

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting
Agenda July 7th 2020
1:00pm – 5:00pm
Remote Meeting via Telephone

DISCUSSION/ACTION

1. Approval of Budget and Audit Minutes of May 5th, 2020
2. Update of May Financial Results
3. Presentation of V1 Draft Budget
4. Sublet Update on the 11th Floor
5. Update on WSBA 6th Floor Front Door Facilities Project
6. Update on Work From Home Effort

MINUTES
WSBA Budget and Audit Committee Meeting
Various Remote Locations
via ZOOM
June 9th, 2021

Attendance: All members attended via zoom. In virtual attendance were Treasurer Dan Clark, Governor Bryn Peterson, Governor Matthew Dresden, Governor Lauren Boyd, Governor P.J. Grabicki and Governor Carla Higginson. Additionally attending were Nancy Hawkins representing Family Law. From the WSBA staff in virtual attendance were Executive Director Terra Nevitt, Chief Financial Officer Jorge Perez, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Director of Advancement Kevin Plachy, Director of Communications Sara Niegowski and Elizabeth Wick Manager of Budget and Planning.

Minutes pertaining to the Budget and Audit Committee meeting of May 5th, 2021 were presented for approval. Governor Peterson presented a motion to approve the minutes the same was seconded by Governor Dresden. A vote ensued on the motion, motion approved 5 - 1 Abstention.

CFO Perez presented a summary of the April Financials, there were no takeaways from the discussion items.

A discussion on the current status of the subleasing efforts was presented by Executive Director Nevitt and CFO Perez. We are awaiting for the broker to evaluate the status of the market and report back to WSBA.

Chief of Staff Ana LaNasa-Selvidge introduced the project to build glass doors for the sixth floor. The objective of the project is safety and security of the 3rd floor which today has no security for people accessing the 6th floor.

Executive Director Nevitt and Chief of Staff Ana LaNasa-Selvidge gave an update on the Work from Home Project. Development of the details is ongoing.

Finance Manager Elizabeth Wick presented the calendar for the FY-22 Budget. The process of preparing the budget is ongoing.

Adjournment

The meeting was adjourned by Treasurer Clark at 2:12 pm.

Submitted by: Daniel Clark Treasurer



FY2022 V1 BUDGET

6/29 ELT Meeting

OVERVIEW

General Assumptions

- FY22 will likely be a hybrid of in-person and remote work, activities, and events.
- For historical comparison purposes a combination of FY19 actuals and FY21 reforecast numbers were used. FY19 represents the last full year of pre-pandemic operations.
- Client Protection Fund (CPF) member assessment is \$25 for 2022. 2021 saw a temporary reduction to \$10 and in 2020 the assessment was \$30.
- CLE is being affected by high demand this year due to the Supreme Court MCLE extension. Revenue is assumed to be slightly higher but closer to pre 2020 levels.
- Headcount is steady to FY21 reforecast at 139.5 FTE's. Positions that were previously partially vacant are now budgeted for the full year.

OVERVIEW

Revenue Assumptions

Member Type	# of Members	Revenue (\$)
Active	33,887	15,132,320
Foreign Law Consultant	18	8,244
House Counsel	334	152,972
Inactive	5700	1,140,000
Emeritus	120	24,000
Judicial	659	32,950
Pro Hac Vice	710	325,000
New Admittee	1370	407,620
TOTAL	42,798	17,223,106*

*membership runs on a calendar year not our fiscal year

- Keller deduction – approximately 10% of members are expected to take the deduction based on historical data
- Late fees – 2% of members are expected to pay late based on historical data = \$255,053
- CPF assessment - \$25 for FY22 = \$929,895

OVERVIEW

CLE Fund Revenue Assumptions

Seminars

- FY22 Revenues projected to be on par w/pre pandemic (FY19).
- Est. \$514,755 in revenues from sections programs.

Products

- Due to Supreme Court rule allowing deferral of CLE reporting in FY21 we anticipate double reporting in FY22. FY19 activity was used as a base reference point and increased by 25%.
- Q1 revenues will be weighted heavier due to double reporting in FY22.
- Q4 revenues will have a slight boost due to the summer sale.
- At this time, only planning one sale in FY22.

OVERVIEW

Expense Assumptions

- Salaries assume a 3% increase + fulfillment of open positions from previous year + 5 proposed promotions (see Salaries slide)
- Medical benefits and payroll tax rates are not yet available, current budget assumption is based on average increase over past 5 years (5%).
- Rent increase as per lease schedule = \$110,167 less \$56,200 credit from CLE fund. Net increase \$53,967.
- Legal expense @ \$250k as per prior years budget.
- Based on recent pulse survey, an assumption of 90 Work From Home (WFH) employees was factored into the budget. Primarily affecting:
 - Transportation Reimbursement – Budgeted at \$24,500 vs FY19 actual \$108,983
 - Parking Benefit – Budgeted at \$21,600 vs FY21 reforecast \$24,112
 - Phone Reimbursement – Budgeted at \$0 vs FY21 reforecast \$33,480
 - Internet Reimbursement – Budgeted at \$21,600 vs FY21 reforecast \$33,480
 - Office Supplies (WFH) – pending
 - WFH Setup – pending

SALARIES

FY21 Budget	FY21 Reforecast	FY22 v1 Budget
\$11,889,463	\$11,325,439	\$12,269,960

- The change from the FY21 Budget to the FY22 Budget is 3.33% which represents the 3% overall salary increase included in the FY22 budget.
- The variance between the FY21 Reforecast and the FY22 Budget is comprised of three items:
 - A 3% salary increase = \$261,093
 - The full year impact of 24 open positions in FY21 = \$629,636
 - 5 proposed promotions = \$22,919

PENDING ITEMS

ITEMS WITH ASSUMPTIONS IN THE BUDGET

- Insurance – will not have final rates until July
- Keller Deduction – will be completed in August
- FICA, Medical, PERS – typically receive rates in late July or early August
- ORCA – final rates available in August
- Internet reimbursement – (currently have \$20 per WFH employee (90) per month)
- Sections budgets – will not be completed until July

ITEMS WITHOUT ASSUMPTIONS IN THE BUDGET

- Cost of home office setup reimbursement ($\$700 \times 90$ WFH employees = \$63,000)+
- Disability Accommodation Fund – Equity & Justice Department staff is working on an operating plan proposal
- Security for Bar Exams – Regulatory Services Department staff is researching cost

FY2022 FUND BALANCES

	General Fund	CPF Fund	Sections	CLE
2021 Reforecasted Fund Balances	5,414,142	4,074,610	930,821	212,479
FY22 Revenue Budget	20,998,058	964,395	613,598	2,072,585
<i>Licensing Revenue</i>	16,460,847			
<i>Other Revenue</i>	4,537,211			
FY22 Expense Budget	21,839,879	663,698	931,979	1,688,389
<i>Direct Expenses</i>	2,763,911	503,860	931,979	535,331
<i>Indirect Expenses</i>	19,075,967	159,838	-	1,153,058
FY22 Net Income/(Loss) Budget	(841,821)	300,697	(318,381)	384,196
FY22 Fund Balance Budget	4,572,321	4,375,307	612,440	596,675

REVENUE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v1 Budget (\$)
General Fund	21,195,816	20,227,365	20,998,058
CPF Fund	1,119,310	533,402	964,395
Sections	548,382	585,779	613,598
CLE	1,958,320	1,353,029	2,072,585

EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v1 Budget (\$)
General Fund	20,244,896	20,341,457	21,839,879
CPF Fund	531,155	651,922	663,542
Sections	587,501	865,168	931,979
CLE	2,036,161	1,609,791	1,688,389

DIRECT EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v1 Budget (\$)
General Fund	2,592,703	2,444,735	2,763,911
CPF Fund	383,382	493,352	503,860
Sections	587,501	865,168	931,979
CLE	498,129	376,803	535,331

INDIRECT EXPENSE BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v1 Budget (\$)
General Fund	17,829,210	17,896,722	19,075,967
CPF Fund	147,772	158,569	159,682
Sections	0	0	0
CLE	1,361,016	1,232,988	1,153,058

NET INCOME BY FUND

	FY19 Actuals (\$)	FY21 Reforecast (\$)	FY22 v1 Budget (\$)
General Fund	950,920	(114,092)	(841,821)
CPF Fund	588,155	(118,520)	300,697
Sections	(39,119)	(279,389)	(318,381)
CLE	(77,840)	(256,762)	384,196

The General Fund net loss is consistent with analysis that was completed as part of the decision to hold the membership fees flat.

Washington State Bar Association
FY2022 Budget v1

WSBA

REVENUE:

	FY19 Actuals	FY22 Budget v1	FY19 Actuals vs FY22 Budget v1 F/(U)	% of change F/(U)		FY21 Reforecast	FY22 Budget v1	FY21 Reforecast vs FY22 Budget v1 F/(U)	% of change F/(U)
Copy Fees	342		(342)	0%		87		(87)	-100%
Diversion	10,892	7,000	(3,892)	-36%		9,000	7,000	(2,000)	-22%
Donations & Grants	275,200	265,000	(10,200)	-4%		228,000	265,000	37,000	16%
Interest - Investments	337,860	11,183	(326,676)	-97%		9,790	11,183	1,393	14%
Gain/Loss On Investments	98,447		(98,447)	-100%				-	-100%
License Fees	15,347,782	15,313,260	(34,522)	0%		15,576,169	15,313,260	(262,909)	-2%
License Fees - New Admittees	429,698	553,989	124,291	29%		478,899	553,989	75,090	16%
License Fees - Late Fees	259,228	255,053	(4,175)	-2%		257,271	255,053	(2,219)	-1%
License Fees - ReinStatements	16,770	13,545	(3,225)	-19%		5,928	13,545	7,617	128%
Exam Soft Revenue	32,760	-	(32,760)	-100%		-	-	-	-100%
Publications Revenue	3,832	4,335	503	13%		6,000	4,335	(1,665)	-28%
Royalties	49,143	51,250	2,107	4%		51,250	51,250	-	0%
PSP Product Sales	2,004		(2,004)	-100%		-	-	-	-100%
NMP Product Sales	88,428	80,000	(8,428)	-10%		18,000	80,000	62,000	344%
Shipping & Handling	4,716	-	(4,716)	-100%		3,241	-	(3,241)	-100%
Status Certificate Fees	19,053	26,300	7,247	38%		26,115	26,300	185	1%
Registration Revenue- Western Conference	34,633		(34,633)	-100%				-	-100%
Other Activities Registration Revenue	22,525		(22,525)	-100%				-	-100%
Western States Bar Membership Dues	3,000		(3,000)	-100%				-	-100%
Sponsorships	13,925	8,000	(5,925)	-43%		3,000	8,000	5,000	167%
Annual or Other Meeting Rev	1,515	4,200	2,685	177%		4,200	4,200	-	0%
Receptions Revenue	-	250	250	100%		250	250	-	0%
Conferences & Institutes	13,797	5,000	(8,797)	-64%		5,000	5,000	-	0%
Seminar Registrations	893,397	866,500	(26,897)	-3%		652,717	866,500	213,783	33%
Mini-CLE Revenue	33,779	22,599	(11,179)	-33%		31,050	22,599	(8,451)	-27%
Seminar Revenue-Other	28,300	20,000	(8,300)	-29%		5,000	20,000	15,000	300%
Seminar Splits w/CLE	5,284	150,652	145,368	2751%		81,064	150,652	69,588	86%
Seminar Splits w/Others	23,693	17,300	(6,393)	-27%		17,300	17,300	-	0%
Work Study Grants	6,274	10,374	4,100	65%		10,374	10,374	-	0%
Bar Exam Fees	1,172,375	1,200,000	27,625	2%		1,014,931	1,200,000	185,069	18%
Bar Exam Late Fees	54,300	42,000	(12,300)	-23%		44,390	42,000	(2,390)	-5%
House Counsel Application Fees	33,160	40,000	6,840	21%		38,766	40,000	1,234	3%
Rule 9/Legal Intern Fees	13,500	12,000	(1,500)	-11%		11,192	12,000	808	7%
Law Clerk Fees	164,603	220,000	55,397	34%		209,637	220,000	10,363	5%
LLLT Exam Late Fee	150	600	450	300%		1,350	600	(750)	-56%
LLLT License Fees	6,492	15,242	8,750	135%		9,985	15,242	5,257	53%
LLLT Exam Fees	2,910	13,500	10,590	364%		14,300	13,500	(800)	-6%
Foreign Law Consultant Fees	-	620	620	100%		1,860	620	(1,240)	-67%
Law Clerk Application Fees	3,800	2,500	(1,300)	-34%		4,031	2,500	(1,531)	-38%
Special Admissions	5,265	7,020	1,755	33%		4,157	7,020	2,863	69%
Investigation Fees	28,600	22,951	(5,649)	-20%		23,499	22,951	(548)	-2%
Pro Hac Vice	332,071	325,000	(7,071)	-2%		299,074	325,000	25,926	9%
LLLT Late License Fees	-	1,412	1,412	100%		-	1,412	1,412	100%
Audit Revenue	1,851	1,877	26	1%		1,277	1,877	600	47%
BNews Display Advertising	325,488	450,000	124,512	38%		300,000	450,000	150,000	50%
BNews Subscript/Single Issues	165	200	35	21%		200	200	0	0%
BNews Classified Advertising	16,414	5,000	(11,414)	-70%		7,500	5,000	(2,500)	-33%
BNews Gen Announcements	10,088	14,000	3,912	39%		7,500	14,000	6,500	87%
BNews Prof Announcements	20,766	22,500	1,734	8%		20,000	22,500	2,500	13%
Job Target Advertising	186,954	150,000	(36,954)	-20%		120,000	150,000	30,000	25%
Deskbook Sales	110,780	82,000	(28,780)	-26%		74,000	82,000	8,000	11%
Coursebook Sales	10,819	10,000	(819)	-8%		4,000	10,000	6,000	150%
MP3 Sales	202,015	209,617	7,602	4%		129,051	209,617	80,566	62%
Digital Video Sales	723,170	829,368	106,198	15%		433,339	829,368	396,029	91%
Section Publication Sales	3,765	9,000	5,235	139%		10,000	9,000	(1,000)	-10%
Resold Product Sales	-	31,600	31,600	100%		12,000	31,600	19,600	163%
LOIS Royalties	-	-	-	-100%		2,000	-	(2,000)	-100%
Casemaker Royalties	39,121	45,000	5,879	15%		40,000	45,000	5,000	13%
WSBA Logo Merchandise Sales	674		(674)	-100%		-		-	-100%
Recovery of Discipline Costs	72,284	85,000	12,716	18%		80,000	85,000	5,000	6%
Discipline History Summary	15,952	15,000	(952)	-6%		15,000	15,000	-	0%
Practice Monitor Fees	-	4,000	4,000	100%		-	4,000	4,000	100%
LLLT Waiver Fees	600	-	(600)	-100%		-	-	-	-100%
CPF Restitution	8,347	30,000	21,653	259%		9,662	30,000	20,338	210%
CPF Member Assessments	1,030,783	929,895	(100,888)	-10%		515,540	929,895	414,355	80%
Interest Revenue	-	-	-	-100%		6,667	-	(6,667)	-100%
Member Contact Information	11,358	4,200	(7,158)	-63%		4,211	4,200	(11)	0%
Photo Bar Card Sales	408	280	(128)	-31%		286	280	(6)	-2%
LPO Examination Fees	27,000	24,000	(3,000)	-11%		20,500	24,000	3,500	17%
LPO Exam Late Fee	3,600	4,000	400	11%		3,200	4,000	800	25%
LPO License Fees	157,229	178,000	20,771	13%		172,435	178,000	5,565	3%
LPO Late License Fees	-	5,100	5,100	100%		3,635	5,100	1,465	40%
LPO License Fees - ReinStates	85	1,000	916	1083%		-	1,000	1,000	100%
Accredited Program Fees	621,845	515,000	(106,845)	-17%		497,600	515,000	17,400	3%
Form 1 Late Fee	201,438	220,000	18,563	9%		190,200	220,000	29,800	16%
Member Late Fees	194,625	300,000	105,375	54%		2,700	300,000	297,300	11011%
Annual Accredited Sponsor Fees	43,000	39,250	(3,750)	-9%		41,750	39,250	(2,500)	-6%
Attendance Fees	10	-	(10)	-100%		-	-	-	-100%
Attendance Late Fees	92,270	95,000	2,730	3%		94,000	95,000	1,000	1%
COMITY Certificates - Request	13,869	13,500	(369)	-3%		13,000	13,500	500	4%
COMITY Certificates - Submit	19,575	27,000	7,425	38%		-	27,000	27,000	100%
Trial Advocacy Program	14,955	15,000	45	0%		-	15,000	15,000	100%
APEX Award Expenses	24,345	-	(24,345)	-100%		-	-	-	-100%
50 Year Member Tribute Lunch	300	-	(300)	-100%		-	-	-	-100%
LAP Groups Revenue	455		(455)	-100%		-		-	-100%
Reimbursements From Sections	294,638	286,875	(7,763)	-3%		272,000	286,875	14,875	5%

