits (health/pension) = \$132k

\$105k net increase in rent

2% increase in other indirect costs (\$2.08 million base = \$42k)

Total Indirect Cost Increase = \$729k

3% increase in direct costs

Revenue growth of 2%

## REVENUE BY FUND

	FY21 Actuals (\$)	FY22 Reforecast (\$)	FY23 v2 Budget (\$)
General Fund	21,051,439	21,531,920	21,891,872
CPF Fund	506,141	828,319	730,000
Sections	607,937	637,652	649,695
CLE	1,586,727	2,219,681	1,894,725

## EXPENSE BY FUND

	FY21 Actuals (\$)	FY22 Reforecast (\$)	FY23 v2 Budget (\$)
General Fund	19,507,499	21,296,766	22,453,069
CPF Fund	653,025	671,081	684,210
Sections	309,304	899,652	904,646
CLE	1,407,176	1,563,106	1,677,471

## DIRECT EXPENSE BY FUND

	FY21 Actuals (\$)	FY22 Reforecast (\$)	FY23 v2 Budget (\$)
General Fund	1,916,420	2,510,772	2,649,466
CPF Fund	501,909	503,767	502,300
Sections	309,304	899,652	904,646
CLE	248,557	357,566	375,544

## INDIRECT EXPENSE BY FUND

	FY21 Actuals (\$)	FY22 Reforecast (\$)	FY23 v2 Budget (\$)
General Fund	17,591,078	18,785,994	19,803,603
CPF Fund	151,116	167,313	181,910
Sections	0	0	0
CLE	1,158,620	1,205,540	1,301,927

# NET INCOME BY FUND

	FY21 Actuals (\$)	FY22 Reforecast (\$)	FY23 v2 Budget (\$)
General Fund	1,543,940	235,154	(561,197)
CPF Fund	(146,884)	157,238	45,790
Sections	298,634	(262,000)	(254,951)
CLE	179,551	656,575	217,254

**Washington State Bar Association  
Budget Comparison**

		FY22 Reforecast	FY23 Budget v2	FY22 Reforecast vs FY23 Budget v2 F/(U)	% of change F/(U)
<b>WSBA</b>					
<b>REVENUE:</b>					
Copy Fees	40200	36		(36)	-100%
Diversion	40205	7,292	7,500	208	3%
Records Request Fees	40210	3	963	960	30471%
Donations & Grants	40300	265,000	265,000	-	0%
Interest - Investments	40500	11,886	39,120	27,234	229%
License Fees	40600	15,732,857	16,309,281	576,424	4%
License Fees - New Admittees	40625	508,058	450,000	(58,058)	-11%
License Fees - Late Fees	40650	255,018	280,000	24,982	10%
License Fees - ReinStatements	40675	16,156	14,186	(1,971)	-12%
Miscellaneous	40700	60		(60)	-100%
Exam Soft Revenue	40705	-	27,000	27,000	100%
Misc Over/Under Payments	40750	2,300		(2,300)	-100%
Publications Revenue	40800	4,000	2,000	(2,000)	-50%
Royalties	40900	62,726	60,800	(1,926)	-3%
NMP Product Sales	40950	60,000	65,000	5,000	8%
Shipping & Handling	41000	81	100	19	23%
Status Certificate Fees	41100	24,061	27,000	2,939	12%
Sponsorships	41450	10,000	13,000	3,000	30%
Annual or Other Meeting Rev	41500	2,000	2,000	-	0%
Conferences & Institutes	41700	8,000	5,000	(3,000)	-38%
Seminar Registrations	41800	806,500	871,450	64,950	8%
Mini-CLE Revenue	41805	36,070	36,430	360	1%
Seminar Revenue-Other	41825	5,000	20,000	15,000	300%
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	1,172,120	1,213,000	40,880	3%
Bar Exam Late Fees	42230	40,256	40,000	(256)	-1%
House Counsel Application Fees	42232	39,488	54,000	14,512	37%
Rule 9/Legal Intern Fees	42270	11,242	12,000	758	7%
Law Clerk Fees	42275	220,000	185,000	(35,000)	-16%
LLLT Exam Late Fee	42278	300	-	(300)	-100%
RPC Booklets	42280			-	-100%
LLLT License Fees	42281	12,634	16,622	3,988	32%
LLLT Exam Fees	42282	3,550	-	(3,550)	-100%
Foreign Law Consultant Fees	42285	1,860	1,240	(620)	-33%
Law Clerk Application Fees	42286	2,500	3,200	700	28%
Special Admissions	42287	4,387	15,700	11,313	258%
Investigation Fees	42288	22,159	21,500	(659)	-3%
Pro Hac Vice	42290	362,311	400,000	37,689	10%
LLLT Late License Fees	42291	1,000	1,100	100	10%
Audit Revenue	42450	1,000	1,000	-	0%
BNews Display Advertising	42710	400,000	400,000	-	0%
BNews Subscript/Single Issues	42720	200	200	-	0%
BNews Classified Advertising	42730	2,500	2,500	-	0%
BNews Gen Announcements	42740	14,000	-	(14,000)	-100%
BNews Prof Announcements	42750	22,500	-	(22,500)	-100%
Job Target Advertising	42760	180,000	200,000	20,000	11%
Deskbook Sales	43100	82,000	150,000	68,000	83%
Coursebook Sales	43200	5,717	7,000	1,283	22%
MP3 Sales	43350	187,620	-	(187,620)	-100%
Digital Video Sales	43400	1,099,663	924,000	(175,663)	-16%
Section Publication Sales	43450	6,000	6,000	-	0%
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	113	2,500	2,387	2108%
Recovery of Discipline Costs	44350	100,000	100,000	-	0%
Discipline History Summary	44450	17,000	18,000	1,000	6%
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	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	440,225	1,047	0%
<b>TOTAL REVENUE</b>		<b>25,217,572</b>	<b>25,166,292</b>	<b>(51,280)</b>	<b>0%</b>
<b>DIRECT EXPENSES:</b>					
Bad Debt Expense	50010	-	-	-	100%
Depreciation	50015	0	46,986	(46,986)	19577400%
Bank Fees	50020	2,067	2,100	(33)	-2%
Consulting Services	50033	209,175	179,625	29,550	14%
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	253,100	7,650	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	3,925	1,886	32%
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	78,400	(54,400)	-227%
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	15,000	(10,200)	-213%
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	59,565	(36,818)	-162%
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	28,640	(11,440)	-67%
Attendance at BOG Meetings	58150	4,075	1,960	2,115	52%
Awards	58175	9,150	11,520	(2,370)	-26%
Breakfast/Lunch/Dinner Mtg Exp	58200	5,500	7,300	(1,800)	-33%
Conference/Institute Expense	58225	-	23,145	(23,145)	100%
Executive Committee Expenses	58300	85,375	75,950	9,425	11%
Executive Comm Exp - Other	58305	37,500	36,550	950	3%
Honorarium	58315	7,300	9,500	(2,200)	-30%
Ldship/Prof Develop/Retreats	58325	71,150	89,670	(18,520)	-26%
Legislative/Lobbying	58326	2,000	1,500	500	25%
Membership & Recruiting Exp	58350	20,775	24,025	(3,250)	-16%
Newsletter/Publication Expense	58375	13,350	14,560	(1,210)	-9%
Per Member Charge	58400	287,423	272,143	15,280	5%
Reception/Forum Expense	58450	39,150	43,510	(4,360)	-11%
New Lawyer Outreach	58500	3,800	6,800	(3,000)	-79%
Scholarships/Donations/Grant	58525	127,500	143,370	(15,870)	-12%
Section Committee Expense	58550	6,200	3,000	3,200	52%
Section Special Projects	58600	12,750	14,200	(1,450)	-11%
Law School Outreach	58615	8,500	11,300	(2,800)	-33%
Mini-CLE Expense	58620	53,924	42,959	10,965	20%
Seminar Expense - Sections	58625	74,750	63,144	11,606	16%
Website Expenses	58675	17,390	8,420	8,970	52%
Seminar Scholarships	58750	5,000	6,000	(1,000)	-20%

**TOTAL DIRECT EXPENSES:**

**4,471,248                      4,431,956                      39,293                      1%**

**INDIRECT EXPENSES:**

Salaries - Salaries	51110	12,388,996*	13,053,765	(664,769)**	-4%
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	806,675	(858)	0%
Benefits - L&I Insurance	51240	49,414	62,000	(12,586)	-25%
Benefits - WA State Family Medical Leave (ER Poi	51245	17,337	18,000	(663)	-4%
Benefits - Medical (Employer Portion)	51250	1,603,294	1,701,927	(98,633)	-6%
Benefits - Parking Benefits	51260	-	-	-	100%
Benefits - Retirement (Employer Portion)	51270	1,233,481	1,356,286	(122,805)	-10%
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	96,357	(53,348)	-124%
Computer Hardware Deprec	51470	24,114	45,354	(21,240)	-88%
Computer Software Deprec	51480	80,904	99,251	(18,347)	-23%
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)	(280,000)	5,000	2%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>19,959,356</b>	<b>21,287,440</b>	<b>(1,328,083)</b>	<b>-7%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>24,430,605</b>	<b>25,719,395</b>	<b>(1,288,790)</b>	<b>-5%</b>
<b>NET INCOME (LOSS):</b>		<b>786,967</b>	<b>(553,103)</b>	<b>(1,340,070)</b>	<b>170%</b>

FTEs 139.65 141.05

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

\*\*\$165,076 represents additional staff adds

#### REVENUE

General Fund	21,531,920	21,891,872	359,952	2%
CPF Fund	828,319	730,000	(98,319)	-12%
Sections	637,652	649,695	12,043	2%
CLE	2,219,681	1,894,725	(324,956)	-15%

#### DIRECT EXPENSE

General Fund	2,710,263	2,649,466	60,797	2%
CPF Fund	503,767	502,300	1,467	0%
Sections	899,652	904,646	(4,994)	-1%
CLE	357,566	375,544	(17,978)	-5%

#### INDIRECT EXPENSE

General Fund	18,586,503	19,803,604	(1,217,101)	-7%
CPF Fund	167,313	181,910	(14,597)	-9%
Sections	-	-	-	100%
CLE	1,205,540	1,301,926	(96,386)	-8%

#### TOTAL EXPENSE

General Fund	21,296,766	22,453,070	(1,156,303)	-5%
CPF Fund	671,081	684,210	(13,130)	-2%
Sections	899,652	904,646	(4,994)	-1%
CLE	1,563,106	1,677,470	(114,364)	-7%

#### NET INCOME

General Fund	235,154	(561,197)	(796,351)	339%
CPF Fund	157,238	45,790	(111,449)	71%
Sections	(262,000)	(254,951)	7,049	3%
CLE	656,575	217,254	(439,321)	67%

(553,103)

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

**LIC-Licensing Revenue**

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

**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)
<b>REVENUE:</b>					
Interest - Investments	4,577	5,160	26,000	20,840	404%
Miscellaneous		60		(60)	-100%
Misc Over/Under Payments	-	2,300		(2,300)	-100%
<b>TOTAL REVENUE</b>	<b>16,733,813</b>	<b>5,160</b>	<b>26,000</b>	<b>20,840</b>	<b>404%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,646</b>	<b>13,150</b>	<b>13,500</b>	<b>(350)</b>	<b>-3%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	660,070	626,242	617,691	8,551	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	2,952	(749)	-34%
Benefits	196,478	185,078	212,353	(27,275)	-15%
OTHER INDIRECT EXPENSE	183,017	193,433	224,508	(31,075)	-16%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,058,167</b>	<b>1,022,741</b>	<b>1,098,503</b>	<b>(75,763)</b>	<b>-7%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,070,812</b>	<b>1,035,891</b>	<b>1,112,003</b>	<b>(76,113)</b>	<b>-7%</b>
<b>NET INCOME (LOSS):</b>	<b>15,663,001</b>	<b>(1,030,731)</b>	<b>(1,086,003)</b>	<b>(55,273)</b>	<b>-5%</b>
FTEs		6.92	6.92		

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

**BOG - Board of Governors**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>227,938</b>	<b>329,380</b>	<b>371,900</b>	<b>(42,520)</b>	<b>-13%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	123,759	103,894	111,674	(7,780)	-7%
Salaries - Vacation & Comp Time Accruals	293	370		370	100%
Indirect Allocation In - Salaries		481	597	(116)	-24%
Benefits	40,631	34,464	36,105	(1,642)	-5%
OTHER INDIRECT EXPENSE	46,117	41,476	45,421	(3,945)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>210,800</b>	<b>180,684</b>	<b>193,797</b>	<b>(13,113)</b>	<b>-7%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>438,738</b>	<b>510,064</b>	<b>565,697</b>	<b>(55,633)</b>	<b>-11%</b>
<b>NET INCOME (LOSS):</b>	<b>(438,738)</b>	<b>(510,064)</b>	<b>(565,697)</b>	<b>(55,633)</b>	<b>-11%</b>
FTEs		1.40	1.40		

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

**FOUND-Foundation**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,342</b>	<b>6,090</b>	<b>5,650</b>	<b>440</b>	<b>7%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	77,250	81,019	95,912	(14,893)	-18%
Salaries - Vacation & Comp Tin	193	292		292	100%
Indirect Allocation In - Salaries		344	448	(104)	-30%
Benefits	15,610	15,111	18,295	(3,184)	-21%
OTHER INDIRECT EXPENSE	26,509	29,576	34,066	(4,490)	-15%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>119,562</b>	<b>126,340</b>	<b>148,720</b>	<b>(22,380)</b>	<b>-18%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>122,904</b>	<b>132,430</b>	<b>154,370</b>	<b>(21,940)</b>	<b>-17%</b>
<b>NET INCOME (LOSS):</b>	<b>(122,904)</b>	<b>(132,430)</b>	<b>(154,370)</b>	<b>(21,940)</b>	<b>-17%</b>

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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>51,690</b>	<b>76,932</b>	<b>128,775</b>	<b>(51,843)</b>	<b>-67%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	416,692	365,578	401,526	(35,948)	-10%
Salaries - Vacation & Comp Time Acc	(22)	396		396	100%
Indirect Allocation In - Salaries		687	853	(166)	-24%
Benefits	128,202	93,186	104,265	(11,079)	-12%
OTHER INDIRECT EXPENSE	79,162	59,267	64,887	(5,620)	-9%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>624,034</b>	<b>519,115</b>	<b>571,531</b>	<b>(52,416)</b>	<b>-10%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>675,724</b>	<b>596,047</b>	<b>700,306</b>	<b>(104,259)</b>	<b>-17%</b>
<b>NET INCOME (LOSS):</b>	<b>(675,724)</b>	<b>(596,047)</b>	<b>(700,306)</b>	<b>(104,259)</b>	<b>-17%</b>
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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Staff Training		2,500	2,500	-	0%
Staff Membership Dues		350	350	-	0%
ABA Delegates		4,800	15,000	(10,200)	-213%
Volunteer Support		43,500	-	43,500	100%
<b>TOTAL DIRECT EXPENSES:</b>		<b>51,150</b>	<b>17,850</b>	<b>33,300</b>	<b>65%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries		56,768	59,159	(2,390)	-4%
Salaries - Vacation & Comp Time Accruals		211		211	100%
Indirect Allocation In - Salaries		206	256	(50)	-24%
Benefits		18,937	19,657	(720)	-4%
OTHER INDIRECT EXPENSE		17,675	19,466	(1,791)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>93,798</b>	<b>98,538</b>	<b>(4,740)</b>	<b>-5%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>144,948</b>	<b>116,388</b>	<b>28,560</b>	<b>20%</b>
<b>NET INCOME (LOSS):</b>		<b>(144,948)</b>	<b>(116,388)</b>	<b>28,560</b>	<b>20%</b>
FTEs		0.60	0.60		
Indirect Allocation In - Benefits		548	929		

**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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Staff Training & Conferences		2,100	2,100	-	0%
Translation Services	7,069	8,500	8,200	(300)	4%
<b>TOTAL DIRECT EXPENSES:</b>	<b>7,069</b>	<b>10,600</b>	<b>10,300</b>	<b>300</b>	<b>3%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	339,800	353,954	381,255	(27,301)	-8%
Salaries - Vacation & Comp Time Accruals	1,357	1,255		1,255	100%
Indirect Allocation In - Salaries		1,962	2,435	(473)	-24%
Benefits	142,850	135,691	144,471	(8,779)	-6%
OTHER INDIRECT EXPENSE	177,207	169,061	185,252	(16,191)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>661,215</b>	<b>661,923</b>	<b>713,413</b>	<b>(51,489)</b>	<b>-8%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>668,284</b>	<b>672,523</b>	<b>723,713</b>	<b>(51,189)</b>	<b>-8%</b>
<b>NET INCOME (LOSS):</b>	<b>(668,284)</b>	<b>(672,523)</b>	<b>(723,713)</b>	<b>(51,189)</b>	<b>-8%</b>
FTEs		5.71	5.71		

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

**HR-Human Resources**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	151,980	274,933	301,508	(26,575)	-10%
Salaries - Staff Replacement Tem	148,551			-	-100%
Salaries - Vacation & Comp Time	951	1,005	-	1,005	100%
Indirect Allocation In - Salaries		1,031	1,280	(249)	-24%
Benefits	90,406	98,910	96,043	2,867	3%
OTHER INDIRECT EXPENSE	79,162	84,067	97,590	(13,523)	-16%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>471,049</b>	<b>459,945</b>	<b>496,420</b>	<b>(36,475)</b>	<b>-8%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>471,049</b>	<b>459,945</b>	<b>496,420</b>	<b>(36,475)</b>	<b>-8%</b>
<b>NET INCOME (LOSS):</b>	<b>(471,049)</b>	<b>(459,945)</b>	<b>(496,420)</b>	<b>(36,475)</b>	<b>-8%</b>

FTEs 3.00 3.00

Allowance for Open Positions	(200,000)
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**NET INCOME (LOSS):** **(296,419.90)**

**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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Consulting Services	86,417	110,000	110,000	-	0%
Staff Travel/Parking	154	2,000	2,000	-	0%
Staff Training & Conferences		10,000	10,000	-	0%
Staff Membership Dues		450	450	-	0%
Telephone	20,548	85,000	95,000	(10,000)	-12%
Computer Hardware	62,233	65,000	65,000	-	0%
Computer Software	66,643	200,000	310,000	(110,000)	-55%
Hardware Service & Warranties	38,632	55,000	60,000	(5,000)	-9%
Software Maint & Licensing	319,212	380,000	380,000	-	0%
Telephone Hardware & Maint	2,003	-	-	-	-100%
Computer Supplies	2,673	5,000	2,000	3,000	60%
Third Party Services	102,280	30,000	40,000	(10,000)	-33%
Transfer to Indirect Expenses	(700,797)	(935,950)	(1,074,450)	(138,500)	-15%
<b>TOTAL DIRECT EXPENSES:</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>6,500</b>	<b>1</b>
	-	6,500	-		
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	1,023,445	1,251,020	1,418,872	(167,851)	-13%
Salaries - Budgeted Temporary Employees	22,848	132,100	10,000	122,100	92%
Salaries - Staff Replacement Temps	5,001	30,250		30,250	100%
Salaries - Vacation & Comp Time Accruals	1,964	4,477		4,477	100%
Indirect Allocation In - Salaries		4,334	5,545	(1,211)	-28%
Benefits	360,253	386,935	439,894	(52,959)	-14%
Capital Labor & Overhead	20,420	(285,000)	(280,000)	(5,000)	-2%
OTHER INDIRECT EXPENSE		248,000	421,764		
<b>TOTAL INDIRECT EXPENSES:</b>	<b>1,751,307</b>	<b>1,772,117</b>	<b>2,016,075</b>	<b>(243,958)</b>	<b>-14%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,751,307</b>	<b>1,886,393</b>	<b>2,016,075</b>	<b>(129,682)</b>	<b>-7%</b>
				-	
<b>NET INCOME (LOSS):</b>	<b>(1,751,307)</b>	<b>(1,886,393)</b>	<b>(2,016,075)</b>	<b>(129,682)</b>	<b>-7%</b>
FTEs		13.00	13.00		

