

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda
July 20th, 2020
1:00pm – 5:00pm
Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of June 22nd Meeting Minutes: Action
2. May 2020 Financial Statements:
 - a. Discussion COVID -19 Impacts to Date
3. Initial first read of the FY 2021 budget
4. Per Member Charge Recommendation
5. 2020 NCBP Virtual Annual Meeting
 - a. Amend current travel policy would or seek an exception from the BOG

MINUTES
WSBA Budget and Audit Committee
Various Remote Locations
Via Zoom
June 22nd, 2020

Attendance: All members attended via zoom. In virtual attendance were Bryn Peterson, Thomas McBride, Alec Stephens, Treasurer Dan Clark, Brian Tollefson, PJ Grabicki and Carla Higginson. Additionally attending were Nancy Hawkins representing Family Law. From the WSBA staff in virtual attendance were Interim Executive Director Terra Nevitt, Chief Financial Officer Jorge Perez, Director of Regulatory Services Jean McElroy, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Interim Director of Advancement Kevin Plachy, Chief Communications and Outreach Officer Sara Niegowski, and Elizabeth Wick Manager of Budget and Planning and.

Minutes pertaining to the Budget and Audit Committee meeting of May 13th were presented for approval. Governor Stephens presented a motion to approve the minutes the same was seconded by Governor Grabicki. A vote ensued on the motion, motion approved 7-0.

The second point of discussion was the impact of court decision as it relates to the bar exam. A discussion regarding refunds for exam participants ensued and it was concluded that existing refund policy will be followed. A motion to that effect was presented by Governor Higginson to move that the existing policy regarding refunds for bar exam payments be followed and that the refund calculation date be 60 days before the July 2020 bar exam. The motion was seconded by Treasurer Clark, the motion passed 6-1 Governor Grabicki was the sole dissenting vote.

FY 22 and FY 23 Membership Fee Discussion CFO Perez presented an elasticity analysis for proposed changes in license fees for 2022 and 2023. The analysis presented the financial impact of taking fees down between \$10.00 and \$30.00 dollars. Also discussed were proposed license fees for LLLT of \$229 for 2021 and \$240 for 2022. A motion asking Interim Director Nevitt and CFO Perez for reduced fee recommendations based on the elasticity analysis. The motion was presented by Governor Higginson and seconded by Governor Grabicki. The vote in favor of the motion was 7-0. Such analysis and recommendations from staff will be provided to the B & A Committee at a future meeting.

Governor Higginson shared her thoughts for having WSBA work towards a better understanding of the Core vs. Non-Core Functions of the Bar. A motion was presented by Governor Higginson and seconded by Governor Tollefson to form a subcommittee composed of Treasurer Clark, Governor Higginson and Governor Peterson to work with Interim Executive Director Nevitt and CFO Perez to bring to the August Budget and Audit Committee meeting an annotated chart showing the cost centers associated with each program, a description of each program, and preliminary survey questions. Motion passed 5-2 with Governor Grabicki and Governor Stephens voting against the motion.

A discussion for establishing a Stipend for the President of the BOG was continued from the May B & A Meeting. The Committee unanimously agreed that the political optics of potentially doing such an action would not be prudent at this time. Several committee members commented and it was ultimately agreed the topic should be taken up at a later time when the environment was more conducive to potentially

approve such a measure. A motion to table this agenda item indefinitely was made by Governor Grabicki and seconded by Governor Peterson, the ensuing vote was unanimous 7 – 0 to table the discussion.

CFO Perez presented the results of a historical analysis of interest income. While descriptive of the results the question on the table still remains as to; Why are the yields different by account? The question will be addressed in the next Budget and Audit Committee meeting.

Continued discussion of WSBA staff tracking of their time was discussed regarding the desired need for information to verify that FTE allocations in cost centers were accurate when dealing with staff that perform work for more than one (1) cost center. A motion was ultimately made and seconded which passed by a 5 to 2 vote of the Committee to require the creation of a system for tracking time of WSBA employees starting in FY 2021 regarding employees that are funded by more than one (1) cost center, such as the innovative license department staff. Governors Grabicki & Stephens voted against the motion.

Summary financial results for the month April were presented by CFO Perez. Results are on track to achieve the reforecast with the exception of Legal Fees which will be over the reforecast.

Adjournment

The meeting was adjourned by Treasurer Clark at 5:10 p.m.

Respectfully submitted,

Jorge Perez, Chief Financial Officer

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

Financial Reports

(Unaudited)

Year to Date May 31, 2020

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

June 18, 2020

Washington State Bar Association
VENDOR TRIAL BALANCE OVER \$10K
YTD AND MOST CURRENT MONTH
66.67 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF MAY	YEAR TO DATE		
Washington State Retirement Systems	\$ 215,925.43	\$ 1,734,409.50	V199	Employer and employee retirement contribution
University of Washington	\$ 156,014.13	\$ 1,333,466.73	V8088	2018 leasehold excise tax, facilities maintenance cost, rent
Health Care Authority	\$ 140,765.14	\$ 1,124,282.32	V364	Employee medical coverage
Legal Foundation of WA	\$ 1,945.00	\$ 296,236.51	V987	License Fee checkoff for donations
WSB Foundation	\$ 1,795.00	\$ 237,864.50	V272	License Fee checkoff for donations
Wells Fargo Remittance Center	\$ 1,509.94	\$ 162,639.34	V1920	Wells Fargo credit card charges
Emerald Search Partners LLC	\$ 14,918.62	\$ 159,435.24	V8641	Budgeted temporary staffing (MCLE, DISC, SECT)
Consolidated Press	\$ -	\$ 151,378.97	V44	Printing for NWLawyer and CLE marketing
King County Finance	\$ -	\$ 103,577.50	V2575	Employee Orca Cards
Clark Nuber P.S.	\$ 4,184.20	\$ 84,116.30	V5675	WSBA annual audit expenses and transactional audit
University of Washington.	\$ -	\$ 80,000.00	V9533	WLI FY20 grant
En Pointe Technologies	\$ -	\$ 74,694.87	V8766	Annual Microsoft software licensing
Fastcase Inc	\$ -	\$ 71,198.75	V9290	Annual license fee for member benefit legal research tool
Postmaster	\$ -	\$ 64,349.31	V151	Postage for NW Lawyer, postage due and CLE marketing
ILG Technologies, LLC	\$ 60,000.00	\$ 60,000.00	V9563	Serv/Perpetual licensing fee for OAP
Beresford Booth, PLLC	\$ -	\$ 56,923.44	V7338	Internal investigation
Gonzaga University	\$ -	\$ 47,836.00	V6868	Moderate Means Grant
Pitney Bowes Reserve Account	\$ 19,831.00	\$ 44,831.00	V8781	Prepaid postage
Lawriter LLC	\$ 10,832.00	\$ 43,328.00	V4108	CaseMaker member legal research tool
CDW Government	\$ 12,880.86	\$ 42,277.57	V6924	Backup server annual maintenance
Greater Tacoma Conv. Center	\$ -	\$ 42,030.33	V9490	Bar Exam facility costs
Thomson Reuters - West	\$ 6,414.71	\$ 39,333.76	V825	Westlaw and law library acquisitions
Kepro	\$ 1,200.00	\$ 38,520.00	V8632	Member Wellness Plan (WSBA connects) and WSBA Employee Assistance Plan
Seattle Univ. - School of Law	\$ -	\$ 36,555.89	V5937	Moderate Means Grant
ON24 Inc.	\$ -	\$ 35,628.36	V8212	Annual subscription to provide webcasting
National Conference of Bar Examiners	\$ 34,520.00	\$ 34,720.00	V133	Standard (UBE) exams for February
Siemens Industry Software Inc	\$ -	\$ 34,131.00	V9535	Software development tool
Limelight Networks, Inc.	\$ 4,814.00	\$ 32,581.06	V7823	CLE product online hosting
Fisher Phillips	\$ -	\$ 31,225.38	V8367	Outside counsel services
Scion Staffing, Inc	\$ 2,234.40	\$ 30,381.73	V9500	Temp staffing (ATJ)
Accountemps	\$ -	\$ 27,942.83	V7608	Temp replacement for Admin department
Ivoxy Consulting	\$ -	\$ 26,881.55	V8721	Hardware upgrade, software subscriptions and Cisco 32GB memory(capital)
ADP, LLC	\$ 4,015.82	\$ 25,680.77	V6	Payroll processing
Adaptive Insights, LLC	\$ -	\$ 25,155.65	V9531	Bdgeting and analysis software
Ripley Law Firm Inc. PS	\$ 3,000.00	\$ 24,234.36	V1022	ELC appointed counsel contract payment
Access Information Management	\$ 1,858.08	\$ 23,180.16	V5847	Offsite records storage
Northwest Paper Supplies Inc.	\$ 1,350.00	\$ 22,984.37	V1710	Printing of new edition of Law of Wills deskbook, Appellate Practice & monthly storage costs
MangoApps Inc.	\$ -	\$ 22,300.00	V8159	WSBA intranet annual hosting subscription
Robert Half Legal	\$ -	\$ 22,000.00	V4826	Staff placement fee (Admin)

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

66.67 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH		YEAR TO DATE	
	OF MAY			
Gordon, Tilden, Thomas	\$ 16,120.00	\$ 21,869.84	V6272	Outside counsel services
Level 3 Communications	\$ 6,312.49	\$ 21,791.90	V4915	Phone line service
Higher Logic LLC	\$ -	\$ 21,743.65	V9275	Marketing platform software license
Randolph O. Petgrave III	\$ 2,500.00	\$ 20,808.20	V2211	Chief Hearing Officer contract payment
Theresa A Cullen	\$ 2,938.75	\$ 20,579.50	V348	Deskbook editorial work
Skamania Lodge	\$ -	\$ 20,350.00	V243	Deposit for BOG meeting venue July 2020
WA State Dept. of Labor & Ind.	\$ -	\$ 19,917.48	V1003	L & I quarterly payments
ICS Support, Inc.	\$ 18,870.00	\$ 19,455.00	V678	Navision upgrade support
Quickconnect.com	\$ 3,180.49	\$ 18,507.29	V5611	Conference calls
WA State Convention Center	\$ -	\$ 17,501.41	V779	Seminar facilities costs
Morrison & Morrison, Ltd	\$ -	\$ 17,500.00	V9534	Budget software consulting fee
Daniel J. Edelman, Inc	\$ -	\$ 15,000.00	V9553	Professional service for communication outreach
Littler Mendelson, PC	\$ 13,315.66	\$ 13,713.41	V5450	Outside counsel services
Affinity Consulting Group, LLC	\$ -	\$ 13,504.87	V7283	Worldox, Gilda upgrade
Cornerstone OnDemand	\$ -	\$ 13,487.25	V7778	HR performance system module
Warwick Seattle Hotel	\$ -	\$ 12,891.55	V186	WSBA volunteer lodging expenses
Revolution Data Systems, LLC	\$ -	\$ 12,076.90	V9469	AX accplication, Kofax annual renewal for scanning and reading the licensing form into Personify
Holiday Inn Express & Suites	\$ -	\$ 12,014.55	V2595	Febuary bar exam facilities cost
BaRay Events	\$ -	\$ 11,863.39	V7895	Estate planning probate and trust desbook publishing
Key Code Media, Inc.	\$ -	\$ 11,810.28	V9548	Consulting service and computer hardware
ASI Security Partners	\$ -	\$ 11,682.25	V8569	McAfee endpoint protection and security email 1 year license
Pacifica Law Group	\$ 1,074.00	\$ 11,432.50	V7612	Outside counsel services
Insight Public Sector, Inc	\$ 10,259.01	\$ 10,259.01	V9544	Adobe subscriber renewal
Ergometrics & Applied	\$ -	\$ 10,250.00	V8484	Winter and Summer LLLT/LPO exams
Treece Shirley & Brodie, Inc.	\$ 1,872.30	\$ 10,207.60	V4040	Court reporter
Zayo Group LLC	\$ 1,274.18	\$ 10,113.88	V9131	Disaster recovery circuit
TierPoint , LLC	\$ 1,280.62	\$ 10,044.05	V7511	Public cloud storage server

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ 1,162,859

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.47%	\$ 9,769,009
UBS Financial Money Market	0.42%	\$ 1,081,099
Morgan Stanley Money Market	0.27%	\$ 3,352,442
Merrill Lynch Money Market	0.60%	\$ 1,981,579

General Fund Total \$ 17,346,988

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 652,742

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.47%	\$ 4,104,095
Morgan Stanley Money Market	0.27%	\$ 106,921

Client Protection Fund Total \$ 4,863,758

Grand Total Cash & Investments \$ 22,210,746

Balance Sheet
May, 2020

ASSETS	Prior Year General, CLE, and Sections Funds	Current Year General, CLE, and Sections Funds	Prior Year CPF	Current Year CPF	Current Year TOTAL
Cash & cash equivalents	679,671.45	1,162,859			1,162,859
Amex credit card service fee	4629.33	6,645			6,645
Investments- money market + CDs	15,201,258.16	16,184,129			16,184,129
Restricted Cash		-	1,021,009	652,742	652,742
Restricted Investments- money market + CDs			3,438,097	4,211,016	4,211,016
Due to/from GF-CPF	257,167	106,865	(257,167)	(106,865)	-
Due to/from GF-WSBC	(10,242)				-
Accounts Receivable	(10,852)	27,113			27,113
A/R Misc	12,981	44,568			44,568
Accrued Interest Receivables	24,817	(1,019)	-	-	(1,019)
Allowance for Deskbooks		(513)	-	-	(513)
OP Backorders	6,931	8,534			8,534
Unapplied receipts	(483)	-			-
CLE inventory	381,154	352,152			352,152
Deferred seminar costs	7,296	11,500			11,500
Prepaid expenses	208,488	328,745			328,745
Property & equipment, net	1,324,227	368,218			368,218
Software Canned		228,016	-	-	228,016
Software Custom		357,830	-	-	357,830
TOTAL ASSETS	18,087,043	19,185,642	4,201,939	4,756,893	23,942,535
LIABILITIES					
Accounts payable	269,786	327,377			327,377
Accounts payable-year end/misc	(5,405)	-			-
Refunds payable	1,111	1,111			1,111
CPF committed gifts			92,007	20,480	20,480
Accrued expenses	615,133	624,436			624,436
Future rent obligations	1,075,720	1,100,230			1,100,230
Unearned seminar/other revenue	183,894	57,964			57,964
Deferred licensing fees	9,179,334	9,353,689			9,353,689
Amex credit card service fee		6,149			6,149
Other deferred revenue	11,808	8,670			8,670
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	-	650			650
TOTAL LIABILITIES	11,379,251	11,528,145	92,007	20,480	11,548,625
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,925,110	5,923,206			5,923,206
CLE FUND BALANCE	610,520	497,414			497,414
CPF FUND BALANCE			4,109,933	4,736,414	4,736,414
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,172,162	1,236,876			1,236,876
TOTAL FUND BALANCE	6,707,792	7,657,496	4,109,933	4,736,414	12,393,910
TOTAL LIABILITIES AND RETAINED EARNINGS	18,087,043	19,185,641	4,201,939	4,756,894	23,942,536

Note* Total Retained Earnings must equal fund balance

WASHINGTON STATE BAR ASSOCIATION

To: Board of Governors
Budget and Audit Committee

From: Maggie Yu, Controller

Re: Key Financial Benchmarks for the Preliminary Fiscal Year to Date (YTD) through May 31, 2020

Date: June 18, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	66.67%	67.87% ²	(\$140,121) Over reforecast ²	68.52% ³	Salaries is over due to temp salaries
Benefits	66.67%	63.09%	\$152,295 Under reforecast	63.96%	Under reforecast due to eliminated positions
Other Indirect Expenses	66.67%	67.78%	(\$43,208) Over reforecast	71.78%	Over reforecast due to legal fees
Total Indirect Expenses	66.67%	66.82%	(\$31,033) Over reforecast	68.11%	Slightly over reforecast due to cost of the temp salaries and other indirect cost

General Fund Revenues	66.67%	69.84%	\$667,896 Over reforecast	72.31%	Over reforecast due to license revenue and bar exam fees, MCLE payments
General Fund Direct Expenses	66.67%	49.29%	\$467,089 Under reforecast	53.33%	Under reforecast due to 20% of timing of payments and 80% of canceled conferences
General Fund Net	66.67%	1,370.92%	\$1,128,962 Over reforecast	1111.29%	Over reforecast due to all above reasons

CLE Revenue	66.67%	51.10%	(\$306,439) Under reforecast	60.82%	Under reforecast due to low attendance and canceled seminars
CLE Direct Expenses	66.67%	22.89%	\$265,039 Under reforecast	67.57%	Under the reforecast due to canceled live seminars
CLE Indirect Expenses	66.67%	68.41%	(\$22,897) Over reforecast	67.32%	Over the reforecast due to reforecast FTE allocations
CLE Net	66.67%	-54.33%	(\$64,298) Under reforecast	3.07%	Under reforecast due to canceled seminars and low attendance

¹ Dollar difference is calculated based on pro-rated budget figures (total annual budget figures divided by 12 months) minus actual revenue and expense amounts as of September 30, 2019 (12 months into the fiscal year).

² The figure represents salaries expense for regular and temporary staff with offsets from allowance for open positions and capital labor & overhead.

³ Includes expenses for regular and temporary salaries with offsets from allowance for open positions and capital labor & overhead.

Indirects: Temporary salary line item over budget by 21.33%

Please see the details below:

Budgeted Temps:

Dept Code	FY20 Reforecast	As of May Actuals	Variance	Comments
ADMIN	11,400.00	14,692.13	3,292.13	Licensing Season Temp
CBS	4,457.00	4,598.00	141.00	Front Desk Receptionist - Licensing Season
DISC	64,509.00	14,517.80	(49,991.20)	Temp for Scanning
CLEP	9,600.00	-	(9,600.00)	CLE Video Editor
LICMR	11,520.00	12,274.50	754.50	Licensing Temp
MCLE	143,543.00	114,217.92	(29,325.08)	Four MCLE Temps Reforecasted
Total	245,029.00	160,300.35	(84,728.65)	

Unanticipated Temps:

Dept Code	As of May Actuals	Open Position Cost	variance	Comments
ADMIN	7,877.33	19,285.33	(11,408.00)	Director's Open position replaced by a Temp
ATJ	28,500.13		28,500.13	Employee on a paid leave replaced by a temp
TECH	18,942.00	14,083.33	4,858.67	Developer's open position replaced by a Temp
Total	55,319.46	33,368.67	21,950.79	
Grand Total	215,619.81			

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSE FEES					
REVENUE:	_____	_____	_____	_____	_____
LICENSE FEES	16,317,618.00	1,363,054.34	11,016,875.19	5,300,742.81	67.52%
TOTAL REVENUE:	<u><u>16,317,618.00</u></u>	<u><u>1,363,054.34</u></u>	<u><u>11,016,875.19</u></u>	<u><u>5,300,742.81</u></u>	<u><u>67.52%</u></u>