	FY19 Actuals	FY22 Budget v1	FY19 Actuals vs FY22 Budget v1 F/(U)	% of change F/(U)
Section Dues Revenue	447,289	407,739	(39,551)	-9%
TOTAL REVENUE	24,821,828	24,648,636	(173,192)	-1%
DIRECT EXPENSES:				
Bad Debt Expense	(3,424)	250	(3,674)	-107%
Depreciation	21,456	2,052	19,404	90%
Bank Fees	2,411	2,160	251	10%
AMEX Card Merchant Fees	(1,277)	-	(1,277)	-100%
Credit Card Merchant Fees	80	-	80	100%
Consulting Services	106,821	162,000	(55,179)	-52%
Donations/Sponsorships/Grants	216,940	250,280	(33,340)	-15%
Equipment, Hardware & Software	384	-	384	100%
Postage	113,210	119,100	(5,890)	-5%
Printing & Copying	255,906	230,850	25,056	10%
Publications Production	662	250	412	62%
YLL Section Program	843	1,500	(657)	-78%
Records Storage - Off Site	8,045	-	8,045	100%
CLE Comps	250	-	250	100%
Staff Travel/Parking	99,441	94,078	5,363	5%
Staff Training & Conferences	-	122,775	(122,775)	-100%
Staff Membership Dues	10,779	17,845	(7,066)	-66%
Subscriptions	13,218	10,151	3,067	23%
Transcription Services	-	-	-	0%
Supplies	2,775	1,150	1,625	59%
Surveys	-	51,200	(51,200)	-100%
Digital/Online Development	7,456	2,114	5,342	72%
Telephone	24,315	88,606	(64,291)	-264%
Conference Calls	4,735	9,336	(4,601)	-97%
Miscellaneous	1,229	-	1,229	100%
Optional Activities Expense	6,952	-	6,952	100%
Marketing Expense	601	-	601	100%
Pro Bono & Legal Aid Committee	1,726	2,000	(275)	-16%
ATJ Board Retreat	1,260	2,000	(740)	-59%
Leadership Training	803	37,000	(36,197)	-4509%
ATJ Board Expense	15,814	24,000	(8,186)	-52%
Day of Service	18,956	-	18,956	100%
Facility, Parking, Food	88,428	92,000	(3,572)	-4%
Examiner Fees	26,000	36,000	(10,000)	-38%
UBE Examinations	108,674	126,900	(18,226)	-17%
Board of Bar Examiners	30,327	23,000	7,327	24%
Bar Exam Proctors	30,127	27,000	3,127	10%
Character & Fitness Board Exp	15,700	5,700	10,000	64%
Disability AccommodationS	18,943	22,000	(3,057)	-16%
Character & Fitness Investi	-	1,100	(1,100)	-100%
Law School Visits	730	1,450	(720)	-99%
Law Clerk Board	4,364	7,000	(2,636)	-60%
Rule 9 Task Force	-	-	-	0%
Law Clerk Outreach	142	1,000	(858)	-604%
Depreciation-Software	-	19,524	(19,524)	-100%
ABA Delegates	4,883	3,334	1,549	32%
Section/Committee Chair Mtgs	1,087	1,500	(413)	-38%
APEX Dinner Expenses	66,301	25,000	41,301	62%
50 Year Member Tribute Lunch	8,610	11,200	(2,590)	-30%
Washington Leadership Institute	60,000	80,000	(20,000)	-33%
Jud Recommend Committee	2,330	4,500	(2,170)	-93%
Committee for Diversity	5,864	6,000	(136)	-2%
Diversity Events & Projects	7,177	18,000	(10,823)	-151%
LLLT Board	14,649	6,000	8,649	59%
LLLT Outreach	2,652	-	2,652	100%
Internal Diversity Outreach	70	-	70	100%
Exam Writing	28,350	19,500	8,850	31%
LLLT Education	13,047	-	13,047	100%
Graphics/Artwork	-	200	(200)	-100%
Outside Sales Expense	98,481	98,000	481	0%
Editorial Advis Committee Exp	526	500	26	5%
BOG Meetings	114,351	143,634	(29,283)	-26%
BOG Committees' Expenses	21,053	20,000	1,053	5%
BOG Retreat	-	15,000	(15,000)	-100%
BOG Conference Attendance	29,292	25,000	4,292	15%
BOG Travel & Outreach	25,224	25,000	224	1%
ED Travel & Outreach	5,816	5,000	816	14%
Public Defense	2,908	6,000	(3,092)	-106%
Communications Outreach	11,938	15,000	(3,062)	-26%
BOG Elections	4,900	26,900	(22,000)	-449%
Special Events	250	-	250	100%
Board of Trustees	542	1,000	(458)	-84%
President's Dinner	-	10,000	(10,000)	-100%
Bar Structure WorkGroup	444	-	444	100%
Cost of Sales - Deskbooks	104,804	64,000	40,804	39%
Cost of Sales - Coursebooks	1,479	1,500	(21)	-1%
Cost of Sales - Section Public	635	2,000	(1,365)	-215%
A/V Develp Costs (Recording)	1,967	2,000	(33)	-2%
CLE-Equip-Depreciation	6,846	1,308	5,538	81%
Obsolete Inventory	100,377	-	100,377	100%
Splits to Sections	1,243	3,150	(1,907)	-153%
Deskbook Royalties	1,132	200	932	82%
Online Product Hosting Expenses	46,005	50,000	(3,995)	-9%
Postage & Delivery-Deskbooks	5,728	-	5,728	100%
Postage & Delivery-Coursebooks	448	-	448	100%
Fliers/Catalogs	1,932	-	1,932	100%
Postage - Fliers/Catalogs	747	-	747	100%
Complimentary Book Program	3,025	-	3,025	100%

	FY21 Reforecast	FY22 Budget v1	FY21 Reforecast vs FY22 Budget v1 F/(U)	% of change F/(U)
	439,445	407,739	(31,706)	-7%
	22,699,575	24,648,636	1,949,061	9%
	1,033	250	783	76%
	2,263	2,052	211	9%
	1,395	2,160	(765)	-55%
	-	-	-	0%
	-	-	-	0%
	236,500	162,000	74,500	32%
	232,193	250,280	(18,087)	-8%
	200	-	200	100%
	116,432	119,100	(2,668)	-2%
	250,650	230,850	19,800	8%
	250	250	-	0%
	1,500	1,500	-	0%
	8,100	-	8,100	100%
	1,000	-	1,000	100%
	49,353	94,078	(44,725)	-91%
	1,170	122,775	(121,605)	-10394%
	15,988	17,845	(1,857)	-12%
	9,559	10,151	(592)	-6%
	4,500	-	4,500	100%
	2,523	1,150	1,373	54%
	-	51,200	(51,200)	-100%
	11,533	2,114	9,419	82%
	24,759	88,606	(63,848)	-258%
	8,430	9,336	(906)	-11%
	3,833	-	3,833	100%
	-	-	-	0%
	-	-	-	0%
	20,000	92,000	(72,000)	-360%
	26,000	36,000	(10,000)	-38%
	121,000	126,900	(5,900)	-5%
	-	23,000	(23,000)	-100%
	(133)	27,000	(27,133)	-20454%
	1,000	5,700	(4,700)	-470%
	9,491	22,000	(12,509)	-132%
	406	1,100	(694)	-171%
	750	1,450	(700)	-93%
	624	7,000	(6,376)	-1023%
	50,000	-	50,000	100%
	100	1,000	(900)	-900%
	16,950	19,524	(2,574)	-15%
	8,934	3,334	5,600	63%
	950	1,500	(550)	-58%
	25,000	25,000	-	0%
	15,000	11,200	3,800	25%
	88,000	80,000	8,000	9%
	3,500	4,500	(1,000)	-29%
	4,900	6,000	(1,100)	-22%
	17,250	18,000	(750)	-4%
	2,450	6,000	(3,550)	-145%
	-	-	-	0%
	-	-	-	0%
	-	-	-	0%
	15,125	19,500	(4,375)	-29%
	-	-	-	0%
	250	200	50	20%
	90,000	98,000	(8,000)	-9%
	500	500	-	0%
	89,114	143,634	(54,520)	-61%
	4,635	20,000	(15,365)	-331%
	15,253	15,000	253	2%
	6,988	25,000	(18,012)	-258%
	11,535	25,000	(13,465)	-117%
	3,333	5,000	(1,667)	-50%
	4,400	6,000	(1,600)	-36%
	18,632	15,000	3,632	19%
	28,840	26,900	1,940	7%
	-	-	-	0%
	1,000	1,000	-	0%
	10,000	10,000	-	0%
	-	-	-	0%
	48,875	64,000	(15,125)	-31%
	1,069	1,500	(431)	-40%
	2,800	2,000	800	29%
	1,333	2,000	(667)	-50%
	3,188	1,308	1,880	59%
	35,343	-	35,343	100%
	7,500	3,150	4,350	58%
	500	200	300	60%
	46,559	50,000	(3,441)	-7%
	3,000	-	3,000	100%
	405	-	405	100%
	2,507	-	2,507	100%
	937	-	937	100%
	-	-	-	100%