**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)
<b>REVENUE:</b>					
Copy Fees	117			-	-100%
Records Request Fees	630	3	963	960	30471%
<b>TOTAL REVENUE</b>	<b>747</b>	<b>3</b>	<b>963</b>	<b>960</b>	<b>30471%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>23,666</b>	<b>28,071</b>	<b>19,400</b>	<b>8,671</b>	<b>31%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	520,260	598,187	654,203	(56,016)	-9%
Salaries - Vacation & Comp Time Accru	573	1,729		1,729	100%
Indirect Allocation In - Salaries		1,981	2,634		
Benefits	169,636	175,968	188,816	(12,848)	-7%
OTHER INDIRECT EXPENSE	168,492	173,376	200,175	(28,960)	-17%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>858,961</b>	<b>951,241</b>	<b>1,045,828</b>	<b>(96,748)</b>	<b>-10%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>882,627</b>	<b>979,313</b>	<b>1,065,228</b>	<b>(88,076)</b>	<b>-9%</b>
<b>NET INCOME (LOSS):</b>	<b>(881,880)</b>	<b>(979,310)</b>	<b>(1,064,265)</b>	<b>(87,116)</b>	<b>-9%</b>

FTEs 5.77 6.17

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

**OGCDB-Office of General Counsel Disciplinary Board**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>79,308</b>	<b>128,591</b>	<b>112,000</b>	<b>16,591</b>	<b>13%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	95,888	107,542	133,193	(25,650)	-24%
Salaries - Vacation & Comp Tim	160	322		322	100%
Indirect Allocation In - Salaries		447	597	(150)	-34%
Benefits	31,556	33,105	40,026	(6,921)	-21%
OTHER INDIRECT EXPENSE	34,497	38,530	45,421	(6,891)	-18%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>162,102</b>	<b>179,945</b>	<b>219,236</b>	<b>(39,292)</b>	<b>-22%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>241,410</b>	<b>308,536</b>	<b>331,236</b>	<b>(22,701)</b>	<b>-7%</b>
<b>NET INCOME (LOSS):</b>	<b>(241,410)</b>	<b>(308,536)</b>	<b>(331,236)</b>	<b>(22,701)</b>	<b>-7%</b>
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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Practice of Law Board		12,000	12,000	-	0%
<b>TOTAL DIRECT EXPENSES:</b>		<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>0%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	44,923	43,201	35,773	7,429	17%
Vacation & Comp Time Accruals	(344)	70		70	100%
Indirect Allocation In - Salaries		137	192	(54)	-40%
Benefits	9,066	11,371	13,465	(2,094)	-18%
OTHER INDIRECT EXPENSE	3,994	12,482	14,600	(2,157)	-17%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>57,639</b>	<b>67,261</b>	<b>64,030</b>	<b>3,194</b>	<b>5%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>57,639</b>	<b>79,261</b>	<b>76,030</b>	<b>3,194</b>	<b>4%</b>
<b>NET INCOME (LOSS):</b>	<b>(57,639)</b>	<b>(79,261)</b>	<b>(76,030)</b>	<b>3,194</b>	<b>4%</b>
FTEs		0.40	0.45		

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

**CPF-Client Protection Fund**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
Donations & Grants				-	-100%
Interest - Investments	4,890	5,816		(5,816)	-100%
CPF Restitution	137,971	30,000	40,000	10,000	33%
CPF Member Assessments	363,280	792,503	690,000	(102,503)	-13%
<b>TOTAL REVENUE</b>	<b>506,141</b>	<b>828,319</b>	<b>730,000</b>	<b>(98,319)</b>	<b>-12%</b>
<b>DIRECT EXPENSES:</b>					
Bank Fees	2,011	2,067	2,100	(33)	-2%
AMEX Card Merchant Fees				-	-100%
Credit Card Merchant Fees				-	-100%
Staff Membership Dues	200	200	200	-	0%
Gifts to injured Clients	499,637	500,000	500,000	-	0%
CPF Board	61	1,500		1,500	100%
<b>TOTAL DIRECT EXPENSES:</b>	<b>501,909</b>	<b>503,767</b>	<b>502,300</b>	<b>1,467</b>	<b>0%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries	85,357	95,800	104,797	(8,997)	-9%
Benefits	33,441	35,058	37,207	(2,150)	-6%
OTHER INDIRECT EXPENSE	32,318	36,456	39,905	(3,450)	-9%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>151,116</b>	<b>167,313</b>	<b>181,910</b>	<b>(14,597)</b>	<b>-9%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>653,025</b>	<b>671,081</b>	<b>684,210</b>	<b>(13,129)</b>	<b>-2%</b>
<b>NET INCOME (LOSS):</b>	<b>(146,884)</b>	<b>157,238</b>	<b>45,790</b>	<b>(111,448)</b>	<b>71%</b>
FTEs		1.23	1.23	1.23	

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

**BN-Bar News**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>583,112</b>	<b>621,700</b>	<b>602,700</b>	<b>(19,000)</b>	<b>-3%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>391,375</b>	<b>378,800</b>	<b>363,460</b>	<b>15,340</b>	<b>4%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	201,475	200,924	208,445	(7,521)	-4%
Salaries - Vacation & Comp Time Accrual	502	710		710	100%
Indirect Allocation In - Salaries		777	951	(175)	-22%
Benefits	60,225	53,718	54,103	(385)	-1%
OTHER INDIRECT EXPENSE	74,805	71,093	72,349	(1,255)	-2%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>337,006</b>	<b>327,222</b>	<b>335,848</b>	<b>(8,626)</b>	<b>-3%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>728,381</b>	<b>706,022</b>	<b>699,308</b>	<b>6,714</b>	<b>1%</b>
<b>NET INCOME (LOSS):</b>	<b>(145,269)</b>	<b>(84,322)</b>	<b>(96,608)</b>	<b>(12,286)</b>	<b>-15%</b>
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)
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>2,808</b>	<b>1,113</b>	<b>3,500</b>	<b>2,387</b>	<b>214%</b>
<b>DIRECT EXPENSES:</b>					
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
<b>TOTAL DIRECT EXPENSES:</b>	<b>70,011</b>	<b>98,408</b>	<b>116,015</b>	<b>(17,607)</b>	<b>-18%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	257,729	353,355	385,394	(32,039)	-9%
Salaries - Vacation & Comp Time <sup>A</sup>	677	1,340		1,340	100%
Indirect Allocation In - Salaries		1,777	2,218	(441)	-25%
Benefits	80,768	115,908	126,285	(10,377)	-9%
OTHER INDIRECT EXPENSE	100,224	153,013	168,706	(15,692)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>439,397</b>	<b>625,393</b>	<b>682,603</b>	<b>(57,210)</b>	<b>-9%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>509,408</b>	<b>723,801</b>	<b>798,618</b>	<b>(74,817)</b>	<b>-10%</b>
<b>NET INCOME (LOSS):</b>	<b>(506,600)</b>	<b>(722,688)</b>	<b>(795,118)</b>	<b>(72,430)</b>	<b>-10%</b>
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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
<b>INDIRECT EXPENSES:</b>					
Salaries	149,479	154,951	167,787	(12,836)	-8%
Vacation & Comp Time Accrued	(504)			-	-100%
Indirect Allocation In - Salaries		344	427	(83)	-24%
Benefits	41,793	40,656	44,241	(3,584)	-9%
OTHER INDIRECT EXPENSE	26,508	29,575	32,443	(2,868)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>217,277</b>	<b>225,526</b>	<b>244,897</b>	<b>(19,371)</b>	<b>-9%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>217,277</b>	<b>225,526</b>	<b>244,897</b>	<b>(19,371)</b>	<b>-9%</b>
<b>NET INCOME (LOSS):</b>	<b>(217,277)</b>	<b>(225,526)</b>	<b>(244,897)</b>	<b>(19,371)</b>	<b>-9%</b>
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)
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>178,150</b>	<b>164,600</b>	<b>241,000</b>	<b>76,400</b>	<b>46%</b>

**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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>129,156</b>	<b>68,725</b>	<b>68,325</b>	<b>400</b>	<b>1%</b>

**INDIRECT EXPENSES:**

Salaries - Salaries	126640.22	126,028	131,647	(5,619)	-4%
Salaries - Vacation & Comp Time A	313.79	420		420	100%
Indirect Allocation In - Salaries		515	640	(124)	-24%
Benefits	43630.03	40,014	41,948	(1,934)	-5%
OTHER INDIRECT EXPENSE	40307.31	44,421	48,665	(4,244)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>210891.35</b>	<b>211,400</b>	<b>222,900</b>	<b>(11,500)</b>	<b>-5%</b>

<b>TOTAL ALL EXPENSES:</b>	<b>340047.03</b>	<b>280,125</b>	<b>291,225</b>	<b>(11,100)</b>	<b>-4%</b>
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<b>NET INCOME (LOSS):</b>	<b>-161897.16</b>	<b>(115,525)</b>	<b>(50,225)</b>	<b>65,300</b>	<b>57%</b>
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FTEs	1.50	1.50
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**Washington State Bar Association  
FY22 Reforecast and FY23 Budget v2 Comparison**

**LEG-Legislative**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>28,408</b>	<b>24,883</b>	<b>26,783</b>	<b>(1,900)</b>	<b>-8%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries	79,017	132,334	146,591	(14,257)	-11%
Vacation & Comp Time Accrual	139	513		513	100%
Indirect Allocation In - Salaries		584	725	(141)	-24%
Benefits	28,063	44,484	42,758	1,726	4%
OTHER INDIRECT EXPENSE	26,509	50,313	55,154	(4,841)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>133,728</b>	<b>228,227</b>	<b>245,227</b>	<b>(17,000)</b>	<b>-7%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>162,136</b>	<b>253,110</b>	<b>272,010</b>	<b>(18,900)</b>	<b>-7%</b>
<b>NET INCOME (LOSS):</b>	<b>(162,136)</b>	<b>(253,110)</b>	<b>(272,010)</b>	<b>(18,900)</b>	<b>-7%</b>
FTEs		1.70	1.70		

**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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Staff Training			350	(350)	-100%
Subscriptions	200	200	162	38	19%
Image Library	4,100	4,100	4,100	-	0%
<b>TOTAL DIRECT EXPENSES:</b>	<b>4,300</b>	<b>4,300</b>	<b>4,612</b>	<b>(312)</b>	<b>-7%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	54,659	63,530	71,763	(8,233)	-13%
Salaries - Vacation & Comp Time Accr	136	212		212	100%
Indirect Allocation In - Salaries		306	380	(74)	-24%
Benefits	18,432	18,693	19,491	(798)	-4%
OTHER INDIRECT EXPENSE	22,877	26,300	28,875	(2,575)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>96,104</b>	<b>109,040</b>	<b>120,508</b>	<b>(11,468)</b>	<b>-11%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>100,404</b>	<b>113,340</b>	<b>125,120</b>	<b>(11,780)</b>	<b>-10%</b>
<b>NET INCOME (LOSS):</b>	<b>(100,404)</b>	<b>(113,340)</b>	<b>(125,120)</b>	<b>(11,780)</b>	<b>-10%</b>
FTEs		0.89	0.89		

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

**ATJ-Access to Justice**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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	78,400	(54,400)	-227%
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>45,600</b>	<b>49,175</b>	<b>121,820</b>	<b>(72,645)</b>	<b>#####</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	124,152	82,782	137,440	(54,658)	-66%
51122 Staff Replacement Temp:	6,334			-	-100%
Salaries - Vacation & Comp Time	274	323		323	100%
Indirect Allocation In - Salaries		407	699	(293)	-72%
Benefits	43,167	32,843	48,192	(15,349)	-47%
OTHER INDIRECT EXPENSE	42,123	35,839	53,207	(17,368)	-48%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>216,050</b>	<b>152,194</b>	<b>239,538</b>	<b>(87,344)</b>	<b>-57%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>261,650</b>	<b>201,369</b>	<b>361,358</b>	<b>(159,989)</b>	<b>-79%</b>
<b>NET INCOME (LOSS):</b>	<b>(261,650)</b>	<b>(201,369)</b>	<b>(361,358)</b>	<b>(159,989)</b>	<b>-79%</b>
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)	
<b>REVENUE:</b>						
Donations & Grants	135,000	135,000	135,000	-	0%	Estimated gift from WSBF
<b>TOTAL REVENUE</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>-</b>	<b>0%</b>	
<b>DIRECT EXPENSES:</b>						
Consulting Services		71,175	54,625	16,550	-23%	
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)
<b>TOTAL DIRECT EXPENSES:</b>	<b>3,076</b>	<b>154,720</b>	<b>121,535</b>	<b>33,185</b>	<b>21%</b>	
<b>INDIRECT EXPENSES:</b>						
Salaries - Salaries	152,584	157,400	221,560	(64,160)	-41%	
Salaries - Staff Replacement Temps	11,733			-	-100%	
Salaries - Vacation & Comp Time Accr	532	610		610	100%	
Indirect Allocation In - Salaries		771	1,147	(376)	-49%	
Benefits	60,869	51,456	67,741	(16,286)	-32%	
OTHER INDIRECT EXPENSE	65,000	67,463	87,273	(19,809)	-29%	
<b>TOTAL INDIRECT EXPENSES:</b>	<b>290,717</b>	<b>277,700</b>	<b>377,721</b>	<b>(100,021)</b>	<b>-36%</b>	
<b>TOTAL ALL EXPENSES:</b>	<b>293,793</b>	<b>432,420</b>	<b>499,256</b>	<b>(66,836)</b>	<b>-15%</b>	
<b>NET INCOME (LOSS):</b>	<b>(158,793)</b>	<b>(297,420)</b>	<b>(364,256)</b>	<b>(66,836)</b>	<b>-22%</b>	
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)	
<b>REVENUE:</b>						
Donations & Grants	103,000	130,000	130,000	-	0%	
<b>TOTAL REVENUE</b>	<b>103,000</b>	<b>130,000</b>	<b>130,000</b>	<b>-</b>	<b>0%</b>	
<b>DIRECT EXPENSES:</b>						
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%	
<b>TOTAL DIRECT EXPENSES:</b>	<b>231,917</b>	<b>258,280</b>	<b>266,928</b>	<b>(8,648)</b>	<b>-3%</b>	
<b>INDIRECT EXPENSES:</b>						
Salaries - Salaries	73,263	72,910	127,897	(54,987)	-75%	
Salaries - Staff Replacement Temps	8,273			-	-100%	
Salaries - Vacation & Comp Time Accrual	110	274		274	100%	
Indirect Allocation In - Salaries		407	691	(284)	-70%	
Benefits	27,363	28,645	40,609	(11,964)	-42%	
OTHER INDIRECT EXPENSE	26,508	35,839	52,558	(16,719)	-47%	
<b>TOTAL INDIRECT EXPENSES:</b>	<b>135,517</b>	<b>138,075</b>	<b>221,756</b>	<b>(83,681)</b>	<b>-61%</b>	
<b>TOTAL ALL EXPENSES:</b>	<b>367,434</b>	<b>396,355</b>	<b>488,684</b>	<b>(92,329)</b>	<b>-23%</b>	
<b>NET INCOME (LOSS):</b>	<b>(264,434)</b>	<b>(266,355)</b>	<b>(358,684)</b>	<b>(92,329)</b>	<b>-35%</b>	
FTEs		1.30	1.62			

**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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Staff Conferences & Training		4,267	8,100	3,833	-90%
<b>TOTAL DIRECT EXPENSES:</b>		<b>4,267</b>	<b>8,100</b>	<b>(3,833)</b>	<b>-90%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	158,331	223,143	232,975	(9,832)	-4%
Salaries - Vacation & Comp Time Accru	(117)	361		361	100%
Indirect Allocation In - Salaries		651	802	(151)	-23%
Benefits	40,797	61,974	62,511	(537)	-1%
OTHER INDIRECT EXPENSE	30,503	56,099	60,994	(4,895)	-9%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>229,514</b>	<b>342,229</b>	<b>357,281</b>	<b>(15,053)</b>	<b>-4%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>229,514</b>	<b>346,495</b>	<b>365,381</b>	<b>(18,886)</b>	<b>-5%</b>
<b>NET INCOME (LOSS):</b>	<b>(229,514)</b>	<b>(346,495)</b>	<b>(365,381)</b>	<b>(18,886)</b>	<b>-5%</b>
FTEs		1.90	1.88		



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

**CLES-CLE-Seminars**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>779,539</b>	<b>795,000</b>	<b>736,625</b>	<b>(58,375)</b>	<b>-7%</b>

**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		-	-	-	-
<b>TOTAL DIRECT EXPENSES:</b>	<b>68,420</b>	<b>229,354</b>	<b>248,470</b>	<b>(19,116)</b>	<b>-8%</b>

**INDIRECT EXPENSES:**

Salaries - Salaries	397,992	443,475	499,739	(56,264)	-13%
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	2,913	(659)	-29%
Benefits	172,051	169,854	182,025	(12,171)	-7%
OTHER INDIRECT EXPENSE	184,107	196,388	221,588	(25,200)	-13%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>780,501</b>	<b>834,604</b>	<b>906,265</b>	<b>(71,661)</b>	<b>-9%</b>