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
ATJ BOARD RETREAT	2,000.00	-	-	2,000.00	0.00%
LEADERSHIP TRAINING	2,000.00	-	-	2,000.00	0.00%
ATJ BOARD EXPENSE	24,000.00	23.86	4,670.44	19,329.56	19.46%
STAFF TRAVEL/PARKING	2,700.00	-	242.88	2,457.12	9.00%
STAFF MEMBERSHIP DUES	120.00	-	-	120.00	0.00%
PUBLIC DEFENSE	7,000.00	164.18	2,075.12	4,924.88	29.64%
RECEPTION/FORUM EXPENSE	2,000.00	-	1,885.80	114.20	94.29%
TOTAL DIRECT EXPENSES:	39,820.00	188.04	8,874.24	30,945.76	22.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.92 FTE)	185,736.00	13,965.16	104,921.40	80,814.60	56.49%
BENEFITS EXPENSE	80,467.00	3,973.18	33,249.09	47,217.91	41.32%
OTHER INDIRECT EXPENSE	52,781.00	3,788.42	35,692.08	17,088.92	67.62%
TOTAL INDIRECT EXPENSES:	318,984.00	21,726.76	173,862.57	145,121.43	54.51%
TOTAL ALL EXPENSES:	358,804.00	21,914.80	182,736.81	176,067.19	50.93%
NET INCOME (LOSS):	(358,804.00)	(21,914.80)	(182,736.81)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	12,518.87	124,814.88	(24,814.88)	124.81%
TOTAL REVENUE:	100,000.00	12,518.87	124,814.88	(24,814.88)	124.81%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,200.00	-	2,498.00	1,702.00	59.48%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
MISCELLANEOUS	-	(250.00)	(250.00)	250.00	
LAW LIBRARY	279.00	10.48	52.40	226.60	18.78%
TOTAL DIRECT EXPENSES:	5,429.00	(239.52)	2,300.40	3,128.60	42.37%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	702,386.00	54,867.23	464,316.77	238,069.23	66.11%
BENEFITS EXPENSE	230,920.00	19,048.06	148,305.65	82,614.35	64.22%
OTHER INDIRECT EXPENSE	219,369.00	15,794.48	148,804.56	70,564.44	67.83%
TOTAL INDIRECT EXPENSES:	1,152,675.00	89,709.77	761,426.98	391,248.02	66.06%
TOTAL ALL EXPENSES:	1,158,104.00	89,470.25	763,727.38	394,376.62	65.95%
NET INCOME (LOSS):	(1,058,104.00)	(76,951.38)	(638,912.50)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMISSIONS					
REVENUE:					
EXAM SOFT REVENUE	33,000.00	-	10,395.00	22,605.00	31.50%
BAR EXAM FEES	1,300,000.00	56,580.00	1,026,725.00	273,275.00	78.98%
RULE 9/LEGAL INTERN FEES	13,350.00	3,200.00	8,050.00	5,300.00	60.30%
SPECIAL ADMISSIONS	37,200.00	1,205.00	32,225.00	4,975.00	86.63%
TOTAL REVENUE:	1,383,550.00	60,985.00	1,077,395.00	306,155.00	77.87%
DIRECT EXPENSES:					
POSTAGE	3,570.00	-	1,598.23	1,971.77	44.77%
STAFF TRAVEL/PARKING	14,900.00	-	4,082.82	10,817.18	27.40%
STAFF MEMBERSHIP DUES	650.00	-	200.00	450.00	30.77%
SUPPLIES	2,000.00	-	829.56	1,170.44	41.48%
FACILITY, PARKING, FOOD	85,000.00	-	38,867.92	46,132.08	45.73%
EXAMINER FEES	26,000.00	-	750.00	25,250.00	2.88%
UBE EXMINATIONS	120,000.00	34,520.00	34,520.00	85,480.00	28.77%
BOARD OF BAR EXAMINERS	28,500.00	-	10,576.89	17,923.11	37.11%
BAR EXAM PROCTORS	30,000.00	-	13,077.25	16,922.75	43.59%
CHARACTER & FITNESS BOARD	15,000.00	-	3,930.80	11,069.20	26.21%
DISABILITY ACCOMMODATIONS	17,250.00	1,400.00	9,391.57	7,858.43	54.44%
CHARACTER & FITNESS INVESTIGATIONS	500.00	-	-	500.00	0.00%
LAW SCHOOL VISITS	1,600.00	-	612.14	987.86	38.26%
COURT REPORTERS	15,000.00	-	2,221.10	12,778.90	14.81%
CONFERENCE CALLS	3.79	-	16.00	(12.21)	422.16%
ONLINE LEGAL RESEARCH	3,675.00	297.95	1,489.75	2,185.25	40.54%
LAW LIBRARY	1,116.00	42.39	211.95	904.05	18.99%
TOTAL DIRECT EXPENSES:	364,764.79	36,260.34	122,375.98	242,388.81	33.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	534,949.00	37,325.20	353,323.42	181,625.58	66.05%
BENEFITS EXPENSE	204,543.00	14,662.93	127,683.25	76,859.75	62.42%
OTHER INDIRECT EXPENSE	186,931.00	13,454.58	126,759.43	60,171.57	67.81%
TOTAL INDIRECT EXPENSES:	926,423.00	65,442.71	607,766.10	318,656.90	65.60%
TOTAL ALL EXPENSES:	1,291,187.79	101,703.05	730,142.08	561,045.71	56.55%
NET INCOME (LOSS):	92,362.21	(40,718.05)	347,252.92		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BOARD OF GOVERNOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
WASHINGTON LEADERSHIP INSTITUTE	100,000.00	-	80,000.00	20,000.00	80.00%
BOG MEETINGS	210,500.00	32.35	47,219.33	163,280.67	22.43%
BOG COMMITTEES' EXPENSES	30,000.00	275.56	6,896.97	23,103.03	22.99%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	(3,860.37)	4,537.28	39,462.72	10.31%
BOG TRAVEL & OUTREACH	30,000.00	770.41	6,737.24	23,262.76	22.46%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	434,500.00	(2,782.05)	145,390.82	289,109.18	33.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	66,113.00	5,509.40	46,479.37	19,633.63	70.30%
BENEFITS EXPENSE	20,407.00	1,874.35	17,161.09	3,245.91	84.09%
OTHER INDIRECT EXPENSE	27,490.00	1,977.80	18,633.43	8,856.57	67.78%
TOTAL INDIRECT EXPENSES:	114,010.00	9,361.55	82,273.89	31,736.11	72.16%
TOTAL ALL EXPENSES:	548,510.00	6,579.50	227,664.71	320,845.29	41.51%
NET INCOME (LOSS):	(548,510.00)	(6,579.50)	(227,664.71)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COMMUNICATION STRATEGIES					
REVENUE:					
APEX LUNCH/DINNER	2,250.00	-	2,250.00	-	100.00%
50 YEAR MEMBER TRIBUTE LUNCH	300.00	-	50.00	250.00	16.67%
WSBA LOGO MERCHANDISE SALES	342.59	-	342.59	-	100.00%
TOTAL REVENUE:	2,892.59	-	2,642.59	250.00	91.36%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,700.00	-	2,523.53	2,176.47	53.69%
STAFF MEMBERSHIP DUES	1,515.00	-	630.00	885.00	41.58%
SUBSCRIPTIONS	3,000.00	-	1,949.13	1,050.87	64.97%
DIGITAL/ONLINE DEVELOPMENT	1,450.00	-	32.87	1,417.13	2.27%
APEX DINNER	23,000.00	-	3,515.63	19,484.37	15.29%
50 YEAR MEMBER TRIBUTE LUNCH	10,707.57	-	10,707.57	-	100.00%
COMMUNICATIONS OUTREACH	34,000.00	-	19,200.20	14,799.80	56.47%
TELEPHONE	325.00	-	192.45	132.55	59.22%
CONFERENCE CALLS	30.00	139.67	297.21	(267.21)	990.70%
MISCELLANEOUS	-	(594.83)	-	-	
TOTAL DIRECT EXPENSES:	78,727.57	(455.16)	39,048.59	39,678.98	49.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	297,765.00	23,711.16	191,919.65	105,845.35	64.45%
BENEFITS EXPENSE	117,948.00	8,305.36	71,789.05	46,158.95	60.86%
OTHER INDIRECT EXPENSE	122,055.00	8,774.74	82,669.11	39,385.89	67.73%
TOTAL INDIRECT EXPENSES:	537,768.00	40,791.26	346,377.81	191,390.19	64.41%
TOTAL ALL EXPENSES:	616,495.57	40,336.10	385,426.40	231,069.17	62.52%
NET INCOME (LOSS):	(613,602.98)	(40,336.10)	(382,783.81)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONFERENCE & BROADCAST SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
TRANSLATION SERVICES	9,000.00	-	4,333.15	4,666.85	48.15%
TOTAL DIRECT EXPENSES:	9,000.00	-	4,333.15	4,666.85	48.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	407,873.00	32,433.31	279,119.38	128,753.62	68.43%
BENEFITS EXPENSE	159,798.00	11,673.80	108,258.22	51,539.78	67.75%
OTHER INDIRECT EXPENSE	195,453.00	14,067.41	132,533.09	62,919.91	67.81%
TOTAL INDIRECT EXPENSES:	763,124.00	58,174.52	519,910.69	243,213.31	68.13%
TOTAL ALL EXPENSES:	772,124.00	58,174.52	524,243.84	247,880.16	67.90%
NET INCOME (LOSS):	(772,124.00)	(58,174.52)	(524,243.84)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DISCIPLINE					
REVENUE:					
DIVERSIONS	-	-	375.00	(375.00)	
AUDIT REVENUE	2,500.00	-	1,546.00	954.00	61.84%
RECOVERY OF DISCIPLINE COSTS	90,000.00	1,874.17	63,979.03	26,020.97	71.09%
DISCIPLINE HISTORY SUMMARY	14,000.00	1,382.50	11,339.83	2,660.17	81.00%
TOTAL REVENUE:	106,500.00	3,256.67	77,239.86	29,260.14	72.53%
DIRECT EXPENSES:					
DEPRECIATION-SOFTWARE	2,300.00	-	2,292.20	7.80	99.66%
PUBLICATIONS PRODUCTION	250.00	-	48.53	201.47	19.41%
STAFF TRAVEL/PARKING	35,000.00	376.13	19,455.07	15,544.93	55.59%
STAFF MEMBERSHIP DUES	4,877.00	-	3,437.25	1,439.75	70.48%
TELEPHONE	2,849.40	-	1,574.72	1,274.68	55.26%
COURT REPORTERS	30,000.00	1,872.30	12,599.80	17,400.20	42.00%
OUTSIDE COUNSEL/AIC	1,000.00	-	566.50	433.50	56.65%
LITIGATION EXPENSES	35,000.00	555.05	19,193.72	15,806.28	54.84%
DISABILITY EXPENSES	7,500.00	2,656.28	6,737.28	762.72	89.83%
ONLINE LEGAL RESEARCH	43,188.20	4,569.72	26,185.35	17,002.85	60.63%
LAW LIBRARY	5,800.00	255.24	4,641.14	1,158.86	80.02%
TRANSLATION SERVICES	1,000.00	-	240.00	760.00	24.00%
TOTAL DIRECT EXPENSES:	168,764.60	10,284.72	96,971.56	71,793.04	57.46%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,599,769.00	303,987.31	2,389,851.17	1,209,917.83	66.39%
BENEFITS EXPENSE	1,196,980.00	96,212.25	771,053.02	425,926.98	64.42%
OTHER INDIRECT EXPENSE	1,015,202.00	73,094.74	688,647.59	326,554.41	67.83%
TOTAL INDIRECT EXPENSES:	5,811,951.00	473,294.30	3,849,551.78	1,962,399.22	66.24%
TOTAL ALL EXPENSES:	5,980,715.60	483,579.02	3,946,523.34	2,034,192.26	65.99%
NET INCOME (LOSS):	(5,874,215.60)	(480,322.35)	(3,869,283.48)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DIVERSITY					
REVENUE:					
DONATIONS	130,000.00	-	125,000.00	5,000.00	96.15%
WORK STUDY GRANTS	5,187.00	-	-	5,187.00	0.00%
TOTAL REVENUE:	135,187.00	-	125,000.00	10,187.00	92.46%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	-	1,066.09	2,933.91	26.65%
STAFF MEMBERSHIP DUES	640.00	-	-	640.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	12.66	2,470.47	3,529.53	41.17%
DIVERSITY EVENTS & PROJECTS	15,250.00	-	4,438.95	10,811.05	29.11%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	26,090.00	12.66	7,975.51	18,114.49	30.57%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	187,061.00	17,250.14	135,228.67	51,832.33	72.29%
BENEFITS EXPENSE	81,042.00	8,654.45	65,601.74	15,440.26	80.95%
OTHER INDIRECT EXPENSE	106,386.00	7,660.45	72,171.44	34,214.56	67.84%
TOTAL INDIRECT EXPENSES:	374,489.00	33,565.04	273,001.85	101,487.15	72.90%
TOTAL ALL EXPENSES:	400,579.00	33,577.70	280,977.36	119,601.64	70.14%
NET INCOME (LOSS):	(265,392.00)	(33,577.70)	(155,977.36)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
FOUNDATION					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	3,000.00	-	2,000.00	1,000.00	66.67%
PRINTING & COPYING	900.00	-	-	900.00	0.00%
STAFF TRAVEL/PARKING	500.00	-	37.76	462.24	7.55%
SUPPLIES	250.00	-	-	250.00	0.00%
SPECIAL EVENTS	5,000.00	-	-	5,000.00	0.00%
BOARD OF TRUSTEES	2,000.00	8.57	355.98	1,644.02	17.80%
POSTAGE	500.00	-	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	12,150.00	8.57	2,456.02	9,693.98	20.21%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	70,951.00	6,420.56	52,132.24	18,818.76	73.48%
BENEFITS EXPENSE	30,738.00	2,389.54	19,737.42	11,000.58	64.21%
OTHER INDIRECT EXPENSE	28,864.00	2,089.25	19,683.20	9,180.80	68.19%
TOTAL INDIRECT EXPENSES:	130,553.00	10,899.35	91,552.86	39,000.14	70.13%
TOTAL ALL EXPENSES:	142,703.00	10,907.92	94,008.88	48,694.12	65.88%
NET INCOME (LOSS):	(142,703.00)	(10,907.92)	(94,008.88)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
HUMAN RESOURCES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	250.00	-	638.00	(388.00)	255.20%
STAFF MEMBERSHIP DUES	385.00	-	-	385.00	0.00%
SUBSCRIPTIONS	2,239.10	-	2,524.50	(285.40)	112.75%
STAFF TRAINING- GENERAL	25,000.00	-	1,987.39	23,012.61	7.95%
RECRUITING AND ADVERTISING	7,000.00	568.49	2,341.97	4,658.03	33.46%
PAYROLL PROCESSING	49,000.00	4,015.82	25,680.77	23,319.23	52.41%
SALARY SURVEYS	2,900.00	-	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	-	-	75,000.00	0.00%
TRANSFER TO INDIRECT EXPENSE	(161,774.10)	(4,584.31)	(33,937.83)	(127,836.27)	20.98%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	267,155.00	20,035.10	163,605.06	103,549.94	61.24%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
BENEFITS EXPENSE	85,476.00	7,130.35	58,527.24	26,948.76	68.47%
OTHER INDIRECT EXPENSE	67,350.00	4,846.98	45,664.90	21,685.10	67.80%
TOTAL INDIRECT EXPENSES:	207,109.50	32,012.43	267,797.20	(60,687.70)	129.30%
TOTAL ALL EXPENSES:	207,109.50	32,012.43	267,797.20	(60,687.70)	129.30%
NET INCOME (LOSS):	(207,109.50)	(32,012.43)	(267,797.20)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LAW CLERK PROGRAM					
REVENUE:					
LAW CLERK FEES	191,362.00	-	180,548.67	10,813.33	94.35%
LAW CLERK APPLICATION FEES	3,200.00	100.00	2,200.00	1,000.00	68.75%
TOTAL REVENUE:	194,562.00	100.00	182,748.67	11,813.33	93.93%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	-	250.00	0.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	-	3,164.55	2,835.45	52.74%
STAFF TRAVEL/PARKING	400.00	-	37.95	362.05	9.49%
LAW CLERK OUTREACH	6,000.00	-	4,846.37	1,153.63	80.77%
TOTAL DIRECT EXPENSES:	12,750.00	-	8,048.87	4,701.13	63.13%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	98,336.00	7,768.76	63,212.04	35,123.96	64.28%
BENEFITS EXPENSE	37,600.00	2,455.58	21,738.57	15,861.43	57.82%
OTHER INDIRECT EXPENSE	34,362.00	2,479.19	23,357.36	11,004.64	67.97%
TOTAL INDIRECT EXPENSES:	170,298.00	12,703.53	108,307.97	61,990.03	63.60%
TOTAL ALL EXPENSES:	183,048.00	12,703.53	116,356.84	66,691.16	63.57%
NET INCOME (LOSS):	11,514.00	(12,603.53)	66,391.83		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LEGISLATIVE					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	1,742.72	757.28	69.71%
STAFF MEMBERSHIP DUES	450.00	-	-	450.00	0.00%
SUBSCRIPTIONS	2,000.00	-	1,981.80	18.20	99.09%
OLYMPIA RENT	1,500.00	207.03	1,293.76	206.24	86.25%
CONTRACT LOBBYIST	20,000.00	-	9,999.96	10,000.04	50.00%
LEGISLATIVE COMMITTEE	3,000.00	80.20	997.04	2,002.96	33.23%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	29,700.00	287.23	16,015.28	13,684.72	53.92%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	87,076.00	6,933.90	56,120.47	30,955.53	64.45%
BENEFITS EXPENSE	34,491.00	2,229.06	19,506.56	14,984.44	56.56%
OTHER INDIRECT EXPENSE	30,239.00	2,172.78	20,470.58	9,768.42	67.70%
TOTAL INDIRECT EXPENSES:	151,806.00	11,335.74	96,097.61	55,708.39	63.30%
TOTAL ALL EXPENSES:	181,506.00	11,622.97	112,112.89	69,393.11	61.77%
NET INCOME (LOSS):	(181,506.00)	(11,622.97)	(112,112.89)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LICENSING & MEMBERSHIP RECORDS					
REVENUE:					
STATUS CERTIFICATE FEES	25,000.00	2,075.02	19,916.71	5,083.29	79.67%
INVESTIGATION FEES	24,000.00	1,000.00	14,900.00	9,100.00	62.08%
PRO HAC VICE	290,000.00	24,732.00	199,851.00	90,149.00	68.91%
MEMBER CONTACT INFORMATION	11,000.00	-	7,515.55	3,484.45	68.32%
PHOTO BAR CARD SALES	350.00	24.00	180.00	170.00	51.43%
TOTAL REVENUE:	350,350.00	27,831.02	242,363.26	107,986.74	69.18%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,150.00	9,204.00	4,646.00	66.45%
POSTAGE	19,500.00	-	17,549.35	1,950.65	90.00%
LICENSING FORMS	2,253.10	-	2,253.10	-	100.00%
TOTAL DIRECT EXPENSES:	35,603.10	1,150.00	29,006.45	6,596.65	81.47%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	341,930.00	31,224.26	266,723.98	75,206.02	78.01%
BENEFITS EXPENSE	126,335.00	10,040.49	83,256.62	43,078.38	65.90%
OTHER INDIRECT EXPENSE	115,458.00	8,301.15	78,207.61	37,250.39	67.74%
TOTAL INDIRECT EXPENSES:	583,723.00	49,565.90	428,188.21	155,534.79	73.35%
TOTAL ALL EXPENSES:	619,326.10	50,715.90	457,194.66	162,131.44	73.82%
NET INCOME (LOSS):	(268,976.10)	(22,884.88)	(214,831.40)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED LICENSE LEGAL TECHNICIAN PROGRAM					
REVENUE:					
SEMINAR REGISTRATIONS	4,344.00	199.00	796.00	3,548.00	18.32%
LLLT LICENSE FEES	5,735.66	599.95	4,299.11	1,436.55	74.95%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	-	100.00	200.00	33.33%
LLLT EXAM FEES	6,280.00	750.00	5,150.00	1,130.00	82.01%
LLLT WAIVER FEES	150.00	-	-	150.00	0.00%
MEMBER LATE FEES	150.00	-	150.00	-	100.00%
TOTAL REVENUE:	17,259.66	1,548.95	10,795.11	6,464.55	62.55%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
LLLT BOARD	14,000.00	306.37	5,308.00	8,692.00	37.91%
LLLT OUTREACH	4,000.00	43.68	1,507.27	2,492.73	37.68%
LLLT EDUCATION	2,500.00	-	-	2,500.00	0.00%
POSTAGE	20.00	-	-	20.00	0.00%
LLLT EXAM WRITING	10,750.00	-	5,375.00	5,375.00	50.00%
LICENSING FORMS	2.50	-	-	2.50	0.00%
TOTAL DIRECT EXPENSES:	31,872.50	350.05	12,292.07	19,580.43	38.57%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,650.00	8,459.91	69,012.58	34,637.42	66.58%
BENEFITS EXPENSE	39,631.00	2,745.93	23,810.90	15,820.10	60.08%
OTHER INDIRECT EXPENSE	36,836.00	2,674.19	25,194.39	11,641.61	68.40%
TOTAL INDIRECT EXPENSES:	180,117.00	13,880.03	118,017.87	62,099.13	65.52%
TOTAL ALL EXPENSES:	211,989.50	14,230.08	130,309.94	81,679.56	61.47%
NET INCOME (LOSS):	(194,729.84)	(12,681.13)	(119,514.83)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
LIMITED PRACTICE OFFICERS					
REVENUE:					
INVESTIGATION FEES	1,000.00	100.00	200.00	800.00	20.00%
MEMBER LATE FEES	1,800.00	-	2,250.00	(450.00)	125.00%
LPO EXAMINATION FEES	26,800.00	2,900.00	22,900.00	3,900.00	85.45%
LPO LICENSE FEES	172,516.60	14,545.21	116,696.39	55,820.21	67.64%
LPO LATE LICENSE FEES	3,088.00	-	400.00	2,688.00	12.95%
TOTAL REVENUE:	205,204.60	17,545.21	142,446.39	62,758.21	69.42%
DIRECT EXPENSES:					
FACILITY, PARKING, FOOD	24.00	-	-	24.00	0.00%
EXAM WRITING	9,750.00	-	4,875.00	4,875.00	50.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	744.85	1,092.65	40.54%
LAW LIBRARY	279.00	10.48	52.40	226.60	18.78%
LPO BOARD	3,000.00	-	866.02	2,133.98	28.87%
LPO OUTREACH	5,000.00	-	26.64	4,973.36	0.53%
PRINTING & COPYING	-	-	70.50	(70.50)	
STAFF TRAVEL/PARKING	500.00	-	44.51	455.49	8.90%
TOTAL DIRECT EXPENSES:	20,390.50	159.45	6,679.92	13,710.58	32.76%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	83,983.00	7,103.84	58,041.65	25,941.35	69.11%
BENEFITS EXPENSE	32,112.00	2,325.55	19,835.05	12,276.95	61.77%
OTHER INDIRECT EXPENSE	29,964.00	2,172.80	20,470.55	9,493.45	68.32%
TOTAL INDIRECT EXPENSES:	146,059.00	11,602.19	98,347.25	47,711.75	67.33%
TOTAL ALL EXPENSES:	166,449.50	11,761.64	105,027.17	61,422.33	63.10%
NET INCOME (LOSS):	38,755.10	5,783.57	37,419.22		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MANDATORY CONTINUING LEGAL EDUCATION					
REVENUE:					
ACCREDITED PROGRAM FEES	516,700.00	39,900.00	329,100.00	187,600.00	63.69%
FORM 1 LATE FEES	170,000.00	19,650.00	139,250.00	30,750.00	81.91%
MEMBER LATE FEES	191,000.00	6,750.00	161,075.00	29,925.00	84.33%
ANNUAL ACCREDITED SPONSOR FEES	41,750.00	-	41,750.00	-	100.00%
ATTENDANCE LATE FEES	90,000.00	6,800.00	59,850.00	30,150.00	66.50%
COMITY CERTIFICATES	29,000.00	100.00	29,075.17	(75.17)	100.26%
TOTAL REVENUE:	1,038,450.00	73,200.00	760,100.17	278,349.83	73.20%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,867.00	166,927.00	83,073.00	66.77%
STAFF MEMBERSHIP DUES	500.00	-	-	500.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	744.85	1,092.65	40.54%
LAW LIBRARY	279.00	10.48	52.40	226.60	18.78%
MCLE BOARD	2,500.00	120.60	1,037.49	1,462.51	41.50%
STAFF TRAVEL/PARKING	50.00	-	9.26	40.74	18.52%
TOTAL DIRECT EXPENSES:	255,166.50	21,147.05	168,771.00	86,395.50	66.14%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	509,354.00	26,457.44	320,127.04	189,226.96	62.85%
BENEFITS EXPENSE	139,871.00	8,628.88	75,352.43	64,518.57	53.87%
OTHER INDIRECT EXPENSE	127,828.00	9,192.54	86,605.77	41,222.23	67.75%
TOTAL INDIRECT EXPENSES:	777,053.00	44,278.86	482,085.24	294,967.76	62.04%
TOTAL ALL EXPENSES:	1,032,219.50	65,425.91	650,856.24	381,363.26	63.05%
NET INCOME (LOSS):	6,230.50	7,774.09	109,243.93		