	FY19 Actuals	FY22 Budget v1	FY19 Actuals vs FY22 Budget v1 F/(U)	% of change F/(U)
Coursebook Production	1,357		1,357	100%
Postage - Fliers/Catalogs	11,592	8,000	3,592	31%
Postage - Misc/Delivery	652		652	100%
Accreditation Fees	1,812	3,000	(1,188)	-66%
Seminar Brochures	19,993	20,000	(7)	0%
Facilities	213,689	196,200	17,489	8%
Speakers & Program Develop	48,387	51,500	(3,113)	-6%
Splits to Sections	3,784	110,000	(106,216)	-2807%
Honoraria	-	1,500	(1,500)	-100%
CLE Seminar Committee	144	250	(106)	-74%
Image Library	4,200	4,100	100	2%
Bar Outreach	11,860	16,000	(4,140)	-35%
Pro Bono CertificateS		2,000	(2,000)	-100%
Court Reporters	43,343	46,250	(2,907)	-7%
Outside Counsel Expenses	37	2,000	(1,963)	-5235%
Litigation Expenses	21,021	26,450	(5,429)	-26%
Disability Expenses	5,475	9,000	(3,525)	-64%
Online Legal Research	62,015	76,044	(14,029)	-23%
Law Library	9,484	11,220	(1,736)	-18%
Translation Services	8,311	9,400	(1,089)	-13%
Practice Monitor Expenses		4,000	(4,000)	-100%
Organizational Training	10,720	20,000	(9,280)	-87%
WSBA Connects	31,040	9,000	22,040	71%
Recruiting and Advertising	13,416	3,000	10,416	78%
Payroll Processing	45,156	50,000	(4,844)	-11%
Salary Surveys	2,510	3,000	(490)	-20%
Transfer to Indirect Expense	(103,843)	(76,000)	(27,843)	-27%
Library Materials/Resources	4,980	7,500	(2,520)	-51%
Prof Liab Insurance	825	1,500	(675)	-82%
Gifts to injured Clients	379,818	500,000	(120,182)	-32%
CPF Board	1,154	1,500	(346)	-30%
Rent - Olympia Office	1,353	2,500	(1,147)	-85%
Contract Lobbyist	5,000	10,000	(5,000)	-100%
Lobbyist Contact Costs	-	1,000	(1,000)	-100%
Legislative Committee	2,441	2,500	(59)	-2%
BOG Legislative Committee	-	300	(300)	-100%
Licensing Forms	2,441	1,900	541	22%
LPO Board Expenses	3,049	3,000	49	2%
LPO Outreach		5,000	(5,000)	-100%
MCLE Board Expenses	1,213	3,250	(2,037)	-168%
Depreciation-Software	249,935	24,263	225,672	90%
Casemaker/FastCase	129,363	137,000	(7,637)	-6%
Facilities	47,384		47,384	100%
Speakers & Program Development	2,690	2,000	690	26%
New Lawyer Outreach Events	1,845	2,500	(655)	-36%
New Lawyers Committee	6,181	10,000	(3,819)	-62%
Open Sections Night	3,000		3,000	100%
Rural Placement Program	9		9	100%
Disciplinary Board Expenses	3,912	3,108	804	21%
Chief Hearing Officer	30,000	33,000	(3,000)	-10%
Hearing Officer Expenses	3,868	43,000	(39,132)	-1012%
Hearing Officer Training	-	550	(550)	-100%
Outside Counsel	40,000	55,000	(15,000)	-38%
Disciplinary Selection Panel	625		625	100%
Court Rules Committee	2,345		2,345	100%
Discipline Advisory Roundtable				100%
Practice of Law Board	15,272	12,000	3,272	21%
CPE Committee	5,279	3,750	1,529	29%
Custodianship	85	12,000	(11,915)	-14074%
Small Town and Rural Committee		2,000	(2,000)	-100%
Computer Hardware	27,193	65,000	(37,807)	-139%
Computer Software	14,867	205,000	(190,133)	-1279%
Hardware Service & Warranties	42,149	50,000	(7,851)	-19%
Software Maint & Licensing	215,666	370,000	(154,334)	-72%
Telephone Hardware & Maint	4,194	-	4,194	100%
Computer Supplies	8,242	2,000	6,242	76%
Third Party Services	108,561	40,000	68,561	63%
Transfer to Indirect Expenses	(519,110)	(732,000)	212,890	41%
Trial Advocacy Expenses	2,347	7,000	(4,653)	-198%
Dues Statements	5,585	5,935	(350)	-6%
Annual or Other Meeting Expenses	11,417	20,842	(9,425)	-83%
Attendance at BOG Meetings	2,788	5,383	(2,595)	-93%
Awards	5,516	7,008	(1,491)	-27%
Breakfast/Lunch/Dinner Mtg Exp	3,978	5,500	(1,522)	-38%
Conference/Institute Expense	13,715	-	13,715	100%
Executive Committee Expenses	34,879	103,552	(68,674)	-197%
Executive Comm Exp - Other	41,781	37,565	4,215	10%
Honorarium	-	9,933	(9,933)	-100%
Ldship/Prof Develop/Retreats	43,277	94,312	(51,036)	-118%
Legislative/Lobbying	-	2,000	(2,000)	-100%
Membership & Recruiting Exp	8,931	20,636	(11,705)	-131%
Newsletter/Publication Expense	5,220	14,834	(9,614)	-184%
Per Member Charge	294,638	260,550	34,087	12%
Reception/Forum Expense	19,058	49,072	(30,014)	-157%
New Lawyer Outreach	-	2,300	(2,300)	-100%
Scholarships/Donations/Grant	58,566	131,344	(72,779)	-124%
Section Committee Expense	1,724	7,632	(5,909)	-343%
Section Special Projects	6,148	11,450	(5,303)	-86%
Law School Outreach	2,491	13,000	(10,509)	-422%
Mini-CLE Expense	36,812	72,994	(36,182)	-98%
Seminar Expense - Sections	83,129	59,835	23,293	28%
Website Expenses	4,819	7,943	(3,124)	-65%
Seminar Scholarships	-	2,625	(2,625)	-100%
TOTAL DIRECT EXPENSES:	4,061,715	4,735,081	673,366	-17%

	FY21 Reforecast	FY22 Budget v1	FY21 Reforecast vs FY22 Budget v1 F/(U)	% of change F/(U)
	500		500	100%
	1,500	8,000	(6,500)	-433%
	-		-	0%
	2,772	3,000	(228)	-8%
	-	20,000	(20,000)	-100%
	64,700	196,200	(131,500)	-203%
	7,026	51,500	(44,474)	-633%
	115,000	110,000	5,000	4%
	6,700	1,500	5,200	78%
	100	250	(150)	-150%
	4,436	4,100	336	8%
	22,302	16,000	6,302	28%
	3,800	2,000	1,800	47%
	41,211	46,250	(5,039)	-12%
	3,000	2,000	1,000	33%
	17,667	26,450	(8,783)	-50%
	7,500	9,000	(1,500)	-20%
	71,683	76,044	(4,361)	-6%
	19,410	11,220	8,190	42%
	9,250	9,400	(150)	-2%
		4,000	(4,000)	-100%
	25,000	20,000	5,000	20%
	46,560	9,000	37,560	81%
	18,580	3,000	15,580	84%
	49,000	50,000	(1,000)	-2%
	1,933	3,000	(1,067)	-55%
	(101,886)	(76,000)	(25,886)	-25%
	2,000	7,500	(5,500)	-275%
	850	1,500	(650)	-76%
	490,880	500,000	(9,120)	-2%
	877	1,500	(623)	-71%
	-	2,500	(2,500)	-100%
	26,000	10,000	16,000	62%
		1,000	(1,000)	-100%
	260	2,500	(2,240)	-862%
	125	300	(175)	-140%
	2,845	1,900	945	33%
	4	3,000	(2,996)	-68237%
	-	5,000	(5,000)	-100%
	650	3,250	(2,600)	-400%
	143,045	24,263	118,782	83%
	136,436	137,000	(564)	0%
	-		-	0%
	-	2,000	(2,000)	-100%
	1,500	2,500	(1,000)	-67%
	8,000	10,000	(2,000)	-25%
			-	0%
			-	0%
	1,274	3,108	(1,834)	-144%
	32,524	33,000	(476)	-1%
	40,005	43,000	(2,995)	-7%
	321	550	(229)	-72%
	55,000	55,000	-	0%
			-	0%
	1,195		1,195	100%
	375		375	100%
	7,825	12,000	(4,175)	-53%
	2,627	3,750	(1,123)	-43%
	7,209	12,000	(4,791)	-66%
		2,000	(2,000)	-100%
	60,000	65,000	(5,000)	-8%
	80,000	205,000	(125,000)	-156%
	40,000	50,000	(10,000)	-25%
	366,000	370,000	(4,000)	-1%
	7,000	-	7,000	100%
	10,000	2,000	8,000	80%
	130,000	40,000	90,000	69%
	(720,583)	(732,000)	11,417	2%
	900	7,000	(6,100)	-678%
	5,935	5,935	-	0%
	19,300	20,842	(1,542)	-8%
	5,075	5,383	(308)	-6%
	6,630	7,008	(378)	-6%
	5,500	5,500	-	0%
	26,804		26,804	100%
	88,195	103,552	(15,357)	-17%
	34,500	37,565	(3,065)	-9%
	7,600	9,933	(2,333)	-31%
	69,200	94,312	(25,112)	-36%
	2,000	2,000	-	0%
	19,800	20,636	(836)	-4%
	14,225	14,834	(609)	-4%
	280,574	260,550	20,024	7%
	26,937	49,072	(22,136)	-82%
	2,300	2,300	-	0%
	127,000	131,344	(4,344)	-3%
	6,200	7,632	(1,432)	-23%
	11,450	11,450	-	0%
	13,000	13,000	-	0%
	59,814	72,994	(13,180)	-22%
	53,875	59,835	(5,960)	-11%
	7,340	7,943	(603)	-8%
	2,625	2,625	-	0%
TOTAL DIRECT EXPENSES:	4,180,058	4,735,081	(555,023)	-13%

	FY19 Actuals	FY22 Budget v1	FY19 Actuals vs FY22 Budget v1 F/(U)	% of change F/(U)
INDIRECT EXPENSES:				
Salaries - Salaries	11,438,511	12,269,960	(831,449)	-7%
Salaries - Budgeted Temporary Employees	134,434	215,947	(81,513)	-61%
Salaries - Unanticipated Temps	55,752	10,000	45,752	82%
Salaries - Staff Replacement Temps	120,686	-	120,686	100%
Salaries - Employee Placement Fees	7,110	-	7,110	100%
Salaries - Vacation & Comp Time Accruals	(4,275)	-	(4,275)	-100%
Salaries - Unanticipated Staff Adjustments	-	40,000	(40,000)	-100%
Benefits - Employee Assistance Plan	8,680	4,800	3,880	45%
Benefits - Employee Service Awards	2,129	1,840	289	14%
Benefits - FICA (Employer Portion)	849,505	743,996	105,508	12%
Benefits - L&I Insurance	40,405	49,414	(9,009)	-22%
Benefits - WA State Family Medical Leave (ER P	12,720	17,337	(4,617)	-36%
Benefits - Medical (Employer Portion)	1,465,009	1,677,377	(212,368)	-14%
Benefits - Parking Benefits	-	-	-	-100%
Benefits - Retirement (Employer Portion)	1,439,570	1,591,414	(151,844)	-11%
Benefits - Transportation Allowance	108,983	46,100	62,883	58%
Benefits - Unemployment Insurance	69,014	70,000	(986)	-1%
Benefits - Staff Contributions to Benefit	-	-	-	100%
Workplace Benefits	44,074	45,000	(926)	-2%
Staff Development-General	4,687	-	4,687	100%
Human Resources Pooled Exp	103,843	118,820	(14,977)	-14%
Meeting Support Expenses	13,916	10,000	3,916	28%
Rent	1,878,239	2,029,301	(151,062)	-8%
Personal Prop Taxes-WSBA	12,949	6,466	6,483	50%
Furniture, Maint, LH Imp	26,353	13,419	12,934	49%
Office Supplies & Equip	47,502	32,741	14,760	31%
Furn & Office Equip Deprec	50,629	43,009	7,620	15%
Computer Hardware Deprec	46,687	24,114	22,573	48%
Computer Software Deprec	119,141	80,904	38,237	32%
Insurance	154,440	231,363	(76,922)	-50%
Professional Fees-Audit	31,669	30,000	1,669	5%
Professional Fees- Legal	446,761	250,000	196,761	44%
Telephone & Internet	42,760	21,600	21,160	49%
Postage - General	24,841	24,000	841	3%
Records Storage	44,479	30,000	14,479	33%
Staff Training	59,306	-	59,306	100%
Bank Fees (Indirect)	30,660	57,000	(26,340)	-86%
Production Maint & Supplies	8,127	16,692	(8,565)	-105%
Computer Pooled Expenses	519,110	941,250	(422,140)	-81%
Allowance for Open Positions	-	(200,000)	200,000	100%
Capital Labor & Overhead	(120,408)	(155,000)	(34,592)	-29%
TOTAL INDIRECT EXPENSES:	19,337,998	20,388,864	(1,050,866)	-5%
TOTAL ALL EXPENSES:	23,399,712	25,123,945	(1,724,233)	107%
NET INCOME (LOSS):	1,422,116	(475,309)	1,897,425	133%

FTEs

139.50

REVENUE

General Fund	21,195,816	20,998,058	(197,758)	-1%
CPF Fund	1,119,310	964,395	(154,915)	-14%
Sections	548,382	613,598	65,216	12%
CLE	1,958,320	2,072,585	114,265	6%

DIRECT EXPENSE

General Fund	2,592,703	2,763,911	(171,209)	-7%
CPF Fund	383,382	503,860	(120,478)	-31%
Sections	587,501	931,979	(344,478)	-59%
CLE	498,129	535,331	(37,202)	-7%

INDIRECT EXPENSE

General Fund	17,829,210	19,075,967	(1,246,758)	-7%
CPF Fund	147,772	159,838	(12,066)	-8%
Sections	-	-	-	100%
CLE	1,361,016	1,153,058	207,957	15%

TOTAL EXPENSE

General Fund	20,244,896	21,839,879	(1,594,982)	-8%
CPF Fund	531,155	663,698	(132,543)	-25%
Sections	587,501	931,979	(344,478)	-59%
CLE	2,036,161	1,688,389	347,771	17%

NET INCOME

General Fund	950,920	(841,821)	(1,792,741)	-189%
CPF Fund	588,155	300,697	(287,458)	-49%
Sections	(39,119)	(318,381)	(279,262)	-714%
CLE	(77,840)	384,196	462,036	594%

	FY21 Reforecast	FY22 Budget v1	FY21 Reforecast vs FY22 Budget v1 F/(U)	% of change F/(U)
Salaries - Salaries	11,325,439	12,269,960	(944,521)	-8%
Salaries - Budgeted Temporary Employees	121,304	215,947	(94,642)	-78%
Salaries - Unanticipated Temps	6,667	10,000	(3,333)	-50%
Salaries - Staff Replacement Temps	72,536	-	72,536	100%
Salaries - Employee Placement Fees	-	-	-	0%
Salaries - Vacation & Comp Time Accruals	90,619	-	90,619	100%
Salaries - Unanticipated Staff Adjustments	-	40,000	-	-100%
Benefits - Employee Assistance Plan	5,376	4,800	576	11%
Benefits - Employee Service Awards	1,820	1,840	(20)	-1%
Benefits - FICA (Employer Portion)	741,809	743,996	(2,188)	0%
Benefits - L&I Insurance	50,169	49,414	755	2%
Benefits - WA State Family Medical Leave (ER P	16,871	17,337	(465)	-3%
Benefits - Medical (Employer Portion)	1,473,510	1,677,377	(203,867)	-14%
Benefits - Parking Benefits	24,112	-	24,112	100%
Benefits - Retirement (Employer Portion)	1,459,747	1,591,414	(131,666)	-9%
Benefits - Transportation Allowance	(23,777)	46,100	(69,877)	-294%
Benefits - Unemployment Insurance	68,766	70,000	(1,234)	-2%
Benefits - Staff Contributions to Benefit	(1,456)	-	(1,456)	-100%
Workplace Benefits	27,748	45,000	(17,252)	-62%
Staff Development-General	4,200	-	4,200	100%
Human Resources Pooled Exp	211,299	118,820	92,479	44%
Meeting Support Expenses	5,485	10,000	(4,515)	-82%
Rent	1,975,334	2,029,301	(53,967)	-3%
Personal Prop Taxes-WSBA	9,121	6,466	2,654	29%
Furniture, Maint, LH Imp	30,000	13,419	16,581	55%
Office Supplies & Equip	44,000	32,741	11,259	26%
Furn & Office Equip Deprec	52,285	43,009	9,276	18%
Computer Hardware Deprec	46,773	24,114	22,659	48%
Computer Software Deprec	131,925	80,904	51,021	39%
Insurance	225,718	231,363	(5,644)	-3%
Professional Fees-Audit	32,000	30,000	2,000	6%
Professional Fees- Legal	250,000	250,000	(0)	0%
Telephone & Internet	63,000	21,600	41,400	66%
Postage - General	23,586	24,000	(414)	-2%
Records Storage	26,504	30,000	(3,496)	-13%
Staff Training	45,772	-	45,772	100%
Bank Fees (Indirect)	62,251	57,000	5,250	8%
Production Maint & Supplies	18,056	16,692	1,364	8%
Computer Pooled Expenses	899,711	941,250	(41,539)	-5%
Allowance for Open Positions	(200,000)	(200,000)	-	0%
Capital Labor & Overhead	(130,000)	(155,000)	(25,000)	-19%
TOTAL INDIRECT EXPENSES:	19,288,279	20,388,864	(1,100,585)	-6%
TOTAL ALL EXPENSES:	23,468,337	25,123,945	(1,655,608)	-7%
NET INCOME (LOSS):	(768,763)	(475,309)	293,453	-38%