**TOTAL ALL EXPENSES:** **848,922**    **1,063,958**    **1,154,735**    **(90,778)**    **-9%**

**NET INCOME (LOSS):** **(69,383)**    **(268,958)**    **(418,110)**    **(149,153)**    **-55%**

FTEs

6.82

6.83

**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)
<b>REVENUE:</b>					
Diversion	11,301	7,292	7,500	208	3%
<b>TOTAL REVENUE</b>	<b>11,301</b>	<b>7,292</b>	<b>7,500</b>	<b>208</b>	<b>3%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,051</b>	<b>14,542</b>	<b>2,800</b>	<b>11,742</b>	<b>81%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	52,691	108,643	133,043	(24,400)	-22%
Salaries - Vacation & Comp Time Accruals	(382)	445		445	100%
Indirect Allocation In - Salaries		418	629	(212)	-51%
Benefits	30,182	47,287	55,246	(7,959)	-17%
OTHER INDIRECT EXPENSE	13,073	37,399	47,854	(10,455)	-28%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>95,563</b>	<b>194,191</b>	<b>236,772</b>	<b>(42,581)</b>	<b>-22%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>96,614</b>	<b>208,733</b>	<b>239,572</b>	<b>(30,839)</b>	<b>-15%</b>
<b>NET INCOME (LOSS):</b>	<b>(85,313)</b>	<b>(201,441)</b>	<b>(232,072)</b>	<b>(30,631)</b>	<b>-15%</b>
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)
<b>REVENUE:</b>					
Royalties		40,000	50,000	10,000	25%
<b>TOTAL REVENUE</b>		<b>40,000</b>	<b>50,000</b>	<b>10,000</b>	<b>25%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>		<b>80,333</b>	<b>73,400</b>	<b>6,933</b>	<b>9%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries		-	80,135	(80,135)	-100%
Benefits		-	23,499	(23,499)	-100%
OTHER INDIRECT EXPENSE		-	29,508	(29,508)	-100%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>-</b>	<b>133,143</b>	<b>(133,143)</b>	<b>-100%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>80,333</b>	<b>206,543</b>	<b>(126,209)</b>	<b>-157%</b>
<b>NET INCOME (LOSS):</b>		<b>(40,333)</b>	<b>(156,543)</b>	<b>(116,209)</b>	<b>-288%</b>
FTEs			0.95		

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

**PRP-Professional Responsibility Program**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>1,096</b>	<b>6,827</b>	<b>2,250</b>	<b>4,577</b>	<b>67%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	172,468	170,521	91,358	79,164	46%
Salaries - Vacation & Comp Time A	270	600		600	100%
Indirect Allocation In - Salaries		483	309	174	36%
Benefits	63,812	58,822	37,219	21,602	37%
OTHER INDIRECT EXPENSE	44,665	43,211	23,521	19,690	46%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>281,215</b>	<b>273,637</b>	<b>152,407</b>	<b>121,230</b>	<b>44%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>282,311</b>	<b>280,465</b>	<b>154,657</b>	<b>125,807</b>	<b>45%</b>
<b>NET INCOME (LOSS):</b>	<b>(282,311)</b>	<b>(280,465)</b>	<b>(154,657)</b>	<b>125,807</b>	<b>45%</b>
FTEs		1.41	0.73		

**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)	
<b>REVENUE:</b>						
Royalties	68,276	20,000	10,800	(9,200)	-46%	moved most to PMA cost center
NMP Product Sales	30,476	-	-	-	-100%	moved to NME cost center
Sponsorships			1,000	1,000	100%	
Seminar Registrations	25		-	-	-100%	
<b>TOTAL REVENUE</b>	<b>98,777</b>	<b>20,000</b>	<b>11,800</b>	<b>(8,200)</b>	<b>-41%</b>	
<b>DIRECT EXPENSES:</b>						
Printing & Copying			1,200	(1,200)	100%	
YLL Section Program	800	1,500	1,500	-	0%	
CLE Comps		-	1,000	(1,000)	-100%	
Staff Travel/Parking	1,037	1,000	1,700	(700)	-70%	
Staff Training & Conferences		400	250	150	38%	
Staff Membership Dues	225	850	850	-	0%	
Subscriptions	191	-	-	-	-100%	
Transcription Services	750	-	-	-	-100%	
Library Materials/Resources	186	2,000	4,000	(2,000)	-100%	
New Lawyer Outreach Events	397	1,500	1,500	-	0%	
New Lawyers Committee	3,716	7,500	12,000	(4,500)	-60%	
Open Sections Night			3,500	(3,500)	-100%	
Small Town & Rural Committee		2,000	3,000	(1,000)	-50%	
Reception/Forum Expense	67	1,500	3,000	(1,500)	-100%	
New Lawyer Outreach			1,000	(1,000)	-100%	
Scholarships/Donations/Grant	4,977	5,000	5,000	-	0%	
<b>TOTAL DIRECT EXPENSES:</b>	<b>12,345</b>	<b>23,250</b>	<b>39,500</b>	<b>(16,250)</b>	<b>-70%</b>	
<b>INDIRECT EXPENSES:</b>						
Salaries - Salaries	238,485	232,956	164,453	68,503	29%	
Salaries - Vacation & Comp Time Accrued	620	866		866	100%	
Indirect Allocation In - Salaries		1,188	1,069	119	10%	
Benefits	90,144	79,024	59,907	19,118	24%	
OTHER INDIRECT EXPENSE	108,939	102,285	81,303	20,982	21%	
<b>TOTAL INDIRECT EXPENSES:</b>	<b>438,188</b>	<b>416,320</b>	<b>306,732</b>	<b>109,588</b>	<b>26%</b>	
<b>TOTAL ALL EXPENSES:</b>	<b>450,534</b>	<b>439,570</b>	<b>346,232</b>	<b>93,338</b>	<b>21%</b>	
<b>NET INCOME (LOSS):</b>	<b>(351,757)</b>	<b>(419,570)</b>	<b>(334,432)</b>	<b>85,138</b>	<b>20%</b>	
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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries		59,199	64,235	(5,036)	-9%
Salaries - Vacation & Comp Time Accruals		231		231	100%
Indirect Allocation In - Salaries		313	392	(80)	-25%
Benefits		20,010	19,399	610	3%
OTHER INDIRECT EXPENSE		26,959	29,848	(2,889)	-11%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>106,712</b>	<b>113,875</b>	<b>(7,163)</b>	<b>-7%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>106,712</b>	<b>113,875</b>	<b>(7,163)</b>	<b>-7%</b>
<b>NET INCOME (LOSS):</b>		<b>(106,712)</b>	<b>(113,875)</b>	<b>(7,163)</b>	<b>-7%</b>
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)
<b>REVENUE:</b>					
NMP Product Sales		60,000	65,000	5,000	8%
Seminar Registrations		16,500	8,000	(8,500)	-52%
Trial Advocacy Program		15,000	12,000	(3,000)	-20%
<b>TOTAL REVENUE</b>		<b>91,500</b>	<b>85,000</b>	<b>(6,500)</b>	<b>-7%</b>
<b>DIRECT EXPENSES:</b>					
Speakers & Program Development		500	100	400	80%
Trial Advocacy Expenses		1,500	1,500	-	0%
<b>TOTAL DIRECT EXPENSES:</b>		<b>2,000</b>	<b>1,600</b>	<b>400</b>	<b>20%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries		50,375	53,222	(2,847)	-6%
Salaries - Vacation & Comp Time Accruals		196		196	100%
Indirect Allocation In - Salaries		268	333	(65)	-24%
Benefits		16,076	16,428	(351)	-2%
OTHER INDIRECT EXPENSE		23,141	25,306	(2,165)	-9%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>90,056</b>	<b>95,288</b>	<b>(5,232)</b>	<b>-6%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>92,056</b>	<b>96,888</b>	<b>(4,832)</b>	<b>-5%</b>
<b>NET INCOME (LOSS):</b>		<b>(556)</b>	<b>(11,888)</b>	<b>(11,332)</b>	<b>-2038%</b>
FTEs		0.78	0.78		
Indirect Allocation In - Benefits		712	1,208		

**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)	
<b>REVENUE:</b>						
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
<b>TOTAL REVENUE</b>		<b>42,000</b>	<b>23,000</b>	<b>(19,000)</b>	<b>-45%</b>	
<b>DIRECT EXPENSES:</b>						
Speakers & Program Develop		100	1,500	(1,400)	-1400%	
<b>TOTAL DIRECT EXPENSES:</b>		<b>100</b>	<b>1,500</b>	<b>(1,400)</b>	<b>-1400%</b>	
<b>INDIRECT EXPENSES:</b>						
Salaries		26,359	27,897	(1,538)	-6%	
Benefits		9,207	9,216	(10)	0%	
OTHER INDIRECT EXPENSE		12,571	13,821	(1,250)	-10%	
<b>TOTAL INDIRECT EXPENSES:</b>		<b>48,136</b>	<b>50,934</b>	<b>(2,797)</b>	<b>-6%</b>	
<b>TOTAL ALL EXPENSES:</b>		<b>48,236</b>	<b>52,434</b>	<b>(4,197)</b>	<b>-9%</b>	
<b>NET INCOME (LOSS):</b>		<b>(6,236)</b>	<b>(29,434)</b>	<b>(23,197)</b>	<b>-372%</b>	
FTEs		0.43	0.43			
Indirect Allocation In - Benefits		389	660			

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

**SECT-Sections Administration**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
Reimbursements From Sections	213,088	284,000	290,543	6,543	2%
<b>TOTAL REVENUE</b>	<b>213,088</b>	<b>284,000</b>	<b>290,543</b>	<b>6,543</b>	<b>2%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>6,353</b>	<b>6,893</b>	<b>7,850</b>	<b>(957)</b>	<b>-14%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	128,235	143,750	148,480	(4,730)	-3%
51122 Staff Replacement Temps	15,026			-	-100%
Salaries - Vacation & Comp Time Accruals	452	544		544	100%
Indirect Allocation In - Salaries		887	1,100	(214)	-24%
Benefits	52,284	60,412	63,100	(2,688)	-4%
OTHER INDIRECT EXPENSE	70,810	76,400	83,704	(7,304)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>266,806</b>	<b>281,993</b>	<b>296,384</b>	<b>(14,391)</b>	<b>-5%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>273,159</b>	<b>288,886</b>	<b>304,234</b>	<b>(15,348)</b>	<b>-5%</b>
<b>NET INCOME (LOSS):</b>	<b>(60,071)</b>	<b>(4,886)</b>	<b>(13,691)</b>	<b>(8,805)</b>	<b>180%</b>
FTEs		2.58	2.58		



**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)
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>1,184,222</b>	<b>1,269,353</b>	<b>1,362,940</b>	<b>93,587</b>	<b>7%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>233,318</b>	<b>388,157</b>	<b>411,079</b>	<b>(22,922)</b>	<b>-6%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	466,236	477,064	509,866	(32,802)	-7%
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	2,879	(599)	-26%
Benefits	169,139	165,832	172,364	(6,532)	-4%
OTHER INDIRECT EXPENSE	172,850	198,428	218,993	(20,565)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>809,484</b>	<b>861,929</b>	<b>904,102</b>	<b>(42,173)</b>	<b>-5%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>1,042,802</b>	<b>1,250,086</b>	<b>1,315,181</b>	<b>(65,095)</b>	<b>-5%</b>
<b>NET INCOME (LOSS):</b>	<b>141,420</b>	<b>19,267</b>	<b>47,759</b>	<b>28,492</b>	<b>-148%</b>

FTEs

6.75

6.75

**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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Character & Fitness Board Exp		10,000	12,000	(2,000)	-20%
Court Reporters		15,000	15,000	-	0%
<b>TOTAL DIRECT EXPENSES:</b>		<b>25,000</b>	<b>27,000</b>	<b>(2,000)</b>	<b>-8%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries		26,112	90,231	(64,119)	-246%
Salaries - Vacation & Comp Time Accruals		25		25	100%
Indirect Allocation In - Salaries		137	320	(182)	-133%
Benefits		8,456	25,863	(17,407)	-206%
OTHER INDIRECT EXPENSE		8,990	24,333	(15,342)	-171%
<b>TOTAL INDIRECT EXPENSES:</b>		<b>43,720</b>	<b>140,746</b>	<b>(97,026)</b>	<b>-222%</b>
<b>TOTAL ALL EXPENSES:</b>		<b>68,720</b>	<b>167,746</b>	<b>(99,026)</b>	<b>-144%</b>
<b>NET INCOME (LOSS):</b>		<b>(68,720)</b>	<b>(167,746)</b>	<b>(99,026)</b>	<b>-144%</b>
FTEs		0.40	0.75		

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

**CLERK-Law Clerk Program**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
Law Clerk Fees	183,001	220,000	185,000	(35,000)	-16%
Law Clerk Application Fees	3,800	2,500	3,200	700	28%
<b>TOTAL REVENUE</b>	<b>186,801</b>	<b>222,500</b>	<b>188,200</b>	<b>(34,300)</b>	<b>-15%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>279</b>	<b>5,683</b>	<b>8,900</b>	<b>(3,217)</b>	<b>-57%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	57,470	73,883	82,024	(8,141)	-11%
Salaries - Vacation & Comp Time	(13)	233		233	100%
Indirect Allocation In - Salaries		335	418	(83)	-25%
Benefits	19,926	23,077	25,330	(2,253)	-10%
OTHER INDIRECT EXPENSE	23,603	28,461	31,795	(3,334)	-12%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>100,986</b>	<b>125,989</b>	<b>139,567</b>	<b>(13,578)</b>	<b>-11%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>101,265</b>	<b>131,672</b>	<b>148,467</b>	<b>(16,795)</b>	<b>-13%</b>
<b>NET INCOME (LOSS):</b>	<b>85,536</b>	<b>90,828</b>	<b>39,733</b>	<b>(51,095)</b>	<b>-56%</b>
FTEs		0.98	0.98		

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

**LICMR-Licensing & Membership Records**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>461,925</b>	<b>411,503</b>	<b>452,200</b>	<b>40,697</b>	<b>10%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>22,057</b>	<b>24,619</b>	<b>19,651</b>	<b>4,968</b>	<b>20%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	336,821	358,167	370,327	(12,160)	-3%
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	1,634	(319)	-24%
Benefits	122,883	118,907	124,269	(5,362)	-5%
OTHER INDIRECT EXPENSE	100,224	113,292	124,258	(10,966)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>568,364</b>	<b>599,433</b>	<b>628,048</b>	<b>(28,614)</b>	<b>-5%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>590,421</b>	<b>624,052</b>	<b>647,699</b>	<b>(23,647)</b>	<b>-4%</b>
<b>NET INCOME (LOSS):</b>	<b>(128,496)</b>	<b>(212,549)</b>	<b>(195,499)</b>	<b>17,050</b>	<b>8%</b>
FTEs		3.83	3.83		

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

**LLLT-Limited License Legal Technician**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>30,828</b>	<b>17,484</b>	<b>29,722</b>	<b>12,238</b>	<b>70%</b>
<b>DIRECT EXPENSES:</b>					
LLLT Board		15,449	15,000	449	3%
Exam Writing	6,788	4,500		4,500	100%
LLLT Education		-	500	(500)	-100%
<b>TOTAL DIRECT EXPENSES:</b>	<b>6,788</b>	<b>19,949</b>	<b>15,500</b>	<b>4,449</b>	<b>22%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	58,220	37,808	51,322	(13,514)	-36%
Salaries - Vacation & Comp Time	(70)	137		137	100%
Indirect Allocation In - Salaries		137	226	(89)	-66%
Benefits	26,581	13,219	17,299	(4,081)	-31%
OTHER INDIRECT EXPENSE	26,508	12,286	17,195	(4,909)	-40%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>111,240</b>	<b>63,587</b>	<b>86,042</b>	<b>(22,455)</b>	<b>-35%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>118,027</b>	<b>83,536</b>	<b>101,542</b>	<b>(18,006)</b>	<b>-22%</b>
<b>NET INCOME (LOSS):</b>	<b>(87,199)</b>	<b>(66,052)</b>	<b>(71,820)</b>	<b>(5,768)</b>	<b>-9%</b>
FTEs		0.48	0.53		

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

**LPO-Limited Practice Officers**

	<b>FY21 Actuals</b>	<b>FY22 Reforecast</b>	<b>FY23 Budget v2</b>	<b>FY23 Budget v2 vs Reforecast FY22 F/(U)</b>	<b>% of change F/(U)</b>
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>200,975</b>	<b>213,795</b>	<b>195,088</b>	<b>(18,707)</b>	<b>-9%</b>
<b>DIRECT EXPENSES:</b>					
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%
<b>TOTAL DIRECT EXPENSES:</b>	<b>14,824</b>	<b>29,690</b>	<b>21,042</b>	<b>8,648</b>	<b>29%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	39,347	49,112	57,584	(8,472)	-17%
Salaries - Vacation & Comp Tir	(150)	188		188	100%
Indirect Allocation In - Salaries		192	290	(98)	-51%
Benefits	15,112	17,559	20,388	(2,829)	-16%
OTHER INDIRECT EXPENSE	13,073	17,747	22,062	(4,314)	-24%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>67,381</b>	<b>84,798</b>	<b>100,324</b>	<b>(15,526)</b>	<b>-18%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>82,206</b>	<b>114,489</b>	<b>121,366</b>	<b>(6,877)</b>	<b>-6%</b>
<b>NET INCOME (LOSS):</b>	<b>118,770</b>	<b>99,307</b>	<b>73,722</b>	<b>(25,585)</b>	<b>-26%</b>

FTEs

0.68

0.68

**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)
<b>REVENUE:</b>					
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%
<b>TOTAL REVENUE</b>	<b>961,010</b>	<b>1,382,807</b>	<b>1,125,250</b>	<b>(257,557)</b>	<b>-19%</b>
<b>DIRECT EXPENSES:</b>					
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	59,565	(36,818)	-162%
<b>TOTAL DIRECT EXPENSES:</b>	<b>144,835</b>	<b>33,442</b>	<b>67,015</b>	<b>(33,573)</b>	<b>-100%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	251,880	313,727	327,778	(14,052)	-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	2,081	(406)	-24%
Benefits	102,873	118,897	125,455	(6,559)	-6%
OTHER INDIRECT EXPENSE	100,224	144,282	158,324	(14,041)	-10%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>455,078</b>	<b>654,787</b>	<b>721,639</b>	<b>(66,851)</b>	<b>-10%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>599,914</b>	<b>688,230</b>	<b>788,654</b>	<b>(100,424)</b>	<b>-15%</b>
<b>NET INCOME (LOSS):</b>	<b>361,096</b>	<b>694,577</b>	<b>336,596</b>	<b>(357,981)</b>	<b>-52%</b>
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)
<b>REVENUE:</b>					
<b>DIRECT EXPENSES:</b>					
Staff Conferences & Training		7,500	23,550	16,050	-214%
<b>TOTAL DIRECT EXPENSES:</b>		<b>7,500</b>	<b>23,550</b>	<b>(16,050)</b>	<b>-214%</b>
<b>INDIRECT EXPENSES:</b>					
Salaries - Salaries	225,784	326,030	348,315	(22,285)	-7%
Salaries - Vacation & Comp Tir	1,555	892		892	100%
Indirect Allocation In - Salaries		927	1,152	(225)	-24%
Benefits	86,034	100,227	104,410	(4,184)	-4%
OTHER INDIRECT EXPENSE	71,173	80,392	87,597	(7,206)	-9%
<b>TOTAL INDIRECT EXPENSES:</b>	<b>384,547</b>	<b>508,467</b>	<b>541,474</b>	<b>(33,007)</b>	<b>-6%</b>
<b>TOTAL ALL EXPENSES:</b>	<b>384,547</b>	<b>515,967</b>	<b>565,024</b>	<b>(49,057)</b>	<b>-10%</b>
<b>NET INCOME (LOSS):</b>	<b>(384,547)</b>	<b>(515,967)</b>	<b>(565,024)</b>	<b>(49,057)</b>	<b>-10%</b>
FTEs		2.78	2.70		