Washington State Bar Association
Statement of Activities
For the Period from May 1, 2020 to May 31, 2020
66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER ASSISTANCE PROGRAM					
REVENUE:					
DIVERSIONS	6,750.00	750.00	6,000.00	750.00	88.89%
LAP GROUPS REVENUE	-	-	360.00	(360.00)	
TOTAL REVENUE:	6,750.00	750.00	6,360.00	390.00	94.22%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	226.00	226.00	(1.00)	100.44%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,275.00	226.00	1,001.50	273.50	78.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	82,545.00	6,526.58	53,183.11	29,361.89	64.43%
BENEFITS EXPENSE	26,410.00	2,356.04	21,505.33	4,904.67	81.43%
OTHER INDIRECT EXPENSE	24,741.00	1,782.77	16,796.11	7,944.89	67.89%
TOTAL INDIRECT EXPENSES:	133,696.00	10,665.39	91,484.55	42,211.45	68.43%
TOTAL ALL EXPENSES:	134,971.00	10,891.39	92,486.05	42,484.95	68.52%
NET INCOME (LOSS):	(128,221.00)	(10,141.39)	(86,126.05)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	49,250.00	14,153.48	42,432.48	6,817.52	86.16%
NMP PRODUCT SALES	80,000.00	2,873.00	65,663.00	14,337.00	82.08%
SEMINAR REGISTRATIONS	15,000.00	-	6,973.00	8,027.00	46.49%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	154,250.00	17,026.48	115,068.48	39,181.52	74.60%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	98.88	2,401.12	3.96%
SUBSCRIPTIONS	500.00	-	125.00	375.00	25.00%
CONFERENCE CALLS	300.00	-	60.85	239.15	20.28%
YLL SECTION PROGRAM	1,100.00	-	520.00	580.00	47.27%
WYLC CLE COMPS	1,000.00	-	-	1,000.00	0.00%
WYLC OUTREACH EVENTS	2,500.00	-	101.03	2,398.97	4.04%
WYL COMMITTEE	1,500.00	-	1,063.80	436.20	70.92%
TRIAL ADVOCACY EXPENSES	2,500.00	-	0.05	2,499.95	0.00%
RECEPTION/FORUM EXPENSE	3,000.00	-	947.12	2,052.88	31.57%
WYLC SCHOLARSHIPS/DONATIONS/GRANT	2,500.00	-	500.00	2,000.00	20.00%
STAFF MEMBERSHIP DUES	445.00	-	100.00	345.00	22.47%
LENDING LIBRARY	6,200.00	-	3,318.25	2,881.75	53.52%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	0.91	446.91	1,053.09	29.79%
TOTAL DIRECT EXPENSES:	25,545.00	0.91	7,281.89	18,263.11	28.51%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	330,563.00	29,389.06	240,435.78	90,127.22	72.74%
BENEFITS EXPENSE	143,212.00	8,754.07	78,143.76	65,068.24	54.57%
OTHER INDIRECT EXPENSE	116,557.00	8,384.73	78,994.99	37,562.01	67.77%
TOTAL INDIRECT EXPENSES:	590,332.00	46,527.86	397,574.53	192,757.47	67.35%
TOTAL ALL EXPENSES:	615,877.00	46,528.77	404,856.42	211,020.58	65.74%
NET INCOME (LOSS):	(461,627.00)	(29,502.29)	(289,787.94)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBERSHIP BENEFITS					
REVENUE:					
SPONSORSHIPS	9,000.00	-	1,000.00	8,000.00	11.11%
INTERNET SALES	19,000.00	294.00	19,257.00	(257.00)	101.35%
TOTAL REVENUE:	28,000.00	294.00	20,257.00	7,743.00	72.35%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500.00	-	-	1,500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000.00	-	-	2,000.00	0.00%
WSBA CONNECTS	46,560.00	-	42,680.00	3,880.00	91.67%
CASEMAKER & FASTCASE	136,436.00	10,832.00	119,947.69	16,488.31	87.91%
CONFERENCE CALLS	-	-	5.30	(5.30)	
TOTAL DIRECT EXPENSES:	186,496.00	10,832.00	162,632.99	23,863.01	87.20%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	74,151.00	6,509.70	53,937.87	20,213.13	72.74%
BENEFITS EXPENSE	32,124.00	1,421.34	15,335.97	16,788.03	47.74%
OTHER INDIRECT EXPENSE	18,968.00	1,364.95	12,859.75	6,108.25	67.80%
TOTAL INDIRECT EXPENSES:	125,243.00	9,295.99	82,133.59	43,109.41	65.58%
TOTAL ALL EXPENSES:	311,739.00	20,127.99	244,766.58	66,972.42	78.52%
NET INCOME (LOSS):	(283,739.00)	(19,833.99)	(224,509.58)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
NORTHWEST LAWYER					
REVENUE:					
ROYALTIES	1,215.86	140.28	1,581.14	(365.28)	130.04%
DISPLAY ADVERTISING	423,500.00	-	261,386.00	162,114.00	61.72%
SUBSCRIPT/SINGLE ISSUES	350.00	-	72.00	278.00	20.57%
CLASSIFIED ADVERTISING	12,500.00	234.00	6,160.65	6,339.35	49.29%
GEN ANNOUNCEMENTS	20,000.00	-	7,615.00	12,385.00	38.08%
PROF ANNOUNCEMENTS	25,000.00	-	15,687.00	9,313.00	62.75%
JOB TARGET ADVERSTISING	120,000.00	3,285.46	104,406.91	15,593.09	87.01%
TOTAL REVENUE:	602,565.86	3,659.74	396,908.70	205,657.16	65.87%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	95,000.00	-	61,766.16	33,233.84	65.02%
PRINTING, COPYING & MAILING	250,000.00	-	146,256.44	103,743.56	58.50%
DIGITAL/ONLINE DEVELOPMENT	13,200.00	850.00	7,750.00	5,450.00	58.71%
GRAPHICS/ARTWORK	2,000.00	-	-	2,000.00	0.00%
OUTSIDE SALES EXPENSE	118,500.00	-	85,406.40	33,093.60	72.07%
EDITORIAL ADVISORY COMMITTEE	800.00	-	532.31	267.69	66.54%
STAFF MEMBERSHIP DUES	615.00	-	-	615.00	0.00%
TOTAL DIRECT EXPENSES:	482,115.00	850.00	301,711.31	180,403.69	62.58%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	216,483.00	17,238.64	140,037.24	76,445.76	64.69%
BENEFITS EXPENSE	85,752.00	5,522.71	50,447.44	35,304.56	58.83%
OTHER INDIRECT EXPENSE	70,099.00	5,041.96	47,501.91	22,597.09	67.76%
TOTAL INDIRECT EXPENSES:	372,334.00	27,803.31	237,986.59	134,347.41	63.92%
TOTAL ALL EXPENSES:	854,449.00	28,653.31	539,697.90	314,751.10	63.16%
NET INCOME (LOSS):	(251,883.14)	(24,993.57)	(142,789.20)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
ED TRAVEL & OUTREACH	5,000.00	348.89	1,603.83	3,396.17	32.08%
LAW LIBRARY	279.00	10.48	102.37	176.63	36.69%
STAFF TRAVEL/PARKING	5,400.00	-	186.00	5,214.00	3.44%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TOTAL DIRECT EXPENSES:	12,379.00	359.37	1,892.20	10,486.80	15.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	382,572.00	31,881.08	237,302.43	145,269.57	62.03%
BENEFITS EXPENSE	118,089.00	6,607.12	54,244.72	63,844.28	45.94%
OTHER INDIRECT EXPENSE	39,860.00	2,869.19	27,031.49	12,828.51	67.82%
TOTAL INDIRECT EXPENSES:	540,521.00	41,357.39	318,578.64	221,942.36	58.94%
TOTAL ALL EXPENSES:	552,900.00	41,716.76	320,470.84	232,429.16	57.96%
NET INCOME (LOSS):	(552,900.00)	(41,716.76)	(320,470.84)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL					
REVENUE:					
COPY FEES	3.96	-	3.96	-	100.00%
TOTAL REVENUE:	3.96	-	3.96	-	100.00%
DIRECT EXPENSES:					
DEPRECIATION	3,336.00	-	-	3,336.00	0.00%
STAFF TRAVEL/PARKING	300.00	-	-	300.00	0.00%
STAFF MEMBERSHIP DUES	2,725.00	-	300.00	2,425.00	11.01%
ONLINE LEGAL RESEARCH	11,205.00	893.85	4,810.53	6,394.47	42.93%
LAW LIBRARY	2,921.42	63.36	1,565.52	1,355.90	53.59%
COURT RULES COMMITTEE	3,000.00	0.05	934.71	2,065.29	31.16%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	1,500.00	1,184.70	2,200.95	(700.95)	146.73%
LITIGATION EXPENSES	500.00	-	40.18	459.82	8.04%
TOTAL DIRECT EXPENSES:	25,987.42	2,141.96	9,851.89	16,135.53	37.91%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	460,618.00	41,455.72	312,702.46	147,915.54	67.89%
BENEFITS EXPENSE	159,114.00	15,909.13	121,205.34	37,908.66	76.18%
OTHER INDIRECT EXPENSE	159,991.00	11,504.62	108,388.46	51,602.54	67.75%
TOTAL INDIRECT EXPENSES:	779,723.00	68,869.47	542,296.26	237,426.74	69.55%
TOTAL ALL EXPENSES:	805,710.42	71,011.43	552,148.15	253,562.27	68.53%
NET INCOME (LOSS):	(805,706.46)	(71,011.43)	(552,144.19)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF GENERAL COUNSEL - DISCIPLINARY BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	100.00	-	-	100.00	0.00%
LAW LIBRARY	1,116.00	42.39	211.95	904.05	18.99%
DISCIPLINARY BOARD EXPENSES	4,000.00	68.40	785.86	3,214.14	19.65%
CHIEF HEARING OFFICER	33,000.00	2,500.00	20,000.00	13,000.00	60.61%
HEARING OFFICER EXPENSES	2,000.00	-	(1,858.63)	3,858.63	-92.93%
HEARING OFFICER TRAINING	2,000.00	-	526.93	1,473.07	26.35%
OUTSIDE COUNSEL	55,000.00	4,000.00	32,234.36	22,765.64	58.61%
TOTAL DIRECT EXPENSES:	97,216.00	6,610.79	51,900.47	45,315.53	53.39%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	231,661.00	8,717.62	70,559.61	161,101.39	30.46%
BENEFITS EXPENSE	80,024.00	2,811.95	25,653.67	54,370.33	32.06%
OTHER INDIRECT EXPENSE	42,609.00	3,064.18	28,868.63	13,740.37	67.75%
TOTAL INDIRECT EXPENSES:	354,294.00	14,593.75	125,081.91	229,212.09	35.30%
TOTAL ALL EXPENSES:	451,510.00	21,204.54	176,982.38	274,527.62	39.20%
NET INCOME (LOSS):	(451,510.00)	(21,204.54)	(176,982.38)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OUTREACH & ENGAGEMENT					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSE:					
STAFF MEMBERSHIP DUES	825.00	-	-	825.00	0.00%
ABA DELEGATES	5,000.00	165.78	1,765.78	3,234.22	35.32%
ANNUAL CHAIR MEETINGS	600.00	-	510.31	89.69	85.05%
JUDICIAL RECOMMENDATIONS COMMITTEE	2,000.00	12.76	192.17	1,807.83	9.61%
BOG ELECTIONS	6,500.00	-	4,918.63	1,581.37	75.67%
BAR OUTREACH	16,600.00	-	226.83	16,373.17	1.37%
TOTAL DIRECT EXPENSES:	31,525.00	178.54	7,613.72	23,911.28	24.15%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	198,420.00	15,800.24	135,086.41	63,333.59	68.08%
BENEFITS EXPENSE	78,596.00	6,199.82	50,331.67	28,264.33	64.04%
OTHER INDIRECT EXPENSE	75,047.00	5,404.13	50,913.85	24,133.15	67.84%
TOTAL INDIRECT EXPENSES:	352,063.00	27,404.19	236,331.93	115,731.07	67.13%
TOTAL ALL EXPENSES:	383,588.00	27,582.73	243,945.65	139,642.35	63.60%
NET INCOME (LOSS):	(383,588.00)	(27,582.73)	(243,945.65)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	12,000.00	94.98	2,535.09	9,464.91	21.13%
TOTAL DIRECT EXPENSES:	<u>12,000.00</u>	<u>94.98</u>	<u>2,535.09</u>	<u>9,464.91</u>	<u>21.13%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	39,116.00	3,259.68	26,378.54	12,737.46	67.44%
BENEFITS EXPENSE	13,512.00	1,032.79	8,361.13	5,150.87	61.88%
OTHER INDIRECT EXPENSE	<u>10,996.00</u>	<u>779.96</u>	<u>7,348.31</u>	<u>3,647.69</u>	<u>66.83%</u>
TOTAL INDIRECT EXPENSES:	<u>63,624.00</u>	<u>5,072.43</u>	<u>42,087.98</u>	<u>21,536.02</u>	<u>66.15%</u>
TOTAL ALL EXPENSES:	<u>75,624.00</u>	<u>5,167.41</u>	<u>44,623.07</u>	<u>31,000.93</u>	<u>59.01%</u>
NET INCOME (LOSS):	<u>(75,624.00)</u>	<u>(5,167.41)</u>	<u>(44,623.07)</u>		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PROFESSIONAL RESPONSIBILITY PROGRAM					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,000.00	-	1,351.78	2,648.22	33.79%
LAW LIBRARY	279.00	10.48	52.40	226.60	18.78%
CPE COMMITTEE	5,000.00	55.53	2,272.52	2,727.48	45.45%
TOTAL DIRECT EXPENSES:	9,279.00	66.01	3,676.70	5,602.30	39.62%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	160,115.00	13,342.90	107,994.68	52,120.32	67.45%
BENEFITS EXPENSE	55,310.00	4,291.74	36,435.18	18,874.82	65.87%
OTHER INDIRECT EXPENSE	42,609.00	3,064.19	28,868.59	13,740.41	67.75%
TOTAL INDIRECT EXPENSES:	258,034.00	20,698.83	173,298.45	84,735.55	67.16%
TOTAL ALL EXPENSES:	267,313.00	20,764.84	176,975.15	90,337.85	66.21%
NET INCOME (LOSS):	(267,313.00)	(20,764.84)	(176,975.15)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLIC SERVICE PROGRAMS					
REVENUE:					
DONATIONS & GRANTS	135,000.00	-	135,000.00	-	100.00%
PSP PRODUCT SALES	200.00	-	99.00	101.00	49.50%
TOTAL REVENUE:	135,200.00	-	135,099.00	101.00	99.93%
DIRECT EXPENSES:					
DONATIONS/SPONSORSHIPS/GRANTS	205,687.98	-	85,575.88	120,112.10	41.60%
STAFF TRAVEL/PARKING	2,000.00	-	69.00	1,931.00	3.45%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	112.08	1,230.81	769.19	61.54%
PUBLIC SERVICE EVENTS AND PROJECTS	30,500.00	-	-	30,500.00	0.00%
TOTAL DIRECT EXPENSES:	240,187.98	112.08	86,875.69	153,312.29	36.17%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	95,912.00	8,595.98	72,919.50	22,992.50	76.03%
BENEFITS EXPENSE	41,552.00	3,069.17	26,418.37	15,133.63	63.58%
OTHER INDIRECT EXPENSE	42,334.00	3,036.37	28,606.30	13,727.70	67.57%
TOTAL INDIRECT EXPENSES:	179,798.00	14,701.52	127,944.17	51,853.83	71.16%
TOTAL ALL EXPENSES:	419,985.98	14,813.60	214,819.86	205,166.12	51.15%
NET INCOME (LOSS):	(284,785.98)	(14,813.60)	(79,720.86)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PUBLICATION & DESIGN SERVICES					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
EQUIPMENT, HARDWARE & SOFTWARE	330.00	-	-	330.00	0.00%
SUBSCRIPTIONS	262.00	-	179.98	82.02	68.69%
SUPPLIES	300.00	-	-	300.00	0.00%
IMAGE LIBRARY	4,680.00	-	4,100.00	580.00	87.61%
TOTAL DIRECT EXPENSES:	5,572.00	-	4,279.98	1,292.02	76.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	74,534.00	5,935.18	48,367.58	26,166.42	64.89%
BENEFITS EXPENSE	29,523.00	2,003.75	17,547.29	11,975.71	59.44%
OTHER INDIRECT EXPENSE	29,964.00	2,144.91	20,207.91	9,756.09	67.44%
TOTAL INDIRECT EXPENSES:	134,021.00	10,083.84	86,122.78	47,898.22	64.26%
TOTAL ALL EXPENSES:	139,593.00	10,083.84	90,402.76	49,190.24	64.76%
NET INCOME (LOSS):	(139,593.00)	(10,083.84)	(90,402.76)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS ADMINISTRATION					
REVENUE:					
REIMBURSEMENTS FROM SECTIONS	300,000.00	1,275.00	284,006.25	15,993.75	94.67%
TOTAL REVENUE:	300,000.00	1,275.00	284,006.25	15,993.75	94.67%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	1,200.00	-	285.03	914.97	23.75%
SUBSCRIPTIONS	410.00	-	409.57	0.43	99.90%
CONFERENCE CALLS	300.00	0.05	471.02	(171.02)	157.01%
MISCELLANEOUS	300.00	-	-	300.00	0.00%
SECTION/COMMITTEE CHAIR MTGS	1,000.00	-	344.39	655.61	34.44%
DUES STATEMENTS	6,000.00	-	5,788.00	212.00	96.47%
STAFF MEMBERSHIP DUES	125.00	-	-	125.00	0.00%
TOTAL DIRECT EXPENSES:	9,335.00	0.05	7,298.01	2,036.99	78.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	161,026.00	17,622.54	131,123.16	29,902.84	81.43%
BENEFITS EXPENSE	69,763.00	8,142.85	62,737.67	7,025.33	89.93%
OTHER INDIRECT EXPENSE	116,557.00	8,384.72	78,995.06	37,561.94	67.77%
TOTAL INDIRECT EXPENSES:	347,346.00	34,150.11	272,855.89	74,490.11	78.55%
TOTAL ALL EXPENSES:	356,681.00	34,150.16	280,153.90	76,527.10	78.54%
NET INCOME (LOSS):	(56,681.00)	(32,875.16)	3,852.35		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
CONSULTING SERVICES	110,000.00	435.00	61,810.92	48,189.08	56.19%
STAFF TRAVEL/PARKING	2,500.00	-	726.39	1,773.61	29.06%
STAFF MEMBERSHIP DUES	180.00	-	90.00	90.00	50.00%
TELEPHONE	24,000.00	1,274.18	12,963.15	11,036.85	54.01%
COMPUTER HARDWARE	38,000.00	11,522.18	24,883.51	13,116.49	65.48%
COMPUTER SOFTWARE	29,000.00	11,617.69	18,701.65	10,298.35	64.49%
HARDWARE SERVICE & WARRANTIES	55,000.00	-	32,669.19	22,330.81	59.40%
SOFTWARE MAINTENANCE & LICENSING	320,000.00	3,004.26	230,940.03	89,059.97	72.17%
TELEPHONE HARDWARE & MAINTENANCE	7,000.00	-	275.10	6,724.90	3.93%
COMPUTER SUPPLIES	10,000.00	-	4,026.99	5,973.01	40.27%
THIRD PARTY SERVICES	177,000.00	1,280.62	173,077.06	3,922.94	97.78%
CONFERENCE CALLS	-	93.82	93.82	(93.82)	
TRANSFER TO INDIRECT EXPENSES	(772,680.00)	(29,227.75)	(560,257.81)	(212,422.19)	72.51%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,063,911.00	86,233.66	736,576.69	327,334.31	69.23%
BENEFITS EXPENSE	380,432.00	29,152.30	239,277.44	141,154.56	62.90%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
OTHER INDIRECT EXPENSE	332,628.00	23,956.35	225,699.91	106,928.09	67.85%
TOTAL INDIRECT EXPENSES:	1,725,971.00	139,342.31	1,169,774.04	556,196.96	67.77%
TOTAL ALL EXPENSES:	1,725,971.00	139,342.31	1,169,774.04	556,196.96	67.77%
NET INCOME (LOSS):	(1,725,971.00)	(139,342.31)	(1,169,774.04)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	1,000.00	32.40	282.15	717.85	28.22%
COURSEBOOK SALES	9,000.00	470.00	4,168.00	4,832.00	46.31%
MP3 AND VIDEO SALES	878,750.00	12,552.77	579,965.55	298,784.45	66.00%
TOTAL REVENUE:	888,750.00	13,055.17	584,415.70	304,334.30	65.76%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
DEPRECIATION	5,820.00	485.00	3,880.00	1,940.00	66.67%
STAFF MEMBERSHIP DUES	620.00	-	587.50	32.50	94.76%
COST OF SALES - COURSEBOOKS	250.00	43.47	363.83	(113.83)	145.53%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
ONLINE PRODUCT HOSTING EXPENSES	48,000.00	4,814.00	33,432.10	14,567.90	69.65%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	43.78	363.45	136.55	72.69%
SEMINAR BROCHURES	3,000.00	-	-	3,000.00	0.00%
POSTAGE - FLIERS/CATALOGS	3,500.00	-	-	3,500.00	0.00%
STAFF TRAVEL/PARKING	2,000.00	-	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	65,290.00	5,386.25	38,723.79	26,566.21	59.31%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.56 FTE)	102,074.00	8,466.48	64,212.72	37,861.28	62.91%
BENEFITS EXPENSE	40,063.00	2,683.38	24,985.24	15,077.76	62.36%
OTHER INDIRECT EXPENSE	42,884.00	3,092.05	29,130.93	13,753.07	67.93%
TOTAL INDIRECT EXPENSES:	185,021.00	14,241.91	118,328.89	66,692.11	63.95%
TOTAL ALL EXPENSES:	250,311.00	19,628.16	157,052.68	93,258.32	62.74%
NET INCOME (LOSS):	638,439.00	(6,572.99)	427,363.02		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	1,642.20	356,292.97	519,035.53	40.70%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	500.00	2,500.00	26,500.00	8.62%
TOTAL REVENUE:	904,328.50	2,142.20	358,792.97	545,535.53	39.68%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	500.00	-	-	500.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	-	529.31	5,470.69	8.82%
STAFF MEMBERSHIP DUES	850.00	-	587.50	262.50	69.12%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
COURSEBOOK PRODUCTION	3,000.00	-	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	12,000.00	-	4,358.44	7,641.56	36.32%
POSTAGE - MISC./DELIVERY	1,000.00	-	332.64	667.36	33.26%
ACCREDITATION FEES	3,000.00	(36.00)	2,792.00	208.00	93.07%
SEMINAR BROCHURES	18,000.00	-	6,336.70	11,663.30	35.20%
FACILITIES	232,357.35	500.00	53,250.96	179,106.39	22.92%
SPEAKERS & PROGRAM DEVELOP	62,000.00	142.02	6,691.01	55,308.99	10.79%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	250.00	-	30.19	219.81	12.08%
CONFERENCE CALLS	25.00	-	8.99	16.01	35.96%
TOTAL DIRECT EXPENSES:	441,082.35	606.02	74,658.84	366,423.51	16.93%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.75 FTE)	485,567.00	44,132.29	353,093.22	132,473.78	72.72%
BENEFITS EXPENSE	210,364.00	14,478.06	134,119.20	76,244.80	63.76%
OTHER INDIRECT EXPENSE	213,047.00	15,348.77	144,605.45	68,441.55	67.87%
TOTAL INDIRECT EXPENSES:	908,978.00	73,959.12	631,817.87	277,160.13	69.51%
TOTAL ALL EXPENSES:	1,350,060.35	74,565.14	706,476.71	643,583.64	52.33%
NET INCOME (LOSS):	(445,731.85)	(72,422.94)	(347,683.74)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CONTINUING LEGAL EDUCATION (CLE)					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	1,642.20	356,292.97	519,035.53	40.70%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	500.00	2,500.00	26,500.00	8.62%
SHIPPING & HANDLING	1,000.00	32.40	282.15	717.85	28.22%
COURSEBOOK SALES	9,000.00	470.00	4,168.00	4,832.00	46.31%
MP3 AND VIDEO SALES	878,750.00	12,552.77	579,965.55	298,784.45	66.00%
TOTAL REVENUE:	1,793,078.50	15,197.37	943,208.67	849,869.83	52.60%
DIRECT EXPENSES:					
COURSEBOOK PRODUCTION	3,000.00	-	169.31	2,830.69	5.64%
POSTAGE - FLIERS/CATALOGS	15,500.00	-	4,358.44	11,141.56	28.12%
POSTAGE - MISC./DELIVERY	1,000.00	-	332.64	667.36	33.26%
DEPRECIATION	5,820.00	485.00	3,880.00	1,940.00	66.67%
ONLINE EXPENSES	48,000.00	4,814.00	33,432.10	14,567.90	69.65%
ACCREDITATION FEES	3,000.00	(36.00)	2,792.00	208.00	93.07%
SEMINAR BROCHURES	21,000.00	-	6,336.70	14,663.30	30.17%
FACILITIES	232,357.35	500.00	53,250.96	179,106.39	22.92%
SPEAKERS & PROGRAM DEVELOP	62,000.00	142.02	6,691.01	55,308.99	10.79%
SPLITS TO SECTIONS	100,100.00	-	(806.60)	100,906.60	-0.81%
CLE SEMINAR COMMITTEE	250.00	-	30.19	219.81	12.08%
BAD DEBT EXPENSE	600.00	-	-	600.00	0.00%
STAFF TRAVEL/PARKING	6,000.00	-	529.31	5,470.69	8.82%
STAFF MEMBERSHIP DUES	1,470.00	-	1,175.00	295.00	79.93%
SUPPLIES	2,000.00	-	378.39	1,621.61	18.92%
CONFERENCE CALLS	25.00	-	8.99	16.01	35.96%
COST OF SALES - COURSEBOOKS	250.00	43.47	363.83	(113.83)	145.53%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	43.78	363.45	136.55	72.69%
STAFF TRAVEL/PARKING	2,000.00	-	96.91	1,903.09	4.85%
TOTAL DIRECT EXPENSES:	506,372.35	5,992.27	113,382.63	392,989.72	22.39%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	587,641.00	52,598.77	417,305.94	170,335.06	71.01%
BENEFITS EXPENSE	250,427.00	17,161.44	159,104.44	91,322.56	63.53%
OTHER INDIRECT EXPENSE	255,931.00	18,440.82	173,736.38	82,194.62	67.88%
TOTAL INDIRECT EXPENSES:	1,093,999.00	88,201.03	750,146.76	343,852.24	68.57%
TOTAL ALL EXPENSES:	1,600,371.35	94,193.30	863,529.39	736,841.96	53.96%
NET INCOME (LOSS):	192,707.15	(78,995.93)	79,679.28		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	3,000.00	390.60	2,561.85	438.15	85.40%
DESKBOOK SALES	110,000.00	780.00	27,785.60	82,214.40	25.26%
SECTION PUBLICATION SALES	3,000.00	4,900.00	12,476.87	(9,476.87)	415.90%
CASEMAKER ROYALTIES	60,000.00	2,228.19	20,246.79	39,753.21	33.74%
TOTAL REVENUE:	176,000.00	8,298.79	63,071.11	112,928.89	35.84%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	75,000.00	172.68	9,631.45	65,368.55	12.84%
COST OF SALES - SECTION PUBLICATION	750.00	1,682.31	3,987.15	(3,237.15)	531.62%
SPLITS TO SECTIONS	1,000.00	-	456.02	543.98	45.60%
DESKBOOK ROYALTIES	1,000.00	-	758.49	241.51	75.85%
POSTAGE & DELIVER-DESKBOOKS	3,000.00	274.90	3,022.81	(22.81)	100.76%
FLIERS/CATALOGS	3,000.00	-	-	3,000.00	0.00%
ONLINE LEGAL RESEARCH	1,837.50	148.97	744.85	1,092.65	40.54%
POSTAGE - FLIERS/CATALOGS	1,500.00	-	-	1,500.00	0.00%
COMPLIMENTARY BOOK PROGRAM	2,500.00	-	-	2,500.00	0.00%
OBSOLETE INVENTORY	850.00	70.30	512.78	337.22	60.33%
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	1,350.00	6,075.00	2,025.00	75.00%
STAFF MEMBERSHIP DUES	220.00	-	-	220.00	0.00%
SUBSCRIPTIONS	185.00	-	-	185.00	0.00%
TOTAL DIRECT EXPENSES:	99,042.50	3,699.16	25,188.55	73,853.95	25.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	110,788.00	8,916.96	73,414.64	37,373.36	66.27%
BENEFITS EXPENSE	43,885.00	3,976.05	31,027.87	12,857.13	70.70%
OTHER INDIRECT EXPENSE	61,852.00	4,456.98	41,990.59	19,861.41	67.89%
TOTAL INDIRECT EXPENSES:	216,525.00	17,349.99	146,433.10	70,091.90	67.63%
TOTAL ALL EXPENSES:	315,567.50	21,049.15	171,621.65	143,945.85	54.39%
NET INCOME (LOSS):	(139,567.50)	(12,750.36)	(108,550.54)		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLIENT PROTECTION FUND					
REVENUE:					
CPF RESTITUTION	4,000.00	865.74	10,127.97	(6,127.97)	253.20%
CPF MEMBER ASSESSMENTS	1,000,000.00	6,180.00	1,017,390.00	(17,390.00)	101.74%
INTEREST INCOME	20,000.00	3,227.41	44,274.42	(24,274.42)	221.37%
TOTAL REVENUE:	1,024,000.00	10,273.15	1,071,792.39	(47,792.39)	104.67%
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	230.51	1,575.15	(575.15)	157.52%
GIFTS TO INJURED CLIENTS	500,000.00	35,100.00	53,342.53	446,657.47	10.67%
CPF BOARD EXPENSES	1,200.00	34.05	1,212.04	(12.04)	101.00%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	502,400.00	35,364.56	56,129.72	446,270.28	11.17%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,880.00	6,656.66	53,874.31	26,005.69	67.44%
BENEFITS EXPENSE	27,593.00	2,133.27	19,472.38	8,120.62	70.57%
OTHER INDIRECT EXPENSE	32,438.00	2,339.95	22,045.18	10,392.82	67.96%
TOTAL INDIRECT EXPENSES:	139,911.00	11,129.88	95,391.87	44,519.13	68.18%
TOTAL ALL EXPENSES:	642,311.00	46,494.44	151,521.59	490,789.41	23.59%
NET INCOME (LOSS):	381,689.00	(36,221.29)	920,270.80		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
COVID 19					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
COVID 19	25,000.00	2,707.19	6,246.77	18,753.23	24.99%
TOTAL DIRECT EXPENSES:	<u>25,000.00</u>	<u>2,707.19</u>	<u>6,246.77</u>	<u>18,753.23</u>	<u>24.99%</u>
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	<u>25,000.00</u>	<u>2,707.19</u>	<u>6,246.77</u>	<u>18,753.23</u>	<u>24.99%</u>
NET INCOME (LOSS):	<u>(25,000.00)</u>	<u>(2,707.19)</u>	<u>(6,246.77)</u>		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	1,995.00	431,217.59	22,787.41	94.98%
SEMINAR PROFIT SHARE	94,118.73	-	71,693.40	22,425.33	76.17%
INTEREST INCOME	2,320.00	-	-	2,320.00	0.00%
PUBLICATIONS REVENUE	10,000.00	-	2,603.82	7,396.18	26.04%
OTHER	46,100.00	1,020.00	17,693.31	28,406.69	38.38%
TOTAL REVENUE:	606,543.73	3,015.00	523,208.12	83,335.61	86.26%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	17,627.13	123,549.89	438,790.11	21.97%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	1,275.00	284,006.25	14,437.50	95.16%
TOTAL DIRECT EXPENSES:	860,783.75	18,902.13	407,556.14	453,227.61	47.35%
NET INCOME (LOSS):	(254,240.02)	(15,887.13)	115,651.98		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,648,994.00	957,970.35	7,709,715.03	3,939,278.97	66.18%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
TEMPORARY SALARIES	245,029.00	6,163.30	215,619.81	29,409.19	88.00%
CAPITAL LABOR & OVERHEAD	(51,000.00)	-	(31,780.00)	(19,220.00)	62.31%
EMPLOYEE ASSISTANCE PLAN	5,289.60	1,200.00	3,600.00	1,689.60	68.06%
EMPLOYEE SERVICE AWARDS	2,800.00	-	1,834.95	965.05	65.53%
FICA (EMPLOYER PORTION)	892,585.09	71,115.06	558,248.86	334,336.23	62.54%
L&I INSURANCE	49,500.00	-	19,917.48	29,582.52	40.24%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER	17,500.00	1,389.81	10,823.75	6,676.25	61.85%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	121,777.34	972,447.54	607,552.46	61.55%
RETIREMENT (EMPLOYER PORTION)	1,499,603.60	119,841.26	959,687.12	539,916.48	64.00%
TRANSPORTATION ALLOWANCE	115,000.00	-	105,635.00	9,365.00	91.86%
UNEMPLOYMENT INSURANCE	84,500.00	7,571.83	49,920.87	34,579.13	59.08%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	1,375.19	5,524.81	19.93%
TOTAL SALARY & BENEFITS EXPENSE:	15,883,829.79	1,287,028.95	10,577,045.60	5,306,784.19	66.59%
WORKPLACE BENEFITS	39,000.00	304.69	14,283.21	24,716.79	36.62%
HUMAN RESOURCES POOLED EXP	161,774.10	4,584.31	33,937.83	127,836.27	20.98%
MEETING SUPPORT EXPENSES	15,000.00	480.90	7,059.26	7,940.74	47.06%
RENT	1,925,000.00	154,094.76	1,325,470.96	599,529.04	68.86%
PERSONAL PROP TAXES-WSBA	7,983.96	586.83	5,636.67	2,347.29	70.60%
FURNITURE, MAINT, LH IMP	29,798.47	-	14,145.06	15,653.41	47.47%
OFFICE SUPPLIES & EQUIPMENT	45,000.00	703.40	22,996.55	22,003.45	51.10%
FURN & OFFICE EQUIP DEPRECIATION	53,000.00	4,284.00	34,264.00	18,736.00	64.65%
COMPUTER HARDWARE DEPRECIATION	46,436.20	3,601.00	29,314.54	17,121.66	63.13%
COMPUTER SOFTWARE DEPRECIATION	153,866.67	10,649.00	84,909.00	68,957.67	55.18%
INSURANCE	194,743.42	17,406.94	140,649.02	54,094.40	72.22%
PROFESSIONAL FEES-AUDIT	81,000.00	4,184.20	82,116.30	(1,116.30)	101.38%
PROFESSIONAL FEES-LEGAL	100,000.00	36,789.92	147,713.31	(47,713.31)	147.71%
TELEPHONE & INTERNET	47,000.00	6,950.35	29,198.56	17,801.44	62.12%
POSTAGE - GENERAL	28,070.69	735.06	13,490.26	14,580.43	48.06%
RECORDS STORAGE	42,000.00	1,858.08	23,180.16	18,819.84	55.19%
STAFF TRAINING	81,400.16	134.95	21,899.27	59,500.89	26.90%
BANK FEES	34,000.00	2,029.61	27,485.01	6,514.99	80.84%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	(43.47)	5,036.54	6,963.46	41.97%
COMPUTER POOLED EXPENSES	772,680.00	29,227.75	560,257.81	212,422.19	72.51%
TOTAL OTHER INDIRECT EXPENSES:	3,869,753.67	278,562.28	2,623,043.32	1,246,710.35	67.78%
TOTAL INDIRECT EXPENSES:	19,753,583.46	1,565,591.23	13,200,088.92		