139.50

139.50

REVENUE

General Fund	20,227,365	20,998,058	770,693	4%
CPF Fund	533,402	964,395	430,993	81%
Sections	585,779	613,598	27,819	5%
CLE	1,353,029	2,072,585	719,556	53%

DIRECT EXPENSE

General Fund	2,444,735	2,763,911	(319,177)	-13%
CPF Fund	493,352	503,860	(10,508)	-2%
Sections	865,168	931,979	(66,811)	-8%
CLE	376,803	535,331	(158,528)	-42%

INDIRECT EXPENSE

General Fund	17,896,722	19,075,967	(1,179,245)	-7%
CPF Fund	158,569	159,838	(1,269)	-1%
Sections	-	-	-	0%
CLE	1,232,988	1,153,058	79,929	6%

TOTAL EXPENSE

General Fund	20,341,457	21,839,879	(1,498,422)	-7%
CPF Fund	651,922	663,698	(11,777)	-2%
Sections	865,168	931,979	(66,811)	-8%
CLE	1,609,791	1,688,389	(78,598)	-5%

NET INCOME

General Fund	(114,092)	(841,821)	(727,729)	-638%
CPF Fund	(118,520)	300,697	419,216	354%
Sections	(279,389)	(318,381)	(38,992)	-14%
CLE	(256,762)	384,196	640,958	250%

**Washington State Bar Association
FY2022 Budget v1**

LIC-Licensing Revenue

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
License Fees	16,053,478	16,318,268	16,135,847	(182,421)	-1%
TOTAL REVENUE	16,053,478	16,318,268	16,135,847	(182,421)	-1%
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
NET INCOME (LOSS):	16,053,478	16,318,268	16,135,847	(182,421)	-1%

Washington State Bar Association
FY2022 Budget v1

ADMIN - Administration

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Interest - Investments	231,186	6,786	5,160	(1,626)	-24%
Gain/Loss On Investments	98,447			-	100%
LLLT License Fees	6,492			-	100%
LPO License Fees	157,229			-	100%
LPO License Fees - ReinStates	85			-	100%
TOTAL REVENUE	16,546,916	6,786	5,160	(1,626)	-24%
DIRECT EXPENSES:					
AMEX Card Merchant Fees	(1,277)	-	-	-	100%
Credit Card Merchant Fees	80			-	100%
Consulting Services		11,000	12,000	(1,000)	-9%
Staff Travel/Parking	3,605	4,140	4,200	(60)	-1%
Staff Training & Conferences			350	350	100%
Staff Membership Dues	599	-	-	-	-100%
Miscellaneous	1,229	-	-	-	-100%
TOTAL DIRECT EXPENSES:	4,237	15,140	16,550	(1,410)	-9%
INDIRECT EXPENSES:					
Salaries - Salaries	668,546	650,481	659,635	(9,154)	-1%
Salaries - Budgeted Temporary Employees	11,913	25,833	24,236	1,597	6%
Staff Replacement Temps	343			-	-100%
Salaries - Vacation & Comp Time Accruals	(248)	4,772		4,772	100%
Indirect Allocation In - Salaries		346	2,499	(2,153)	-623%
Benefits	226,924	200,848	208,524	(7,675)	-4%
OTHER INDIRECT EXPENSE	209,996	217,501	204,183	13,317	6%
TOTAL INDIRECT EXPENSES:	1,117,474	1,099,780	1,099,077	703	0%
TOTAL ALL EXPENSES:	1,121,711	1,114,920	1,115,627	(707)	0%
NET INCOME (LOSS):	15,425,204	(1,108,134)	(1,110,467)	(2,333)	0%
FTEs		6.92	6.92		

Washington State Bar Association
FY2022 Budget v1

BOG - Board of Governors

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	3,497			-	-100%
Staff Membership Dues	1,125			-	-100%
Telephone	421			-	-100%
Leadership Training		33,333	25,000	8,333	25%
Washington Leadership Institute	60,000	-	-	-	-100%
BOG Meetings	114,351	89,114	143,634	(54,520)	-61%
BOG Committees' Expenses	21,053	4,635	20,000	(15,365)	-331%
BOG Retreat		15,253	15,000	253	2%
BOG Conference Attendance	29,292	6,988	25,000	(18,012)	-258%
BOG Travel & Outreach	25,224	11,535	25,000	(13,465)	-117%
ED Travel & Outreach	5,816			-	-100%
BOG Elections	-	28,840	26,900	1,940	7%
President's Dinner		10,000	10,000	-	0%
Bar Structure WorkGroup	444			-	-100%
TOTAL DIRECT EXPENSES:	261,225	199,698	290,534	(90,836)	-45%
INDIRECT EXPENSES:					
Salaries - Salaries	431,335	118,295	154,757	(36,462)	-31%
Salaries - Vacation & Comp Time Accruals	(130)	994		994	100%
Indirect Allocation In - Salaries		87	758	(671)	-768%
Benefits	104,665	41,504	55,369	(13,866)	-33%
OTHER INDIRECT EXPENSE	64,557	54,949	61,963	(7,014)	-13%
TOTAL INDIRECT EXPENSES:	600,427	215,830	272,848	(57,018)	-26%
TOTAL ALL EXPENSES:	861,652	415,528	563,382	(147,854)	-36%
NET INCOME (LOSS):	(861,652)	(415,528)	(563,382)	(147,854)	-36%
FTEs		1.75	2.10		

**Washington State Bar Association
FY2022 Budget v1**

FOUND-Foundation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	2,000	3,000	3,000	-	0%
Postage	49	300	300	-	0%
Printing & Copying	650	450	450	-	0%
Staff Travel/Parking	44	100	100	-	0%
Supplies	14	150	150	-	0%
Special Events	250	-	-	-	-100%
Board of Trustees	542	1,000	1,000	-	0%
TOTAL DIRECT EXPENSES:	3,549	5,000	5,000	-	0%
INDIRECT EXPENSES:					
Salaries - Salaries	90,638	77,249	79,566	(2,317)	-3%
Salaries - Vacation & Comp Tin	(32)	655		655	100%
Indirect Allocation In - Salaries		50	361	(311)	-623%
Benefits	30,945	15,805	16,621	(816)	-5%
OTHER INDIRECT EXPENSE	30,423	31,451	29,506	1,945	6%
TOTAL INDIRECT EXPENSES:	151,974	125,210	126,055	(845)	-1%
TOTAL ALL EXPENSES:	155,523	130,210	131,055	(845)	-1%
NET INCOME (LOSS):	(155,523)	(130,210)	(131,055)	(845)	-1%
FTEs		1.00	1.00		

**Washington State Bar Association
FY2022 Budget v1**

OED-Office of Executive Director

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking		98	2,000	(1,902)	-1933%
Staff Membership Dues		50	1,111	(1,061)	-2122%
Surveys			300	(300)	-100%
Leadership Training			10,000	(10,000)	-100%
ABA Delegates		3,334	-	3,334	100%
Volunteer Support		5,000	-	5,000	100%
Section/Committee Chair Mtgs		500	-	500	100%
Washington Leadership Institute		88,000	80,000	8,000	9%
ED Travel & Outreach	-	3,333	5,000	(1,667)	-50%
Law Library		150	-	150	100%
TOTAL DIRECT EXPENSES:	-	100,465	98,411	2,054	2%
INDIRECT EXPENSES:					
Salaries - Salaries	-	416,687	335,073	81,614	20%
Salaries - Vacation & Comp Time Accr	-	1,709		1,709	100%
Indirect Allocation In - Salaries		150	722	(572)	-382%
Benefits	-	125,070	96,703	28,367	23%
OTHER INDIRECT EXPENSE	-	94,232	59,013	35,220	37%
TOTAL INDIRECT EXPENSES:	-	637,848	491,511	146,337	23%
TOTAL ALL EXPENSES:	-	738,313	589,922	148,391	20%
NET INCOME (LOSS):	-	(738,313)	(589,922)	148,391	20%
FTEs		3.00	2.00		

**Washington State Bar Association
FY2022 Budget v1**

VE-Volunteer Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Membership Dues			389	(389)	-100%
ABA Delegates			3,334	(3,334)	-100%
Volunteer Support			12,000	(12,000)	-100%
Section/Committee Chair Mtgs			500	(500)	-100%
TOTAL DIRECT EXPENSES:			16,223	(16,223)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries			57,693	(57,693)	-100%
Indirect Allocation In - Salaries		-	217	(217)	-100%
Benefits		-	20,322	(20,322)	-100%
OTHER INDIRECT EXPENSE		-	17,704	(17,704)	-100%
TOTAL INDIRECT EXPENSES:		-	95,936	(95,936)	-100%
TOTAL ALL EXPENSES:		-	112,159	(112,159)	-100%
NET INCOME (LOSS):		-	(112,159)	(112,159)	-100%
FTEs			0.60		

Washington State Bar Association
FY2022 Budget v1

SC-Service Center

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences			2,820	2,820	100%
Translation Services		8,500	8,500	-	0%
TOTAL DIRECT EXPENSES:		8,500	11,320	(2,820)	-33%
INDIRECT EXPENSES:					
Salaries - Salaries		337,358	342,384	(5,026)	-1%
Salaries - Budgeted Temporary Employees		3,221		3,221	100%
Salaries - Vacation & Comp Time Accruals		3,174		3,174	100%
Indirect Allocation In - Salaries		285	2,062	(1,777)	-623%
Benefits		141,933	141,847	86	0%
OTHER INDIRECT EXPENSE		188,161	168,481	19,680	10%
TOTAL INDIRECT EXPENSES:		674,133	654,774	19,359	3%
TOTAL ALL EXPENSES:		682,633	666,094	16,539	2%
NET INCOME (LOSS):		(682,633)	(666,094)	16,539	2%
FTEs		5.71	5.71		

**Washington State Bar Association
FY2022 Budget v1**

TECH-Technology

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	76,615	110,000	110,000	-	0%
Staff Travel/Parking	425	1,667	2,500	(833)	-50%
Staff Training & Conferences			10,000	(10,000)	-100%
Staff Membership Dues	-	450	450	-	0%
Telephone	21,198	22,000	85,000	(63,000)	-286%
Computer Hardware	27,193	60,000	65,000	(5,000)	-8%
Computer Software	14,867	80,000	205,000	(125,000)	-156%
Hardware Service & Warranties	42,149	40,000	50,000	(10,000)	-25%
Software Maint & Licensing	215,666	366,000	370,000	(4,000)	-1%
Telephone Hardware & Maint	4,194	7,000	-	7,000	100%
Computer Supplies	8,242	10,000	2,000	8,000	80%
Third Party Services	108,561	130,000	40,000	90,000	69%
Transfer to Indirect Expenses	(519,110)	(827,117)	(939,950)	(112,833)	-14%
INDIRECT EXPENSES:					
Salaries - Salaries	1,028,292	1,072,848	1,228,178	(155,331)	-14%
Salaries - Budgeted Temporary Employees	-	30,500		30,500	100%
Unanticipated Temps	25,977			-	-100%
Salaries - Staff Replacement Temps	39,600	4,848		4,848	100%
Salaries - Vacation & Comp Time Accruals	(382)	9,456		9,456	100%
Indirect Allocation In - Salaries		604	4,695	(4,090)	-677%
Benefits	349,725	366,046	412,547	(46,501)	-13%
Capital Labor & Overhead	(120,408)	(130,000)	(155,000)	25,000	19%
OTHER INDIRECT EXPENSE		251,669	357,178		
TOTAL INDIRECT EXPENSES:	1,641,879	1,605,971	1,847,597	(241,626)	-15%
TOTAL ALL EXPENSES:	1,641,879	1,711,290	1,847,597	(136,307)	-8%
NET INCOME (LOSS):	(1,641,879)	(1,711,290)	(1,847,597)	(136,307)	-8%
FTEs		13.00	13.00		

**Washington State Bar Association
FY2022 Budget v1**

HR-Human Resources

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Consulting Services	28,206	112,500	37,000	75,500	67%
Staff Travel/Parking	274	697	1,000	(303)	-43%
Staff Membership Dues	1,030	193	1,000	(807)	-418%
Subscriptions	2,532	3,399	3,500	(101)	-3%
Surveys	-		300	(300)	-100%
Conference Calls			20	(20)	-100%
Organizational Training	10,720	25,000	20,000	5,000	20%
Recruiting and Advertising	13,416	18,580	3,000	15,580	84%
Payroll Processing	45,156	49,000	50,000	(1,000)	-2%
Salary Surveys	2,510	1,933	3,000	(1,067)	-55%
Transfer to Indirect Expense	(103,843)	(211,302)	(118,820)	(92,482)	44%
INDIRECT EXPENSES:					
Salaries - Salaries	232,550	157,333	274,301	(116,968)	-74%
Salaries - Staff Replacement Tem	16,456	59,600		59,600	100%
Salaries - Vacation & Comp Time	(92)	2,462	-	2,462	100%
Indirect Allocation In - Salaries		130	1,083	(953)	-733%
Benefits	77,927	86,960	108,975	(22,015)	-25%
OTHER INDIRECT EXPENSE	64,557	79,450	82,426	(2,976)	-4%
TOTAL INDIRECT EXPENSES:	391,398	385,934	466,785	(80,851)	-21%
TOTAL ALL EXPENSES:	391,398	385,934	466,785	(80,851)	-21%
NET INCOME (LOSS):	(391,398)	(385,934)	(466,785)	(80,851)	-21%
FTEs		3.00	3.00		