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

	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>Section Operation</b>				
<b>REVENUE:</b>				
Interest - Investments	40500	13,120	910	12,210
Publications Revenue	40800	2,000	4,000	(2,000)
Sponsorships	41450	2,000	-	2,000
Annual or Other Meeting Rev	41500	2,000	2,000	-
Conferences & Institutes	41700	5,000	8,000	(3,000)
Seminar Registrations	41800	1,450		1,450
Mini-CLE Revenue	41805	36,430	36,070	360
Seminar Splits w/CLE	41850	133,170	139,494	(6,324)
Seminar Splits w/Others	41875	14,300	8,000	6,300
Section Dues Revenue	48200	440,225	439,178	1,047
<b>TOTAL REVENUE</b>		<b>649,695</b>	<b>637,652</b>	<b>12,043</b>
<b>DIRECT EXPENSES:</b>				
Direct Expenses of Section Activities		632,503	612,229	20,274
Reimbursement to WSBA for Indirect Expenses	58400	272,143	287,423	(15,280)
<b>TOTAL DIRECT EXPENSES:</b>		<b>904,646</b>	<b>899,652</b>	<b>4,994</b>
<b>NET INCOME (LOSS):</b>		<b>(254,951)</b>	<b>(262,000)</b>	<b>7,049</b>

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

**GL Acct #**

**SACPU-Antitrust, Consumer Protection & Unfair Business Practices**

		<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	630		630
Mini-CLE Revenue	41805	240	100	140
Section Dues Revenue	48200	4,775	4,600	175
<b>TOTAL REVENUE</b>		<b>5,645</b>	<b>4,700</b>	<b>945</b>
			-	
<b>DIRECT EXPENSES:</b>				
Executive Committee Expenses	58300	750	750	-
Ldship/Prof Develop/Retreats	58325	500	500	-
Membership & Recruiting Exp	58350	100	100	-
Per Member Charge	58400	3,373	3,450	(77)
Reception/Forum Expense	58450	690		690
Scholarships/Donations/Grant	58525	6,000	6,000	-
Law School Outreach	58615	1,000	1,000	-
Mini-CLE Expense	58620	1,500	1,500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>13,913</b>	<b>13,300</b>	<b>613</b>
<b>TOTAL ALL EXPENSES:</b>		<b>13,913</b>	<b>13,300</b>	<b>613</b>
<b>NET INCOME (LOSS):</b>		<b>(8,268)</b>	<b>(8,600)</b>	<b>332</b>
 <b>30415 Fund Balance - Antitr, CP, UBP</b>		 <b>39,232</b>	 <b>47,500</b>	

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

SADM-Administrative Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	230	150	80
Publications Revenue	40800	2,000	4,000	(2,000)
Mini-CLE Revenue	41805	4,750	4,000	750
Section Dues Revenue	48200	7,500	7,500	-
<b>TOTAL REVENUE</b>		<b>14,480</b>	<b>15,650</b>	<b>(1,170)</b>
<b>DIRECT EXPENSES:</b>				
Attendance at BOG Meetings	58150	-	125	(125)
Awards	58175	400	400	-
Executive Committee Expenses	58300	-	500	(500)
Ldship/Prof Develop/Retreats	58325	10,000	8,500	1,500
Membership & Recruiting Exp	58350	125	125	-
Newsletter/Publication Expense	58375	1,200	1,000	200
Per Member Charge	58400	4,415	4,687	(272)
Reception/Forum Expense	58450	1,000	500	500
Mini-CLE Expense	58620	1,000	1,500	(500)
<b>TOTAL DIRECT EXPENSES:</b>		<b>18,140</b>	<b>17,337</b>	<b>803</b>
<b>TOTAL ALL EXPENSES:</b>		<b>18,140</b>	<b>17,337</b>	<b>803</b>
<b>NET INCOME (LOSS):</b>		<b>(3,660)</b>	<b>(1,687)</b>	<b>(1,973)</b>
<b>30405 Fund Balance - Admin Law</b>		<b>32,510</b>	<b>36,170</b>	

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

<b>SANIM-Animal Law</b>	<b>GL Acct #</b>	<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	120	-	120
Mini-CLE Revenue	41805	260	250	10
Seminar Splits w/Others	41875	100		100
Section Dues Revenue	48200	2,225	1,975	250
<b>TOTAL REVENUE</b>		<b>2,705</b>	<b>2,225</b>	<b>480</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	-	10	(10)
Executive Committee Expenses	58300	570	500	70
Ldship/Prof Develop/Retreats	58325	960	-	960
Membership & Recruiting Exp	58350	10	100	(90)
Per Member Charge	58400	1,572	1,481	91
Mini-CLE Expense	58620	970	750	220
Seminar Expense - Sections	58625	-	2,500	(2,500)
<b>TOTAL DIRECT EXPENSES:</b>		<b>4,082</b>	<b>5,341</b>	<b>(1,259)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>4,082</b>	<b>5,341</b>	<b>(1,259)</b>
<b>NET INCOME (LOSS):</b>		<b>(1,377)</b>	<b>(3,116)</b>	<b>1,739</b>
<b>30410 Fund Balance - Animal Law</b>		<b>5,404</b>	<b>6,781</b>	

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

SBUS-Business Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	470	10	460
Mini-CLE Revenue	41805	1,580	1,000	580
Seminar Splits w/CLE	41850	1,150	800	350
Section Dues Revenue	48200	30,825	30,750	75
<b>TOTAL REVENUE</b>		<b>34,025</b>	<b>32,560</b>	<b>1,465</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	210	250	(40)
Annual or Other Meeting Expens	58125	1,000		1,000
Attendance at BOG Meetings	58150	300	300	-
Executive Committee Expenses	58300	500	2,000	(1,500)
Ldship/Prof Develop/Retreats	58325	900	900	-
Membership & Recruiting Exp	58350	1,000	1,000	-
Newsletter/Publication Expense	58375	2,000	2,000	-
Per Member Charge	58400	21,775	23,063	(1,288)
Reception/Forum Expense	58450	900	900	-
New Lawyer Outreach	58500	1,500	1,500	-
Scholarships/Donations/Grant	58525	6,000	7,000	(1,000)
Section Committee Expense	58550	2,500	2,200	300
Section Special Projects	58600	-	1,500	(1,500)
Mini-CLE Expense	58620	2,800	3,000	(200)
Seminar Expense - Sections	58625	2,000	2,000	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>43,385</b>	<b>47,613</b>	<b>(4,228)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>43,385</b>	<b>47,613</b>	<b>(4,228)</b>
<b>NET INCOME (LOSS):</b>		<b>(9,360)</b>	<b>(15,053)</b>	<b>5,693</b>
<b>30420 Fund Balance - Business Law</b>		<b>25,339</b>	<b>34,699</b>	

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

SCAN-Cannabis Law Section	GL Acct #			
		Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	20		20
Mini-CLE Revenue	41805	250	250	-
Section Dues Revenue	48200	1,750	2,125	(375)
<b>TOTAL REVENUE</b>		<u><b>2,020</b></u>	<u><b>2,375</b></u>	<u><b>(355)</b></u>
			-	
<b>DIRECT EXPENSES:</b>				
Membership & Recruiting Exp	58350	50	50	-
Per Member Charge	58400	1,236	1,594	(358)
Mini-CLE Expense	58620	225	200	25
<b>TOTAL DIRECT EXPENSES:</b>		<u><b>1,511</b></u>	<u><b>1,844</b></u>	<u><b>(333)</b></u>
<b>TOTAL ALL EXPENSES:</b>		<u><b>1,511</b></u>	<u><b>1,844</b></u>	<u><b>(333)</b></u>
<b>NET INCOME (LOSS):</b>		<u><b>509</b></u>	<u><b>531</b></u>	<u><b>(22)</b></u>
<b>30422 Fund Balance- Cannabis Law</b>		<b>4,154</b>	<b>3,645</b>	

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

SCD-Creditor Debtor Rights	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	330	300	30
Seminar Splits w/CLE	41850	2,400	600	1,800
Section Dues Revenue	48200	15,960	14,100	1,860
<b>TOTAL REVENUE</b>		<b>18,690</b>	<b>15,000</b>	<b>3,690</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	-	150	(150)
Annual or Other Meeting Expens	58125	140	300	(160)
Awards	58175	360	-	360
Executive Committee Expenses	58300	340	5,400	(5,060)
Membership & Recruiting Exp	58350	-	250	(250)
Newsletter/Publication Expense	58375	210	600	(390)
Per Member Charge	58400	8,053	8,500	(447)
Scholarships/Donations/Grant	58525	5,000	5,000	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>14,103</b>	<b>20,200</b>	<b>(6,097)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>14,103</b>	<b>20,200</b>	<b>(6,097)</b>
<b>NET INCOME (LOSS):</b>		<b>4,587</b>	<b>(5,200)</b>	<b>9,787</b>
 <b>30435 Fund Balance - Creditor/Debtor</b>		<b>28,234</b>	<b>23,647</b>	

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

<b>GL Acct #</b>				
<b>SCON-Construction Law</b>				
		<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	440		440
Mini-CLE Revenue	41805	1,800	1,800	-
Seminar Splits w/Others	41875	10,580	6,000	4,580
Section Dues Revenue	48200	12,350	12,000	350
<b>TOTAL REVENUE</b>		<b>25,170</b>	<b>19,800</b>	<b>5,370</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	-	20	(20)
Awards	58175	1,000	3,500	(2,500)
Executive Committee Expenses	58300	2,370	5,000	(2,630)
Ldship/Prof Develop/Retreats	58325	1,860	2,500	(640)
Membership & Recruiting Exp	58350	-	500	(500)
Newsletter/Publication Expense	58375	3,000	2,500	500
Per Member Charge	58400	8,724	8,909	(185)
Reception/Forum Expense	58450	8,000	4,500	3,500
Scholarships/Donations/Grant	58525	80	500	(420)
Section Special Projects	58600	2,000	750	1,250
Mini-CLE Expense	58620	1,800	3,500	(1,700)
Seminar Expense - Sections	58625	314	1,500	(1,186)
<b>TOTAL DIRECT EXPENSES:</b>		<b>29,148</b>	<b>33,679</b>	<b>(4,531)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>29,148</b>	<b>33,679</b>	<b>(4,531)</b>
<b>NET INCOME (LOSS):</b>		<b>(3,978)</b>	<b>(13,879)</b>	<b>9,901</b>
 <b>30425 Fund Balance -Construction</b>		<b>28,551</b>	<b>32,529</b>	

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

SCORP-Corporate Counsel Section	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	480		480
Mini-CLE Revenue	41805	8,000	10,000	(2,000)
Seminar Splits w/CLE	41850	6,850	5,345	1,505
Seminar Splits w/Others	41875	3,620	1,500	2,120
Section Dues Revenue	48200	21,250	24,000	(2,750)
<b>TOTAL REVENUE</b>		<b>40,200</b>	<b>40,845</b>	<b>(645)</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	75	150	(75)
Awards	58175	200	200	-
Executive Committee Expenses	58300	500	500	-
Ldship/Prof Develop/Retreats	58325	500	1,250	(750)
Membership & Recruiting Exp	58350	1,000	500	500
Newsletter/Publication Expense	58375	-	150	(150)
Per Member Charge	58400	19,002	22,500	(3,498)
Reception/Forum Expense	58450	-	500	(500)
Scholarships/Donations/Grant	58525	5,000	6,000	(1,000)
Mini-CLE Expense	58620	8,750	8,750	-
Seminar Expense - Sections	58625	-	3,000	(3,000)
<b>TOTAL DIRECT EXPENSES:</b>		<b>35,027</b>	<b>43,500</b>	<b>(8,473)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>35,027</b>	<b>43,500</b>	<b>(8,473)</b>
<b>NET INCOME (LOSS):</b>		<b>5,173</b>	<b>(2,655)</b>	<b>7,828</b>
<b>30430 Fund Balance - Corporate Law</b>		<b>51,579</b>	<b>46,406</b>	

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

SCRIM-Criminal Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	820		820
Mini-CLE Revenue	41805	-	1,000	(1,000)
Seminar Splits w/CLE	41850	7,000	2,700	4,300
Section Dues Revenue	48200	11,220	11,010	210
<b>TOTAL REVENUE</b>		<b>19,040</b>	<b>14,710</b>	<b>4,330</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	100	100	-
Annual or Other Meeting Expens	58125	5,500	4,500	1,000
Executive Committee Expenses	58300	5,000	9,000	(4,000)
Executive Comm Exp - Other	58305	550	1,000	(450)
Ldship/Prof Develop/Retreats	58325	4,130	6,000	(1,870)
Membership & Recruiting Exp	58350	500	500	-
Per Member Charge	58400	6,605	6,881	(276)
Reception/Forum Expense	58450	2,500	2,000	500
New Lawyer Outreach	58500	500	500	-
Scholarships/Donations/Grant	58525	4,000	3,500	500
Law School Outreach	58615	500	1,000	(500)
Mini-CLE Expense	58620	2,000	1,500	500
Seminar Expense - Sections	58625	11,000	9,500	1,500
<b>TOTAL DIRECT EXPENSES:</b>		<b>42,885</b>	<b>45,981</b>	<b>(3,096)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>42,885</b>	<b>45,981</b>	<b>(3,096)</b>
<b>NET INCOME (LOSS):</b>		<b>(23,845)</b>	<b>(31,271)</b>	<b>7,426</b>
<b>30440 Fund Balance - Criminal Law</b>		<b>19,768</b>	<b>43,613</b>	

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

SCRL-Civil Rights Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	120		120
Mini-CLE Revenue	41805	1,500	1,000	500
Seminar Splits w/CLE	41850	875	400	475
Section Dues Revenue	48200	5,220	4,500	720
<b>TOTAL REVENUE</b>		<b>7,715</b>	<b>5,900</b>	<b>1,815</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	240	400	(160)
Attendance at BOG Meetings	58150	-	200	(200)
Awards	58175	310	300	10
Executive Committee Expenses	58300	750	1,700	(950)
Honorarium	58315	500	500	-
Ldship/Prof Develop/Retreats	58325	1,500	1,500	-
Membership & Recruiting Exp	58350	30	300	(270)
Per Member Charge	58400	3,073	2,813	260
Reception/Forum Expense	58450	760	1,000	(240)
Law School Outreach	58615	500	700	(200)
Mini-CLE Expense	58620	500	500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>8,163</b>	<b>9,913</b>	<b>(1,750)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>8,163</b>	<b>9,913</b>	<b>(1,750)</b>
<b>NET INCOME (LOSS):</b>		<b>(448)</b>	<b>(4,013)</b>	<b>3,565</b>
<b>30465 Fund Balance - Civil Right Sect</b>		<b>8,528</b>	<b>8,976</b>	

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

SDR-Alternative Dispute Resolution	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	390		390
Conferences & Institutes	41700	5,000	8,000	(3,000)
Mini-CLE Revenue	41805	360		360
Section Dues Revenue	48200	11,165	11,165	-
<b>TOTAL REVENUE</b>		<b>16,915</b>	<b>19,165</b>	<b>(2,250)</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	150	750	(600)
Annual or Other Meeting Expens	58125	-	500	(500)
Attendance at BOG Meetings	58150	-	250	(250)
Executive Committee Expenses	58300	1,000	1,800	(800)
Ldship/Prof Develop/Retreats	58325	5,500	5,500	-
Membership & Recruiting Exp	58350	1,500	2,750	(1,250)
Per Member Charge	58400	5,634	5,981	(347)
Scholarships/Donations/Grant	58525	570		570
Section Committee Expense	58550	-	4,000	(4,000)
Minl-CLE Expense	58620	2,000	2,000	-
Seminar Expense - Sections	58625	-	10,000	(10,000)
Website Expenses	58675	250	500	(250)
<b>TOTAL DIRECT EXPENSES:</b>		<b>16,604</b>	<b>34,031</b>	<b>(17,427)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>16,604</b>	<b>34,031</b>	<b>(17,427)</b>
<b>NET INCOME (LOSS):</b>		<b>311</b>	<b>(14,866)</b>	<b>15,177</b>
 <b>30445 Fund Balance - Dispute Resol</b>		<b>29,279</b>	<b>28,968</b>	

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

SELD-Elder Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	770	-	770
Seminar Splits w/CLE	41850	20,300	10,400	9,900
Section Dues Revenue	48200	20,895	21,403	(508)
<b>TOTAL REVENUE</b>		<b>41,965</b>	<b>31,803</b>	<b>10,162</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	360	600	(240)
Executive Committee Expenses	58300	1,500	1,500	-
Ldship/Prof Develop/Retreats	58325	5,000	5,000	-
Legislative/Lobbying	58326	1,500	1,500	-
Membership & Recruiting Exp	58350	100	100	-
Per Member Charge	58400	10,543	11,456	(913)
Reception/Forum Expense	58450	3,000	3,000	-
Scholarships/Donations/Grant	58525	15,000	15,000	-
Section Special Projects	58600	2,500	2,500	-
Seminar Expense - Sections	58625	1,500	1,500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>41,003</b>	<b>42,156</b>	<b>(1,153)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>41,003</b>	<b>42,156</b>	<b>(1,153)</b>
<b>NET INCOME (LOSS):</b>		<b>962</b>	<b>(10,353)</b>	<b>11,315</b>
<b>30450 Fund Balance - Elder Law</b>		<b>81,919</b>	<b>80,957</b>	

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

SELU-Environmental & Land Use Law Section	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	290		290
Seminar Registrations	41800	1,450		1,450
Mini-CLE Revenue	41805	1,050	500	550
Seminar Splits w/CLE	41850	2,975	7,580	(4,605)
Section Dues Revenue	48200	30,520	30,000	520
<b>TOTAL REVENUE</b>		<b>36,285</b>	<b>38,080</b>	<b>(1,795)</b>
-				
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	150	300	(150)
Awards	58175	2,500	400	2,100
Breakfast/Lunch/Dinner Mtg Exp	58200	300		300
Executive Committee Expenses	58300	10,000	2,000	8,000
Executive Comm Exp - Other	58305	500	10,000	(9,500)
Per Member Charge	58400	13,475	14,063	(588)
Scholarships/Donations/Grant	58525	6,000	9,000	(3,000)
Section Special Projects	58600	500		500
Law School Outreach	58615	1,000	1,000	-
Mini-CLE Expense	58620	2,000	2,500	(500)
Seminar Expense - Sections	58625	1,500	2,000	(500)
Website Expenses	58675	130	140	(10)
Seminar Scholarships	58750	2,000		2,000
<b>TOTAL DIRECT EXPENSES:</b>		<b>40,055</b>	<b>41,403</b>	<b>(1,348)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>40,055</b>	<b>41,403</b>	<b>(1,348)</b>
<b>NET INCOME (LOSS):</b>		<b>(3,770)</b>	<b>(3,323)</b>	<b>(447)</b>
<b>30455 Fund Balance - Envir Land Use</b>		<b>44,609</b>	<b>48,379</b>	