Washington State Bar Association

Statement of Activities

For the Period from May 1, 2020 to May 31, 2020

66.67% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,317,618.00	1,363,054.34	11,016,875.19	5,300,742.81
ACCESS TO JUSTICE	(358,804.00)	(21,914.80)	(182,736.81)	(176,067.19)
ADMINISTRATION	(1,058,104.00)	(76,951.38)	(638,912.50)	(419,191.50)
ADMISSIONS/BAR EXAM	92,362.21	(40,718.05)	347,252.92	(254,890.71)
BOARD OF GOVERNORS	(548,510.00)	(6,579.50)	(227,664.71)	(320,845.29)
COMMUNICATIONS	(613,602.98)	(40,336.10)	(382,783.81)	(230,819.17)
CONFERENCE & BROADCAST SERVICES	(772,124.00)	(58,174.52)	(524,243.84)	(247,880.16)
DISCIPLINE	(5,874,215.60)	(480,322.35)	(3,869,283.48)	(2,004,932.12)
DIVERSITY	(265,392.00)	(33,577.70)	(155,977.36)	(109,414.64)
FOUNDATION	(142,703.00)	(10,907.92)	(94,008.88)	(48,694.12)
HUMAN RESOURCES	(207,109.50)	(32,012.43)	(267,797.20)	60,687.70
LAP	(128,221.00)	(10,141.39)	(86,126.05)	(42,094.95)
LEGISLATIVE	(181,506.00)	(11,622.97)	(112,112.89)	(69,393.11)
LICENSING AND MEMBERSHIP	(268,976.10)	(22,884.88)	(214,831.40)	(54,144.70)
LIMITED LICENSE LEGAL TECHNICIAN	(194,729.84)	(12,681.13)	(119,514.83)	(75,215.01)
LIMITED PRACTICE OFFICERS	38,755.10	5,783.57	37,419.22	1,335.88
MANDATORY CLE ADMINISTRATION	6,230.50	7,774.09	109,243.93	(103,013.43)
MEMBER BENEFITS	(283,739.00)	(19,833.99)	(224,509.58)	(59,229.42)
MEMBER SERVICES & ENGAGEMENT	(461,627.00)	(29,502.29)	(289,787.94)	(171,839.06)
NW LAWYER	(251,883.14)	(24,993.57)	(142,789.20)	(109,093.94)
OFFICE OF THE EXECUTIVE DIRECTOR	(552,900.00)	(41,716.76)	(320,470.84)	(232,429.16)
OFFICE OF GENERAL COUNSEL	(805,706.46)	(71,011.43)	(552,144.19)	(253,562.27)
OGC-DISCIPLINARY BOARD	(451,510.00)	(21,204.54)	(176,982.38)	(274,527.62)
OUTREACH & ENGAGEMENT	(383,588.00)	(27,582.73)	(243,945.65)	(139,642.35)
PRACTICE OF LAW BOARD	(75,624.00)	(5,167.41)	(44,623.07)	(31,000.93)
PROFESSIONAL RESPONSIBILITY PROGRAM	(267,313.00)	(20,764.84)	(176,975.15)	(90,337.85)
PUBLICATION & DESIGN SERVICES	(139,593.00)	(10,083.84)	(90,402.76)	(49,190.24)
PUBLIC SERVICE PROGRAMS	(284,785.98)	(14,813.60)	(79,720.86)	(205,065.12)
LAW CLERK PROGRAM	11,514.00	(12,603.53)	66,391.83	(54,877.83)
SECTIONS ADMINISTRATION	(56,681.00)	(32,875.16)	3,852.35	(60,533.35)
TECHNOLOGY	(1,725,971.00)	(139,342.31)	(1,169,774.04)	(556,196.96)
CLE - PRODUCTS	638,439.00	(6,572.99)	427,363.02	211,075.98
CLE - SEMINARS	(445,731.85)	(72,422.94)	(347,683.74)	(98,048.11)
COVID 19	(25,000.00)	(2,707.19)	(6,246.77)	(18,753.23)
SECTIONS OPERATIONS	(254,240.02)	(15,887.13)	115,651.98	(369,892.00)
DESKBOOKS	(139,567.50)	(12,750.36)	(108,550.54)	(31,016.96)
CLIENT PROTECTION FUND	381,689.00	(36,221.29)	920,270.80	(538,581.80)
INDIRECT EXPENSES	(19,753,583.46)	(1,565,591.23)	(13,200,088.92)	(6,553,494.54)
TOTAL OF ALL	19,486,434.62	1,665,862.25	11,006,368.15	8,480,066.47
NET INCOME (LOSS)	267,148.84	(100,271.02)	2,193,720.77	