**Washington State Bar Association
FY2022 Budget v1**

OGC-Office of General Counsel

	FY19 Actual	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Copy Fees	342	27		(27)	-100%
TOTAL REVENUE	342	27		(27)	-100%
DIRECT EXPENSES:					
Depreciation		1,112	1,668	(556)	-50%
Staff Travel/Parking	-	417	1,000	(583)	-140%
Staff Training & Conferences			3,400	(3,400)	-100%
Staff Membership Dues	725	1,525	1,500	25	2%
Litigation Expenses	313	167	200	(33)	-20%
Online Legal Research		10,034	11,369	(1,335)	-13%
Law Library		1,780	1,868	(88)	-5%
Court Rules Committee	2,345	1,195		1,195	100%
Discipline Advisory Roundtable	-	375		375	100%
Custodianship	85	7,209	12,000	(4,791)	-66%
TOTAL DIRECT EXPENSES:	3,468	23,814	33,005	(9,192)	-39%
INDIRECT EXPENSES:					
Salaries - Salaries	454,914	543,635	605,724	(62,089)	-11%
Unanticipated Temps	10,632			-	-100%
Salaries - Vacation & Comp Time Accru	(210)	3,998		3,998	100%
Indirect Allocation In - Salaries		286	2,183		
Benefits	177,703	172,844	196,046	(23,202)	-13%
OTHER INDIRECT EXPENSE	151,746	185,545	178,342	7,203	4%
TOTAL INDIRECT EXPENSES:	794,785	906,308	982,294	(75,986)	-8%
TOTAL ALL EXPENSES:	798,253	930,122	1,015,300	(85,178)	-9%
NET INCOME (LOSS):	(797,911)	(930,095)	(1,015,300)	(85,205)	-9%
FTEs		6.04	6.04		

**Washington State Bar Association
FY2022 Budget v1**

OGCDB-Office of General Counsel Disciplinary Board

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training & Conferences			1,000	1,000	100%
Staff Membership Dues	150	100	100	-	0%
Law Library		909	953	(44)	-5%
Disciplinary Board Expenses	3,912	1,274	3,108	(1,834)	-144%
Chief Hearing Officer	30,000	32,524	33,000	(476)	-1%
Hearing Officer Expenses	3,868	40,005	43,000	(2,995)	-7%
Hearing Officer Training	-	321	550	(229)	-72%
Outside Counsel	40,000	55,000	55,000	-	0%
Disciplinary Selection Panel	625			-	-100%
TOTAL DIRECT EXPENSES:	78,554	130,133	136,711	(6,578)	-5%
INDIRECT EXPENSES:					
Salaries - Salaries	94,381	94,888	96,807	(1,919)	-2%
Salaries - Vacation & Comp Tim	(40)	722		722	100%
Indirect Allocation In - Salaries		65	469	(405)	-623%
Benefits	38,284	32,235	33,539	(1,304)	-4%
OTHER INDIRECT EXPENSE	38,215	40,898	38,358	2,540	6%
TOTAL INDIRECT EXPENSES:	170,840	168,809	169,174	(365)	0%
TOTAL ALL EXPENSES:	249,394	298,942	305,885	(6,943)	-2%
NET INCOME (LOSS):	(249,394)	(298,942)	(305,885)	(6,943)	-2%
FTEs		1.30	1.30		

**Washington State Bar Association
FY2022 Budget v1**

PLB-Practice Law Board

	FY19 Actual	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Practice of Law Board	15,272	7,825	12,000	(4,175)	-53%
TOTAL DIRECT EXPENSES:	15,272	7,825	12,000	(4,175)	-53%
INDIRECT EXPENSES:					
Salaries - Salaries	21,162	38,743	46,270	(7,527)	-19%
Vacation & Comp Time Accruals	(18)			-	-100%
Indirect Allocation In - Salaries		24	175	(150)	-623%
Benefits	12,868	10,782	13,438	(2,656)	-25%
OTHER INDIRECT EXPENSE	10,389	12,274	14,260	(1,986)	-16%
TOTAL INDIRECT EXPENSES:	44,401	61,823	74,142	(12,319)	-20%
TOTAL ALL EXPENSES:	59,672	69,649	86,142	(16,494)	-24%
NET INCOME (LOSS):	(59,672)	(69,649)	(86,142)	(16,494)	-24%
FTEs		0.48	0.48		

**Washington State Bar Association
FY2022 Budget v1**

PRP-Professional Responsibility Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	3,028	2,000	3,500	(1,500)	-75%
Staff Membership Dues	250	500	375	125	25%
Law Library		608	638	(29)	-5%
CPE Committee	5,279	2,627	3,750	(1,123)	-43%
TOTAL DIRECT EXPENSES:	8,556	5,736	8,263	(2,527)	-44%
INDIRECT EXPENSES:					
Salaries - Salaries	160,919	171,106	176,238	(5,132)	-3%
Salaries - Vacation & Comp Time A	(58)	1,330		1,330	100%
Indirect Allocation In - Salaries		85	611	(527)	-623%
Benefits	55,306	65,754	64,752	1,001	2%
OTHER INDIRECT EXPENSE	43,409	53,164	49,939	3,225	6%
TOTAL INDIRECT EXPENSES:	259,576	291,439	291,541	(102)	0%
TOTAL ALL EXPENSES:	268,132	297,175	299,804	(2,629)	-1%
NET INCOME (LOSS):	(268,132)	(297,175)	(299,804)	(2,629)	-1%
FTEs		1.69	1.69		

**Washington State Bar Association
FY2022 Budget v1**

CPF-Client Protection Fund

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	200			-	-100%
Interest - Investments	79,981	1,534	4,500	2,966	193%
CPF Restitution	8,347	9,662	30,000	20,338	210%
CPF Member Assessments	1,030,783	515,540	929,895	414,355	80%
Interest Revenue		6,667		(6,667)	-100%
TOTAL REVENUE	1,119,310	533,402	964,395	430,993	81%
DIRECT EXPENSES:					
Bank Fees	2,410	1,395	2,160	(765)	-55%
AMEX Card Merchant Fees				-	-100%
Credit Card Merchant Fees				-	-100%
Staff Membership Dues		200	200	-	0%
Gifts to injured Clients	379,818	490,880	500,000	(9,120)	-2%
CPF Board	1,154	877	1,500	(623)	-71%
TOTAL DIRECT EXPENSES:	383,382	493,352	503,860	(10,508)	-2%
INDIRECT EXPENSES:					
Salaries	81,269	85,746	88,002	(2,256)	-3%
Benefits	33,483	34,234	35,543	(1,309)	-4%
OTHER INDIRECT EXPENSE	33,021	38,589	36,293	2,297	6%
TOTAL INDIRECT EXPENSES:	147,772	158,569	159,838	(1,269)	-1%
TOTAL ALL EXPENSES:	531,155	651,922	663,698	(11,777)	-2%
NET INCOME (LOSS):	588,155	(118,520)	300,697	419,216	354%
FTEs		1.23	1.23		

**Washington State Bar Association
FY2022 Budget v1**

BN-Bar News

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Royalties	1,268	2,000	2,000	-	0%
BNews Display Advertising	325,488	300,000	450,000	150,000	50%
BNews Subscript/Single Issues	165	200	200	0	0%
BNews Classified Advertising	16,414	7,500	5,000	(2,500)	-33%
BNews Gen Announcements	10,088	7,500	14,000	6,500	87%
BNews Prof Announcements	20,766	20,000	22,500	2,500	13%
Job Target Advertising	186,954	120,000	150,000	30,000	25%
TOTAL REVENUE	561,142	457,200	643,700	186,500	41%
DIRECT EXPENSES:					
Bad Debt Expense	(2,950)	500	250	250	50%
Postage	90,565	95,000	100,000	(5,000)	-5%
Printing & Copying	255,098	250,000	230,000	20,000	8%
Staff Training & Conferences			470	(470)	-100%
Staff Membership Dues		615	135	480	78%
Subscriptions			185	(185)	-100%
Supplies	18			-	-100%
Digital/Online Development	7,050	11,000	1,500	9,500	86%
Graphics/Artwork	-	250	200	50	20%
Outside Sales Expense	98,481	90,000	98,000	(8,000)	-9%
Editorial Advis Committee Exp	526	500	500	-	0%
TOTAL DIRECT EXPENSES:	448,787	447,864	431,240	16,624	4%
INDIRECT EXPENSES:					
Salaries - Salaries	140,971	200,914	202,648	(1,734)	-1%
Staff Replacement Temps	36,930			-	-100%
Salaries - Vacation & Comp Time Accrual:	(64)	1,702		1,702	100%
Indirect Allocation In - Salaries		141	997	(856)	-606%
Benefits	58,334	61,402	60,696	705	1%
OTHER INDIRECT EXPENSE	59,363	88,860	81,437	7,423	8%
TOTAL INDIRECT EXPENSES:	295,535	353,019	345,778	7,241	2%
TOTAL ALL EXPENSES:	744,322	800,883	777,018	23,865	3%
NET INCOME (LOSS):	(183,180)	(343,683)	(133,318)	210,365	61%
FTEs		2.83	2.76		

**Washington State Bar Association
FY2022 Budget v1**

COMM-Communication Strategies

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
WSBA Logo Merchandise Sales	674	-	-	-	100%
APEX Dinner	24,345	-	-	-	100%
50 Year Member Tribute Lunch	300	-	-	-	100%
TOTAL REVENUE	25,318	-	-	-	-100%
DIRECT EXPENSES:					
Equipment, Hardware & Software	384			-	100%
Staff Travel/Parking	4,637	4,123	3,888	235	6%
Staff Training & Conferences			5,000	(5,000)	-100%
Staff Membership Dues	1,195	1,169	972	197	17%
Subscriptions	7,156	2,751	3,416	(665)	-24%
Digital/Online Development	406	533	614	(81)	-15%
Telephone	295	559	1,056	(498)	-89%
Conference Calls	36	201	151	50	25%
Miscellaneous	-	3,333	-	3,333	100%
APEX Award Expenses	66,301	25,000	25,000	-	0%
50 Year Member Tribute Lunch	8,610	15,000	11,200	3,800	25%
Communications Outreach	11,938	18,632	15,000	3,632	19%
Bar Outreach	-		16,000	16,000	100%
TOTAL DIRECT EXPENSES:	100,958	71,302	82,297	(10,996)	-15%
INDIRECT EXPENSES:					
Salaries - Salaries	309,411	257,786	368,680	(110,895)	-43%
Unanticipated Temps	321			-	-100%
Staff Replacement Temps	108			-	-100%
Salaries - Vacation & Comp Time Ac	(112)	2,195		2,195	100%
Indirect Allocation In - Salaries		190	1,867	(1,677)	-883%
Benefits	114,431	82,285	130,582	(48,297)	-59%
OTHER INDIRECT EXPENSE	121,694	119,420	152,547	(33,128)	-28%
TOTAL INDIRECT EXPENSES:	545,852	461,876	653,677	(191,801)	-42%
TOTAL ALL EXPENSES:	646,811	533,177	735,974	(202,796)	-38%
NET INCOME (LOSS):	(621,492)	(533,177)	(735,974)	(202,796)	-38%
FTEs		3.80	5.17		

**Washington State Bar Association
FY2022 Budget v1**

COMM FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries		149,477	153,960	(4,483)	-3%
Vacation & Comp Time Accruals		386		386	100%
Indirect Allocation In - Salaries		50	361	(311)	-623%
Benefits		42,790	44,151	(1,361)	-3%
OTHER INDIRECT EXPENSE		31,451	29,506	1,945	6%
TOTAL INDIRECT EXPENSES:		224,154	227,979	(3,825)	-2%
TOTAL ALL EXPENSES:		224,154	227,979	(3,825)	-2%
NET INCOME (LOSS):		(224,154)	(227,979)	(3,825)	-2%
FTEs		1.00	1.00		

**Washington State Bar Association
FY2022 Budget v1**

DESK-Deskbooks

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Shipping & Handling	4,178	2,500	-	(2,500)	-100%
Deskbook Sales	110,780	74,000	82,000	8,000	11%
Section Publication Sales	3,765	10,000	9,000	(1,000)	-10%
Lexis/Nexis Royalties		12,000	31,600	19,600	163%
LOIS Royalties		2,000	-	(2,000)	-100%
Casemaker Royalties	39,121	40,000	45,000	5,000	13%
TOTAL REVENUE	157,844	140,500	167,600	27,100	19%
DIRECT EXPENSES:					
Bad Debt Expense		100	-	100	100%
Records Storage - Off Site	8,045	8,100	-	8,100	100%
Staff Training & Conferences			470	(470)	-100%
Staff Membership Dues	198	220	220	-	0%
Subscriptions		185	-	185	100%
Miscellaneous	-	200	-	200	100%
Cost of Sales - Deskbooks	104,804	48,875	64,000	(15,125)	-31%
Cost of Sales - Section Public	635	2,800	2,000	800	29%
Obsolete Inventory	100,377	35,343	-	35,343	100%
Splits to Sections	1,243	7,500	3,150	4,350	58%
Deskbook Royalties	1,132	500	200	300	60%
Postage & Delivery-Deskbooks	5,728	3,000	-	3,000	100%
Fliers/Catalogs	1,932	2,507	-	2,507	100%
Postage - Fliers/Catalogs	747	937	-	937	100%
Complimentary Book Program	3,025	-	-	-	-100%
Online Legal Research		1,672	1,895	(223)	-13%
TOTAL DIRECT EXPENSES:	227,867	111,939	71,935	40,004	36%
INDIRECT EXPENSES:					
Salaries - Salaries	118,936	126,603	127,415	(812)	-1%
Salaries - Vacation & Comp Time A	(42)	1,065		1,065	100%
Indirect Allocation In - Salaries		76	542	(466)	-613%
Benefits	46,814	44,636	43,104	1,532	3%
OTHER INDIRECT EXPENSE	54,169	47,810	44,259	3,551	7%
TOTAL INDIRECT EXPENSES:	219,876	220,190	215,320	4,870	2%
TOTAL ALL EXPENSES:	447,743	332,129	287,255	44,873	14%
NET INCOME (LOSS):	(289,899)	(191,629)	(119,655)	71,973	38%
FTEs		1.52	1.50		