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

SFAM-Family Law	GL Acct #			
		Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	850		850
Seminar Splits w/CLE	41850	10,600	15,550	(4,950)
Section Dues Revenue	48200	34,230	34,125	105
<b>TOTAL REVENUE</b>		<b>45,680</b>	<b>49,675</b>	<b>(3,995)</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	240	200	40
Annual or Other Meeting Expens	58125	1,500	1,500	-
Attendance at BOG Meetings	58150	1,360	2,000	(640)
Awards	58175	2,000	1,900	100
Executive Committee Expenses	58300	16,000	16,000	-
Executive Comm Exp - Other	58305	10,000	10,000	-
Membership & Recruiting Exp	58350	1,000	1,000	-
Per Member Charge	58400	17,271	18,281	(1,010)
Reception/Forum Expense	58450	910		910
Scholarships/Donations/Grant	58525	15,000	10,000	5,000
MinI-CLE Expense	58620	-	2,000	(2,000)
Seminar Expense - Sections	58625	2,000	-	2,000
<b>TOTAL DIRECT EXPENSES:</b>		<b>67,281</b>	<b>62,881</b>	<b>4,400</b>
<b>TOTAL ALL EXPENSES:</b>		<b>67,281</b>	<b>62,881</b>	<b>4,400</b>
<b>NET INCOME (LOSS):</b>		<b>(21,601)</b>	<b>(13,206)</b>	<b>(8,395)</b>
<b>30460 Fund Balance - Family Law</b>		<b>103,278</b>	<b>124,879</b>	

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

SHEA-Health Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	770		770
Mini-CLE Revenue	41805	600	1,200	(600)
Seminar Splits w/CLE	41850	500		500
Section Dues Revenue	48200	7,780	7,780	-
<b>TOTAL REVENUE</b>		<b>9,650</b>	<b>8,980</b>	<b>670</b>
			-	
<b>DIRECT EXPENSES:</b>				
Printing & Copying	50070	1,000		1,000
Conference Calls	50165	500	500	-
Annual or Other Meeting Expens	58125	5,000		5,000
Awards	58175	2,000		2,000
Breakfast/Lunch/Dinner Mtg Exp	58200	1,500		1,500
Executive Committee Expenses	58300	5,000	2,500	2,500
Executive Comm Exp - Other	58305	2,500	500	2,000
Honorarium	58315	5,000	5,000	-
Ldship/Prof Develop/Retreats	58325	5,000	4,000	1,000
Membership & Recruiting Exp	58350	5,000	2,000	3,000
Newsletter/Publication Expense	58375	500		500
Per Member Charge	58400	6,870	7,294	(424)
Reception/Forum Expense	58450	1,500		1,500
New Lawyer Outreach	58500	1,500		1,500
Scholarships/Donations/Grant	58525	1,500	2,500	(1,000)
Section Committee Expense	58550	500		500
Section Special Projects	58600	1,500		1,500
Law School Outreach	58615	3,500		3,500
Mini-CLE Expense	58620	1,200	1,800	(600)
Seminar Expense - Sections	58625	15,000	15,000	-
Seminar Scholarships	58750	1,500	2,500	(1,000)
<b>TOTAL DIRECT EXPENSES:</b>		<b>67,570</b>	<b>43,594</b>	<b>23,976</b>
<b>TOTAL ALL EXPENSES:</b>		<b>67,570</b>	<b>43,594</b>	<b>23,976</b>
<b>NET INCOME (LOSS):</b>		<b>(57,920)</b>	<b>(34,614)</b>	<b>(23,306)</b>
<b>30470 Fund Balance - Health Law</b>		<b>(21,796)</b>	<b>36,124</b>	

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

SIND-Indian Law	GL Acct #			
		Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	680		680
Seminar Splits w/CLE	41850	2,200	2,750	(550)
Section Dues Revenue	48200	9,600	9,600	-
<b>TOTAL REVENUE</b>		<b>12,480</b>	<b>12,350</b>	<b>130</b>
			-	
<b>DIRECT EXPENSES:</b>				
Executive Committee Expenses	58300	400	400	-
Honorarium	58315	500	300	200
Membership & Recruiting Exp	58350	800	800	-
Newsletter/Publication Expense	58375	1,250	1,250	-
Per Member Charge	58400	5,651	6,000	(349)
Reception/Forum Expense	58450	2,000	2,000	-
Scholarships/Donations/Grant	58525	10,000	10,000	-
Seminar Expense - Sections	58625	2,000	-	2,000
<b>TOTAL DIRECT EXPENSES:</b>		<b>22,601</b>	<b>20,750</b>	<b>1,851</b>
<b>TOTAL ALL EXPENSES:</b>		<b>22,601</b>	<b>20,750</b>	<b>1,851</b>
<b>NET INCOME (LOSS):</b>		<b>(10,121)</b>	<b>(8,400)</b>	<b>(1,721)</b>
<b>30475 Fund Balance - Indian Law</b>		<b>31,774</b>	<b>41,895</b>	

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

SINTL-International Practice	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	270	-	270
Sponsorships	41450	2,000	-	2,000
Mini-CLE Revenue	41805	2,000	1,200	800
Section Dues Revenue	48200	8,435	9,000	(565)
<b>TOTAL REVENUE</b>		<b>12,705</b>	<b>10,200</b>	<b>2,505</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	200	150	50
Annual or Other Meeting Expens	58125	5,000	-	5,000
Executive Committee Expenses	58300	500	500	-
Ldship/Prof Develop/Retreats	58325	500	-	500
Membership & Recruiting Exp	58350	50	50	-
Newsletter/Publication Expense	58375	500		500
Per Member Charge	58400	4,256	4,219	37
Reception/Forum Expense	58450	-	2,000	(2,000)
Scholarships/Donations/Grant	58525	1,360	1,000	360
Law School Outreach	58615	-	1,000	(1,000)
Mini-CLE Expense	58620	1,500	1,500	-
Website Expenses	58675	-	10,000	(10,000)
<b>TOTAL DIRECT EXPENSES:</b>		<b>13,866</b>	<b>20,419</b>	<b>(6,553)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>13,866</b>	<b>20,419</b>	<b>(6,553)</b>
<b>NET INCOME (LOSS):</b>		<b>(1,161)</b>	<b>(10,219)</b>	<b>9,058</b>
<b>30485 Fund Balance - Int'l Practice</b>		<b>20,041</b>	<b>21,202</b>	

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

<b>SIP-Intellectual Property Law</b>		<b>GL Acct #</b>		
		<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	900	250	650
Mini-CLE Revenue	41805	1,240	770	470
Seminar Splits w/CLE	41850	7,900	4,900	3,000
Section Dues Revenue	48200	21,375	20,875	500
<b>TOTAL REVENUE</b>		<b>31,415</b>	<b>26,795</b>	<b>4,620</b>
			-	
<b>DIRECT EXPENSES:</b>				
Awards	58175	50	-	50
Executive Committee Expenses	58300	2,000	1,000	1,000
Ldship/Prof Develop/Retreats	58325	-	1,000	(1,000)
Membership & Recruiting Exp	58350	2,780	2,000	780
Per Member Charge	58400	15,099	15,180	(81)
Reception/Forum Expense	58450	3,750	3,750	-
Scholarships/Donations/Grant	58525	12,000	7,500	4,500
Law School Outreach	58615	1,000	500	500
Mini-CLE Expense	58620	1,500	1,500	-
Seminar Expense - Sections	58625	9,500	6,500	3,000
<b>TOTAL DIRECT EXPENSES:</b>		<b>47,679</b>	<b>38,930</b>	<b>8,749</b>
<b>TOTAL ALL EXPENSES:</b>		<b>47,679</b>	<b>38,930</b>	<b>8,749</b>
<b>NET INCOME (LOSS):</b>		<b>(16,264)</b>	<b>(12,135)</b>	<b>(4,129)</b>
 <b>30480 Fund Balance - Intellect Pro</b>		<b>61,575</b>	<b>77,839</b>	

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

SJUV-Juvenile Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	120		120
Section Dues Revenue	48200	4,830	4,500	330
<b>TOTAL REVENUE</b>		<b>4,950</b>	<b>4,500</b>	<b>450</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	150	150	-
Executive Committee Expenses	58300	500	500	-
Honorarium	58315	2,000	-	2,000
Ldship/Prof Develop/Retreats	58325	1,500	1,000	500
Membership & Recruiting Exp	58350	250	250	-
Per Member Charge	58400	2,437	2,500	(63)
Scholarships/Donations/Grant	58525	2,060	-	2,060
Mini-CLE Expense	58620	500	500	-
Seminar Expense - Sections	58625	800	1,000	(200)
<b>TOTAL DIRECT EXPENSES:</b>		<b>10,197</b>	<b>5,900</b>	<b>4,297</b>
<b>TOTAL ALL EXPENSES:</b>		<b>10,197</b>	<b>5,900</b>	<b>4,297</b>
<b>NET INCOME (LOSS):</b>		<b>(5,247)</b>	<b>(1,400)</b>	<b>(3,847)</b>
<b>30488 Fund Balance - Juvenile Law SE</b>		<b>5,377</b>	<b>10,624</b>	

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

<b>SLAMP-Legal Assistance to Military Personnel</b>		<b>GL Acct #</b>		
		<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	190		190
Mini-CLE Revenue	41805	130		130
Section Dues Revenue	48200	2,800	2,625	175
<b>TOTAL REVENUE</b>		<b>3,120</b>	<b>2,625</b>	<b>495</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	200	200	-
Executive Committee Expenses	58300	50	50	-
Membership & Recruiting Exp	58350	30	-	30
Newsletter/Publication Expense	58375	100	100	-
Per Member Charge	58400	1,413	1,406	7
Scholarships/Donations/Grant	58525	2,000	2,000	-
Mini-CLE Expense	58620	500	500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>4,293</b>	<b>4,256</b>	<b>37</b>
<b>TOTAL ALL EXPENSES:</b>		<b>4,293</b>	<b>4,256</b>	<b>37</b>
<b>NET INCOME (LOSS):</b>		<b>(1,173)</b>	<b>(1,631)</b>	<b>458</b>
<b>30503 Fund Balance - Legal Services AF</b>		<b>16,002</b>	<b>17,175</b>	

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

SLB-Low Bono	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	70	-	70
Mini-CLE Revenue	41805	3,000	3,000	-
Seminar Splits w/Others	41875	-	500	(500)
Section Dues Revenue	48200	2,400	2,550	(150)
<b>TOTAL REVENUE</b>		<b>5,470</b>	<b>6,050</b>	<b>(580)</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	140	10	130
Annual or Other Meeting Expens	58125	300	200	100
Attendance at BOG Meetings	58150	300	100	200
Awards	58175	300	50	250
Executive Committee Expenses	58300	350	175	175
Ldship/Prof Develop/Retreats	58325	1,400	1,000	400
Membership & Recruiting Exp	58350	200	200	-
Newsletter/Publication Expense	58375	2,000	2,000	-
Per Member Charge	58400	1,413	1,594	(181)
New Lawyer Outreach	58500	200	200	-
Scholarships/Donations/Grant	58525	900	300	600
Section Special Projects	58600	-	300	(300)
Law School Outreach	58615	200	200	-
Mini-CLE Expense	58620	224	200	24
Seminar Expense - Sections	58625	100		100
<b>TOTAL DIRECT EXPENSES:</b>		<b>8,027</b>	<b>6,529</b>	<b>1,498</b>
<b>TOTAL ALL EXPENSES:</b>		<b>8,027</b>	<b>6,529</b>	<b>1,498</b>
<b>NET INCOME (LOSS):</b>		<b>(2,557)</b>	<b>(479)</b>	<b>(2,078)</b>
<b>30492 Fund Balance - Low Bono</b>		<b>12,486</b>	<b>15,043</b>	

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

SLE-Labor & Employment Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	850	-	850
Mini-CLE Revenue	41805	1,390	500	890
Seminar Splits w/CLE	41850	13,450	14,045	(595)
Section Dues Revenue	48200	28,860	28,890	(30)
<b>TOTAL REVENUE</b>		<b>44,550</b>	<b>43,435</b>	<b>1,115</b>
<b>DIRECT EXPENSES:</b>				
Printing & Copying	50070	200	200	-
Conference Calls	50165	180	300	(120)
Executive Committee Expenses	58300	2,000	6,500	(4,500)
Honorarium	58315	1,000	1,000	-
Ldship/Prof Develop/Retreats	58325	15,000	7,500	7,500
Per Member Charge	58400	16,989	18,375	(1,386)
Reception/Forum Expense	58450	3,000	3,000	-
Scholarships/Donations/Grant	58525	22,500	15,000	7,500
Law School Outreach	58615	1,000	1,500	(500)
Mini-CLE Expense	58620	8,000	14,000	(6,000)
Seminar Expense - Sections	58625	5,000	3,000	2,000
<b>TOTAL DIRECT EXPENSES:</b>		<b>74,869</b>	<b>70,375</b>	<b>4,494</b>
<b>TOTAL ALL EXPENSES:</b>		<b>74,869</b>	<b>70,375</b>	<b>4,494</b>
<b>NET INCOME (LOSS):</b>		<b>(30,319)</b>	<b>(26,940)</b>	<b>(3,379)</b>
<b>30490 Fund Balance - Labor &amp; Employ</b>		<b>37,072</b>	<b>67,391</b>	

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

SLGBT-LGBT Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	90		90
Mini-CLE Revenue	41805	200	-	200
Section Dues Revenue	48200	3,570	3,300	270
<b>TOTAL REVENUE</b>		<b>3,860</b>	<b>3,300</b>	<b>560</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	110	200	(90)
Annual or Other Meeting Expens	58125	200	200	-
Executive Committee Expenses	58300	200	200	-
Honorarium	58315	500	500	-
Membership & Recruiting Exp	58350	2,000	700	1,300
Per Member Charge	58400	2,102	2,063	39
Scholarships/Donations/Grant	58525	200	200	-
Mini-CLE Expense	58620	1,500	1,000	500
Seminar Scholarships	58750	500	500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>7,312</b>	<b>5,563</b>	<b>1,749</b>
<b>TOTAL ALL EXPENSES:</b>		<b>7,312</b>	<b>5,563</b>	<b>1,749</b>
<b>NET INCOME (LOSS):</b>		<b>(3,452)</b>	<b>(2,263)</b>	<b>(1,189)</b>
<b>30513 Fund Balance - LGBT</b>		<b>4,178</b>	<b>7,630</b>	

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

SLIT-Litigation Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	820	100	720
Seminar Splits w/CLE	41850	11,350	3,000	8,350
Section Dues Revenue	48200	30,660	29,700	960
<b>TOTAL REVENUE</b>		<b>42,830</b>	<b>32,800</b>	<b>10,030</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	170	-	170
Awards	58175	1,500	1,500	-
Breakfast/Lunch/Dinner Mtg Exp	58200	5,500	5,500	-
Executive Committee Expenses	58300	12,750	12,750	-
Ldship/Prof Develop/Retreats	58325	420		420
Membership & Recruiting Exp	58350	1,000	1,000	-
Newsletter/Publication Expense	58375	-	500	(500)
Per Member Charge	58400	18,049	17,998	51
New Lawyer Outreach	58500	600	600	-
Scholarships/Donations/Grant	58525	6,000	6,000	-
Law School Outreach	58615	1,500	1,500	-
Seminar Expense - Sections	58625	750	750	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>48,239</b>	<b>48,098</b>	<b>141</b>
<b>TOTAL ALL EXPENSES:</b>		<b>48,239</b>	<b>48,098</b>	<b>141</b>
<b>NET INCOME (LOSS):</b>		<b>(5,409)</b>	<b>(15,298)</b>	<b>9,889</b>
<b>30500 Fund Balance - Litigation Law</b>		<b>72,590</b>	<b>77,999</b>	

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

SRPPT-Real Property, Probate & Trust	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	650	-	650
Seminar Splits w/CLE	41850	44,745	71,424	(26,679)
Section Dues Revenue	48200	56,650	56,875	(225)
<b>TOTAL REVENUE</b>		<b>102,045</b>	<b>128,299</b>	<b>(26,254)</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	200	150	50
Attendance at BOG Meetings	58150	-	1,000	(1,000)
Executive Committee Expenses	58300	10,000	10,000	-
Executive Comm Exp - Other	58305	23,000	16,000	7,000
Ldship/Prof Develop/Retreats	58325	30,000	20,000	10,000
Legislative/Lobbying	58326	-	500	(500)
Membership & Recruiting Exp	58350	1,000	500	500
Newsletter/Publication Expense	58375	2,000	2,000	-
Per Member Charge	58400	40,018	41,360	(1,342)
New Lawyer Outreach	58500	1,500	1,000	500
Scholarships/Donations/Grant	58525	8,000	7,000	1,000
Law School Outreach	58615	1,000		1,000
MinI-CLE Expense	58620	-	224	(224)
Seminar Expense - Sections	58625	1,180	6,000	(4,820)
Website Expenses	58675	4,040	5,000	(960)
<b>TOTAL DIRECT EXPENSES:</b>		<b>121,938</b>	<b>110,734</b>	<b>11,204</b>
<b>TOTAL ALL EXPENSES:</b>		<b>121,938</b>	<b>110,734</b>	<b>11,204</b>
<b>NET INCOME (LOSS):</b>		<b>(19,893)</b>	<b>17,565</b>	<b>(37,458)</b>
 <b>30505 Fund Balance - RProp, Prob, Tst</b>		<b>152,313</b>	<b>172,206.24</b>	

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

SSEN-Senior Lawyers	GL Acct #			
		Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	90	100	(10)
Mini-CLE Revenue	41805	2,720	2,500	220
Section Dues Revenue	48200	5,550	6,250	(700)
<b>TOTAL REVENUE</b>		<b>8,360</b>	<b>8,850</b>	<b>(490)</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	250	250	-
Executive Committee Expenses	58300	500	1,000	(500)
Newsletter/Publication Expense	58375	1,800	1,250	550
Per Member Charge	58400	3,921	4,688	(766)
<b>TOTAL DIRECT EXPENSES:</b>		<b>6,471</b>	<b>7,188</b>	<b>(717)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>6,471</b>	<b>7,188</b>	<b>(716)</b>
<b>NET INCOME (LOSS):</b>		<b>1,889</b>	<b>1,663</b>	<b>226</b>
<b>30510 Fund Balance - Senior Lawyers</b>		<b>17,026</b>	<b>15,137</b>	

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

SSSP-Solo & Small Practice	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	900	-	900
Mini-CLE Revenue	41805	5,000	5,000	-
Section Dues Revenue	48200	31,500	31,500	-
<b>TOTAL REVENUE</b>		<b>37,400</b>	<b>36,500</b>	<b>900</b>
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	190	350	(160)
Attendance at BOG Meetings	58150	-	100	(100)
Executive Committee Expenses	58300	270	1,000	(730)
Ldship/Prof Develop/Retreats	58325	5,000	5,000	-
Membership & Recruiting Exp	58350	3,000	3,000	-
Per Member Charge	58400	15,894	16,875	(981)
Scholarships/Donations/Grant	58525	1,200	1,000	200
Section Special Projects	58600	1,500	1,500	-
Mini-CLE Expense	58620	2,500	3,000	(500)
Seminar Expense - Sections	58625	5,000	5,000	-
Website Expenses	58675	4,000	1,750	2,250
Seminar Scholarships	58750	2,000	2,000	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>40,554</b>	<b>40,575</b>	<b>(21)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>40,554</b>	<b>40,575</b>	<b>(21)</b>
<b>NET INCOME (LOSS):</b>		<b>(3,154)</b>	<b>(4,075)</b>	<b>921</b>
<b>30495 Fund Balance - Solo Small Prac</b>		<b>88,124</b>	<b>91,278</b>	