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2020 Budget
For the Period from May 1, 2020 to May 31, 2020

Category	Actual Revenues	Budgeted Revenues	Actual Indirect Expenses	Budgeted Indirect Expenses	Actual Direct Expenses	Budgeted Direct Expenses	Actual Total Expenses	Budgeted Total Expenses	Actual Net Result	Budgeted Net Result
Access to Justice	-	0	173,863	318,984	8,874	39,820	182,737	358,804	(182,737)	(358,804)
Administration	124,815	100,000	761,427	1,152,675	2,300	5,429	763,727	1,158,104	(638,913)	(1,058,104)
Admissions/Bar Exam	1,077,395	1,383,550	607,766	926,423	122,376	364,765	730,142	1,291,188	347,253	92,362
Board of Governors	-	0	82,274	114,010	145,391	434,500	227,665	548,510	(227,665)	(548,510)
Communications Strategies	2,643	2,893	346,378	537,768	39,049	78,728	385,426	616,496	(382,784)	(613,603)
Conference & Broadcast Services	-	0	519,911	763,124	4,333	9,000	524,244	772,124	(524,244)	(772,124)
COVID 19	-	0	0	0	6,247	25,000	6,247	25,000	(6,247)	(25,000)
Discipline	77,240	106,500	3,849,552	5,811,951	96,972	168,765	3,946,523	5,980,716	(3,869,283)	(5,874,216)
Diversity	125,000	135,187	273,002	374,489	7,976	26,090	280,977	400,579	(155,977)	(265,392)
Foundation	-	0	91,553	130,553	2,456	12,150	94,009	142,703	(94,009)	(142,703)
Human Resources	-	0	267,797	207,110	-	0	267,797	207,110	(267,797)	(207,110)
Law Clerk Program	182,749	194,562	108,308	170,298	8,049	12,750	116,357	183,048	66,392	11,514
Legislative	-	0	96,098	151,806	16,015	29,700	112,113	181,506	(112,113)	(181,506)
Licensing and Membership Records	242,363	350,350	428,188	583,723	29,006	35,603	457,195	619,326	(214,831)	(268,976)
Licensing Fees	11,016,875	16,317,618	-	0	-	0	-	-	11,016,875	16,317,618
Limited License Legal Technician	10,795	17,260	118,018	180,117	12,292	31,873	130,310	211,990	(119,515)	(194,730)
Limited Practice Officers	142,446	205,205	98,347	146,059	6,680	20,391	105,027	166,450	37,419	38,755
Mandatory CLE	760,100	1,038,450	482,085	777,053	168,771	255,167	650,856	1,032,220	109,244	6,231
Member Assistance Program	6,360	6,750	91,485	133,696	1,002	1,275	92,486	134,971	(86,126)	(128,221)
Member Benefits	20,257	28,000	82,134	125,243	162,633	186,496	244,767	311,739	(224,510)	(283,739)
Member Services & Engagement	115,068	154,250	397,575	590,332	7,282	25,545	404,856	615,877	(289,788)	(461,627)
NW Lawyer	396,909	602,566	237,987	372,334	301,711	482,115	539,698	854,449	(142,789)	(251,883)
Office of the Executive Director	-	0	318,579	540,521	1,892	12,379	0	0	(320,471)	(552,900)
Office of General Counsel	4	4	542,296.26	779,723	9,851.89	25,987.42	552,148.15	805,710	(552,144)	(805,706)
OGC-Disciplinary Board	-	0	125,082	354,294	51,900	97,216	176,982	451,510	(176,982)	(451,510)
Outreach and Engagement	-	0	236,332	352,063	7,614	31,525	243,946	383,588	(243,946)	(383,588)
Practice of Law Board	-	0	42,088	63,624	2,535	12,000	44,623	75,624	(44,623)	(75,624)
Professional Responsibility Program	-	0	173,298	258,034	3,677	9,279	176,975	267,313	(176,975)	(267,313)
Public Service Programs	135,099	135,200	127,944	179,798	86,876	240,188	214,820	419,986	(79,721)	(284,786)
Publication and Design Services	-	0	86,123	134,021	4,280	5,572	90,403	139,593	(90,403)	(139,593)
Sections Administration	284,006	300,000	272,856	347,346	7,298	9,335	280,154	356,681	3,852	(56,681)
Technology	-	0	1,169,774	1,725,971	-	0	1,169,774	1,753,552	(1,169,774)	(1,725,971)
Subtotal General Fund	14,720,125	21,078,344	12,208,117	18,303,143	1,325,338	2,688,641	13,533,455	20,991,783	1,186,669	86,560
Expenses using reserve funds							13,533,455		-	-
Total General Fund - Net Result from Operations									1,186,669	86,560
Percentage of Budget	69.84%		66.70%		49.29%		64.47%			
CLE-Seminars and Products	943,209	1,793,079	750,147	1,093,999	113,383	506,372	863,529	1,600,371	79,679	192,707
CLE - Deskbooks	63,071	176,000	146,433	216,525	25,189	99,043	171,622	315,568	(108,551)	(139,568)
Total CLE	1,006,280	1,969,079	896,580	1,310,524	138,571	605,415	1,035,151	1,915,939	(28,871)	53,140
Percentage of Budget	51.10%		68.41%		22.89%		54.03%			
Total All Sections	523,208	606,544	-	-	407,556	860,784	407,556	860,784	115,652	(254,240)
Client Protection Fund-Restricted	1,071,792	1,024,000	95,392	139,911	56,130	502,400	151,522	642,311	920,271	381,689
Totals	17,321,405	24,677,966	13,200,088.92	19,753,578	1,927,595.11	4,657,239.56	15,127,684	24,410,817	2,193,721	267,149
Percentage of Budget	70.19%		66.82%		41.39%		61.97%			

Summary of Fund Balances:	Fund Balances Sept. 30, 2019	2020 Budgeted Fund Balances	Fund Balances Year to date
Restricted Funds:			
Client Protection Fund	3,816,143	4,197,832	4,736,414
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	579,425	497,414
Section Funds	1,121,224	866,984	1,236,876
Board-Designated Funds (General Fund):			
Operating Reserve Fund	1,500,000	1,500,000	1,500,000
Facilities Reserve Fund	550,000	550,000	550,000
Unrestricted Funds (General Fund):			
Unrestricted General Fund	2,686,537	2,773,097	3,873,206
Total General Fund Balance	4,736,537	4,823,097	5,923,205.99
Net Change in general Fund Balance		86,560	1,186,669
Total Fund Balance	10,200,189	10,467,338	12,393,910
Net Change In Fund Balance		267,149	2,193,721

TO: WSBA Budget and Audit Committee
FROM: Jorge Perez CFO
DATE: July 15th 2020
RE: FY 2021 First Pass Budget

ACTION: REVIEW AND APPROVAL OF FIRST PASS 2021 BUDGET
--

Attached for your review is the first pass of the FY2021 Budget for the Washington State Bar Association. As we worked through the budget process we realize the current public health situation driven by the COVID – 19 creates a level of uncertainty that requires us to provide our best thinking as it relates to our assumptions and outcomes. With that said throughout this year we have endeavored to keep a close eye on expenses as evidenced by both the reforecast and the actual results which continue to yield results even better than those forecast. The work we have done to date identifying and implementing efficiencies is going to serve us well as we head into next year with many uncertainties and potential impacts from the global pandemic

This memorandum: (1) provides an overview of the first Draft General Fund, CLE, Client Protection Fund, (2) Key Assumptions in support of budgeted amounts.

I. OVERVIEW OF FIRST DRAFT BUDGETS

Category	General Fund	CPF Fund	CLE
Revenue	20,923,892	525,250	1,973,255
Expenses	21,315,017	660,832	1,939,539
Net Income/Loss	(321,991)	(135,582)	33,716
Projected Reserves	2,727,187	4,062,250	320,021

A. GENERAL FUND

The First Draft assumes revenue of \$20,923,892 expenses of \$21,315,017, a projected net loss of \$321,991 and an ending fund balance of \$2,727,187. On the revenue side License Fees are higher to the tune of \$418,378, these are partially offset by reduced MCLE revenue of \$270,500. On the expense side the net loss is driven mainly by the addition of \$150K in expenses for staff and BOG training and an increase in Legal Fees to \$250K from \$100K in the reforecast. Fortunately, these impacts have been offset significantly through efficiency gains, including \$356,376 in salaries and \$428,648 in reductions to direct and indirect expenses as compared to the FY 2020 Reforecast. Additionally, anticipated savings this year will put our reserves well above the targeted level allowing us to absorb

these unexpected or uncontrollable impacts. The following table shows the progress made on expenses since FY-19. A Net Income Bridge is Provided as Attachment A to this memo.

Expense Comparison

	Actual FY2019	Budget FY2020	Trend FY2020	Reforecast FY2020	First Pass FY2021
Expenses	23,399,712	24,947,173	23,960,853	24,410,823	24,284,388

As demonstrated from the above figure total expenses for the Bar are trending better than the reforecast by \$449,970. The first pass budget sets total expenses \$323,535 or 1.3% above the trend and \$123,435 less than the reforecast. This includes the \$300,000 included for incremental Legal Fees and training costs. Excluding these 2 items the first pass budget expenses would be effectively flat to the FY - 2020 trend.

B. CLE FUND

The CLE Budget was prepared assuming we are delivering a full slate of CLE programs as normal (i.e. offsite midyears, offsite one and two day conferences, etc...). If COVID continues to prevent large gatherings in FY 21 most of the CLE programs will be delivered over webinar, that will change direct costs favorably and impact revenue unfavorably. To assume anything other than this could put us in a place where our expenses could be effectively higher than the approved budget. This is a position we do not want to find ourselves in during the year.

C. CLIENT PROTECTION FUND

In November 2019, the Board of Governors voted in favor of lowering the Client Protection Fund assessment from \$30.00 to \$25.00. The vote was subject to ratification by the Washington State Supreme Court and the Court did do so shortly thereafter, and the annual assessment has been reduced starting in FY 2021 from \$30.00 to \$25.00.

Given, the devastating financial impact on the State of Washington and United States of COVID- 19, and the very real impact there will be, we are requesting for the BOG to consider adopting a recommendation to the Supreme Court to lower the FY 2021 annual client protection assessment for an additional one (1) time relief which would be meant to provide WSBA membership that is subject to paying into the fund (Attorneys and LLLT members), some economic relief.

For purposes of this budget submission we assumed the one time reduction will be approved, accordingly we have the CPF contribution at \$10.00 per member. The FY 2021 Budget is planned \$488,480 below the 2020 budget.

D. Pending Matters

The First Pass Budget has 2 major items outstanding. The first is the Capital Budget, we are in the process of collecting and cataloging all projects for 2021, this will also drive depreciation which is currently a high level estimate in this First Pass.

The second major item pending is the Sections Budgets. These have been collected and are being prepared for review on Friday July 17th.

Both of these budgets will be ready for review for our second pass budget in August. We look forward to a healthy discussion in our meeting on Monday.

ATTACHMENT (A)
NET INCOME BRIDGE

Reforecast Net Income 2020	267,143
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REVENUE COMPARISON	
License Fee Revenue difference	418,378
MCLE Revenue difference	(270,500)
CPF Revenue difference	(498,750)
Communications Revenue difference	(155,108)
Other Revenue difference	(209,589)
TOTAL REVENUE	(715,569)

EXPENSE COMPARISON	
Increased Legal Expense	150,000
HR Staff Training	100,000
BOG Leadership Training	50,000
3% Salary increase	356,000
Eliminated positions/reduced salaries	(356,376)
Other Expense	2,588
Direct Expense	(428,648)
TOTAL EXPENSE	(126,436)

FY 21 Budgeted Net Income	(321,991)
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Total Change	(589,134)
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FY – 2021 FIRST PASS BUDGET

July 20, 2020

2021 BUDGET FUND BALANCES

	GF	CLE	CPF
FY 2020 Ending Balance	\$ 3,118,312	\$ 579,425	\$ 4,197,832
FY2021 Ending Balance	\$ 2,727,187	\$ 320,001	\$ 4,062,250
Difference	\$ (391,125)	\$ (259,424)	\$ (135,582)

FY – 2020 Ending Balance Based on Current Projections

NET INCOME BRIDGE

Reforecast Net Income 2020	267,143
REVENUE COMPARISON	
License Fee Revenue difference	418,378
MCLE Revenue difference	(270,500)
CPF Revenue difference	(498,750)
Communications Revenue difference	(155,108)
Other Revenue difference	(209,589)
TOTAL REVENUE	(715,569)
EXPENSE COMPARISON	
Increased Legal Expense	150,000
HR Staff Training	100,000
BOG Leadership Training	50,000
3% Salary increase	356,000
Eliminated positions/reduced salaries	(356,376)
Other Expense	2,588
Direct Expense	(428,648)
TOTAL EXPENSE	(126,436)
FY 21 Budgeted Net Income	(321,991)
Total Change	(589,134)

KEY ASSUMPTIONS

- Total Members 41,267 an Increase of 456 members
- Active Members are 32,534 a reduction of 1,272 members
- 126 Total Positions Including 13 Vacant positions
- 3% Salary Increase on All Employees
- Insurance assumes a 10% increase
- CPF is \$10.00 PMC
- Staff Training Assumed at \$150K (HR & BOG)
- Medical & Retirement Assumed 5% Increase
- Orca Card Credit Not Included (+/-) 50K
- Gifts to Injured Clients assumed at \$500K
- Includes \$50K of unassigned Direct Expenses for COVID-19

OPEN ITEMS

- OGC based on LY (excluding legal fees assumed at \$250K)
- Depreciation \$275K Estimate
- Foundation Direct expenses not included
- Capital Budget is Not Complete Place Holder of \$40K Included
- New Admittees Members are underestimated by half
- Section Budgets are Estimates

SUMMARY INCOME STATEMENT

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
TOTAL REVENUE	23,962,397	24,677,966	(715,569)
		-	
TOTAL DIRECT EXPENSES:	4,228,592	4,657,240	(428,648)
INDIRECT EXPENSES:			
Salaries	11,894,399	11,894,023	376
Benefits	4,379,754	4,246,778	132,975
OTHER INDIRECT EXPENSE	3,781,643	3,612,782	168,861
TOTAL INDIRECT EXPENSES:	20,055,796	19,753,583	302,213
		-	
TOTAL ALL EXPENSES:	24,284,388	24,410,823	(126,435)
NET INCOME (LOSS):	(321,991)	267,143	(589,134)

REVENUE COMPARISON

REVENUE	
License fees	\$ 426,982.61
Other General Revenue	\$ (29,189.05)
CLE Revenue	\$ 12,250.00
Bar News Revenue	\$ (134,500.00)
Other Department Specific Revenue	\$ (934,557.85)
Bar Leaders Support	\$ (2,550.00)
Sections Admin	\$ -
Sections Operations	\$ (54,005.00)
TOTAL	\$ (715,569.29)

INDIRECT COSTS

Salaries & Benefits	
Salaries & Temporary Staff	\$ 375.99
FICA Tax, Unemployment Ins, L&I, WA Med Leave	\$ (208,906.03)
Medical Insurance	\$ 114,835.85
Retirement	\$ 237,537.15
EAP & Employee Service Awards	\$ (893.60)
Transportation Allowance & Parking	\$ (9,598.00)
TOTAL	\$ 133,351.36

INDIRECT COSTS

Overhead	
Workplace Benefits/Staff Development/HR Pooled Exp	\$ 38,463.90
Allowance for Open Positions	\$ 212,871.50
General Expenses	\$ (13,126.46)
Meeting Support Expenses	\$ (1,875.00)
Rent	\$ 25,999.96
PSP/Move Expense	\$ 46,706.50
Property Taxes & Insurance	\$ 76,072.62
Furniture, Maintenance, & Leasehold Improvements	\$ 201.53
Office Supplies & Equip/Postage-General	\$ (29,070.69)
Depreciation	\$ (199,302.87)
Professional Fees - Audit	\$ (35,000.00)
Professional Fees - Legal	\$ 150,000.00
Telephone & Internet	\$ (14,000.00)
Records Storage	\$ -
Staff Training	\$ (25,478.16)
Bank Fees	\$ 5,000.00
Production Services	\$ (12,000.00)
Capital Labor & Overhead	\$ (100,000.00)
Technology Direct Expenses	\$ 30,272.00
TOTAL	\$ 155,734.83

DIRECT EXPENSES

DIRECT EXPENSES	
Access to Justice	\$ 43,300.00
Admissions/Bar Exam	\$ (77,054.00)
Bar Leaders Support	\$ 19,100.43
Non-Program Committees	\$ (16,950.00)
Bar News	\$ (29,000.00)
Board of Governors/Office of Executive Director	\$ 9,501.00
Continuing Legal Education (CLE)	\$ 58,742.65
Communication Strategies	\$ (600.00)
Discipline	\$ 5,034.88
Human Resources	\$ 35,935.10
Program Management Assistance	\$ -
Member Assistance Program	\$ -
Client Protection Fund	\$ -
Legislative	\$ 499.98
Licensing & Member Records	\$ 247.40
Limited Practice Officer	\$ (1,000.00)
Mandatory CLE	\$ 750.00
Member Benefits	\$ -
New Lawyer Education	\$ 11,000.00
Disciplinary Board	\$ -
General Counsel	\$ -
Practice of Law Board	\$ -
Professional Responsibility Program	\$ -
Technology	\$ 5,730.00
Young Lawyers Division	\$ 2,500.00
TOTAL	\$ (415,521.31)

FY – 2021 First Pass Budget

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
WSBA			
REVENUE:			
Copy Fees		4	(4)
Diversion	4,000	6,750	(2,750)
Donations & Grants	255,000	265,000	(10,000)
Interest - Investments	100,000	102,320	(2,320)
License Fees	15,750,809	16,317,618	(566,809)
License Fees - New Admittees	571,079		571,079
License Fees - Late Fees	422,712		422,712
Exam Soft Revenue	22,000	33,000	(11,000)
Publications Revenue		10,000	(10,000)
Royalties	50,750	50,466	284
PSP Product Sales	200	200	-
NMP Product Sales	80,000	80,000	-
Shipping & Handling	4,000	4,000	-
Status Certificate Fees	26,300	25,000	1,300
Sponsorships	9,000	9,000	-
Annual or Other Meeting Rev		4,200	(4,200)
Receptions Revenue		500	(500)
Conferences & Institutes		5,000	(5,000)
Seminar Registrations	885,005	894,673	(9,668)
Mini-CLE Revenue	30,000	36,400	(6,400)
Seminar Revenue-Other	28,000	29,000	(1,000)
Seminar Splits w/CLE	100,000	73,119	26,881
Seminar Splits w/Others	10,000	21,000	(11,000)
Work Study Grants	10,374	5,187	5,187
Bar Exam Fees	1,160,000	1,300,000	(140,000)
Bar Exam Late Fees	47,000		47,000
House Counsel Application Fees	32,860	37,200	(4,340)
Rule 9/Legal intern Fees	14,200	13,350	850
Law Clerk Fees	190,000	191,362	(1,362)
LLLT Exam Late Fee	1,150		1,150
LLLT License Fees	10,905	5,736	5,169
LLLT Exam Fees	19,000	6,280	12,720
Foreign Law Consultant Fees	620		620
Law Clerk Application Fees	3,000	3,200	(200)
Special Admissions	7,320		7,320
Investigation Fees	25,300	25,300	-
Pro Hac Vice	197,000	290,000	(93,000)

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LLLT Late License Fees	412	300	112
Audit Revenue	2,500	2,500	-
BNews Display Advertising	300,000	423,500	(123,500)
BNews Subscript/Single Issues	350	350	-
BNews Classified Advertising	11,500	12,500	(1,000)
BNews Gen Announcements	15,000	20,000	(5,000)
BNews Prof Announcements	20,000	25,000	(5,000)
Job Target Advertising	120,000	120,000	-
Deskbook Sales	100,000	110,000	(10,000)
Coursebook Sales	8,000	9,000	(1,000)
MP3 Sales	216,000		216,000
Digital Video Sales	694,000		694,000
Section Publication Sales	5,000	3,000	2,000
Casemaker Royalties	50,000	60,000	(10,000)
Internet Sales	19,000	897,750	(878,750)
WSBA Logo Merchandise Sales	-	343	(343)
Recovery of Discipline Costs	80,000	90,000	(10,000)
Discipline History Summary	15,000	14,000	1,000
LLLT Waiver Fees	300	150	150
CPF Restitution	4,000	4,000	-
CPF Member Assessments	511,250	1,000,000	(488,750)
Interest Revenue	10,000	20,000	(10,000)
Member Contact Information	11,000	11,000	-
Photo Bar Card Sales	350	350	-
LPO Examination Fees	44,600	26,800	17,800
LPO Exam Late Fee	2,700		2,700
LPO License Fees	171,400	172,517	(1,117)
LPO Late License Fees	4,500	3,088	1,412
Accredited Program Fees	480,000	516,700	(36,700)
Form 1 Late Fee	150,000	170,000	(20,000)
Member Late Fees	2,700	192,950	(190,250)
Annual Accredited Sponsor Fees	42,250	41,750	500
Attendance Late Fees	80,000	90,000	(10,000)
COMITY Certificates - Request	13,000	13,000	-
COMITY Certificates - Submit	-	16,000	(16,000)
Trial Advocacy Program	10,000	10,000	-
APEX Dinner	-	2,250	(2,250)
50 Year Member Tribute Lunch	-	300	(300)
Reimbursements From Sections	300,000	300,000	-
Section Dues Revenue	400,000	454,005	(54,005)
TOTAL REVENUE	23,962,397	24,677,966	(715,569)