**Washington State Bar Association
FY2022 Budget v1**

LEG-Legislative

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	2,034	400	4,700	(4,300)	-1075%
Staff Training & Conferences			2,000	(2,000)	-100%
Staff Membership Dues	130	-	450	(450)	-100%
Subscriptions	1,982	1,982	2,000	(18)	-1%
Jud Recommend Committee			4,500	(4,500)	-100%
Rent - Olympia Office	1,353	-	2,500	(2,500)	-100%
Contract Lobbyist	5,000	26,000	10,000	16,000	62%
Lobbyist Contact Costs	-		1,000	(1,000)	-100%
Legislative Committee	2,441	260	2,500	(2,240)	-862%
BOG Legislative Committee	-	125	300	(175)	-140%
TOTAL DIRECT EXPENSES:	12,940	28,767	29,950	(1,183)	-4%
INDIRECT EXPENSES:					
Salaries	80,469	65,565	138,318	(72,753)	-111%
Vacation & Comp Time Accrual	(29)	600		600	100%
Indirect Allocation In - Salaries		43	614	(571)	-1315%
Benefits	28,880	26,705	55,516	(28,811)	-108%
OTHER INDIRECT EXPENSE	28,939	28,353	50,161	(21,808)	-77%
TOTAL INDIRECT EXPENSES:	138,260	121,266	244,608	(123,342)	-102%
TOTAL ALL EXPENSES:	151,200	150,033	274,558	(124,526)	-83%
NET INCOME (LOSS):	(151,200)	(150,033)	(274,558)	(124,526)	-83%
FTEs		1.00	1.70		

**Washington State Bar Association
FY2022 Budget v1**

OUTENG-Outreach and Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Travel/Parking	40	700		700	100%
Staff Membership Dues	-	1,152		1,152	100%
ABA Delegates	4,883	5,600		5,600	100%
Section/Committee Chair Mtgs	497	200		200	100%
Jud Recommend Committee	2,330	3,500		3,500	100%
BOG Elections	4,900	-	-	-	-100%
Bar Outreach	11,860	22,302		22,302	100%
TOTAL DIRECT EXPENSES:	24,509	33,454	-	33,454	100%
INDIRECT EXPENSES:					
Salaries - Salaries	224,464	145,257		145,257	100%
Salaries - Vacation & Comp Time Ac	(81)	1,276		1,276	100%
Indirect Allocation In - Salaries		93	-	93	100%
Benefits	76,775	51,627	-	51,627	100%
OTHER INDIRECT EXPENSE	71,977	59,683	-	59,683	100%
TOTAL INDIRECT EXPENSES:	373,135	257,936	-	257,936	100%
TOTAL ALL EXPENSES:	397,645	291,390	-	291,390	100%
NET INCOME (LOSS):	(397,645)	(291,390)	-	291,390	100%
FTEs		2.00			

**Washington State Bar Association
FY2022 Budget v1**

PUB-Publication and Design Services

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Equipment, Hardware & Software		200		200	100%
Subscriptions	80	333	200	133	40%
Supplies		100	-	100	100%
Image Library	4,200	4,436	4,100	336	8%
TOTAL DIRECT EXPENSES:	4,280	5,069	4,300	769	15%
INDIRECT EXPENSES:					
Salaries - Salaries	78,401	54,285	57,822	(3,537)	-7%
Staff Replacement Temps	6,412			-	-100%
Salaries - Vacation & Comp Time Accrued	(29)	460		460	100%
Indirect Allocation In - Salaries		43	321	(278)	-640%
Benefits	29,702	18,811	20,172	(1,361)	-7%
OTHER INDIRECT EXPENSE	32,278	27,301	26,261	1,040	4%
TOTAL INDIRECT EXPENSES:	146,765	100,900	104,576	(3,676)	-4%
TOTAL ALL EXPENSES:	151,045	105,969	108,876	(2,907)	-3%
NET INCOME (LOSS):	(151,045)	(105,969)	(108,876)	(2,907)	-3%
FTEs		0.87	0.89		

**Washington State Bar Association
FY2022 Budget v1**

ATJ-Access to Justice

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Conferences & Institutes	7,500			-	100%
TOTAL REVENUE	7,500			-	-100%
DIRECT EXPENSES:					
Staff Travel/Parking	3,893	-	2,700	(2,700)	-100%
Staff Training & Conferences			2,875	(2,875)	-100%
Staff Membership Dues	100	-	120	(120)	-100%
ATJ Board Retreat	1,260	2,000	2,000	-	0%
Leadership Training	803	2,000	2,000	-	0%
ATJ Board Expense	15,814	18,000	24,000	(6,000)	-33%
Public Defense	2,908	4,400	6,000	(1,600)	-36%
Conference/Institute Expense	13,715	26,804		26,804	100%
Reception/Forum Expense	3,283	-	9,500	(9,500)	-100%
TOTAL DIRECT EXPENSES:	41,777	53,204	49,195	4,009	8%
INDIRECT EXPENSES:					
Salaries - Salaries	162,580	117,044	88,237	28,807	25%
Salaries - Vacation & Comp Time	(58)	971		971	100%
Indirect Allocation In - Salaries		80	469	(390)	-487%
Benefits	56,488	44,212	35,424	8,789	20%
OTHER INDIRECT EXPENSE	55,281	50,225	38,358	11,867	24%
TOTAL INDIRECT EXPENSES:	274,292	212,533	162,488	50,044	24%
TOTAL ALL EXPENSES:	316,068	265,737	211,683	54,053	20%
NET INCOME (LOSS):	(308,568)	(265,737)	(211,683)	54,053	20%
FTEs		1.60	1.30		

**Washington State Bar Association
FY2022 Budget v1**

DIV-Diversity

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	137,500	125,000	135,000	10,000	8%
Work Study Grants	6,274	10,374	10,374	-	0%
TOTAL REVENUE	143,774	135,374	145,374	10,000	7%
DIRECT EXPENSES:					
Staff Travel/Parking	5,629	-	4,000	(4,000)	-100%
Staff Training & Conferences			5,400	(5,400)	-100%
Staff Membership Dues	150	290	640	(350)	-121%
Surveys			50,000	(50,000)	-100%
Committee for Diversity	5,864	4,900	6,000	(1,100)	-22%
Diversity Events & Projects	7,177	17,250	18,000	(750)	-4%
Internal Diversity Outreach	70	-	-	-	-100%
TOTAL DIRECT EXPENSES:	18,890	22,440	84,040	(61,600)	-275%
INDIRECT EXPENSES:					
Salaries - Salaries	318,261	133,425	166,575	(33,149)	-25%
Salaries - Budgeted Temporary Employees	9,668	13,000		13,000	100%
Salaries - Staff Replacement Temps	-	2,801		2,801	100%
Salaries - Vacation & Comp Time Accruals	(115)	1,481		1,481	100%
Indirect Allocation In - Salaries		106	867	(761)	-721%
Benefits	110,789	59,610	56,434	3,176	5%
OTHER INDIRECT EXPENSE	106,853	68,326	70,815	(2,489)	-4%
TOTAL INDIRECT EXPENSES:	545,456	278,750	294,691	(15,941)	-6%
TOTAL ALL EXPENSES:	564,346	301,190	378,731	(77,541)	-26%
NET INCOME (LOSS):	(420,572)	(165,816)	(233,357)	(67,541)	-41%
FTEs		2.36	2.40		

**Washington State Bar Association
FY2022 Budget v1**

PSP-Public Service Programs

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Donations & Grants	137,500	103,000	130,000	27,000	26%
PSP Product Sales	2,004	-		-	-100%
TOTAL REVENUE	139,504	103,000	130,000	27,000	26%
DIRECT EXPENSES:					
Donations/Sponsorships/Grants	216,940	232,193	250,280	(18,087)	8%
Staff Travel/Parking	1,045	-	2,700	(2,700)	-100%
Staff Training & Conferences			1,200	(1,200)	-100%
Pro Bono& Legal Aid Committee	1,726	2,000	2,000	-	0%
Day of Service	18,956	-	-	-	-100%
Pro Bono CertificateS		3,800	2,000	1,800	47%
TOTAL DIRECT EXPENSES:	238,666	237,993	258,180	(20,187)	-8%
INDIRECT EXPENSES:					
Salaries - Salaries	70,935	74,057	76,782	(2,725)	-4%
Salaries - Staff Replacement Temps	-	1,615		1,615	100%
Salaries - Vacation & Comp Time Accruals	(30)	620		620	100%
Indirect Allocation In - Salaries		52	469	(418)	-810%
Benefits	28,646	27,845	34,838	(6,994)	-25%
OTHER INDIRECT EXPENSE	27,084	31,792	38,358	(6,567)	-21%
TOTAL INDIRECT EXPENSES:	126,636	135,981	150,448	(14,467)	-11%
TOTAL ALL EXPENSES:	365,302	373,974	408,628	(34,654)	-9%
NET INCOME (LOSS):	(225,798)	(270,974)	(278,628)	(7,654)	-3%
FTEs		1.10	1.30		

**Washington State Bar Association
FY2022 Budget v1**

EJD FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries			142,324	(142,324)	-100%
Benefits			41,398	(41,398)	-100%
OTHER INDIRECT EXPENSE		-	2,051	(2,051)	-100%
TOTAL INDIRECT EXPENSES:		-	185,773	(185,773)	-100%
TOTAL ALL EXPENSES:		-	185,773	(185,773)	-100%
NET INCOME (LOSS):		-	(185,773)	(185,773)	-100%
FTEs			1.01		

**Washington State Bar Association
FY2022 Budget v1**

ADV FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Training			7,900	7,900	100%
TOTAL DIRECT EXPENSES:			7,900	(7,900)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries		160,692	171,514	(10,822)	-7%
Salaries - Vacation & Comp Time Accruals		844		844	100%
Indirect Allocation In - Salaries		57	442	(385)	-670%
Benefits		41,728	52,077	(10,349)	-25%
OTHER INDIRECT EXPENSE		36,175	36,145	29	0%
TOTAL INDIRECT EXPENSES:		239,496	260,179	(20,682)	-9%
TOTAL ALL EXPENSES:		239,496	268,079	(28,582)	-12%
NET INCOME (LOSS):		(239,496)	(268,079)	(28,582)	-12%
FTEs		1.15	1.23		

**Washington State Bar Association
FY2022 Budget v1**

CLEP-CLE-Products

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Royalties	-			-	-100%
Shipping & Handling	538	741		(741)	-100%
Deskbook Sales	-			-	-100%
Coursebook Sales	10,819	4,000	10,000	6,000	150%
Audio Tape Sales	-			-	-100%
MP3 Sales	197,605	125,718	204,997	79,279	63%
Digital Video Sales	712,831	426,672	819,988	393,316	92%
Section Publication Sales	-			-	-100%
LOIS Royalties	-			-	-100%
Casemaker Royalties	-			-	-100%
TOTAL REVENUE	921,793	557,131	1,034,985	477,854	86%

DIRECT EXPENSES:

Bad Debt Expense	(399)			-	
AMEX Card Merchant Fees	-			-	100%
Credit Card Merchant Fees	-			-	100%
Records Storage - Off Site	-			-	-100%
Staff Travel/Parking	(0)			-	-100%
Staff Training & Conferences			300	300	100%
Staff Membership Dues	335	973	573	400	41%
Transcription Services		1,500	-	1,500	100%
Miscellaneous	-			-	-100%
Disability AccommodationS			1,000	(1,000)	-100%
Cost of Sales - Deskbooks	-			-	-100%
Cost of Sales - Coursebooks	1,479	1,069	1,500	(431)	-40%
Cost of Sales - Section Public	-			-	-100%
A/V Develp Costs (Recording)	1,967	1,333	2,000	(667)	-50%
CLE-Equip-Depreciation	6,846	3,188	1,308	1,880	59%
Obsolete Inventory	-			-	-100%
Splits to Sections	-			-	-100%
Deskbook Royalties	-			-	-100%
Recorded Seminar Royalties	-			-	-100%
Online Expenses	-			-	-100%
Online Product Hosting Expenses	46,005	46,559	50,000	(3,441)	-7%
Postage & Delivery-Deskbooks	-			-	-100%
Postage & Delivry-Coursebooks	448	405		405	100%
Fliers/Catalogs	-			-	-100%
Postage - Fliers/Catalogs	-			-	-100%
Complimentary Book Program	-			-	-100%
Postage - Fliers/Catalogs	3,744			-	-100%
TOTAL DIRECT EXPENSES:	60,425	55,027	56,681	(1,654)	-3%

INDIRECT EXPENSES:

Salaries - Salaries	104,890	93,476	96,976	(3,500)	-4%
Budgeted Temporary Employees	-			-	-100%
Salaries - Vacation & Comp Time A	(35)	798		798	100%
Indirect Allocation In - Salaries		72	524	(451)	-623%
Benefits	38,354	37,298	38,757	(1,459)	-4%
OTHER INDIRECT EXPENSE	43,038	45,501	42,784	2,717	6%
TOTAL INDIRECT EXPENSES:	186,247	177,146	179,040	(1,894)	-1%

TOTAL ALL EXPENSES:	246,672	232,173	235,721	(3,548)	-2%
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NET INCOME (LOSS):	675,121	324,958	799,264	474,306	146%
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FTEs	1.45	1.45
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**Washington State Bar Association
FY2022 Budget v1**

CLES-CLE-Seminars

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	850,383	650,398	850,000	199,602	31%
Seminar Revenue-Other	28,300	5,000	20,000	15,000	300%
Conference Center Rental	-			-	-100%
TOTAL REVENUE	878,683	655,398	870,000	214,602	33%

DIRECT EXPENSES:

Bad Debt Expense	(75)	433		433	100%
AMEX Card Merchant Fees	-			-	-100%
Credit Card Merchant Fees	-			-	-100%
Staff Travel/Parking	15,899	10,073	15,000	(4,927)	-49%
Staff Training & Conferences			700	(700)	-100%
Staff Membership Dues	672	1,332	765	567	43%
Supplies	1,040	667		667	100%
Surveys			300	(300)	-100%
Conference Calls	20	33		33	100%
Disability AccommodationS			1,000	(1,000)	-100%
Online Expenses	-			-	-100%
Seminar Online Delivery Expenses	-			-	-100%
Coursebook Production	1,357	500		500	100%
Postage - Fliers/Catalogs	7,848	1,500	8,000	(6,500)	-433%
Postage - Misc/Delivery	652	-		-	-100%
Accreditation Fees	1,812	2,772	3,000	(228)	-8%
Advertising	-			-	-100%
Seminar Brochures	19,993	-	20,000	(20,000)	-100%
Facilities	213,689	64,700	196,200	(131,500)	-203%
CLE Conf Center-Rent	-			-	-100%
CLE Conf Center-Catering	-			-	-100%
CLE CONF Center-Other	-			-	-100%
Speakers & Program Develop	47,519	6,026	50,000	(43,974)	-730%
Splits to Sections	3,784	115,000	110,000	5,000	4%
Splits to Co-Sponsors	-			-	-100%
Honoraria	-	6,700	1,500	5,200	78%
CLE Seminar Committee	144	100	250	(150)	-150%
CLES-Equip-Depreciation	-			-	-100%
CLES - Loss/Gain on Assets	-			-	-100%
Conference Center Depreciation	-			-	-100%
Seminar Expense - Sections	72,500	-	-	-	
TOTAL DIRECT EXPENSES:	##### ###	209,837	406,715	(196,878)	-94%