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

STAX-Taxation Law	GL Acct #	Budget FY2023 v2	Budget FY2022 v3	Comparison
<b>REVENUE:</b>				
Interest - Investments	40500	560		560
Annual or Other Meeting Rev	41500	2,000	2,000	-
Mini-CLE Revenue	41805	360	500	(140)
Section Dues Revenue	48200	12,460	12,460	-
<b>TOTAL REVENUE</b>		<b>15,380</b>	<b>14,960</b>	<b>420</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	100	-	100
Annual or Other Meeting Expens	58125	10,000	10,000	-
Awards	58175	400	400	-
Executive Committee Expenses	58300	2,000	2,000	-
Membership & Recruiting Exp	58350	1,500	2,000	(500)
Per Member Charge	58400	11,002	11,681	(679)
Reception/Forum Expense	58450	4,500	4,500	-
Scholarships/Donations/Grant	58525	5,000	5,000	-
Section Special Projects	58600	6,000	6,000	-
Mini-CLE Expense	58620	500	500	-
Seminar Expense - Sections	58625	4,000	4,000	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>45,002</b>	<b>46,081</b>	<b>(1,079)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>45,002</b>	<b>46,081</b>	<b>(1,079)</b>
<b>NET INCOME (LOSS):</b>		<b>(29,622)</b>	<b>(31,121)</b>	<b>1,499</b>
 <b>30515 Fund Balance - Taxation Law</b>		 <b>(17,127)</b>	 <b>12,495</b>	

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

<b>SWP-World Peace Through Law</b>		<b>GL Acct #</b>		
		<b>Budget FY2023 v2</b>	<b>Budget FY2022 v3</b>	<b>Comparison</b>
<b>REVENUE:</b>				
Interest - Investments	40500	200		200
Mini-CLE Revenue	41805	-	1,500	(1,500)
Seminar Splits w/CLE	41850	875		875
Section Dues Revenue	48200	3,870	4,020	(150)
<b>TOTAL REVENUE</b>		<b>4,945</b>	<b>5,520</b>	<b>(575)</b>
			-	
<b>DIRECT EXPENSES:</b>				
Conference Calls	50165	10	500	(490)
Awards	58175	500	500	-
Executive Committee Expenses	58300	150	150	-
Membership & Recruiting Exp	58350	1,000	1,000	-
Per Member Charge	58400	2,278	2,531	(253)
Reception/Forum Expense	58450	500	500	-
Scholarships/Donations/Grant	58525	3,000	3,000	-
Section Special Projects	58600	200	200	-
Law School Outreach	58615	100	100	-
Mini-CLE Expense	58620	1,490	1,500	(10)
Seminar Expense - Sections	58625	1,500	1,500	-
<b>TOTAL DIRECT EXPENSES:</b>		<b>10,728</b>	<b>11,481</b>	<b>(753)</b>
<b>TOTAL ALL EXPENSES:</b>		<b>10,728</b>	<b>11,481</b>	<b>(753)</b>
<b>NET INCOME (LOSS):</b>		<b>(5,783)</b>	<b>(5,961)</b>	<b>178</b>
 <b>30520 Fund Balance - World Peace</b>		<b>9,874</b>	<b>15,657</b>	

# ETHOS

Examining the Historical Organization  
and Structure of the Bar

A process by the Washington State Bar Association's Board of Governors to study whether the State Bar must or should change structure and to make corresponding recommendations to the Washington Supreme Court



## FINAL REPORT AND RECOMMENDATIONS

SEPTEMBER 2022

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# ETHOS\* Final Report and Recommendations

September 2022

## **\*ETHOS—Examining the Historical Organization and Structure of the Bar**

A process by the Washington State Bar Association’s Board of Governors to study whether the State Bar must or should change structure and to make corresponding recommendations to the Washington Supreme Court

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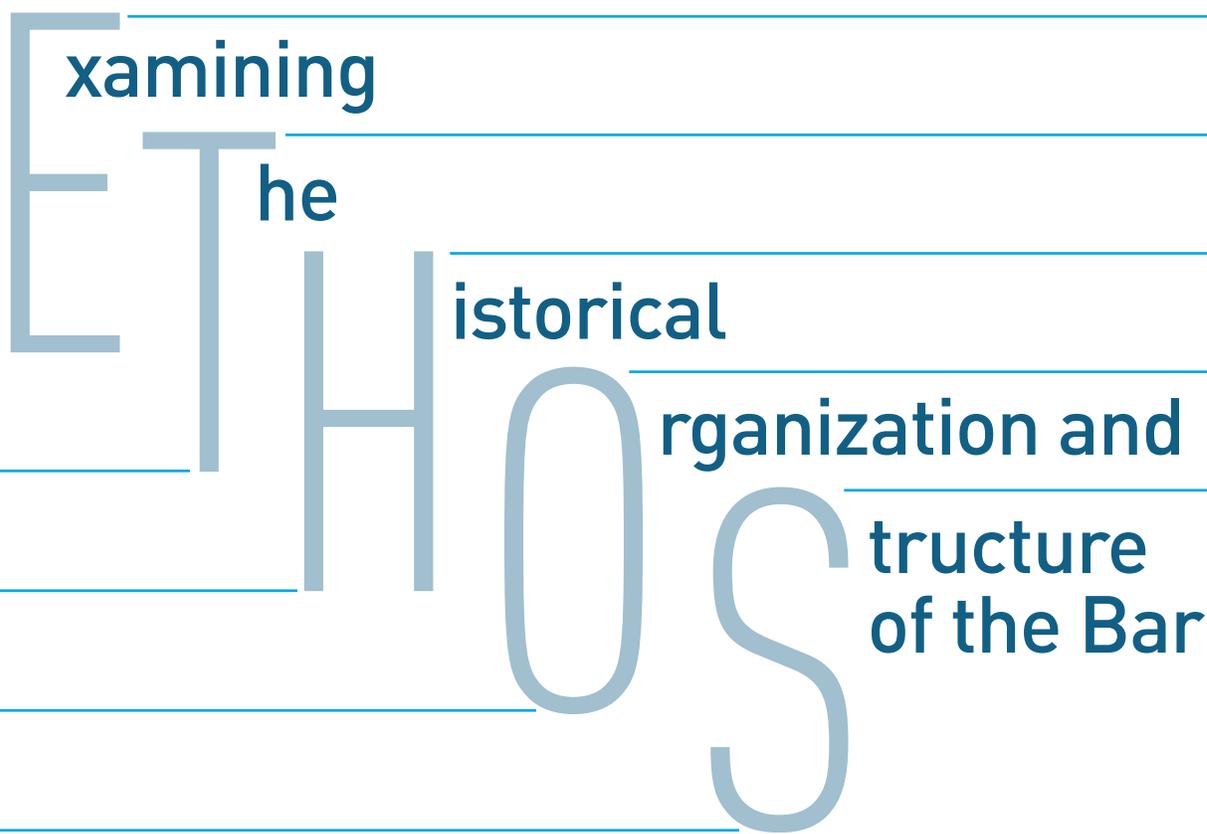
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## Executive Summary

**IN SEPTEMBER 2021**, Chief Justice Steven González called then President of the Washington State Bar Association (WSBA) Kyle Sciuchetti and conveyed a request on behalf of the Washington Supreme Court (Court) for the Board of Governors (Board) of the WSBA to conduct a bar-structure study and report back with recommendations. The request’s impetus and urgency was recent case law with First Amendment implications for integrated bars, such as the WSBA, including several decisions from circuit courts with petitions for certiorari pending before the U.S. Supreme Court.

The Board responded by conducting a 7-month-long process, dubbed “ETHOS” (Examining the Historical Organization and Structure of the Bar), that included review of historical information, legal and fiscal analysis, member engagement and feedback, and debate about several possible bar-structure scenarios.



In concluding the ETHOS process, the Board makes the following responses and recommendations to the Court in answer to the three specific questions posed by Chief Justice González:

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**Question****1**

Does current federal litigation regarding the constitutionality of integrated bars require the WSBA to make a structure change?

**Response:** No. This response is supported by the U.S. Supreme Court’s April 2022 denial of certiorari in cases involving the integrated-bar structure.

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**Question****2**

Even if the WSBA does not have to alter its structure now, what is the contingency plan if the U.S. Supreme Court does issue a ruling that forces a change?

**Response and recommendation:** It will be more efficacious and efficient for WSBA and the Washington Supreme Court leaders to act upon the holding in a specific decision if there is a ruling that forces structural change, rather than developing a hypothetical contingency plan now. The documents and information gathered during ETHOS will inform the planning process at that time.

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**Question****3**

Litigation aside, what is the ideal structure for the WSBA to accomplish its mission?

**Response and recommendation:** The ideal structure is the current integrated model, which, in addition to professional regulation, provides critical programs and services that work together to support the public and the profession.

# Background

## State Bar Structures

**U.S. JURISDICTIONS** vary widely in their structure for regulating the practice of law, but there are two predominant models: The agency/voluntary model and the integrated/mandatory model. Under the agency model, the regulation of the practice of law is carried out by the state Supreme Court or an agency that reports directly to the court, and membership in any statewide bar association is typically voluntary. Under the integrated model, the statewide bar association administers at least some regulatory functions on behalf of the court and also provides at least some services associated with a professional association; membership is mandatory. Within each jurisdiction there can be considerable variation (for instance, some mandatory statewide bars do not perform regulatory services).

Washington operates under the integrated-bar structure. The WSBA administers all regulatory functions under the delegated authority of the Washington Supreme Court (e.g., admission to practice, license renewal, professional discipline, and mandatory continuing legal education) as well as professional association services focused on improving the quality of legal services offered to the public (e.g. sections, career assistance, professional development, and practice assistance).<sup>1</sup> Membership in the WSBA is mandatory to be licensed to practice law in Washington. This was not always the case; the organization was originally voluntary when started in 1888 by a group of lawyers in the Washington Territory. In 1933, the Washington State Legislature codified chapter 2.48 RCW,<sup>2</sup> known as the State Bar Act, which made membership mandatory for legal practitioners.

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<sup>1</sup> The regulatory objectives of the WSBA are listed in Washington State Court Rules General Rule 12.1 with other purposes and authorized activities listed in GR12.2; see [www.courts.wa.gov/court\\_rules/pdf/GR/GA\\_GR\\_12\\_01\\_00.pdf](http://www.courts.wa.gov/court_rules/pdf/GR/GA_GR_12_01_00.pdf) and [www.courts.wa.gov/court\\_rules/pdf/GR/GA\\_GR\\_12\\_02\\_00.pdf](http://www.courts.wa.gov/court_rules/pdf/GR/GA_GR_12_02_00.pdf), respectively.

<sup>2</sup> <https://app.leg.wa.gov/rcw/default.aspx?cite=2.48&full=true>.

## Legal Developments Prompting the ETHOS Study

**IN 2018, A U.S. SUPREME COURT DECISION**—*Janus v. American Federation of State, County, and Municipal Employees, Council 31*<sup>3</sup>—threw into question the continued viability of a key case—*Keller v. State Bar of California*<sup>4</sup>—that provides the constitutional foundation of the integrated-bar structure. As a result, several lawsuits have been filed throughout the country challenging integrated-bar associations, most notably in Louisiana, Michigan, North Dakota, Oklahoma, Oregon, Texas, Utah, and Wisconsin.

The main legal question under scrutiny is:

***Does it violate bar members' First Amendment rights when they are required to be part of an integrated bar to practice law?***

Constitutional challenges have been raised when an integrated bar is alleged to have engaged in speech or activity that strays from the bar's primary duty of regulating the practice of law; plaintiff bar members contend they should not be compelled to be associated with such speech or activity.

In the wake of *Janus* and subsequent lawsuits challenging integrated bars based on *Janus*, the Washington Supreme Court in late 2018 convened the Washington Supreme Court Work Group on Bar Structure, which evaluated federal law developments, as well as the WSBA's historical and existing structure and practices. In September 2019, the Work Group issued a final report with the recommendation to retain an integrated bar structure "for now."<sup>5</sup>

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<sup>3</sup> *Janus v. AFSCME*, 585 U.S. \_\_\_, 138 S. Ct. 2448, 201 L. Ed. 2d 924 (2018).

<sup>4</sup> *Keller v. State Bar of California*, 496 U.S. 1 (1990).

<sup>5</sup> See [www.wsba.org/Legal-Community/Committees-Boards-and-Other-Groups/bar-structure-work-group](http://www.wsba.org/Legal-Community/Committees-Boards-and-Other-Groups/bar-structure-work-group).

Since that time, legal challenges to the integrated-bar structure have continued. By late 2021, these lawsuits resulted in several federal circuit court decisions, followed by petitions for review by the U.S. Supreme Court. With a potentially binding decision on the horizon, the Washington Supreme Court in December 2021 asked the WSBA Board of Governors to again evaluate the structure of the WSBA and to make a recommendation regarding three key questions. (Note: On April 4, 2022, while the ETHOS process was underway, the U.S. Supreme Court denied certiorari in these cases.<sup>6</sup>)

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<sup>6</sup> See *Taylor v. Heath*, 4 F.4th 406 (6th Cir. 2021), *cert. denied*, 142 S. Ct. 1441 (2022); *Schell v. Darby*, 11 F.4th 1178 (10th Cir. 2021), *cert. denied*, 142 S. Ct. 1440 (2022); *McDonald v. Firth*, 4 F.4th 229 (5th Cir. 2021), *cert. denied*, 142 S. Ct. 1442 (2022).

# Purpose and Charter of ETHOS

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**ON DECEMBER 14, 2021**, Chief Justice Steven González appeared at a Special Meeting of the Board and, on behalf of the Court, asked the Board to study and make recommendations in response to three questions:

- Does current federal litigation regarding the constitutionality of integrated bars require the WSBA to make a structure change?
- Even if the WSBA does not have to alter its structure now, what is the contingency plan if the U.S. Supreme Court does issue a ruling that forces a change?
- Litigation aside, what is the ideal structure for the WSBA to accomplish its mission?

In response, the Board approved its ETHOS charter on Jan. 13, 2022.

## THE ETHOS CHARTER

**The Board of Governors** will review and assess the current structure of the WSBA in light of recent case law implicating rights under the First Amendment (Freedom of Speech and Freedom of Association). The process will collect information regarding the experiences of other states that have either recently changed their organizational structure or are considering whether to do so. The process will also consider the cost of any structural change to its membership and what effect structural change, if any, will have on 1) diversity, equity and inclusion and any impact on marginalized communities, 2) the regulatory division of the bar; 2) WSBA Sections and 3) Washington State Supreme Court Boards, 4) the Access to Justice community, 5) the public, and 6) the membership of the WSBA.

**The Board of Governors** will invite presentations from those with subject matter expertise or [who] have relevant experience with mandatory or voluntary bar associations in other parts of the country.

**The Board of Governors** will solicit input and active participation from stakeholders including but not limited to WSBA leadership and staff, WSBA sections, committees, councils, the Access to Justice Community, Supreme Court Boards, minority bar associations and interested members of the public.

**The Board of Governors** will receive and share knowledge and have open, collaborative, and respectful conversations. The eight meetings will generally be open to the public, except in the rare circumstance in which the Board of Governors must meet in executive session in order to consider legal advice from its attorney.

**The Board Governors** will make a recommendation or recommendations to the Washington State Supreme Court as to the current or future structure of the Washington State Bar Association.

*Board of Governors  
The Washington State Bar Association  
January 13, 2022*

# ETHOS Process

## Meetings

**BETWEEN FEBRUARY AND AUGUST 2022**, the Board held seven 7-hour meetings to fulfill its charter. The meetings were held in various locations throughout the state, including Seattle, Spokane, and Tacoma. All agendas and materials were published for public participation, and Zoom access was provided for each meeting. Various experts and authorities presented information. Two meetings were entirely devoted to engagement and feedback.

Recordings of the full meetings can be viewed at [www.youtube.com/user/WashingtonStateBar](https://www.youtube.com/user/WashingtonStateBar).

## Resources and Materials

All resources, materials, and written feedback considered by the Board during the ETHOS process are published at [www.wsba.org/structure-study](https://www.wsba.org/structure-study). Here is the range of topics, presenters, and information at each meeting:

### Meeting 1

Feb. 5, 2022

- A brief history of the structure of the WSBA, by Chief Disciplinary Counsel Doug Ende
- Case law concerning mandatory bar associations—1961 to 2014 and 2018 to present—by General Counsel Julie Shankland
- Information about and decisions from the Court’s 2018 work group on structure, by WSBA Governors who participated in that work group
- Comments from members and the public

**Meeting 2****March 5, 2022**

- Information about how the WSBA is funded, by Chief Regulatory Counsel Renata Garcia and Director of Advancement Kevin Plachy
- An overview of the WSBA's regulatory functions, by Chief Regulatory Counsel Renata Garcia
- The history and activities of WSBA sections, by Director of Advancement Kevin Plachy
- Perspectives about the relationship between the WSBA and sections, by section leaders Nancy Hawkins (Family Law Section), Kari Petrasek (Solo and Small Practice Section), Kevin Fay (Corporate Counsel Section), and Randall Winn (World Peace Through Law Section)
- Information about Supreme Court boards administered by the WSBA, by Executive Director Terra Nevitt
- Perspectives about the relationship between the WSBA and Court-created boards, by Michael Cherry (Practice of Law Board Chair) and Emily Rose Mowrey (Law Clerk Board Chair)
- Information about the *Keller* deduction and what the WSBA includes in it, by General Counsel Julie Shankland
- Comments from members and the public

**Meeting 3****April 23, 2022**

- Targeted feedback time for Minority Bar Associations
- Targeted feedback time for WSBA Sections
- Targeted feedback time for Supreme Court Boards
- Targeted feedback time for the Alliance for Equal Justice Community
- Targeted feedback time for WSBA Committees
- Targeted feedback time for the general membership and public

**Meeting 4****May 21, 2022**

- Exploring the integrated bar model—Oregon and Idaho—with Helen Hirschbiel (CEO of Oregon State Bar) and Diane Minnich (Executive Director of the Idaho State Bar)
- Exploring the voluntary bar model—Colorado and Nebraska—with Amy Larson (Executive Director and CEO of the Colorado and Denver Bar Associations) and Liz Neely (Executive Director of the Nebraska State Bar Association)
- Exploring the hybrid model—California—with Leah Wilson (Executive Director of the State Bar of California) and Oyango Snell (Executive Director of the California Lawyers Association)
- Comments from members and the public

**Meeting 5****June 18, 2022**

- Board of Governors discussion about question 1 (Is a change to the WSBA's integrated structure required by law at this time?) considering the U.S. Supreme Court's April 2022 denial of certiorari in pending, applicable cases
- Board of Governors discussion with Supreme Court Boards about the applicability of GR 12 and *Keller*
- Board of Governors discussion of question 3 (What is the ideal structure for the WSBA to achieve its mission, regardless of pending litigation?) In particular, the Board considered seven scenarios for different structures, including fiscal analyses
- Board of Governors discussion about whether a member referendum process would be helpful in decision making or, if not, what other ways are available to get a wide perspective from members
- Board of Governors discussion of question 2 (What is the contingency plan if the WSBA is forced by court decision to change its structure?)
- Comments from members and the public

**Meeting 6****July 23, 2022**

- An agenda devoted to member and public feedback

**Meeting 7****Aug. 13, 2022**

- Consideration and debate regarding question 3 (What is the ideal structure for the WSBA to achieve its mission, regardless of pending litigation?) with three scenarios considered: 1. Status quo (integrated bar); 2. An integrated bar but moving the WSBA legislative/political activity to an associated, voluntary non-profit entity; and 3. Bifurcation with regulatory services directly under the Court (or agency of the Court) and some/all professional association services moving to a voluntary bar association
- Consideration and discussion of membership and WSBA employee surveys

## Engagement and Feedback

### Ongoing

**THE BOARD IDENTIFIED** transparency, engagement, and feedback as its foremost values in the ETHOS process. Throughout the process, WSBA staff emphasized information and feedback opportunities in every Take Note newsletter (sent electronically twice a month to members), Board meeting recaps (sent electronically to all members after each Board meeting), and *Bar News* magazine (mailed almost monthly to all members). In addition, the ETHOS process occupied the most prominent banner at [wsba.org](http://wsba.org) with a link to a continuously updated information page; the NWSidebar blog published regular features and updates; and WSBA staff liaisons sent ongoing, targeted invitations to groups such as county bar leaders, section leaders, and minority bar association leaders.