DIRECT EXPENSES:

Bad Debt Expense	1,500	2,700	(1,200)
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	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Depreciation	275,000	275,306	(306)
Bank Fees	1,000	1,000	0
Consulting Services	168,500	193,000	(24,500)
Donations/Sponsorships/Grants	233,193	205,688	27,505
Equipment, Hardware & Software	300	330	(30)
Postage	113,300	118,590	(5,290)
Printing & Copying	250,100	251,100	(1,000)
Publications Production	250	450	(200)
YLL Section Program	1,500	1,100	400
Records Storage - Off Site	8,100	8,100	-
CLE Comps	1,000	1,000	-
Staff Travel/Parking	82,881	96,200	(13,319)
Covid19	50,000	25,000	25,000
Staff Membership Dues	9,031	18,917	(9,886)
Subscriptions	10,102	8,846	1,256
Transcription Services	1,500	1,500	-
Supplies	1,150	4,550	(3,400)
Digital/Online Development	11,800	14,650	(2,850)
Telephone	21,200	27,174	(5,974)
Conference Calls	2,952	7,484	(4,532)
Miscellaneous	5,500	300	5,200
Pro Bono& Legal Aid Committee	2,800	2,000	800
ATJ Board Retreat	2,000	2,000	-
Leadership Training	52,000	2,000	50,000
ATJ Board Expense	20,000	24,000	(4,000)
Day of Service	27,000	30,500	(3,500)
Facility, Parking, Food	64,800	85,024	(20,224)
Examiner Fees	20,000	26,000	(6,000)
UBE Examinations	100,000	120,000	(20,000)
Board of Bar Examiners	6,000	28,500	(22,500)
Bar Exam Proctors	27,000	30,000	(3,000)
Character & Fitness Board Exp	13,800	15,000	(1,200)
Disability AccommodationS	17,000	17,250	(250)
Character & Fitness Investi	400	600	(200)
Law School Visits	920	1,600	(680)
Law Clerk Board	6,000	6,000	-
Law Clerk Outreach	3,000	6,000	(3,000)
ABA Delegates	10,600	5,000	5,600
Section/Committee Chair Mtgs	2,100	1,600	500
APEX Dinner Expenses	25,000	23,000	2,000
50 Year Member Tribute Lunch	10,708	10,708	0
Washington Leadership Institute	100,000	100,000	-
Jud Recommend Committee	4,500	2,000	2,500
Committee for Diversity	6,000	6,000	-
Diversity Events & Projects	17,250	15,250	2,000
LLLT Board	7,000	14,000	(7,000)
LLLT Outreach	1,000	4,000	(3,000)

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Internal Diversity Outreach	2,000	200	1,800
Exam Writing	9,750	20,500	(10,750)
LLLT Education	-	2,500	(2,500)
Graphics/Artwork	1,500	2,000	(500)
Outside Sales Expense	90,000	118,500	(28,500)
Editorial Advis Committee Exp	800	800	-
BOG Meetings	210,500	210,500	-
BOG Committees' Expenses	30,000	30,000	-
BOG Retreat	15,000	15,000	-
BOG Conference Attendance	44,000	44,000	-
BOG Travel & Outreach	35,000	30,000	5,000
ED Travel & Outreach	5,000	5,000	-
Public Defense	5,000	7,000	(2,000)
Communications Outreach	25,000	34,000	(9,000)
BOG Elections	12,001	6,500	5,501
Special Events	5,000	5,000	-
Board of Trustees	2,000	2,000	-
President's Dinner	10,000		10,000
Cost of Sales - Deskbooks	60,000	75,000	(15,000)
Cost of Sales - Coursebooks	1,500	250	1,250
Cost of Sales - Section Public	2,000	750	1,250
A/V Develop Costs (Recording)	2,000	1,500	500
Obsolete Inventory	21,000	850	20,150
Splits to Sections	15,000	1,000	14,000
Deskbook Royalties	500	1,000	(500)
Online Product Hosting Expenses	48,000	48,000	-
Postage & Delivery-Deskbooks	3,000	3,000	-
Postage & Delivry-Coursebooks	500	500	-
Fliers/Catalogs	1,500	3,000	(1,500)
Postage - Fliers/Catalogs	750	1,500	(750)
Complimentary Book Program	1,000	2,500	(1,500)
Coursebook Production	1,500	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	15,500	(7,500)
Postage - Misc/Delivery	800	1,000	(200)
Accreditation Fees	3,000	3,000	-
Seminar Brochures	20,000	21,000	(1,000)
Facilities	297,500	232,357	65,143
Speakers & Program Develop	50,000	64,000	(14,000)
Splits to Sections	100,000	100,100	(100)
CLE Seminar Committee	250	250	-
Image Library	4,680	4,680	-
Bar Outreach	15,000	16,600	(1,600)
Pro Bono CertificateS	1,000		1,000
Court Reporters	48,200	45,000	3,200
Outside Counsel Expenses	5,000	1,000	4,000
Litigation Expenses	35,000	35,500	(500)
Disability Expenses	10,000	7,500	2,500

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Online Legal Research	59,607	63,581	(3,974)
Law Library	12,657	12,348	309
Translation Services	9,500	10,000	(500)
Staff Training- General	100,000	25,000	75,000
WSBA Connects	46,560	46,560	-
Recruiting and Advertising	7,000	7,000	-
Payroll Processing	49,000	49,000	-
Salary Surveys	2,900	2,900	-
Transfer to Indirect Expense	(200,839)	(161,774)	(39,065)
Library Materials/Resources	6,200	6,200	-
Prof Liab Insurance	850	850	-
Gifts to injured Clients	500,000	500,000	-
CPF Board	1,200	1,200	-
Rent - Olympia Office	2,500	1,500	1,000
Contract Lobbyist	20,000	20,000	(0)
Legislative Committee	2,500	3,000	(500)
BOG Legislative Committee	250	250	-
Licensing Forms	2,503	2,256	247
LPO Board Expenses	3,000	3,000	-
LPO Outreach	4,000	5,000	(1,000)
MCLE Board Expenses	3,250	2,500	750
Casemaker/FastCase	136,436	136,436	-
Speakers & Program Development	1,500	1,500	-
New Lawyer Outreach Events	2,500	2,500	-
New Lawyers Committee	12,500	1,500	11,000
Disciplinary Board Expenses	4,000	4,000	-
Chief Hearing Officer	33,000	33,000	-
Hearing Officer Expenses	2,000	2,000	-
Hearing Officer Training	2,000	2,000	-
Outside Counsel	55,000	55,000	-
Court Rules Committee	3,000	3,000	-
Discipline Advisory Roundtable	500	500	-
Practice of Law Board	12,000	12,000	-
CPE Committee	5,000	5,000	-
Custodianship	1,500	1,500	-
Computer Hardware	40,000	38,000	2,000
Computer Software	110,000	29,000	81,000
Hardware Service & Warranties	50,000	55,000	(5,000)
Software Maint & Licensing	325,000	320,000	5,000
Telephone Hardware & Maint	7,000	7,000	-
Computer Supplies	10,000	10,000	-
Third Party Services	130,000	177,000	(47,000)
Transfer to Indirect Expenses	(802,950)	(772,680)	(30,270)
Trial Advocacy Expenses	5,000	2,500	2,500
Dues Statements	6,000	6,000	-
Annual or Other Meeting Expens	-	19,200	(19,200)
Attendance at BOG Meetings	-	4,175	(4,175)

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Awards	-	9,650	(9,650)
Breakfast/Lunch/Dinner Mtg Exp	-	6,000	(6,000)
Executive Committee Expenses	369,000	91,470	277,530
Executive Comm Exp - Other	-	34,800	(34,800)
Honorarium	-	2,100	(2,100)
Ldship/Prof Develop/Retreats	-	71,550	(71,550)
Legislative/Lobbying	-	2,000	(2,000)
Membership & Recruiting Exp	-	20,100	(20,100)
Newsletter/Publication Expense	-	10,900	(10,900)
Per Member Charge	-	298,444	(298,444)
Reception/Forum Expense	4,000	29,470	(25,470)
New Lawyer Outreach	-	2,700	(2,700)
Scholarships/Donations/Grant	5,000	98,500	(93,500)
Section Committee Expense	-	6,700	(6,700)
Section Special Projects	-	12,050	(12,050)
Law School Outreach	-	9,300	(9,300)
Mini-CLE Expense	-	67,000	(67,000)
Seminar Expense - Sections	-	55,225	(55,225)
Website Expenses	-	7,300	(7,300)
Seminar Scholarships	-	2,625	(2,625)

TOTAL DIRECT EXPENSES:	4,228,592	4,657,240	(428,648)
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INDIRECT EXPENSES:

Salaries	11,894,399	11,894,023	376
Benefits	4,379,754	4,246,778	132,975
OTHER INDIRECT EXPENSE	3,781,643	3,612,782	168,861

TOTAL INDIRECT EXPENSES:	20,055,796	19,753,583	302,213
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TOTAL ALL EXPENSES:	24,284,388	24,410,823	(126,435)
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NET INCOME (LOSS):	(321,991)	267,143	(589,134)
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FTEs	141.58
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General Fund	(391,125)
CPF Fund	(135,582)
Sections	171,000
CLE	33,716

Reforecast Net Income**267,143**

REVENUE COMPARISON	
License Fee Revenue difference	418,378
MCLE Revenue difference	(270,500)
CPF Revenue difference	(498,750)
Communications Revenue difference	(155,108)
Other Revenue difference	(209,589)
TOTAL REVENUE	(715,569)

EXPENSE COMPARISON	
Increased Legal Expense	150,000
HR Staff Training	100,000
BOG Leadership Training	50,000
3% Salary increase	356,000
Eliminated positions/reduced salaries	(356,376)
Other Expense	2,588
Direct Expense	(428,648)
TOTAL EXPENSE	(126,436)

Total change (589,134)

INDIRECT EXPENSES	
Salaries & Benefits	
Salaries & Temporary Staff	\$ 375.99
FICA Tax, Unemployment Ins, L&I, WA Med Leave	\$ (208,906.03)
Medical Insurance	\$ 114,835.85
Retirement	\$ 237,537.15
EAP & Employee Service Awards	\$ (893.60)
Transportation Allowance & Parking	\$ (9,598.00)
TOTAL	\$ 133,351.36

Overhead	
Workplace Benefits/Staff Development/HR Pooled Exp	\$ 38,463.90
Allowance for Open Positions	\$ 212,871.50
General Expenses	\$ (13,126.46)
Meeting Support Expenses	\$ (1,875.00)
Rent	\$ 25,999.96
PSP/Move Expense	\$ 46,706.50
Property Taxes & Insurance	\$ 76,072.62
Furniture, Maintenance, & Leasehold Improvements	\$ 201.53
Office Supplies & Equip/Postage-General	\$ (29,070.69)
Depreciation	\$ (199,302.87)
Professional Fees - Audit	\$ (35,000.00)
Professional Fees - Legal	\$ 150,000.00
Telephone & Internet	\$ (14,000.00)
Records Storage	\$ -
Staff Training	\$ (25,478.16)
Bank Fees	\$ 5,000.00
Production Services	\$ (12,000.00)
Capital Labor & Overhead	\$ (100,000.00)
Technology Direct Expenses	\$ 30,272.00
TOTAL	\$ 155,734.83
TOTAL INDIRECT EXPENSE CHANGE FROM FY2020 BUDGET TO FY2021 BUDGET	\$ 289,086.20

DIRECT EXPENSES	
Access to Justice	\$ 43,300.00
Admissions/Bar Exam	\$ (77,054.00)
Bar Leaders Support	\$ 19,100.43
Non-Program Committees	\$ (16,950.00)
Bar News	\$ (29,000.00)
Board of Governors/Office of Executive Director	\$ 9,501.00
Continuing Legal Education (CLE)	\$ 58,742.65
Communication Strategies	\$ (600.00)
Discipline	\$ 5,034.88
Human Resources	\$ 35,935.10
Program Management Assistance	\$ -

Member Assistance Program	\$ -
Client Protection Fund	\$ -
Legislative	\$ 499.98
Licensing & Member Records	\$ 247.40
Limited Practice Officer	\$ (1,000.00)
Mandatory CLE	\$ 750.00
Member Benefits	\$ -
New Lawyer Education	\$ 11,000.00
Disciplinary Board	\$ -
General Counsel	\$ -
Practice of Law Board	\$ -
Professional Responsibility Program	\$ -
Technology	\$ 5,730.00
Young Lawyers Division	\$ 2,500.00
Sections	\$ (483,258.75)
TOTAL	\$ (415,521.31)

TOTAL DIRECT EXPENSE CHANGE FROM FY2020 BUDGET TO FY2021 BUDGET	\$ (415,521.31)
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TOTAL INDIRECT & DIRECT EXPENSE CHANGE FROM FY2020 BUDGET TO FY2021 BUDGET	\$ (126,435.11)
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REVENUE	
License fees	\$ 426,982.61
Other General Revenue	\$ (29,189.05)
CLE Revenue	\$ 12,250.00
Bar News Revenue	\$ (134,500.00)
Other Department Specific Revenue	\$ (934,557.85)
Bar Leaders Support	\$ (2,550.00)
Sections Admin	\$ -
Sections Operations	\$ (54,005.00)
TOTAL	\$ (715,569.29)

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LIC-Licensing Revenue			
REVENUE:			
License Fees	16,735,996	16,317,618	418,378
TOTAL REVENUE	16,735,996	16,317,618	418,378
		-	
DIRECT EXPENSES:			
		-	
INDIRECT EXPENSES:			
		-	
NET INCOME (LOSS):	16,735,996	16,317,618	418,378