INDIRECT EXPENSES:

Salaries - Salaries	527,537	452,570	423,209	29,361	6%
Budgeted Temporary Employees	-			-	-100%
Unanticipated Temps	6,104			-	-100%
Staff Replacement Temps	10,682			-	-100%
Employee Placement Fees	498			-	-100%
Salaries - Vacation & Comp Time Accruals	(201)	4,051		4,051	100%
Indirect Allocation In - Salaries		315	2,102	(1,787)	-567%
Benefits	196,938	173,323	160,361	12,962	7%
OTHER INDIRECT EXPENSE	213,335	205,393	173,026	32,367	16%
TOTAL INDIRECT EXPENSES:	##### ###	835,652	758,698	76,954	9%

TOTAL ALL EXPENSES:	1,341,746	1,045,489	1,165,413	(119,924)	-11%
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NET INCOME (LOSS):	(463,063)	(390,091)	(295,413)	94,678	24%
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FTEs	6.52	5.82
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Washington State Bar Association
FY2022 Budget v1

MWP-Member Wellness Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Diversions	10,892	9,000	7,000	(2,000)	-22%
Seminar Registrations	1,372			-	-100%
LAP Groups Revenue	455			-	100%
TOTAL REVENUE	12,719	9,000	7,000	(2,000)	-22%
DIRECT EXPENSES:					
Publications Production	256			-	-100%
Staff Membership Dues	226	225	500	275	-122%
WSBA Connects	-		9,000	9,000	100%
Prof Liab Insurance	825	850	1,500	650	-76%
TOTAL DIRECT EXPENSES:	1,307	1,075	11,000	(9,925)	-923%
INDIRECT EXPENSES:					
Salaries - Salaries	82,417	70,190	121,556	(51,366)	-73%
Staff Replacement Temps	1,828			-	-100%
Salaries - Vacation & Comp Time Accruals	(30)	447		447	100%
Indirect Allocation In - Salaries		43	533	(490)	-1135%
Benefits	32,528	31,862	54,373	(22,511)	-71%
OTHER INDIRECT EXPENSE	23,745	24,459	43,722	(19,263)	-79%
TOTAL INDIRECT EXPENSES:	140,488	127,000	220,183	(93,183)	-73%
TOTAL ALL EXPENSES:	141,795	128,075	231,183	(103,108)	-81%
NET INCOME (LOSS):	(129,076)	(119,075)	(224,183)	(105,108)	-88%
FTEs		1.50	1.48		

**Washington State Bar Association
FY2022 Budget v1**

PMA-Practice Management Assistance

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Royalties			38,450	38,450	100%
TOTAL REVENUE			38,450	38,450	100%
DIRECT EXPENSES:					
Subscriptions			250	250	100%
Casemaker/FastCase			137,000	137,000	100%
TOTAL DIRECT EXPENSES:			137,250	(137,250)	-100%
INDIRECT EXPENSES:					
TOTAL ALL EXPENSES:			- 137,250	(137,250)	-100%
NET INCOME (LOSS):			- (98,800)	(98,800)	-100%

**Washington State Bar Association
FY2022 Budget v1**

MBEN-Membership Benefits

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Sponsorships	5,500	3,000	-	(3,000)	-100%
MP3 Sales	4,410	3,333	-	(3,333)	-100%
Digital Video Sales	10,339	6,667	-	(6,667)	-100%
TOTAL REVENUE	20,249	13,000	-	(13,000)	-100%
DIRECT EXPENSES:					
Transcription Services		1,500	-	1,500	100%
Conference Calls	270	500	-	500	100%
Speakers & Program Develop	532	1,000	-	1,000	100%
WSBA Connects	31,040	46,560	-	46,560	100%
Casemaker/FastCase	129,363	136,436	-	136,436	100%
TOTAL DIRECT EXPENSES:	161,206	185,996	-	185,996	100%
INDIRECT EXPENSES:					
Salaries - Salaries	50,259	79,647	-	79,647	100%
Salaries - Vacation & Comp Time	(20)	663	-	663	100%
Indirect Allocation In - Salaries		59	-	59	100%
Benefits	19,463	24,064	-	24,064	100%
OTHER INDIRECT EXPENSE	19,293	36,999	-	36,999	100%
TOTAL INDIRECT EXPENSES:	88,995	141,432	-	141,432	100%
TOTAL ALL EXPENSES:	250,200	327,428	-	327,428	100%
NET INCOME (LOSS):	(229,951)	(314,428)	-	314,428	100%
FTEs		1.31	-		

Washington State Bar Association
FY2022 Budget v1

MSE-Member Services and Engagement

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Royalties	47,875	49,250	10,800	(38,450)	-78%
NMP Product Sales	88,428	18,000	-	(18,000)	-100%
Sponsorships	725	-	-	-	-100%
Seminar Registrations	16,134	-	-	-	-100%
Trial Advocacy Program	14,955	-	-	-	100%
TOTAL REVENUE	168,117	67,250	10,800	(56,450)	-84%
DIRECT EXPENSES:					
YLL Section Program	843	1,500	1,500	-	0%
CLE Comps	250	1,000	-	1,000	100%
Staff Travel/Parking	1,777	1,000	2,000	(1,000)	-100%
Staff Training & Conferences			400	(400)	-100%
Staff Membership Dues	109	490	850	(360)	-73%
Subscriptions	847	250	-	250	100%
Transcription Services		1,500	-	1,500	100%
Surveys			300	(300)	-100%
Conference Calls	132	100	-	100	100%
Library Materials/Resources	4,980	2,000	7,500	(5,500)	-275%
Speakers & Program Development	2,189	-	-	-	-100%
New Lawyer Outreach Events	1,845	1,500	2,500	(1,000)	-67%
New Lawyers Committee	6,181	8,000	10,000	(2,000)	-25%
Open Sections Night	3,000			-	-100%
Rural Placement Program	9			-	-100%
Small Town & Rural Committee			2,000	(2,000)	-100%
Trial Advocacy Expenses	2,347	900	3,500	(2,600)	-289%
Reception/Forum Expense	3,778	667	3,000	(2,333)	-350%
Scholarships/Donations/Grant	2,081	5,000	5,000	-	0%
TOTAL DIRECT EXPENSES:	30,367	23,907	38,550	(14,643)	-61%
INDIRECT EXPENSES:					
Salaries - Salaries	276,658	247,530	237,257	10,272	4%
Salaries - Vacation & Comp Time Accrued	(107)	2,441		2,441	100%
Indirect Allocation In - Salaries		190	1,253	(1,063)	-559%
Benefits	105,490	90,502	81,268	9,234	10%
OTHER INDIRECT EXPENSE	104,998	122,207	102,387	19,820	16%
TOTAL INDIRECT EXPENSES:	487,039	462,869	422,165	40,704	9%
TOTAL ALL EXPENSES:	517,406	486,776	460,715	26,061	5%
NET INCOME (LOSS):	(349,289)	(419,526)	(449,915)	(30,389)	-7%
FTEs		4.43	3.47		

**Washington State Bar Association
FY2022 Budget v1**

MINI-Mini CLE

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries - Salaries			63,777	(63,777)	-100%
Indirect Allocation In - Salaries		-	329	(329)	-100%
Benefits		-	23,347	(23,347)	-100%
OTHER INDIRECT EXPENSE		-	26,851	(26,851)	-100%
TOTAL INDIRECT EXPENSES:		-	114,302	(114,302)	-100%
TOTAL ALL EXPENSES:		-	114,302	(114,302)	-100%
NET INCOME (LOSS):		-	(114,302)	(114,302)	-100%
FTEs			0.91		

**Washington State Bar Association
FY2022 Budget v1**

NME-New Member Education

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
NMP Product Sales			80,000	80,000	100%
Seminar Registrations			16,500	16,500	100%
Trial Advocacy Program			15,000	15,000	100%
TOTAL REVENUE			111,500	111,500	100%
DIRECT EXPENSES:					
Speakers & Program Development			2,000	(2,000)	-100%
Trial Advocacy Expenses			3,500	(3,500)	-100%
TOTAL DIRECT EXPENSES:			5,500	(5,500)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries			53,791	(53,791)	-100%
Indirect Allocation In - Salaries		-	282	(282)	-100%
Benefits		-	19,373	(19,373)	-100%
OTHER INDIRECT EXPENSE		-	23,015	(23,015)	-100%
TOTAL INDIRECT EXPENSES:		-	96,460	(96,460)	-100%
TOTAL ALL EXPENSES:		-	101,960	(101,960)	-100%
NET INCOME (LOSS):		-	9,540	9,540	100%
FTEs			0.78		

**Washington State Bar Association
FY2022 Budget v1**

LLB-Legal Lunchbox

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Sponsorships			8,000	8,000	100%
MP3 Sales			4,620	4,620	100%
Digital Video Sales			9,380	9,380	100%
TOTAL REVENUE			22,000	22,000	100%
DIRECT EXPENSES:					
Conference Calls			200	(200)	-100%
Speakers & Program Develop			1,500	(1,500)	-100%
TOTAL DIRECT EXPENSES:			1,700	(1,700)	-100%
INDIRECT EXPENSES:					
Salaries		-	28,896	(28,896)	-100%
Benefits		-	10,788	(10,788)	-100%
OTHER INDIRECT EXPENSE		-	12,688	(12,688)	-100%
TOTAL INDIRECT EXPENSES:		-	52,372	(52,372)	-100%
TOTAL ALL EXPENSES:		-	54,072	(54,072)	-100%
NET INCOME (LOSS):		-	(32,072)	(32,072)	-100%
FTEs			0.43		

**Washington State Bar Association
FY2022 Budget v1**

SECT-Sections Administration

		FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Reimbursements From Sections	294,638	272,000	286,875	14,875	5%
TOTAL REVENUE	294,638	272,000	286,875	14,875	5%
DIRECT EXPENSES:					
Staff Travel/Parking	2,119	500	1,740	(1,240)	-248%
Staff Training & Conferences			300	(300)	-100%
Staff Membership Dues	-	125	250	(125)	-100%
Subscriptions	372	410	350	60	15%
Conference Calls	290	100	-	100	100%
Miscellaneous	-	300	-	300	100%
Section/Committee Chair Mtgs	590	250	1,000	(750)	-300%
Dues Statements	5,585	5,935	5,935	-	0%
TOTAL DIRECT EXPENSES:	8,957	7,620	9,575	(1,955)	-26%
INDIRECT EXPENSES:					
Salaries - Salaries	269,968	155,708	159,096	(3,388)	-2%
Budgeted Temporary Employees	12,763			-	-100%
Unanticipated Temps	12,717			-	-100%
Staff Replacement Temps	2,790			-	-100%
Salaries - Vacation & Comp Time Accruals	(105)	1,389		1,389	100%
Indirect Allocation In - Salaries		128	932	(803)	-626%
Benefits	107,156	53,672	63,685	(10,013)	-19%
OTHER INDIRECT EXPENSE	112,047	81,049	76,126	4,923	6%
TOTAL INDIRECT EXPENSES:	517,337	291,946	299,839	(7,893)	-3%
TOTAL ALL EXPENSES:	526,293	299,566	309,414	(9,848)	-3%
NET INCOME (LOSS):	(231,656)	(27,566)	(22,539)	5,027	-18%
FTEs		2.68	2.58		

**Washington State Bar Association
FY2022 Budget v1**

DISC-Discipline

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Copy Fees		60		(60)	-100%
Audit Revenue	1,851	1,277	1,877	600	47%
Recovery of Discipline Costs	72,284	80,000	85,000	5,000	6%
Discipline History Summary	15,952	15,000	15,000	-	0%
Practice Monitor Fees			4,000	4,000	100%
TOTAL REVENUE	90,087	96,337	105,877	9,540	10%

DIRECT EXPENSES:

Depreciation	7,650			-	
Publications Production	405	250	250	-	0%
Staff Travel/Parking	31,920	20,587	28,000	(7,413)	-36%
Staff Training & Conferences			52,780	(52,780)	-100%
Staff Membership Dues	2,985	5,080	5,145	(65)	-1%
Telephone	2,401	2,200	2,550	(350)	-16%
Conference Calls	13		-	-	-100%
Court Reporters	30,222	27,500	31,250	(3,750)	-14%
Outside Counsel Expenses	37	3,000	2,000	1,000	33%
Litigation Expenses	20,707	17,500	26,250	(8,750)	-50%
Disability Expenses	5,475	7,500	9,000	(1,500)	-20%
Online Legal Research	62,015	53,288	55,201	(1,913)	-4%
Law Library	9,484	12,000	3,606	8,394	70%
Translation Services	248	750	900	(150)	-20%
Practice Monitor Expenses			4,000	4,000	100%
TOTAL DIRECT EXPENSES:	173,562	149,655	220,932	(71,277)	-48%

INDIRECT EXPENSES:

Salaries - Salaries	3,429,464	3,498,330	3,623,216	(124,886)	-4%
Salaries - Budgeted Temporary Empl	19,528	41,067	95,040	(53,973)	-131%
Salaries - Staff Replacement Temps	1,986	3,672		3,672	100%
Salaries - Vacation & Comp Time Acc	(1,274)	26,288		26,288	100%
Indirect Allocation In - Salaries		1,769	13,259	(11,490)	-650%
Benefits	1,136,518	1,057,652	1,168,191	(110,539)	-10%
OTHER INDIRECT EXPENSE	971,694	1,129,195	1,083,428	45,768	4%

TOTAL INDIRECT EXPENSES:	5,557,915	5,757,972	5,983,134	(225,162)	-4%
TOTAL ALL EXPENSES:	5,731,477	5,907,627	6,204,066	(296,439)	-5%
NET INCOME (LOSS):	(5,641,390)	(5,811,290)	(6,098,189)	(286,899)	-5%

FTEs	37.00	36.75
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Washington State Bar Association
FY2022 Budget v1