To help general members of the WSBA and the public better understand the process and what was at stake, WSBA President Brian Tollefson and Executive Director Terra Nevitt created a short video,<sup>7</sup> which was a useful resource and was shared widely, especially in advance of meetings at which specific stakeholders were invited to join the meeting and provide feedback.

In addition, the June issue of *Bar News*<sup>8</sup> devoted its cover and a special section to the ETHOS process and invited member participation/feedback. The package included background information and perspective from University of Connecticut School of Law Professor Leslie Levin (an expert on the legal profession, ethical decision making, and lawyer discipline); two opinion pieces, one favoring the current structure (from section leaders) and one supporting bifurcation (from King County Bar Association leaders and the Office of Civil Legal Aid leaders); a timeline of the history of regulation of the practice of law in Washington state; and an update on the ETHOS process and how to get involved.

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<sup>7</sup> <https://youtu.be/mWbSEp0rsNM>.

<sup>8</sup> <https://wabarnews.org/2022/06/09/all-about-bar-structure/>.

## Surveys

In addition to the many open feedback opportunities summarized above, the Board decided it would be valuable to hear from a representative cross-section of members and WSBA employees to ensure that all voices—not just the most vocal—were heard and considered in accurate proportion. Toward that end, the ETHOS process relied on results from two surveys.

### **WSBA MEMBER SURVEY<sup>9</sup>**

The Board engaged a professional research company—National Business Research Institute (NBRI), which also administers the WSBA’s ongoing member satisfaction survey—to help design and implement a survey to collect member sentiment about their preferred bar structure. The objectives were to ensure neutrality in the questions and a reliable cross-sampling of the membership. NBRI’s organizational psychologists consulted closely on both the questions and the methodology. NBRI advised against an all-member “opt-in” approach, which tends to collect extreme points of view—as those are the members motivated to respond—which points of view are unlikely to represent the entire membership. NBRI instead sent invitations to randomly selected members and recorded participation and answers anonymously. Overall, NBRI was very pleased with the response rate and validity of data.

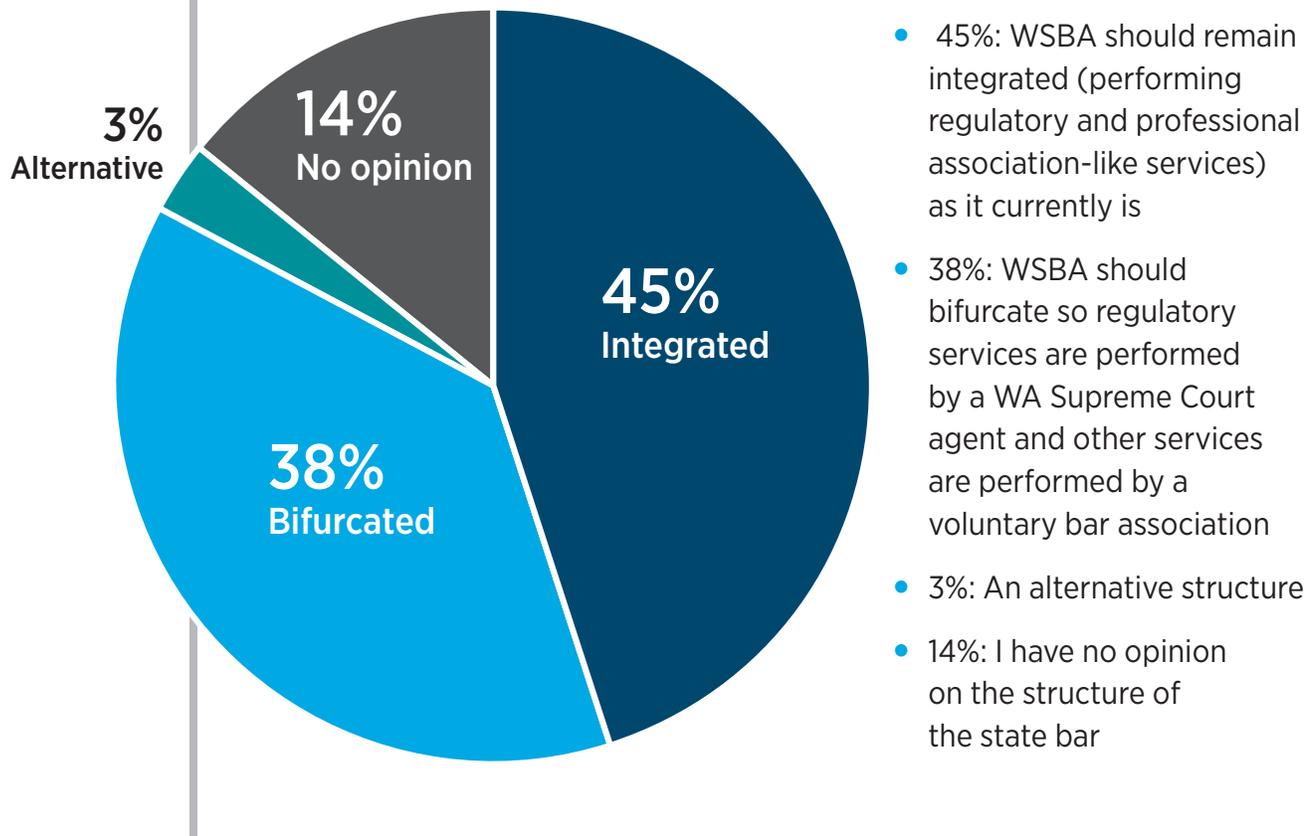
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<sup>9</sup> See [www.wsba.org/docs/default-source/legal-community/committees/bar-structure-work-group/2022-08-13.ethos-late-late-meeting-materials.pdf#page=6](http://www.wsba.org/docs/default-source/legal-community/committees/bar-structure-work-group/2022-08-13.ethos-late-late-meeting-materials.pdf#page=6) for all comments.

**MEMBER SURVEY SUMMARY:**

- Response Rate: 479 members = 97.75 confidence level / 5% sampling error (exceeding NBRI's 95/5 goal for statistically valid data)

*Which of the following options best describes your preferred structure for the WSBA?*



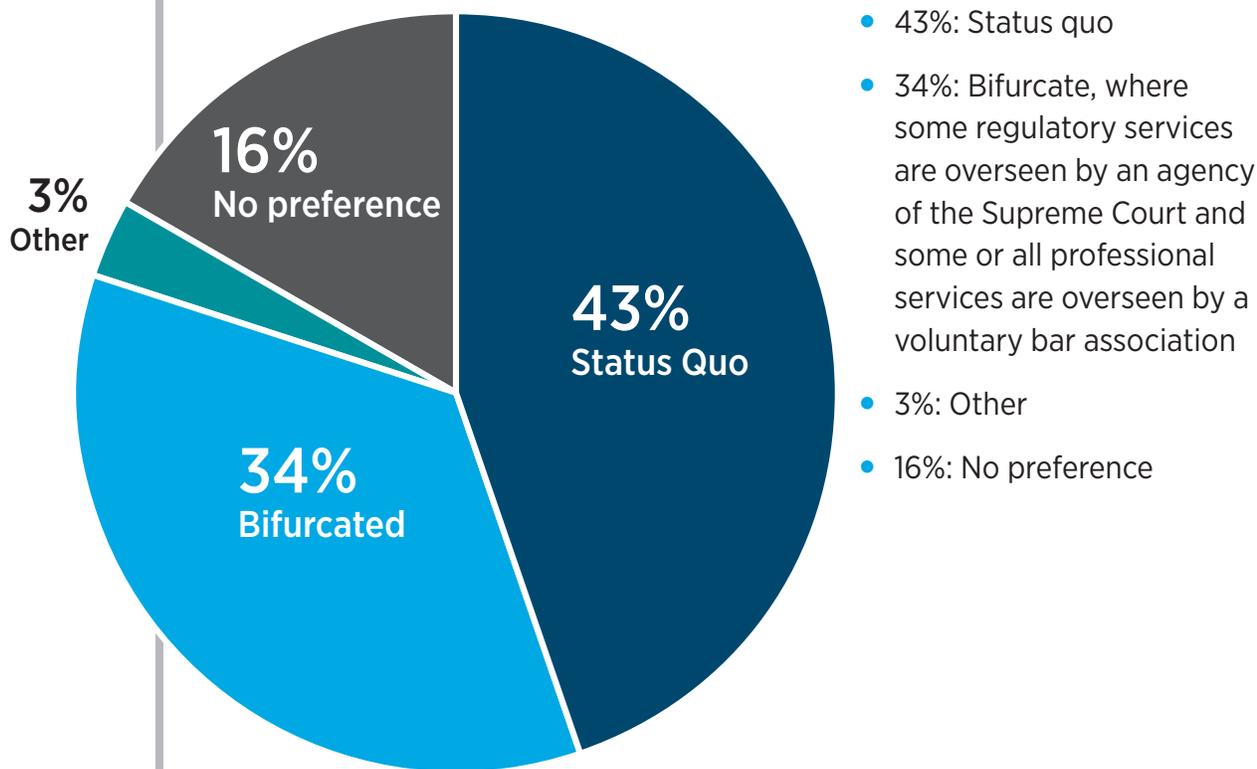
## WSBA EMPLOYEE SURVEY<sup>10</sup>

The WSBA employees, more than any other group, understand the day-in and day-out opportunities and challenges of the current WSBA structure. Employees had many methods to give feedback, including in Board/staff listening sessions, but many said it would be helpful to have specific questions to respond to and an anonymous way to provide feedback. Thus, WSBA leaders created an online survey, open to all WSBA staff.

### EMPLOYEE SURVEY SUMMARY:

■ Response Rate: 44 employees (about 31% of the workforce)

### *What is your preferred structure of the Washington State Bar Association?*



<sup>10</sup> [www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-meeting-materials.pdf#page=35](http://www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-meeting-materials.pdf#page=35) for comment themes.

# In-Depth Consideration of Three Structural Scenarios

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**AT THE CONCLUSION** of its information- and feedback-gathering process in July, the Board felt confident in its response and recommendation to question 1 (Is a change to the WSBA's integrated structure required by law at this time?) and fairly certain of its approach to question 2 (What is the contingency plan for if the WSBA is forced to change structure?). The bulk of the decision-making heading into the final ETHOS meeting in August was therefore centered on question 3 (What is the ideal structure for the WSBA to achieve its mission, regardless of pending litigation?). Out of the trio, this third question inspired the most feedback, passion, and robust modeling and debate.

As board members considered the many possibilities, they homed in on three bar-structure scenarios for in-depth consideration. To prepare for the decision-making process, Board members who championed each scenario worked with WSBA staff to prepare materials, which included a description and fiscal and legal analyses for each. During the final ETHOS meeting, the champions presented their various scenarios for debate.

The three scenarios and their supporting positions are summarized below:

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## 1. Integrated bar (status quo)<sup>11</sup>

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**DESCRIPTION:** The WSBA would continue as an integrated bar. The WSBA would continue legislative activities within the parameters of GR 12 and *Keller*. The WSBA would continue to utilize the *Keller* deduction to refund a portion of requesting members' license fees for potentially non-germane activities.

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<sup>11</sup> [www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-late-meeting-materials.pdf](http://www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-late-meeting-materials.pdf).

**■ PROS:**

- Mandatory, integrated state bars that engage in germane activity are constitutional and serve a compelling government interest. The case law across jurisdictions is consistent in this holding.
- This structure most effectively promotes the mission and regulatory objectives of GR 12.1.12. Almost all of the WSBA's regulatory and non-regulatory services would be considered germane, when viewed in light of emerging case law. Moreover, the full scope of current WSBA services and programs (including Member Wellness, section CLEs, and the Professional Responsibility Program) work side by side to ensure the integrity of the legal service and champion justice. Legal professionals serve the public best when they are provided readily accessible resources that promote and ensure the competence and integrity of their services to the public.
- This structure is favored by the majority of members, including the WSBA's most invested members. Almost all the sections weighed in during the process, and they expressed a desire to stay integrated. This is true of Supreme Court Boards and Committees. The scientifically valid member survey showed that only a minority of members prefer to change the current structure.
- Staying integrated ensures the most effective provision of resources and is the fiscally responsible thing to do. The fiscal analysis for any scenario involving bifurcation shows an increase in the licensing fee itself and/or an increase in the overall costs for members who rely on the non-regulatory services of the WSBA. That is because the current structure allows for economies of scale and centralized overhead. Because small firm and solo practitioners rely most heavily on the WSBA's professional services, the current bar structure ensures all legal professionals have access to critical services necessary to uphold a competitive, competent, ethical practice.

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<sup>12</sup> [www.courts.wa.gov/court\\_rules/?fa=court\\_rules.display&group=ga&set=GR&ruleid=GAGR12.1](http://www.courts.wa.gov/court_rules/?fa=court_rules.display&group=ga&set=GR&ruleid=GAGR12.1).

- Self-regulation of the legal profession supports the independence of the judicial branch of government and the ongoing integrity of the rule of law. It also provides better protection to members of the public when they seek the services of a legal practitioner. The rationale for vesting authority over the legal profession in the courts is to maintain the legal profession's independence from government domination. Under the integrated-bar model, a legal practitioner who seeks to challenge an action or decision of the Bar is entitled to review by the Supreme Court. Losing the integrated bar structure in favor of a strictly regulatory agency, even if that agency is under the Washington Supreme Court, places the judicial branch of government at risk of losing its independence from the other two branches of government, because it will require legal practitioners to appeal to the legislative or executive branches for relief from a decision of a purely regulatory agency. Members of the public have a fundamental right to obtain legal advice from a lawyer whose duty is to the client, not to any other person and not to the government.
- Any changes based on potential litigation are premature and risk harm to the legal profession and public. There is no argument that *Keller* is not still good law in Washington. Making decisions based on hypothetical future holdings is premature. The Board has already recommended, in answer to ETHOS question 2 (what is the contingency plan if we are forced to change?), that the Board and the Court wait until there is a clear and binding judicial decision that requires change and craft a plan in response to the holding and direction contained in that decision.

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## 2. Status quo, but move WSBA’s legislative/ law-improvement portfolio to a separate, voluntary non-profit organization<sup>13</sup>

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**DESCRIPTION:** A separate legal entity would house all political work that addresses issues of substantive law not closely tied to the regulation of the legal profession or improving the quality of legal services provided to people in Washington. (Note: The WSBA would still maintain a portfolio of government relations and legislative work in areas “germane” to a mandatory bar.) A suggested name for the new entity would be the Political Arm of Washington Lawyers (PAWL). Like the Washington State Bar Foundation, PAWL would be legally separate from the WSBA, with its own Board of Trustees. Importantly, PAWL would be self-funded.

■ **PROS:**

- PAWL would reduce potential future risk. Legislative/political activity is expressly in the crosshairs as courts across the nation consider what actions/speech may violate members’ First Amendment rights as mandatory members of bar associations. By proactively moving all potentially “non-germane” legislative activities to a voluntary association, the WSBA would be “*Keller* pure” in its lobbying activities, hence significantly decreasing the risk of future litigation challenging these activities.

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<sup>13</sup> [www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-late-meeting-materials.pdf?page=6](http://www.wsba.org/docs/default-source/about-wsba/governance/bar-structure/2022-08-13.ethos-late-meeting-materials.pdf?page=6).

- PAWL would increase the effectiveness of collective legislative advocacy by Washington legal professionals. WSBA sections and other entities often want to engage in legislative and political efforts beyond what is permitted by GR 12 or constitutional limits for mandatory bars. This is a source of frustration to them. By forming a separate, voluntary organization to house legislative/political work, sections and entities would be less fettered and better able to support the critical work of helping the Legislature craft and enact the best laws for the people of Washington.

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### 3. Bifurcation<sup>14</sup>

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**DESCRIPTION:** A bifurcated structure would transition regulatory services to an agency of the Washington Supreme Court; the Court would directly govern these functions. Professional-association services (those permitted but not mandatory for legal licensing by various court rules and regulations) would be performed by a new statewide voluntary bar association. This generally mirrors the two-part process recently used to transition the structure of the State Bar of California. As for which services would be categorized as regulatory, some are more easily decided (admissions, discipline, mandatory continuing legal education, license renewal, etc.). If the Board were to recommend bifurcation, the final categorization of services that are and are not regulatory would be part of the larger strategic and operational planning required to make the transition.

■ **PROS:**

- Avoid the constitutional issue: Dissenting lawyers who sincerely disagree with decisions made and positions taken by the professional association are no longer forced to be members of that professional association.

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<sup>14</sup> [www.wsba.org/docs/default-source/legal-community/committees/bar-structure-work-group/2022-08-13.ethos-late-late-meeting-materials.pdf](http://www.wsba.org/docs/default-source/legal-community/committees/bar-structure-work-group/2022-08-13.ethos-late-late-meeting-materials.pdf).

- Bifurcation does away with the intrinsic and chronic tension between a membership organization (which advocates for the profession and serves the best interests of its professional members) and a regulatory entity (which protects the public and serves the public interest).
- There is no evidence that states with bifurcated structures are doing a less effective job at (separately) serving lawyers and protecting the public. About 20 states, including those that are arguably peer states of Washington in terms of bar membership and attributes, use a mandatory/voluntary model with success.
- A bifurcated model promotes the Court's direct control and authority over regulatory matters.
- A voluntary state bar association would allow members to be as legislatively active as their membership desires.

# Final Recommendations to the Court

To close the ETHOS process and answer the three questions posed by the Court, the WSBA Board of Governors responds and recommends as follows:

## Question

# 1

Question: Does current federal litigation regarding the constitutionality of integrated bars require the WSBA to make a structure change?

Response: No. (Motioned passed unanimously.)

This response is supported by the U.S. Supreme Court's denial of certiorari in April 2022 in three cases directly related to the Constitutionality of the integrated bar structure.<sup>15</sup> Following this decision, the urgency underlying the ETHOS process alleviated considerably.