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
ATJ-Access to Justice			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Travel/Parking	3,500	2,700	800
Staff Membership Dues	120	120	-
ATJ Board Retreat	2,000	2,000	-
Leadership Training	2,000	2,000	-
ATJ Board Expense	20,000	24,000	(4,000)
Public Defense	5,000	7,000	(2,000)
Reception/Forum Expense		2,000	(2,000)
TOTAL DIRECT EXPENSES:	32,620	39,820	(7,200)
		-	
INDIRECT EXPENSES:			
Salaries	98,749	185,736	(86,987)
Benefits	41,991	80,467	(38,476)
OTHER INDIRECT EXPENSE	38,538	52,781	(14,243)
TOTAL INDIRECT EXPENSES:	179,277	318,984	(139,707)
		-	
TOTAL ALL EXPENSES:	211,897	358,804	(146,907)
NET INCOME (LOSS):	(211,897)	(358,804)	146,907
FTEs	1.30		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
ADMIN - Administration			
REVENUE:			
Interest - Investments	100,000	100,000	-
TOTAL REVENUE	100,000	100,000	-
DIRECT EXPENSES:			
Depreciation	275,000		275,000
Consulting Services	11,000		11,000
Staff Travel/Parking	4,200	4,200	-
Staff Membership Dues	-	950	(950)
Law Library	-	279	(279)
TOTAL DIRECT EXPENSES:	290,200	5,429	284,771
INDIRECT EXPENSES:			
Salaries	661,100	702,386	(41,286)
Benefits	203,534	230,920	(27,386)
OTHER INDIRECT EXPENSE	205,139	219,369	(14,230)
TOTAL INDIRECT EXPENSES:	1,084,759	1,152,675	(67,916)
TOTAL ALL EXPENSES:	1,374,959	1,158,104	216,855
NET INCOME (LOSS):	(1,274,959)	(1,058,104)	(216,855)
FTEs	6.92		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
ADMISS-Admissions			
REVENUE:			
Exam Soft Revenue	22,000	33,000	(11,000)
Bar Exam Fees	1,160,000	1,300,000	(140,000)
Bar Exam Late Fees	47,000		47,000
House Counsel Application Fee	32,860	37,200	(4,340)
Rule 9/Legal intern Fees	14,200	13,350	850
LLLT Exam Late Fee	250		250
LLLT Exam Fees	5,500		5,500
Foreign Law Consultant Fees	620		620
Special Admissions	7,320		7,320
LPO Examination Fees	24,600		24,600
LPO Exam Late Fee	1,200		1,200
TOTAL REVENUE	1,315,550	1,383,550	(68,000)
DIRECT EXPENSES:			
Postage		3,570	(3,570)
Staff Travel/Parking		14,900	(14,900)
Staff Membership Dues	800	650	150
Supplies		2,000	(2,000)
Conference Calls		4	(4)
Facility, Parking, Food	64,700	85,000	(20,300)
Examiner Fees	20,000	26,000	(6,000)
UBE Examinations	100,000	120,000	(20,000)
Board of Bar Examiners	6,000	28,500	(22,500)
Bar Exam Proctors	27,000	30,000	(3,000)
Character & Fitness Board Exp	13,800	15,000	(1,200)
Disability AccommodationS	17,000	17,250	(250)
Character & Fitness Investi	300	500	(200)
Law School Visits	920	1,600	(680)
Court Reporters	13,200	15,000	(1,800)
Online Legal Research	2,682	3,675	(993)
Law Library	378	1,116	(738)
TOTAL DIRECT EXPENSES:	266,780	364,765	(97,985)
INDIRECT EXPENSES:			
Salaries	432,536	534,949	(102,413)
Benefits	158,594	204,543	(45,949)
OTHER INDIRECT EXPENSE	194,364	186,931	7,433
TOTAL INDIRECT EXPENSES:	805,508	926,423	(120,915)
TOTAL ALL EXPENSES:	1,072,288	1,291,188	(218,900)
NET INCOME (LOSS):	243,262	92,362	150,900
FTEs	6.55		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
BOG - Board of Governors			
REVENUE:			
		-	
DIRECT EXPENSES:			
Consulting Services		5,000	(5,000)
Leadership Training	50,000		50,000
Washington Leadership Institute		100,000	(100,000)
BOG Meetings	210,500	210,500	-
BOG Committees' Expenses	30,000	30,000	-
BOG Retreat	15,000	15,000	-
BOG Conference Attendance	44,000	44,000	-
BOG Travel & Outreach	35,000	30,000	5,000
BOG Elections	12,000		12,000
President's Dinner	10,000		10,000
TOTAL DIRECT EXPENSES:	406,500	434,500	(28,000)
		-	
INDIRECT EXPENSES:			
Salaries	60,327	66,113	(5,786)
Benefits	21,813	20,407	1,406
OTHER INDIRECT EXPENSE	29,644	27,490	2,154
TOTAL INDIRECT EXPENSES:	112,932	114,010	(1,078)
		-	
TOTAL ALL EXPENSES:	519,432	548,510	(29,078)
NET INCOME (LOSS):	(519,432)	(548,510)	29,078
FTEs	1.00		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
COMM-Communication Strategies			
REVENUE:			
WSBA Logo Merchandise Sales	-	343	(343)
APEX Dinner	-	2,250	(2,250)
50 Year Member Tribute Lunch	-	300	(300)
TOTAL REVENUE	-	2,893	(2,893)
DIRECT EXPENSES:			
Staff Travel/Parking	4,700	4,700	-
Staff Membership Dues	1,183	1,515	(332)
Subscriptions	3,052	3,000	52
Digital/Online Development	800	1,450	(650)
Telephone	300	325	(25)
Conference Calls	302	30	272
Miscellaneous	5,000		5,000
APEX Dinner Expenses	25,000	23,000	2,000
50 Year Member Tribute Lunch	10,708	10,708	0
Communications Outreach	25,000	34,000	(9,000)
TOTAL DIRECT EXPENSES:	76,045	78,728	(2,683)
INDIRECT EXPENSES:			
Salaries	250,901	297,765	(46,864)
Benefits	83,121	117,948	(34,827)
OTHER INDIRECT EXPENSE	112,748	122,055	(9,307)
TOTAL INDIRECT EXPENSES:	451,060	537,768	(86,708)
TOTAL ALL EXPENSES:	527,105	616,496	(89,390)
NET INCOME (LOSS):	(527,105)	(613,603)	86,498
FTEs	3.80		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
CBS-Conference and Broadcast Services			
REVENUE:			
		-	
DIRECT EXPENSES:			
Translation Services		9,000	(9,000)
TOTAL DIRECT EXPENSES:		9,000	(9,000)
		-	
INDIRECT EXPENSES:			
Salaries	56,087	407,873	(351,786)
Benefits	20,564	159,798	(139,234)
OTHER INDIRECT EXPENSE	22,233	195,453	(173,220)
TOTAL INDIRECT EXPENSES:	100,334	763,124	(662,790)
		-	
TOTAL ALL EXPENSES:	100,334	772,124	(671,790)
NET INCOME (LOSS):	(100,334)	(772,124)	671,790
FTEs	0.75		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Office of Disciplinary Counsel			
REVENUE:			
Audit Revenue	2,500	2,500	-
Recovery of Discipline Costs	80,000	90,000	(10,000)
Discipline History Summary	15,000	14,000	1,000
TOTAL REVENUE	97,500	106,500	(9,000)
DIRECT EXPENSES:			
Depreciation		2,300	(2,300)
Consulting Services	10,000		10,000
Publications Production	250	250	-
Staff Travel/Parking	35,000	35,000	-
Staff Membership Dues	315	4,877	(4,562)
Telephone	2,900	2,849	51
Court Reporters	35,000	30,000	5,000
Outside Counsel Expenses	5,000	1,000	4,000
Litigation Expenses	35,000	35,000	-
Disability Expenses	10,000	7,500	2,500
Online Legal Research	53,288	43,188	10,099
Law Library	12,000	5,800	6,200
Translation Services	1,000	1,000	-
TOTAL DIRECT EXPENSES:	199,753	168,765	30,988
INDIRECT EXPENSES:			
Salaries	3,700,968	3,599,769	101,199
Benefits	1,269,780	1,196,980	72,800
OTHER INDIRECT EXPENSE	1,150,407	1,015,202	135,205
TOTAL INDIRECT EXPENSES:	6,058,106	5,811,951	246,155
TOTAL ALL EXPENSES:	6,257,858	5,980,716	277,143
NET INCOME (LOSS):	(6,160,358)	(5,874,216)	(286,143)
FTEs	40.00		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
DIV-Diversity			
REVENUE:			
Donations & Grants	125,000	130,000	(5,000)
Work Study Grants	10,374	5,187	5,187
TOTAL REVENUE	135,374	135,187	187
		-	
DIRECT EXPENSES:			
Staff Travel/Parking	4,000	4,000	-
Staff Membership Dues	640	640	-
Committee for Diversity	6,000	6,000	-
Diversity Events & Projects	17,250	15,250	2,000
Internal Diversity Outreach	2,000	200	1,800
TOTAL DIRECT EXPENSES:	29,890	26,090	3,800
		-	
INDIRECT EXPENSES:			
Salaries	207,495	187,061	20,434
Benefits	71,079	81,042	(9,963)
OTHER INDIRECT EXPENSE	86,265	106,386	(20,121)
TOTAL INDIRECT EXPENSES:	369,188	374,489	(5,301)
		-	
TOTAL ALL EXPENSES:	399,078	400,579	(1,501)
NET INCOME (LOSS):	(263,704)	(265,392)	1,688
FTEs	2.91		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
FOUND-Foundation			
REVENUE:			
		-	
DIRECT EXPENSES:			
Consulting Services		3,000	(3,000)
Postage		500	(500)
Printing & Copying		900	(900)
Staff Travel/Parking		500	(500)
Supplies		250	(250)
Special Events	5,000	5,000	-
Board of Trustees	2,000	2,000	-
TOTAL DIRECT EXPENSES:	7,000	12,150	(5,150)
		-	
INDIRECT EXPENSES:			
Salaries	76,686	70,951	5,735
Benefits	15,935	30,738	(14,803)
OTHER INDIRECT EXPENSE	29,644	28,864	780
TOTAL INDIRECT EXPENSES:	122,445	130,553	(8,108)
		-	
TOTAL ALL EXPENSES:	129,445	142,703	(13,258)
NET INCOME (LOSS):	(129,445)	(142,703)	13,258
FTEs	1.00		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
HR-Human Resources			
REVENUE:			
		-	
DIRECT EXPENSES:			
Consulting Services	37,500	75,000	(37,500)
Staff Travel/Parking	741	250	491
Staff Membership Dues	193	385	(192)
Subscriptions	3,505	2,239	1,266
Staff Training- General	100,000	25,000	75,000
Recruiting and Advertising	7,000	7,000	-
Payroll Processing	49,000	49,000	-
Salary Surveys	2,900	2,900	-
Transfer to Indirect Expense	(200,839)	(161,774)	(39,065)
TOTAL DIRECT EXPENSES:	-	-	-
INDIRECT EXPENSES:			
Salaries	274,855	267,155	7,700
Allowance for Open Positions	-	(212,872)	
Benefits	79,653	85,476	(5,823)
OTHER INDIRECT EXPENSE	109,684	67,350	42,334
TOTAL INDIRECT EXPENSES:	468,722	207,110	261,613
		-	
TOTAL ALL EXPENSES:	468,722	207,110	261,613
NET INCOME (LOSS):	(468,722.29)	(207,109.50)	(261,612.79)
FTEs	3.70		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
CLERK-Law Clerk Program			
REVENUE:			
Law Clerk Fees	190,000	191,362	(1,362)
Law Clerk Application Fees	3,000	3,200	(200)
TOTAL REVENUE	193,000	194,562	(1,562)
		-	
DIRECT EXPENSES:			
Staff Travel/Parking	300	400	(100)
Subscriptions	250	250	-
Character & Fitness Investi	100	100	-
Law Clerk Board	6,000	6,000	-
Law Clerk Outreach	3,000	6,000	(3,000)
TOTAL DIRECT EXPENSES:	9,650	12,750	(3,100)
		-	
INDIRECT EXPENSES:			
Salaries	49,327	98,336	(49,009)
Benefits	19,231	37,600	(18,369)
OTHER INDIRECT EXPENSE	26,680	34,362	(7,682)
TOTAL INDIRECT EXPENSES:	96,234	170,298	(74,064)
		-	
TOTAL ALL EXPENSES:	105,884	183,048	(77,164)
NET INCOME (LOSS):	87,116	11,514	75,602
FTEs	0.90		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LEG-Legislative			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Travel/Parking	4,550	2,500	2,050
Staff Membership Dues	450	450	-
Subscriptions	2,000	2,000	-
Rent - Olympia Office	2,500	1,500	1,000
Contract Lobbyist	20,000	20,000	(0)
Legislative Committee	2,500	3,000	(500)
BOG Legislative Committee	250	250	-
TOTAL DIRECT EXPENSES:	32,250	29,700	2,550
		-	
INDIRECT EXPENSES:			
Salaries	27,315	87,076	(59,761)
Benefits	14,253	34,491	(20,238)
OTHER INDIRECT EXPENSE	16,057	30,239	(14,182)
TOTAL INDIRECT EXPENSES:	58,642	151,806	(93,164)
		-	
TOTAL ALL EXPENSES:	90,892	181,506	(90,614)
NET INCOME (LOSS):	(90,892)	(181,506)	90,614
FTEs	0.54		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LICMR-Licensing & Membership Records			
REVENUE:			
Status Certificate Fees	26,300	25,000	1,300
Investigation Fees	24,000	24,000	-
Pro Hac Vice	197,000	290,000	(93,000)
Member Contact Information	11,000	11,000	-
Photo Bar Card Sales	350	350	-
TOTAL REVENUE	258,650	350,350	(91,700)
		-	
DIRECT EXPENSES:			
Depreciation		13,850	(13,850)
Postage	18,300	19,500	(1,200)
Licensing Forms	2,500	2,253	247
TOTAL DIRECT EXPENSES:	20,800	35,603	(14,803)
		-	
INDIRECT EXPENSES:			
Salaries	343,276	341,930	1,346
Benefits	127,875	126,335	1,540
OTHER INDIRECT EXPENSE	112,649	115,458	(2,809)
TOTAL INDIRECT EXPENSES:	594,526	583,723	10,803
		-	
TOTAL ALL EXPENSES:	615,326	619,326	(4,000)
NET INCOME (LOSS):	(356,676)	(268,976)	(87,700)
FTEs	3.80		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LLLT-Limited License Legal Technician			
REVENUE:			
License Fees	8,605		8,605
Seminar Registrations	1,750	4,344	(2,594)
LLLT Exam Late Fee	900		900
LLLT License Fees	10,905	5,736	5,169
LLLT Exam Fees	13,500	6,280	7,220
Investigation Fees	300	300	-
LLLT Late License Fees	412	300	112
LLLT Waiver Fees	300	150	150
Member Late Fees	-	150	(150)
TOTAL REVENUE	36,672	17,260	19,412
		-	
DIRECT EXPENSES:			
Postage	-	20	(20)
Staff Travel/Parking	200	600	(400)
LLLT Board	7,000	14,000	(7,000)
LLLT Outreach	1,000	4,000	(3,000)
Exam Writing	-	10,750	(10,750)
LLLT Education	-	2,500	(2,500)
Licensing Forms	3	3	1
TOTAL DIRECT EXPENSES:	8,203	31,873	(23,670)
		-	
INDIRECT EXPENSES:			
Salaries	62,460	103,650	(41,190)
Benefits	25,288	39,631	(14,343)
OTHER INDIRECT EXPENSE	29,644	36,836	(7,192)
TOTAL INDIRECT EXPENSES:	117,392	180,117	(62,725)
		-	
TOTAL ALL EXPENSES:	125,595	211,990	(86,394)
NET INCOME (LOSS):	(88,924)	(194,730)	105,806
FTEs	1.00		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LPO-Limited Practice Officers			
REVENUE:			
Investigation Fees	1,000	1,000	-
LPO Examination Fees	20,000	26,800	(6,800)
LPO Exam Late Fee	1,500		1,500
LPO License Fees	171,400	172,517	(1,117)
LPO Late License Fees	4,500	3,088	1,412
Member Late Fees		1,800	(1,800)
TOTAL REVENUE	198,400	205,205	(6,805)
DIRECT EXPENSES:			
Printing & Copying	100		100
Staff Travel/Parking	500	500	-
Facility, Parking, Food	100	24	76
Exam Writing	9,750	9,750	-
Online Legal Research	1,800	1,838	(38)
Law Library	279	279	-
LPO Board Expenses	3,000	3,000	-
LPO Outreach	4,000	5,000	(1,000)
TOTAL DIRECT EXPENSES:	19,529	20,391	(862)
INDIRECT EXPENSES:			
Salaries	29,201	83,983	(54,782)
Benefits	11,262	32,112	(20,850)
OTHER INDIRECT EXPENSE	14,822	29,964	(15,142)
TOTAL INDIRECT EXPENSES:	55,918	146,059	(90,141)
TOTAL ALL EXPENSES:	75,447	166,450	(91,002)
NET INCOME (LOSS):	122,953	38,755	84,198
FTEs	0.50		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
MCLE-Mandatory Continuing Legal Education			
REVENUE:			
Accredited Program Fees	480,000	516,700	(36,700)
Form 1 Late Fee	150,000	170,000	(20,000)
Member Late Fees	2,700	191,000	(188,300)
Annual Accredited Sponsor Fees	42,250	41,750	500
Attendance Late Fees	80,000	90,000	(10,000)
COMITY Certificates - Request	13,000	13,000	-
COMITY Certificates - Submit	-	16,000	(16,000)
TOTAL REVENUE	767,950	1,038,450	(270,500)
		-	
DIRECT EXPENSES:			
Depreciation		250,000	(250,000)
Staff Travel/Parking	50	50	-
Staff Membership Dues	500	500	-
Online Legal Research	-	1,838	(1,838)
Law Library	-	279	(279)
MCLE Board Expenses	3,250	2,500	750
TOTAL DIRECT EXPENSES:	3,800	255,167	(251,367)
		-	
INDIRECT EXPENSES:			
Salaries	266,722	509,354	(242,632)
Benefits	97,293	139,871	(42,578)
OTHER INDIRECT EXPENSE	112,858	127,828	(14,970)
TOTAL INDIRECT EXPENSES:	483,374	777,053	(293,679)
		-	
TOTAL ALL EXPENSES:	487,174	1,032,220	(545,045)
NET INCOME (LOSS):	280,776	6,230	274,545

FTEs

4

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
LAP-Member Assistance Program			
REVENUE:			
Diversion	4,000	6,750	(2,750)
TOTAL REVENUE	4,000	6,750	(2,750)
		-	
DIRECT EXPENSES:			
Publications Production		200	(200)
Staff Membership Dues		225	(225)
Prof Liab Insurance	850	850	-
TOTAL DIRECT EXPENSES:	850	1,275	(425)
		-	
INDIRECT EXPENSES:			
Salaries	80,079	82,545	(2,466)
Benefits	37,583	26,410	11,173
OTHER INDIRECT EXPENSE	23,716	24,741	(1,025)
TOTAL INDIRECT EXPENSES:	140,066	133,696	6,370
		-	
TOTAL ALL EXPENSES:	140,916	134,971	5,945
NET INCOME (LOSS):	(136,916)	(128,221)	(8,695)

FTEs

1

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
MSE-Member Services and Engagement			
REVENUE:			
Royalties	49,250	49,250	-
NMP Product Sales	80,000	80,000	-
Seminar Registrations	15,000	15,000	-
Trial Advocacy Program	10,000	10,000	-
TOTAL REVENUE	154,250	154,250	-
DIRECT EXPENSES:			
YLL Section Program	1,500	1,100	400
CLE Comps	1,000	1,000	-
Staff Travel/Parking	2,500	2,500	-
Staff Membership Dues	490	445	45
Subscriptions	500	500	-
Conference Calls	300	300	-
Library Materials/Resources	6,200	6,200	-
Speakers & Program Development	1,500	1,500	-
New Lawyer Outreach Events	2,500	2,500	-
New Lawyers Committee	12,500	1,500	11,000
Trial Advocacy Expenses	5,000	2,500	2,500
Reception/Forum Expense	4,000	3,000	1,000
Scholarships/Donations/Grant	5,000	2,500	2,500
TOTAL DIRECT EXPENSES:	42,990	25,545	17,445
INDIRECT EXPENSES:			
Salaries	285,710	330,563	(44,853)
Benefits	88,691	143,212	(54,521)
OTHER INDIRECT EXPENSE	122,431	116,557	5,874
TOTAL INDIRECT EXPENSES:	501,194	590,332	(89,138)
TOTAL ALL EXPENSES:	544,184	615,877	(71,693)
NET INCOME (LOSS):	(389,934)	(461,627)	71,693

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
MBEN-Membership Benefits			
REVENUE:			
Sponsorships	9,000	9,000	-
Internet Sales	19,000	19,000	-
TOTAL REVENUE	28,000	28,000	-
DIRECT EXPENSES:			
Transcription Services	1,500	1,500	-
Conference Calls	2,000		2,000
Speakers & Program Develop		2,000	(2,000)
WSBA Connects	46,560	46,560	-
Casemaker/FastCase	136,436	136,436	-
TOTAL DIRECT EXPENSES:	186,496	186,496	-
INDIRECT EXPENSES:			
Salaries	77,609	74,151	3,458
Benefits	22,811	32,124	(9,313)
OTHER INDIRECT EXPENSE	34,388	18,968	15,420
TOTAL INDIRECT EXPENSES:	135,726	125,243	10,483
TOTAL ALL EXPENSES:	322,222	311,739	10,483
NET INCOME (LOSS):	(294,222)	(283,739)	(10,483)

FTEs

1

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
BN-NW Lawyer			
REVENUE:			
Royalties	1,500	1,216	284
BNews Display Advertising	300,000	423,500	(123,500)
BNews Subscript/Single Issues	350	350	-
BNews Classified Advertising	11,500	12,500	(1,000)
BNews Gen Announcements	15,000	20,000	(5,000)
BNews Prof Announcements	20,000	25,000	(5,000)
Job Target Advertising	120,000	120,000	-
TOTAL REVENUE	468,350	602,566	(134,216)
DIRECT EXPENSES:			
Bad Debt Expense	750	2,000	(1,250)
Postage	95,000	95,000	-
Printing & Copying	250,000	250,000	-
Staff Membership Dues	615	615	-
Digital/Online Development	11,000	13,200	(2,200)
Graphics/Artwork	1,500	2,000	(500)
Outside Sales Expense	90,000	118,500	(28,500)
Editorial Advis Committee Exp	800	800	-
TOTAL DIRECT EXPENSES:	449,665	482,115	(32,450)
INDIRECT EXPENSES:			
Salaries	199,252	216,483	(17,231)
Benefits	62,481	85,752	(23,271)
OTHER INDIRECT EXPENSE	83,795	70,099	13,696
TOTAL INDIRECT EXPENSES:	348,766	372,334	(23,568)
TOTAL ALL EXPENSES:	798,431	854,449	(56,018)
NET INCOME (LOSS):	(330,081)	(251,883)	(78,198)

FTEs

3

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Office of Executive Director			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Travel/Parking		5,400	(5,400)
Staff Membership Dues		1,700	(1,700)
ABA Delegates	5,000		5,000
Section/Committee Chair Mtgs	500		500
Washington Leadership Institute	100,000		100,000
ED Travel & Outreach	5,000	5,000	-
BOG Elections	1		1
Law Library		279	(279)
TOTAL DIRECT EXPENSES:	121,501	12,379	109,122
		-	
INDIRECT EXPENSES:			
Salaries	399,419	382,572	16,847
Benefits	137,304	118,089	19,215
OTHER INDIRECT EXPENSE	88,933	39,860	49,073
TOTAL INDIRECT EXPENSES:	625,657	540,521	85,136
		-	
TOTAL ALL EXPENSES:	747,158	552,900	194,258
NET INCOME (LOSS):	(747,158)	(552,900)	(194,258)

FTEs

3

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
OGC-Office of General Counsel			
REVENUE:			
Copy Fees		4	(4)
TOTAL REVENUE		4	(4)
DIRECT EXPENSES:			
Depreciation		3,336	(3,336)
Staff Travel/Parking		300	(300)
Staff Membership Dues	25	2,725	(2,700)
Litigation Expenses		500	(500)
Online Legal Research		11,205	(11,205)
Law Library		2,921	(2,921)
Court Rules Committee	3,000	3,000	-
Discipline Advisory Roundtable	500	500	-
Custodianship	1,500	1,500	-
TOTAL DIRECT EXPENSES:	5,025	25,987	(20,962)
INDIRECT EXPENSES:			
Salaries	597,307	460,618	136,689
Benefits	175,953	159,114	16,839
OTHER INDIRECT EXPENSE	189,057	159,991	29,066
TOTAL INDIRECT EXPENSES:	962,318	779,723	182,595
TOTAL ALL EXPENSES:	967,343	805,710	161,632
NET INCOME (LOSS):	(967,343)	(805,706)	(161,636)
FTEs	6		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
OGCDB-Office of General Counsel Disciplinary Board			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Membership Dues	100	100	-
Law Library		1,116	(1,116)
Disciplinary Board Expenses	4,000	4,000	-
Chief Hearing Officer	33,000	33,000	-
Hearing Officer Expenses	2,000	2,000	-
Hearing Officer Training	2,000	2,000	-
Outside Counsel	55,000	55,000	-
TOTAL DIRECT EXPENSES:	96,100	97,216	(1,116)
		-	
INDIRECT EXPENSES:			
Salaries	93,303	231,661	(138,358)
Benefits	37,106	80,024	(42,918)
OTHER INDIRECT EXPENSE	38,538	42,609	(4,071)
TOTAL INDIRECT EXPENSES:	166,815	354,294	(187,479)
		-	
TOTAL ALL EXPENSES:	262,915	451,510	(188,595)
NET INCOME (LOSS):	(262,915)	(451,510)	188,595

FTEs

1

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
OUTENG-Outreach and Engagement			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Travel/Parking	1,400		1,400
Staff Membership Dues	1,152	825	327
ABA Delegates	5,600	5,000	600
Section/Committee Chair Mtgs	600	600	-
Jud Recommend Committee	4,500	2,000	2,500
BOG Elections	-	6,500	(6,500)
Bar Outreach	15,000	16,600	(1,600)
TOTAL DIRECT EXPENSES:	28,252	31,525	(3,273)
		-	
INDIRECT EXPENSES:			
Salaries	106,426	198,420	(91,994)
Benefits	39,568	78,596	(39,028)
OTHER INDIRECT EXPENSE	45,702	75,047	(29,345)
TOTAL INDIRECT EXPENSES:	194,306	352,063	(157,757)
		-	
TOTAL ALL EXPENSES:	222,558	383,588	(161,030)
NET INCOME (LOSS):	(222,558)	(383,588)	161,030

FTEs

2

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
PLB-Practice Law Board			
REVENUE:			
		-	
DIRECT EXPENSES:			
Practice of Law Board	12,000	12,000	-
TOTAL DIRECT EXPENSES:	12,000	12,000	-
		-	
INDIRECT EXPENSES:			
Salaries	26,192	39,116	(12,924)
Benefits	6,983	13,512	(6,529)
OTHER INDIRECT EXPENSE	4,447	10,996	(6,549)
TOTAL INDIRECT EXPENSES:	37,376	63,624	(26,248)
		-	
TOTAL ALL EXPENSES:	49,376	75,624	(26,248)
NET INCOME (LOSS):	(49,376)	(75,624)	26,248
FTEs	0		

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
PRP-Professional Responsibility Program			
REVENUE:			
		-	
DIRECT EXPENSES:			
Staff Travel/Parking		4,000	(4,000)
Law Library		279	(279)
CPE Committee	5,000	5,000	-
TOTAL DIRECT EXPENSES:	5,000	9,279	(4,279)
		-	
INDIRECT EXPENSES:			
Salaries	160,954	160,115	839
Benefits	74,430	55,310	19,120
OTHER INDIRECT EXPENSE	50,173	42,609	7,564
TOTAL INDIRECT EXPENSES:	282,781	258,034	24,747
		-	
TOTAL ALL EXPENSES:	287,781	267,313	20,468
NET INCOME (LOSS):	(287,781)	(267,313)	(20,468)