ADMISS-Admissions

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Exam Soft Revenue	32,760	-	-	-	-100%
Bar Exam Fees	1,172,375	1,014,931	1,200,000	185,069	18%
Bar Exam Late Fees	54,300	44,390	42,000	(2,390)	-5%
House Counsel Application Fees	33,160	38,766	40,000	1,234	3%
Rule 9/Legal intern Fees	-	11,192	12,000	808	7%
LLLT Exam Late Fee	150	-	-	-	-100%
LLLT Exam Fees	2,910	-	-	-	-100%
Foreign Law Consultant Fees	-	1,860	620	(1,240)	-67%
Special Admissions	5,265	4,157	7,020	2,863	69%
LLLT Waiver Fees	600	-	-	-	100%
LPO Examination Fees	27,000	-	-	-	100%
LPO Exam Late Fee	3,600	-	-	-	100%
TOTAL REVENUE	1,332,120	1,115,296	1,301,640	186,344	17%
DIRECT EXPENSES:					
Postage	5,060	1,219	1,800	(581)	-48%
Printing & Copying	159	-	-	-	-100%
Staff Travel/Parking	16,934	2,500	15,000	(12,500)	-500%
Staff Training & Conferences	-	-	10,500	(10,500)	-100%
Staff Membership Dues	300	800	1,600	(800)	-100%
Supplies	1,703	1,607	1,000	607	38%
Facility, Parking, Food	88,428	20,000	83,000	(63,000)	-315%
Examiner Fees	26,000	26,000	36,000	(10,000)	-38%
UBE Examinations	108,674	121,000	126,900	(5,900)	-5%
Board of Bar Examiners	30,327	-	23,000	(23,000)	-100%
Bar Exam Proctors	30,127	(133)	27,000	(27,133)	20454%
Character & Fitness Board Exp	15,700	1,000	5,700	(4,700)	-470%
Disability Accommodations	18,943	9,491	20,000	(10,509)	-111%
Character & Fitness Investi	-	306	1,000	(694)	-227%
Law School Visits	730	750	1,450	(700)	-93%
ILG Exam Fees	-	50,000	-	50,000	100%
Depreciation-Software	-	16,950	19,524	(2,574)	-15%
Exam Writing	28,350	-	-	-	-100%
Speakers & Program Develop	336	-	-	-	-100%
Court Reporters	13,121	13,711	15,000	(1,289)	-9%
Online Legal Research	-	3,345	3,790	(445)	-13%
Law Library	-	150	158	(8)	-5%
TOTAL DIRECT EXPENSES:	384,892	268,696	392,421	(123,726)	-46%
INDIRECT EXPENSES:					
Salaries - Salaries	502,557	459,360	512,307	(52,947)	-12%
Salaries - Vacation & Comp Time Accruals	(179)	4,089	-	4,089	100%
Indirect Allocation In - Salaries	-	330	2,510	(2,180)	-660%
Benefits	180,567	172,719	196,368	(23,649)	-14%
OTHER INDIRECT EXPENSE	166,216	206,855	205,069	1,787	1%
TOTAL INDIRECT EXPENSES:	849,161	843,354	916,253	(72,900)	-9%
TOTAL ALL EXPENSES:	1,234,053	1,112,049	1,308,675	(196,625)	-18%
NET INCOME (LOSS):	98,067	3,246	(7,035)	(10,281)	317%

FTEs

6.65

6.95

**Washington State Bar Association
FY2022 Budget v1**

CLERK-Law Clerk Program

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Law Clerk Fees	164,603	209,637	220,000	10,363	5%
Law Clerk Application Fees	3,800	4,031	2,500	(1,531)	-38%
TOTAL REVENUE	168,403	213,668	222,500	8,832	4%
DIRECT EXPENSES:					
Staff Travel/Parking	33	300	-	300	100%
Subscriptions	250	250	250	-	0%
Character & Fitness Investi		100	100	-	0%
Law Clerk Board	4,364	624	7,000	(6,376)	-1023%
Law Clerk Outreach	142	100	1,000	(900)	-900%
TOTAL DIRECT EXPENSES:	4,789	1,374	8,350	(6,976)	-508%
INDIRECT EXPENSES:					
Salaries - Salaries	80,343	59,899	63,210	(3,312)	-6%
Staff Replacement Temps	144			-	-100%
Salaries - Vacation & Comp Time	(30)	421		421	100%
Indirect Allocation In - Salaries		44	334	(290)	-654%
Benefits	29,548	20,663	22,364	(1,700)	-8%
OTHER INDIRECT EXPENSE	28,939	27,837	27,293	543	2%
TOTAL INDIRECT EXPENSES:	138,945	108,864	113,201	(4,337)	-4%
TOTAL ALL EXPENSES:	143,734	110,238	121,551	(11,314)	-10%
NET INCOME (LOSS):	24,669	103,430	100,949	(2,481)	-2%
FTEs		0.90	0.93		

**Washington State Bar Association
FY2022 Budget v1**

LICMR-Licensing & Membership Records

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Status Certificate Fees	19,053	26,115	26,300	185	1%
Rule 9/Legal intern Fees	13,500			-	-100%
Investigation Fees	28,600	22,399	22,400	1	0%
Pro Hac Vice	332,071	299,074	325,000	25,926	9%
Member Contact Information	11,358	4,211	4,200	(11)	0%
Photo Bar Card Sales	408	286	280	(6)	-2%
TOTAL REVENUE	404,990	352,086	378,180	26,094	7%
DIRECT EXPENSES:					
Depreciation	13,806	1,151	384	767	67%
Postage	17,535	19,913	17,000	2,913	15%
Licensing Forms	2,441	2,845	1,900	945	33%
TOTAL DIRECT EXPENSES:	33,782	23,909	19,284	4,625	19%
INDIRECT EXPENSES:					
Salaries - Salaries	385,126	336,071	347,825	(11,754)	-3%
Salaries - Budgeted Temporary Empl	10,260	7,684	11,640	(3,956)	-51%
Salaries - Vacation & Comp Time Acc	(138)	2,833		2,833	100%
Indirect Allocation In - Salaries		190	1,381	(1,191)	-628%
Benefits	127,859	125,888	124,785	1,103	1%
OTHER INDIRECT EXPENSE	114,644	119,345	112,861	6,483	5%
TOTAL INDIRECT EXPENSES:	637,752	592,010	598,492	(6,482)	-1%
TOTAL ALL EXPENSES:	671,534	615,919	617,776	(1,857)	0%
NET INCOME (LOSS):	(266,544)	(263,834)	(239,596)	24,237	9%
FTEs		3.80	3.83		

**Washington State Bar Association
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LLLT-Limited License Legal Technician

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Seminar Registrations	25,508	2,319	-	(2,319)	-100%
LLLT Exam Late Fee	-	1,350	600	(750)	-56%
LLLT License Fees	-	9,985	15,242	5,257	53%
LLLT Exam Fees	-	14,300	13,500	(800)	-6%
Investigation Fees	-	100	-	(100)	-100%
LLLT Late License Fees	-	-	1,412	1,412	100%
TOTAL REVENUE	25,508	28,054	30,754	2,700	10%
DIRECT EXPENSES:					
Staff Travel/Parking	431	-	-	-	-100%
LLLT Board	14,649	2,450	6,000	(3,550)	-145%
LLLT Outreach	2,652	-	-	-	-100%
Exam Writing	-	5,375	9,750	(4,375)	-81%
LLLT Education	13,047	-	-	-	-100%
TOTAL DIRECT EXPENSES:	30,779	7,825	15,750	(7,925)	-101%
INDIRECT EXPENSES:					
Salaries - Salaries	121,848	70,940	35,622	35,318	50%
Staff Replacement Temps	192	-	-	-	-100%
Salaries - Vacation & Comp Time	(49)	534	-	534	100%
Indirect Allocation In - Salaries	-	43	172	(128)	-295%
Benefits	45,068	27,070	14,192	12,878	48%
OTHER INDIRECT EXPENSE	40,812	28,009	14,015	13,993	50%
TOTAL INDIRECT EXPENSES:	207,871	126,595	64,001	62,594	49%
TOTAL ALL EXPENSES:	238,650	134,420	79,751	54,669	41%
NET INCOME (LOSS):	(213,142)	(106,367)	(48,997)	57,370	54%
FTEs		0.95	0.48		

**Washington State Bar Association
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LPO-Limited Practice Officers

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Investigation Fees		1,000	551	(449)	-45%
LPO Examination Fees	-	20,500	24,000	3,500	17%
LPO Exam Late Fee	-	3,200	4,000	800	25%
LPO License Fees	-	172,435	178,000	5,565	3%
LPO Late License Fees	-	3,635	5,100	1,465	40%
LPO License Fees - ReinStates	-		1,000	1,000	100%
TOTAL REVENUE	-	200,770	212,651	11,881	6%
DIRECT EXPENSES:					
Printing & Copying	-	-	200	(200)	100%
Facility, Parking, Food		-	9,000	(9,000)	100%
Exam Writing		9,750	9,750	-	0%
Online Legal Research		1,672	1,895	(223)	-13%
Law Library		3,663	3,840	(177)	-5%
LPO Board Expenses	3,049	4	3,000	(2,996)	-68237%
LPO Outreach		-	5,000	(5,000)	100%
TOTAL DIRECT EXPENSES:	3,049	15,089	32,685	(17,595)	-117%
INDIRECT EXPENSES:					
Salaries - Salaries	94,435	42,421	49,584	(7,163)	-17%
Staff Replacement Temps	144			-	-100%
Salaries - Vacation & Comp Tir	(35)	249		249	100%
Indirect Allocation In - Salaries		35	262	(227)	-653%
Benefits	33,285	16,426	20,106	(3,679)	-22%
OTHER INDIRECT EXPENSE	30,794	19,789	21,392	(1,603)	-8%
TOTAL INDIRECT EXPENSES:	158,623	78,920	91,343	(12,423)	-16%
TOTAL ALL EXPENSES:	161,672	94,010	124,028	(30,018)	-32%
NET INCOME (LOSS):	(161,672)	106,760	88,623	(18,137)	-17%
FTEs		0.75	0.73		

**Washington State Bar Association
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MCLE-Mandatory Continuing Legal Education

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
Accredited Program Fees	621,845	497,600	515,000	17,400	3%
Form 1 Late Fee	201,438	190,200	220,000	29,800	16%
Member Late Fees	194,625	2,700	300,000	297,300	11011%
Annual Accredited Sponsor Fees	43,000	41,750	39,250	(2,500)	-6%
Attendance Fees	10	-	-	-	-100%
Attendance Late Fees	92,270	94,000	95,000	1,000	1%
COMITY Certificates - Request	13,869	13,000	13,500	500	4%
COMITY Certificates - Submit	19,575	-	27,000	27,000	100%
TOTAL REVENUE	1,186,632	839,250	1,209,750	370,500	44%
DIRECT EXPENSES:					
Staff Travel/Parking	-	50	50	-	0%
Staff Training & Conferences		1,170	5,910	(4,740)	-405%
Staff Membership Dues	500	500	500	-	0%
Online Legal Research		1,672	1,895	(223)	-13%
Law Library		150	158	(8)	-5%
MCLE Board Expenses	1,213	650	3,250	(2,600)	-400%
Depreciation-Software	249,935	143,045	24,263	118,782	83%
TOTAL DIRECT EXPENSES:	251,648	147,237	36,026	111,211	76%
INDIRECT EXPENSES:					
Salaries - Salaries	311,803	267,501	306,340	(38,839)	-15%
Salaries - Budgeted Temporary Employees	66,167	-	85,031	(85,031)	-100%
Staff Replacement Temps	(2,470)			-	-100%
Salaries - Vacation & Comp Time Accruals	(114)	2,034		2,034	100%
Indirect Allocation In - Salaries		227	1,760	(1,534)	-677%
Benefits	119,648	106,179	123,986	(17,807)	-17%
OTHER INDIRECT EXPENSE	129,114	135,803	143,843	(8,040)	-6%
TOTAL INDIRECT EXPENSES:	624,148	511,743	660,960	(149,218)	-29%
TOTAL ALL EXPENSES:	875,796	658,980	696,986	(38,006)	-6%
NET INCOME (LOSS):	310,836	180,271	512,764	332,494	184%
FTEs		4.80	4.88		

**Washington State Bar Association
FY2022 Budget v1**

RSD FTE-Dept headcount allocation

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	% of change F/(U)
REVENUE:					
DIRECT EXPENSES:					
Staff Conferences & Training			9,000	9,000	100%
TOTAL DIRECT EXPENSES:			9,000	(9,000)	-100%
INDIRECT EXPENSES:					
Salaries - Salaries		243,061	308,993	(65,932)	-27%
Salaries - Vacation & Comp Time Accruals		2,830		2,830	100%
Indirect Allocation In - Salaries		116	984	(868)	-750%
Benefits		83,964	101,718	(17,754)	-21%
OTHER INDIRECT EXPENSE		75,679	80,405	(4,726)	-6%
TOTAL INDIRECT EXPENSES:		405,650	492,100	(86,449)	-21%
TOTAL ALL EXPENSES:		405,650	501,100	(95,449)	-24%
NET INCOME (LOSS):		(405,650)	(501,100)	(95,449)	-24%
FTEs		2.40	2.73		

**Washington State Bar Association
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Section Operations

	FY19 Actuals	FY21 Reforecast	FY22 Budget v1	Original Budget vs Reforecast FY21 F/(U)	
REVENUE:					
Interest - Investments	26,693	1,470	1,523	53	4%
Publications Revenue	3,832	6,000	4,335	(1,665)	-28%
Scholarship Revenue	-	-	-	-	-100%
Sponsorships	-	-	-	-	-100%
Annual or Other Meeting Rev	1,515	4,200	4,200	-	0%
Receptions Revenue	-	250	250	-	0%
Conferences & Institutes	6,297	5,000	5,000	-	0%
Seminar Registrations	-	-	-	-	-100%
Mini-CLE Revenue	33,779	31,050	22,599	(8,451)	-27%
Seminar Revenue-Other	-	-	-	-	-100%
Seminar Splits w/CLE	5,284	81,064	150,652	69,588	86%
Seminar Splits w/Others	23,693	17,300	17,300	-	0%
Section Dues Revenue	447,289	439,445	407,739	(31,706)	-7%
					-100%
TOTAL REVENUE	548,382	585,779	613,598	(27,819)	5%
DIRECT EXPENSES:					
Postage	-	-	-	-	100%
Direct Expenses of Section Activities	-	584,594	671,428	86,834	-15%
Reimbursement to WSBA for Indirect Expenses	294,638	280,574	260,550	(20,024)	7%
Section Miscellaneous	-	-	-	-	
Elections	-	-	-	-	
					-100%
TOTAL DIRECT EXPENSES:	587,501	865,168	931,979	(66,811)	8%
					-100%
NET INCOME (LOSS):	(39,119)	(279,389)	(318,381)	38,992	14%