## Question

# 2

Even if the WSBA does not have to alter its structure now, what is the contingency plan if the U.S. Supreme Court does issue a ruling that forces a change?

Recommendation: There are currently cases pending in the 9th Circuit and U.S. Supreme Court. The Washington Supreme Court and Board leaders should continue to follow developments closely and develop a contingency plan as needed; but it will be important for the contingency plan to draw specifically from the holdings as opposed to try to alter the structure based on conjecture. (Motion passed 8 to 1.)

<sup>15</sup> wSee *Taylor v. Heath*, 4 F.4th 406 (6th Cir. 2021), *cert. denied*, 142 S. Ct. 1441 (2022); *Schell v. Darby*, 11 F.4th 1178 (10th Cir. 2021), *cert. denied*, 142 S. Ct. 1440 (2022); *McDonald v. Firth*, 4 F.4th 229 (5th Cir. 2021), *cert. denied*, 142 S. Ct. 1442 (2022).

The Board notes that all the work done and materials/feedback gathered as part of the ETHOS process, including fiscal and legal analysis for various scenarios, should be called upon if contingency planning becomes necessary. Much of the work of ETHOS provides a roadmap for alternative structures.

**Question****3**

Question: Litigation aside, what is the ideal structure for the WSBA to accomplish its mission?

Recommendation: Court and WSBA leaders should work to preserve the current unified structure of the bar. (Motion passed 9 to 3.)

For all of the reasons listed as “pros” in the integrated-bar scenario above, the majority of the Board believes the ideal structure is the current integrated model, which provides critical programs and services that work together to support the public and the profession.

## Closing Remarks

**THE ETHOS PROCESS** marks a moment in time. Just as a previous work group on bar structure prefaced its recommendations with “for now,” so does the Board of Governors in this report. As the ETHOS process began, pending with the U.S. Supreme Court were three petitions for certiorari contesting the constitutionality of the integrated-bar structure. When those petitions were denied in April 2022, during the ETHOS process, the urgency of questions 1 and 2 (does the WSBA *have* to change structure, and, even if it doesn’t, what is the contingency plan for change?) yielded to the opportunity presented by question 3: *Should* the bar change structure to best achieve its mission? The conversations were robust, and the preference for an integrated structure carried the day; simply, the regulatory and professional services go hand-in-glove to support a competent, ethical legal profession in service to clients. It is also supported by WSBA’s most active members and the majority of members.

For now, the integrated structure conforms to the law. Someday—and that day may never come—the law could change, and the ETHOS process itself has provided a roadmap of information and resources if such a change becomes necessary. Further, the ETHOS process has underscored challenges in the integrated model, such as the tension between what can feel like differing missions—to serve the membership or to serve the public. Even if the Court accepts the Board’s recommendation to support the WSBA’s integrated structure, there is still much for the Board and WSBA leaders to follow up on to continue to fine-tune bar governance, responsiveness, and mission-focus.

In closing, ETHOS was a generative process for the Board of Governors and an occasion to thoroughly examine and learn about the history, context, and mission of bar associations in general and of the WSBA in particular. To emphasize: The Board’s ultimate decision to recommend the status quo is not a reflection of a lack of alternative ideas or significant study, but rather an informed and firm commitment to the integrated structure.

*Board of Governors  
The Washington State Bar Association  
September 2022*

# Addendum

## Minority Report

September 16, 2022

Chief Justice Steven C. González  
Washington State Supreme Court  
Temple of Justice  
415 12<sup>th</sup> Ave. SW  
Olympia, WA 98501

Re: Washington State Bar Association ETHOS Minority Report

Dear Chief Justice González:

As you know, the Washington State Bar Association (“WSBA”) recently embarked on a comprehensive process examining three questions posed by the Washington Supreme Court addressing the future of the WSBA. This process was entitled Examining the Historical Organization and Structure of the Bar (“ETHOS”). The three questions addressed as part of the ETHOS process are as follows:

- 1) Does current federal litigation regarding the constitutionality of integrated bars require the WSBA to make a structure change?
- 2) Even if the WSBA does not have to alter its structure now, what is the contingency plan if the U.S. Supreme Court does issue a ruling that forces a change?
- 3) Litigation aside, what is the ideal structure for the WSBA to accomplish its mission?

On August 13, 2022, the WSBA Board of Governors (“BOG”) approved draft answers to all three questions. The approved answer to the third question is as follows:

Litigation aside, the ideal structure is the current integrated model, which provides critical programs and services that work together to support the public and the profession.

**The below members of the BOG respectfully offer this Minority Report addressing the answer to the third question.<sup>1</sup>**

As an initial matter, we are all dedicated servants of the WSBA and the profession we love. Moreover, we are committed to executing the decision of the BOG regarding the WSBA’s structure, including helping make the current integrated structure work as well as possible. In short, this Minority Report should be viewed solely as providing insight into the thought process behind an alternative answer to the third question, thereby aiding the Court in its consideration of the issue.

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<sup>1</sup> The below-signed members of the BOG concur with the BOG’s proposed answers to the remaining questions.

## A. Proposed Reform Model

The below members supported, or would have supported,<sup>2</sup> an alternative answer to the third question. Specifically, we support a reform of the current WSBA structure to adopt a bifurcated model, similar to that recently adopted by California, and utilized in numerous other states around the country. Under that model, the regulatory functions of the WSBA would be under the authority of the Washington Supreme Court,<sup>3</sup> and the professional association functions would be under the authority of a new voluntary entity. Support for this reform arises for a variety of reasons. A non-comprehensive list of reasons include the following:

- 1) The proposed reform promotes mission focus by the regulators and avoids the “distracted regulator” problem inherent in the current integrated model;
- 2) The proposed reform avoids the constitutional questions arising under the First Amendment potentially present in the current model; and
- 3) The proposed reform permits the voluntary entity to engage in robust legislative and political activity, if its members and leaders so desire, without the current constraints of GR 12.2.

These policy reasons are further supported by an alarming lack of member involvement within the WSBA. For example, recent vacancies to serve on the BOG resulted in only one candidate applying for each position.<sup>4</sup> Moreover, overall volunteer engagement within the organization remains an ongoing struggle.

The desires of WSBA members regarding the organization’s structure were discussed extensively during the ETHOS process. While varying reports were received, seeming ambivalence toward the current structure is reflected in the results of the National Business Research Institute (“NBRI”) survey conducted of a sample of WSBA members.<sup>5</sup> The survey revealed that 38% of the members support a bifurcated model, as described herein, while 45% support the current integrated model, and another 3% support a different structure altogether.<sup>6</sup> Taken together, fully 41% of the membership prefer a different structure to the status quo. This comprises a notably large percentage of the WSBA’s membership.

We believe it is important to note that the NBRI survey results come at a time of relative WSBA tranquility, and after multiple years of maintaining flat WSBA licensing fees. It is easy to envision different results if the survey were taken at another time or after a significant license fee increase.

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<sup>2</sup> One below signatory was unable to attend the August 13, 2022 meeting. If that member had been able to attend, his position would have been in alignment with this Minority Report.

<sup>3</sup> Either directly, or through the auspices of an intermediary organization, such as the Administrative Office of the Courts or other entity.

<sup>4</sup> It is anticipated that those individuals will be outstanding members of the BOG. Nevertheless, it is disheartening that the vacancies resulted in such a modest number of applicants.

<sup>5</sup> See ETHOS Final Report and Recommendations, at 13-14.

<sup>6</sup> *Id.*

Moreover, the survey results, while informative, are also limited in nature. The NBRI survey was sent to 6,000 WSBA members.<sup>7</sup> Of those, 479 were returned,<sup>8</sup> with 214 supporting the current integrated structure (45%) and 200 supporting bifurcation or an alternative structure (41%). Further, 65 stated that they had no opinion regarding whether they supported an integrated bar or bifurcation (14%). We believe these survey results demonstrate how closely the WSBA membership is divided on this issue. Indeed, only 14 survey responses separate the 45% supporting retention of an integrated model from the 41% favoring a bifurcated model or another structure. We believe a better approach would have been to either survey the entire membership or conduct an advisory vote of the membership on this issue.

In sum, it is hoped that the reform model described above would lead to a variety of positive developments. These include increased mission focus, avoiding the First Amendment issues present in the current model, permitting increased legislative activity by a volunteer organization, and a potential renewal of member engagement and dedication to the organization.

## **B. Political Arm of Washington Lawyers**

One specific variation of the above proposal was considered at the August 13, 2022 meeting. We believe that proposal merits further explanation here.<sup>9</sup>

The proposal addressed potential creation of an organization called the Political Arm of Washington Lawyers (“PAWL”). PAWL was intended to be enacted through a series of WSBA Bylaw revisions removing all legislative work from the purview of the WSBA and its affiliated entities and sections.

In our opinion, a central component of the structure debate stems from the complex and often convoluted analysis to determine whether the actions and speech in support of specific legislative actions are compliant with *Keller v. State Bar of California*, 496 U.S. 1 (1998) **and** GR 12.2. Specifically, the prohibition laid out in GR 12.2(c)(2) stating the WSBA is prohibited from taking “...positions on political or social issues which do not relate to or affect the practice of law or the administration of justice...” What is the “administration of justice”? That is a difficult question the BOG regularly confronts. For the proponents of PAWL, the administration of justice excludes any and all substantive areas of law, such as the Uniform Electronic Wills Act, statutes relating to the operation of homeowners associations, the Washington Profit (or Nonprofit) Corporations Act, etc.

The issue that arises, of course, is that attorneys are valued subject matter experts when addressing laws because they work with those laws on a regular basis. The proponents of PAWL look to create an entity - such as a 501(c)(6) - that would be a voluntary organization open to any

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<sup>7</sup> Comprising approximately 14.4% of WSBA members.

<sup>8</sup> Comprising approximately 1.15% percent of WSBA members.

<sup>9</sup> The PAWL proposal was introduced, but not debated extensively at the August 13, 2022 meeting. It is described here as a possible alternative structure for consideration.

and all licensed members of the WSBA, regardless of status, that engage elected officials and rulemakers on the substance of all legislative proposals without fear of liability or impropriety.

While there is already a WSBA policy in place designed to handle legislative engagement and comments, it is feared that the policy is ineffective. There are reports of legislators interacting with section members or leadership, and then explaining that they had worked with “the Section” or “the Bar” on the bill. This suggests the current WSBA policy is not working as intended.

The proposal to create PAWL is limited entirely to legislative work. Under PAWL, the WSBA and its sections would be limited to engaging in political/legislative activity that only addressed the Bar itself (i.e. Bar Act), Court rules, and legislation (including budget requests) directly impacting the operation of the Courts. All other work would be referred to PAWL. It should be noted that the BOG did not discuss the funding mechanism for PAWL. It was envisioned that creation of PAWL should reduce the WSBA budget by the amount currently funding legislative activities and, thus, reduce the dues charged by the WSBA to each member. PAWL would then charge separate dues to support its activities.

### **C. Conclusion**

In conclusion, whether it is a California-style bifurcation, the PAWL proposal described above, or another proposal, we respectfully believe that there are better structures for the WSBA. We are committed to carrying out the decision of the overall BOG on this issue, and offer this Minority Report solely to further inform the Court’s deliberations on the subject.

Respectfully submitted,

Hunter Abell  
Governor, At-Large

Carla J. Higginson  
Governor, 2<sup>nd</sup> Congressional District

Tom McBride  
Governor, 10<sup>th</sup> Congressional District

Brent Williams-Ruth  
Governor, 8<sup>th</sup> Congressional District

**Concurring in Part of Minority Report:**

I voted to support the reform model identified above and, when that failed, voted to support the current unified bar structure of the WSBA. Given that the BOG has expressed its opinion on the ideal structure of the WSBA, I concur with this Minority Report to the extent that I believe that a survey of the bar structure should have been sent to the entire membership. I further strongly believe that an advisory vote should have been authorized and taken of all of our membership to hear directly from our members which bar structure they prefer for the organization.

Respectfully submitted,

Daniel D. Clark  
Governor, 4<sup>th</sup> Congressional District  
WSBA President-Elect

cc: Brian Tollefson  
WSBA President

Terra Nevitt  
WSBA Executive Director

**WASHINGTON STATE**  
**BAR ASSOCIATION**

**TO:** WSBA Board of Governors  
**FROM:** Executive Director Terra Nevitt  
**DATE:** September 19, 2022  
**RE:** Annual Discussion with the Law School Deans

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Each year the WSBA Board of Governors has the unique opportunity to have a discussion with the law school deans from the Gonzaga University, Seattle University and the University of Washington. This exchange provides insight into topical concerns of our law student population and what is top of mind for school leadership and their staff. This year, we are excited to welcome two new Deans to the conversation; Dean Tamara Lawson (University of Washington) and Dean Anthony Varona (Seattle University). Along with Dean Jacob Rooksby (Gonzaga University) we are looking forward to a fun and engaging discussion.

# TAMARA F. LAWSON

**Tamara F. Lawson** is the Toni Rembe Dean and Professor of Law at the University of Washington School of Law in Seattle. Dean Lawson previously served in the roles of Dean, Associate Dean for Academic Affairs, Associate Dean for Faculty Development, and Professor of Law, at St. Thomas University College of Law in Miami. She was the founding dean of the Benjamin L. Crump Center for Social Justice. Dean Lawson holds several leadership appointments in the legal community: Association of American Law Schools Deans' Steering Committee, Law School Admissions Council Board of Trustee, Society of American Law Teachers' Board of Governors, National Bar Association's Board of Governors and Chair of the NBA's Law Professors' Division. Dean Lawson has previously served as the Chair of three different AALS Sections: Women-in-Legal Education, Evidence Law, and Law and Humanities. She currently serves as the Chair of the Budget and Finance Committee for LSAC's Board, and the Chair of the Committee on the Regulation of Legal Education for SALT's Board. Dean Lawson is regularly invited to speak on issues of criminal justice and race, educating student and practitioner audiences, both domestically and internationally.

Prior to joining the legal academy, Dean Lawson served as a Deputy District Attorney at the Clark County District Attorney's Office in Las Vegas, Nevada. Among other prosecutorial duties, she worked on the Special Victims Unit for Domestic Violence, as well as successfully argued multiple cases before the Nevada Supreme Court, including death penalty appeals.

As a faculty member, Dean Lawson was twice awarded Professor of the Year. As a scholar, her publications include a lead article in the American Journal of Criminal Law, entitled, *Can Fingerprints Lie?*, two co-authored casebooks, and an invited book chapter in CONTEMPORARY CONTROVERSIES: FORENSIC TECHNOLOGY. Dean Lawson's research has appeared in prestigious law journals. Her article *A Fresh Cut in an Old Wound – A Critical Analysis of the Trayvon Martin Killing: The Public Outcry, the Prosecutors' Discretion, and The Stand Your Ground Law* garnered Dean Lawson media appearances as a legal expert, and she was selected as the Reporter for the American Bar Association's National Task Force on Stand Your Ground Laws. Her timely research on excessive force cases is published in *Powerless Against Police Brutality: A Felon's Story* and in *Awakening the American Jury: Did the Killing of George Floyd Alter Juror Deliberations Forever?*



## Smithmoore P. Myers Dean of Gonzaga University School of Law

Jacob H. Rooksby, J.D., Ph.D.

Jacob H. Rooksby is proud to be an academic, administrator, and attorney. Appointed Dean of Gonzaga Law School in 2018, Rooksby's focus at Gonzaga has been on innovating the law school's programming, facility, and operations and integrating the school further with the broader university and regional communities. A champion of diversity who established the first LGBTQ+ rights legal clinic at a Catholic law school in the country, Rooksby has worked to establish pay equity for faculty and provide equality of opportunity for students, faculty, and staff alike. He holds a joint appointment as a Professor of Law and Leadership Studies and has taught five different courses throughout his deanship.

Rooksby's scholarship lies in two fields: IP law and higher education law. He published a book with Johns Hopkins University Press in 2016, *The Branding of the American Mind: How Universities Capture, Manage, and Monetize Intellectual Property and Why It Matters*. He also is co-author of the 6th edition of *The Law of Higher Education*, the leading treatise in the field. His edited book at the intersection of IP and higher education, *Research Handbook on Intellectual Property and Technology Transfer*, was published by Edward Elgar in 2020.

Rooksby enjoys a strong connection to the legal profession. He holds law licenses in Pennsylvania, Virginia, and Washington and formerly practiced with McGuireWoods LLP and Dentons Cohen & Grigsby P.C., the latter while a full-time academic. He currently serves as IP Optimization Strategist for FIG. 1 Patents, PLLC, a boutique IP law firm based in Spokane, and is an elected member of the American Law Institute.

Rooksby earned his A.B., *summa cum laude*, in Hispanic Studies and Government from the College of William & Mary, where he was inducted into Phi Beta Kappa and spent his senior year living amidst costumed interpreters in Colonial Williamsburg. He holds J.D., M.Ed., and Ph.D. degrees from the University of Virginia and completed post-graduate training in higher education leadership and management in 2019 at Harvard University.

An avid enthusiast of the outdoors, Rooksby enjoys hiking, biking, and camping with his daughter throughout the Inland Northwest.

## Short Bio

Anthony E. Varona

Anthony E. Varona has served as dean of Seattle University School of Law since July 1, 2022.

Varona was dean and M. Minnette Massey Chair in Law at the University of Miami School of Law, from August 2019 through June 2021. His was a record-breaking deanship in spite of COVID-19's disruptions, which emerged after his first seven months as dean. He led the recruitment of the two strongest classes (highest GPA and LSAT) in the school's recorded history. The law school achieved the highest representation of women law students and the lowest acceptance rate (30%) ever, and increased African American enrollment by nearly 22%. He boosted the bar success rate by 10% year-over-year, raised both US News & World Report reputation ratings, and improved the rankings of 9 of 12 specialties, including a new Top 25 ranking for clinical teaching and a Top 30 ranking for international law. Varona and his team brought in over \$8 million despite the pandemic, launched a number of new programs in international, environmental, human rights, transactional skills, and other areas, led the law school's prominent response to the national racial justice reckoning, and initiated a new SJD Program.

Before becoming Dean at Miami Law, Professor Varona was Vice Dean, Associate Dean for Faculty and Academic Affairs, and Professor of Law at American University Washington College of Law (AUWCL). Before his 14 years at AUWCL, Dean Varona was an associate professor at Pace University School of Law in New York and adjunct professor at Georgetown University Law Center. An award-winning teacher and scholar, Dean Varona has taught courses in Contracts, Administrative and Public Law, Media Law, Sexuality and Gender Law, Intellectual Property, and Criminal Law, and has published widely in law journals and reviews associated with some of the most prominent law schools in the nation.

Dean Varona currently serves as Co-Chair of the Washington Supreme Court's Task Force on Attorney Licensure, and as a member of the Association of American Law Schools Membership Review Committee. He has been a member of various national boards of directors, including those associated with the Human Rights Campaign, GLAAD, and Stonewall National Museum and Archives.

Before entering academia, Dean Varona was General Counsel and Legal Director for the Human Rights Campaign, an attorney at Skadden Arps and Mintz Levin, and an FCC Honors Program attorney. Dean Varona served as a Wasserstein Public Interest Fellow at Harvard Law School, and earned AB and JD degrees from Boston College and an LLM from Georgetown.