FTEs

2

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
PSP-Public Service Programs			
REVENUE:			
Donations & Grants	130,000	135,000	(5,000)
PSP Product Sales	200	200	-
TOTAL REVENUE	130,200	135,200	(5,000)
		-	
DIRECT EXPENSES:			
Donations/Sponsorships/Grants	233,193	205,688	27,505
Staff Travel/Parking	2,000	2,000	-
Pro Bono & Legal Aid Committee	2,800	2,000	800
Day of Service	27,000	30,500	(3,500)
Pro Bono CertificateS	1,000		1,000
TOTAL DIRECT EXPENSES:	265,993	240,188	25,805
		-	
INDIRECT EXPENSES:			
Salaries	125,643	95,912	29,731
Benefits	45,071	41,552	3,519
OTHER INDIRECT EXPENSE	56,324	42,334	13,990
TOTAL INDIRECT EXPENSES:	229,720	179,798	49,922
		-	
TOTAL ALL EXPENSES:	495,713	419,986	75,727
NET INCOME (LOSS):	(365,513)	(284,786)	(80,727)

FTEs

2

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
PUB-Publication and Design Services			
REVENUE:			
		-	
DIRECT EXPENSES:			
Equipment, Hardware & Software	300	330	(30)
Subscriptions	200	262	(62)
Supplies	150	300	(150)
Image Library	4,680	4,680	-
TOTAL DIRECT EXPENSES:	5,330	5,572	(242)
		-	
INDIRECT EXPENSES:			
Salaries	53,889	74,534	(20,645)
Benefits	19,231	29,523	(10,292)
OTHER INDIRECT EXPENSE	25,791	29,964	(4,173)
TOTAL INDIRECT EXPENSES:	99,942	134,021	(34,079)
		-	
TOTAL ALL EXPENSES:	105,272	139,593	(34,321)
NET INCOME (LOSS):	(105,272)	(139,593)	34,321

FTEs

1

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
SECT-Sections Administration			
REVENUE:			
Reimbursements From Sections	300,000	300,000	-
TOTAL REVENUE	300,000	300,000	-
DIRECT EXPENSES:			
Staff Travel/Parking	1,740	1,200	540
Staff Membership Dues	125	125	-
Subscriptions	410	410	-
Conference Calls	300	300	-
Miscellaneous	300	300	-
Section/Committee Chair Mtgs	1,000	1,000	-
Dues Statements	6,000	6,000	-
TOTAL DIRECT EXPENSES:	9,875	9,335	540
INDIRECT EXPENSES:			
Salaries	162,549	161,026	1,523
Benefits	22,199	69,763	(47,564)
OTHER INDIRECT EXPENSE	79,447	116,557	
TOTAL INDIRECT EXPENSES:	290,331	347,346	(57,015)
TOTAL ALL EXPENSES:	300,206	356,681	(56,475)
NET INCOME (LOSS):	(206)	(56,681)	56,475

FTEs

3

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
TECH-Technology			
REVENUE:			
		-	
DIRECT EXPENSES:			
Consulting Services	110,000	110,000	-
Staff Travel/Parking	2,500	2,500	-
Staff Membership Dues	450	180	270
Telephone	18,000	24,000	(6,000)
Computer Hardware	40,000	38,000	2,000
Computer Software	110,000	29,000	81,000
Hardware Service & Warranties	50,000	55,000	(5,000)
Software Maint & Licensing	325,000	320,000	5,000
Telephone Hardware & Maint	7,000	7,000	-
Computer Supplies	10,000	10,000	-
Third Party Services	130,000	177,000	(47,000)
Transfer to Indirect Expenses	(802,950)	(772,680)	(30,270)
TOTAL DIRECT EXPENSES:	-	-	(0)
INDIRECT EXPENSES:			
Salaries	1,119,686	1,063,911	55,775
Benefits	407,475	380,432	27,043
Capital Labor & Overhead		(51,000)	
OTHER INDIRECT EXPENSE	204,733	332,628	(127,895)
TOTAL INDIRECT EXPENSES:	1,712,216	1,725,971	(13,755)
TOTAL ALL EXPENSES:	1,712,216	1,725,971	(13,755)
NET INCOME (LOSS):	(1,712,216)	(1,725,971)	13,755

FTEs

12

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
CLEP-CLE-Products			
REVENUE:			
Shipping & Handling	1,000	1,000	-
Coursebook Sales	8,000	9,000	(1,000)
MP3 Sales	216,000		216,000
Digital Video Sales	694,000		694,000
Internet Sales		878,750	(878,750)
TOTAL REVENUE	919,000	888,750	30,250
-			
DIRECT EXPENSES:			
Bad Debt Expense		100	(100)
Depreciation		5,820	(5,820)
Staff Travel/Parking		2,000	(2,000)
Staff Membership Dues	600	620	(20)
Cost of Sales - Coursebooks	1,500	250	1,250
A/V Develop Costs (Recording)	2,000	1,500	500
Online Product Hosting Expenses	48,000	48,000	-
Postage & Delivery-Coursebooks	500	500	-
Postage - Fliers/Catalogs		3,500	(3,500)
Seminar Brochures		3,000	(3,000)
TOTAL DIRECT EXPENSES:	52,600	65,290	(12,690)
-			
INDIRECT EXPENSES:			
Salaries	93,465	102,074	(8,609)
Benefits	43,139	40,063	3,076
OTHER INDIRECT EXPENSE	42,984	42,884	100
TOTAL INDIRECT EXPENSES:	177,211	185,021	(7,810)
-			
TOTAL ALL EXPENSES:	229,811	250,311	(20,500)
NET INCOME (LOSS):	689,189	638,439	50,750

FTEs

1

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
CLES-CLE-Seminars			
REVENUE:			
Seminar Registrations	868,255	875,329	(7,074)
Seminar Revenue-Other	28,000	29,000	(1,000)
TOTAL REVENUE	896,255	904,329	(8,074)
DIRECT EXPENSES:			
Bad Debt Expense	650	500	150
Staff Travel/Parking	15,000	6,000	9,000
Staff Membership Dues	853	850	3
Supplies	1,000	2,000	(1,000)
Conference Calls	50	25	25
Coursebook Production	1,500	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	12,000	(4,000)
Postage - Misc/Delivery	800	1,000	(200)
Accreditation Fees	3,000	3,000	-
Seminar Brochures	20,000	18,000	2,000
Facilities	297,500	232,357	65,143
Speakers & Program Develop	50,000	62,000	(12,000)
Splits to Sections	100,000	100,100	(100)
CLE Seminar Committee	250	250	-
TOTAL DIRECT EXPENSES:	498,603	441,082	57,521
INDIRECT EXPENSES:			
Salaries	473,716	485,567	(11,851)
Benefits	208,303	210,364	(2,061)
OTHER INDIRECT EXPENSE	206,622	213,047	(6,425)
TOTAL INDIRECT EXPENSES:	877,211	908,978	(31,767)
TOTAL ALL EXPENSES:	1,375,814	1,350,060	25,754
NET INCOME (LOSS):	(479,559)	(445,732)	(33,827)

FTEs

7

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
CLES-CLE-Seminars, CLEP-CLE-Products			
REVENUE:			
Shipping & Handling	1,000	1,000	-
Seminar Registrations	868,255	875,329	(7,074)
Seminar Revenue-Other	28,000	29,000	(1,000)
Coursebook Sales	8,000	9,000	(1,000)
MP3 Sales	216,000		216,000
Digital Video Sales	694,000		694,000
Internet Sales		878,750	(878,750)
TOTAL REVENUE	1,815,255	1,793,079	22,177
		-	
DIRECT EXPENSES:			
Bad Debt Expense	650	600	50
Depreciation		5,820	(5,820)
Staff Travel/Parking	15,000	8,000	7,000
Staff Membership Dues	1,453	1,470	(17)
Supplies	1,000	2,000	(1,000)
Conference Calls	50	25	25
Cost of Sales - Coursebooks	1,500	250	1,250
A/V Develop Costs (Recording)	2,000	1,500	500
Online Product Hosting Expen	48,000	48,000	-
Postage & Delivery-Coursebook	500	500	-
Coursebook Production	1,500	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	15,500	(7,500)
Postage - Misc/Delivery	800	1,000	(200)
Accreditation Fees	3,000	3,000	-
Seminar Brochures	20,000	21,000	(1,000)
Facilities	297,500	232,357	65,143
Speakers & Program Develop	50,000	62,000	(12,000)
Splits to Sections	100,000	100,100	(100)
CLE Seminar Committee	250	250	-
TOTAL DIRECT EXPENSES:	551,203	506,372	44,831
		-	
INDIRECT EXPENSES:			
Salaries	567,181	587,641	(20,460)
Benefits	210,681	250,427	(39,746)
OTHER INDIRECT EXPENSE	249,606	255,931	(6,325)
TOTAL INDIRECT EXPENSES:	1,054,422	1,093,999	(39,577)
		-	
TOTAL ALL EXPENSES:	1,605,625	1,600,371	5,254
NET INCOME (LOSS):	209,630	192,707	16,923

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
DESK-Deskbooks			
REVENUE:			
Shipping & Handling	3,000	3,000	-
Deskbook Sales	100,000	110,000	(10,000)
Section Publication Sales	5,000	3,000	2,000
Casemaker Royalties	50,000	60,000	(10,000)
TOTAL REVENUE	158,000	176,000	(18,000)
		-	
DIRECT EXPENSES:			
Bad Debt Expense	100	100	-
Records Storage - Off Site	8,100	8,100	-
Staff Membership Dues	220	220	-
Subscriptions	185	185	-
Miscellaneous	200		200
Cost of Sales - Deskbooks	60,000	75,000	(15,000)
Cost of Sales - Section Public	2,000	750	1,250
Obsolete Inventory	21,000	850	20,150
Splits to Sections	15,000	1,000	14,000
Deskbook Royalties	500	1,000	(500)
Postage & Delivery-Deskbooks	3,000	3,000	-
Fliers/Catalogs	1,500	3,000	(1,500)
Postage - Fliers/Catalogs	750	1,500	(750)
Complimentary Book Program	1,000	2,500	(1,500)
Online Legal Research	1,838	1,838	-
TOTAL DIRECT EXPENSES:	115,393	99,043	16,350
		-	
INDIRECT EXPENSES:			
Salaries	124,643	110,788	13,855
Benefits	51,311	43,885	7,426
OTHER INDIRECT EXPENSE	45,059	61,852	(16,793)
TOTAL INDIRECT EXPENSES:	218,521	216,525	1,996
		-	
TOTAL ALL EXPENSES:	333,914	315,568	18,346
NET INCOME (LOSS):	(175,914)	(139,568)	(36,346)

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
Client Protection Fund			
REVENUE:			
CPF Restitution	4,000	4,000	-
CPF Member Assessments	511,250	1,000,000	(488,750)
Interest Revenue	10,000	20,000	(10,000)
TOTAL REVENUE	525,250	1,024,000	(498,750)
		-	
DIRECT EXPENSES:			
Bank Fees	1,000	1,000	0
Staff Membership Dues	200	200	-
Gifts to injured Clients	500,000	500,000	-
CPF Board	1,200	1,200	-
TOTAL DIRECT EXPENSES:	502,400	502,400	-
		-	
INDIRECT EXPENSES:			
Salaries	84,388	79,880	4,508
Benefits	39,598	27,593	12,005
OTHER INDIRECT EXPENSE	36,463	32,438	4,025
TOTAL INDIRECT EXPENSES:	158,432	139,911	18,521
		-	
TOTAL ALL EXPENSES:	660,832	642,311	18,521
NET INCOME (LOSS):	(135,582)	381,689	(517,271)

FTEs

1

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
COVID19			
REVENUE:			
		-	
DIRECT EXPENSES:			
Covid19	50,000	25,000	25,000
TOTAL DIRECT EXPENSES:	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
		-	
INDIRECT EXPENSES:			
OTHER INDIRECT EXPENSE	-	-	-
TOTAL INDIRECT EXPENSES:	<u>-</u>	<u>-</u>	<u>-</u>
		-	
TOTAL ALL EXPENSES:	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
NET INCOME (LOSS):	<u>(50,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>

**Washington State Bar Association
Budget FY21 and FY20 Comparison**

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
SC-Service Center			
REVENUE:			
		-	
DIRECT EXPENSES:			
Translation Services	8,500		8,500
TOTAL DIRECT EXPENSES:	8,500		8,500
		-	
INDIRECT EXPENSES:			
Salaries	373,644		373,644
Benefits	177,188		177,188
OTHER INDIRECT EXPENSE	198,914		198,914
TOTAL INDIRECT EXPENSES:	738,743		738,743
		-	
TOTAL ALL EXPENSES:	747,243		747,243
NET INCOME (LOSS):	(747,243)		(747,243)
FTEs	7		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
<hr/>			
RSD FTE-Dept headcount allocation			
REVENUE:			
		-	
DIRECT EXPENSES:			
		-	
INDIRECT EXPENSES:			
Salaries	354,424		354,424
Benefits	108,439		108,439
OTHER INDIRECT EXPENSE	80,134		80,134
TOTAL INDIRECT EXPENSES:	542,998		542,998
		-	
TOTAL ALL EXPENSES:	542,998		542,998
NET INCOME (LOSS):	(542,998)		(542,998)
FTEs	3		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
<hr/>			
COMM FTE-Dept headcount allocation			
REVENUE:			
		-	
DIRECT EXPENSES:			
		-	
INDIRECT EXPENSES:			
Salaries	149,492		149,492
Benefits	47,225		47,225
OTHER INDIRECT EXPENSE	29,644		29,644
TOTAL INDIRECT EXPENSES:	226,361		226,361
		-	
TOTAL ALL EXPENSES:	226,361		226,361
NET INCOME (LOSS):	(226,361)		(226,361)
FTEs	1		

Washington State Bar Association
Budget FY21 and FY20 Comparison

	Budget FY2021 v1 FY2021	Reforecast - BOG Approved	Comparison
<hr/>			
ADV FTE-Dept headcount allocation			
REVENUE:			
		-	
DIRECT EXPENSES:			
		-	
INDIRECT EXPENSES:			
Salaries	154,602		154,602
Benefits	43,478		43,478
OTHER INDIRECT EXPENSE	32,609		32,609
TOTAL INDIRECT EXPENSES:	230,690		230,690
		-	
TOTAL ALL EXPENSES:	230,690		230,690
NET INCOME (LOSS):	(230,690)		(230,690)
FTEs	1		

Budget Comparison
Net Income

SUMMARY PAGE	Budget FY2021 v1	Reforecast - BOG Approved	Budget Comparison
LIC-Licensing Revenue	16,735,996	16,317,618	418,378
ATJ-Access to Justice	(211,897)	(358,804)	146,907
ADMIN - Administration	(1,274,959)	(1,058,104)	(216,855)
ADMISS-Admissions	243,262	92,362	150,900
BOG - Board of Governors	(519,432)	(548,510)	29,078
COMM-Communication Strategies	(527,105)	(613,603)	86,498
CBS-Conference and Broadcast Services	(100,334)	(772,124)	671,790
SC-Service Center	(747,243)	-	(747,243)
DISC-Discipline	(6,160,358)	(5,874,216)	(286,143)
DIV-Diversity	(263,704)	(265,392)	1,688
FOUND-Foundation	(129,445)	(142,703)	13,258
HR-Human Resources	(468,722)	(207,110)	(261,613)
LAP-Member Assistance Program	(136,916)	(128,221)	(8,695)
LEG-Legislative	(90,892)	(181,506)	90,614
LICMR-Licensing & Membership Records	(356,676)	(268,976)	(87,700)
LLLT-Limited License Legal Technician	(88,924)	(194,730)	105,806
LPO-Limited Practice Officers	122,953	38,755	84,198
MCLE-Mandatory Continuing Legal Education	280,776	6,230	274,545
MSE-Member Services and Engagement	(389,934)	(461,627)	71,693
MBEN-Membership Benefits	(294,222)	(283,739)	(10,483)
BN-NW Lawyer	(330,081)	(251,883)	(78,198)
OED-Office of Executive Director	(747,158)	(552,900)	(194,258)
OGC-Office of General Counsel	(967,343)	(805,706)	(161,636)
OGCDB-Office of General Counsel Disciplinary Bo	(262,915)	(451,510)	188,595
OUTENG-Outreach and Engagement	(222,558)	(383,588)	161,030
PLB-Practice Law Board	(49,376)	(75,624)	26,248
PRP-Professional Responsibility Program	(287,781)	(267,313)	(20,468)
PUB-Publication and Design Services	(105,272)	(139,593)	34,321
PSP-Public Service Programs	(365,513)	(284,786)	(80,727)
CLERK-Law Clerk Program	87,116	11,514	75,602
SECT-Sections Administration	(206)	(56,681)	56,475
TECH-Technology	(1,712,216)	(1,725,971)	13,755
CLEP-CLE-Products	689,189	638,439	50,750
CLES-CLE-Seminars	(479,559)	(445,732)	(33,827)
COVID 19	(50,000)	(25,000)	(25,000)
Sections Operations	171,000	(254,240)	425,240
DESK-Deskbooks	(175,914)	(139,568)	(36,346)
RSD FTE	(542,998)	-	(542,998)
COMM FTE	(226,361)	-	(226,361)
ADV FTE	(230,690)	-	(230,690)
CPF - Client Protection Fund	(135,582)	381,689	(517,271)
Net Income	(321,991)	267,149	(589,140)

TO: WSBA Budget and Audit Committee

FROM: Jorge Perez, WSBA Chief Financial Officer
Kevin Plachy, WSBA Interim Director of Advancement
Julianne Unite, Member Services and Engagement Manager

DATE: July 8, 2020

RE: WSBA Section-Per-Member Charge for FY2021

RECOMMENDATIONS:

1. The WSBA Budget and Audit Committee recommend to the Board of Governors that the Section Per-Member-Charge (PMC) levied to the WSBA's 29 sections be approved at the estimated rate of \$18.62 for FY21.
2. If the estimated FY21 PMC rate changes to an amount over \$18.75, the WSBA Budget and Audit Committee recommend to the Board of Governors that the PMC levied to the WSBA's 29 sections remain at \$18.75.
3. The WSBA Budget and Audit Committee recommend to the Board of Governors a change in the PMC calculation to reflect a decrease in staffing from 3.08 FTEs to 2.68 FTEs allocated into the calculation. *NOTE: This is not a decrease in the overall support to Sections; which is unchanged. The staffing changes are explained in more detail below.*

SUMMARY:

The WSBA provides the administrative functions necessary to support WSBA's 29 sections. Most of the cost associated with supporting sections are found in the Sections Administration cost center. This cost center includes:

- Revenues: reimbursements from the section memberships through the PMC.
 - Traditionally, the PMC calculation includes 3.08 FTEs (direct staff support¹) and expenses related to administering the sections. The PMC is a Revenue item in this cost center and an expense item in each section's individual cost centers and financial statements.
- Direct Expenses: expenses include costs associated with the preparation and mailing of the annual section dues forms (included with the annual license renewal packets), the collection of section dues, and staff-related expenses for supporting the sections.
- Indirect Expenses: staffing and overhead. For FY20, 4.24 FTEs were allocated to this cost center.

¹ Historically, the PMC formula has included 3.08 FTEs. This includes 3.0 FTEs for the Sections Team (1.0, Manager and 2.0 Section Program Specialists) and .08 of Accounts Payable Bookkeeper in the Finance and Administration Department.

Over the past year, the Advancement Department has restructured the staffing of the Sections Team as the Sections Program area was merged with the Member Services and Engagement Team under one Member Services and Engagement Manager. Given the merging of the team and the shift in responsibilities, direct staff support is reduced from 3.08 to 2.68. See chart below.

Per-Member Charge (PMC)	Current FTEs (FY20)		Recommended FTEs (FY21)	
	1.0	Sections Program Manager	.30	Member Services and Engagement Manager
	2.0	Sections Program Specialists (two positions)	1.0	Sections Program Specialist
	.08	Bookkeeper (Accounts Payable)	1.0	Sections Program Coordinator
			.30	Member Services and Engagement Administrative Assistant
			.08	Bookkeeper (Accounts Payable)
	3.08	Total FTEs	2.68	Total FTEs

As a result of this reduction, the PMC for FY21 is estimated to be \$18.62 (based on 16,000 section members). We are recommending that the WSBA Budget and Audit Committee recommend approval of the estimated \$18.62 Per Member Charge to the WSBA Board of Governors.

Additionally as noted in the chart below, the 4.24 currently allocated to the Section Administration cost center (3.08 of which is included in the PMC calculation) have been allocated to more appropriate cost centers that better align with the bodies of work; therefore, the Sections Administration cost center for FY21 will align with the staffing costs calculated in the PMC. We believe this alignment will provide more clarity and transparency around how the organization supports sections.

Sections Administration Cost Center	Current FTEs (FY20)		FTEs (FY21)	
	1.0	Sections Program Manager	.30	Member Service and Engagement Manager
	2.0	Sections Program Specialists (two positions)	1.0	Sections Program Specialist
	.08	Bookkeeper (Accounts Payable)	1.0	Sections Program Coordinator
	.89	WSBA CLE Staffing (multiple staff)	.08	Bookkeeper (Accounts Payable)
	.16	Finance and Administration staffing (multiple staff)	.30	Member Services and Engagement Administrative Assistant
	.11	Communications and Outreach staffing (multiple staff)		
	4.24	Total FTEs	2.68	Total FTEs