

WASHINGTON STATE BAR ASSOCIATION

Budget & Audit Committee Meeting Agenda
September 10th, 2020
1:00pm – 5:00pm
Remote Meeting via Zoom

DISCUSSION/ACTION

1. Approval of August 10 Meeting Minutes.
2. 2022 and 2023 license fee action recommend for approval.
3. Third and final read of FY 2021 Budget.
4. Sections Administration Per Member Charge Recommendation for FY 2021

INFORMATION

1. July 2020 Financial Statements
2. August 2020 Financial Statements Preliminary

MINUTES
WSBA Budget and Audit Committee
Various Remote Locations
Via Zoom
August 10th, 2020

Attendance: All members attended via zoom. In virtual attendance were Governor Thomas McBride, Governor Alec Stephens, Treasurer Dan Clark, Governor Brian Tollefson, and Governor PJ Grabicki, and Governor Paul Swegle. 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, General Counsel Julie Shankland, Chief Disciplinary Counsel Doug Ende, Interim Director of Advancement Kevin Plachy, and Elizabeth Wick Manager of Budget and Planning.

Minutes pertaining to the Budget and Audit Committee meeting of July 20th were presented for approval. Governor Grabicki presented a motion to approve the minutes the same was seconded by Governor McBride A vote ensued on the motion, motion approved 6-0.

CFO Perez presented an analysis for alternatives to our current practice of “overnight sweeping” in our general funds account with Wells Fargo. The bank recommended stopping the “sweep” with the purpose of generating at least 1 one bps (basis point) return compared to zero return if we “sweep” the balance. A motion ensued to stop the sweep, the motion was set by Governor Clark and seconded by Governor Swegle. The motion was approved with a vote of 6 to 0 in favor of stopping the sweep.

CFO Perez presented the Second Read of the FY – 2021 Budget. Discussions focused on projected ending balances for FY 2021 for all funds. The Third Read will be presented in the September 10th Budget and Audit Committee meeting.

General Counsel Julie Shankland presented the Keller Calculation for FY 2021. The amount presented for approval was \$3.85. A motion for approval was presented by Governor Stephens and seconded by Governor Swegle. A vote to approve the FY 2021 Keller Calculation was taken resulting in approval of the deduction with a vote of 6-0.

CFO Perez introduced the concept of creating a separate fund restricted to Legal Fees. The concept is to create a separate restricted fund to charge Legal Fees for outside counsel related litigations. This has the advantage of avoiding wild fluctuations related to budget. The discussion will be resumed in the next Budget and Audit Committee Meeting.

Adjournment

The meeting was adjourned by Treasurer Clark at 3:00 p.m.

Respectfully submitted,

Jorge Perez, Chief Financial Officer

WASHINGTON STATE BAR ASSOCIATION

To: Budget and Audit Committee

From: Jorge Perez, Chief Financial Officer

cc: Executive Management Team
Dan Clark Treasurer

Re: Version 3 FY21 Budget

Date: September 10, 2020

ACTION: Recommend that Board of Governors approve Version 3 FY21 Budget.

Attached for your consideration is Version 3 of the FY21 WSBA Budget. Version 2 (Second Pass), which the Board of Governors heard on July 24, included the General Fund, CLE Fund, and the Client Protection Fund (CPF) budgets. This memorandum: (1) provides an overview comparison of Version 2 and Version 3 General Fund, CLE, Client Protection Fund, and Capital Budgets; (2) details changes between Version 2 and Version 3; and (3) presents the FY21 Section Budgets.

I. CHANGES BETWEEN VERSION 1 AND VERSION 3 BUDGETS

General Fund Budget	Version 2	Version 3	Difference
Beginning Balance	\$2,666,537	\$3,666,866	\$1,000,329
· Revenue	\$20,878,369	\$20,603,129	(\$275,240)
· Expenses	\$21,163,590	\$20,805,908	\$357,682
· Net Income/(Loss)	(\$285,221)	(\$202,779)	\$82,442
· Projected Reserves	\$2,381,316	\$3,464,087	\$1,082,771
CLE Fund Budget	Version 2	Version 3	Difference
Beginning Balance	\$526,285	\$585,851	\$59,566
· Revenue	\$1,840,000	\$1,840,000	\$0
· Expenses	\$1,926,582	\$1,902,159	\$24,423
· Net Income/(Loss)	(\$86,582)	(\$62,159)	\$24,423
· Projected Reserves	\$439,703	\$523,692	\$83,989
Client Protection Fund Budget	Version 2	Version 3	Difference
Beginning Balance	\$3,816,143	\$4,718,706	\$902,563
· Revenue	\$529,540	\$529,540	\$0
· Expenses	\$661,424	\$658,099	\$3,325
· Net Income/(Loss)	(\$131,884)	(\$128,559)	\$3,325
· Projected Reserves	\$3,684,259	\$4,590,147	\$905,888

II. CHANGES BETWEEN FIRST AND VERSION 3 BUDGETS

A. GENERAL FUND

Version 3 assumes revenue of \$20,603,129 (\$275,240 decrease from Version 2), expenses of \$20,805,908 (\$357,682 decrease from Version 2), and a projected net loss of \$202,779 compared to a net loss of 285,221 reflected in Version 2.

Several years ago, the Board established a policy that General Fund reserves should be at least \$2.0 million. Assuming WSBA trends for 2020 continue as planned and meets the FY21 budget presented, we are anticipating that General Fund reserves will be at least \$3.5 million at the end of FY21.

B. CLE FUND

There was one change to the CLE budget. Indirect Expenses went down by \$20,439 driven by reduced medical expenses as the final rates were provided by the WSHCA.

C. CLIENT PROTECTION FUND

There were no changes to the Client Protection Fund outside of the reduction in medical benefits resulting from the final rates provided by WSHCA.

III. FY21 SECTION BUDGETS

The FY21 Section budgets reflect revenue mainly for membership dues, CLE profit sharing, and interest income on fund balances. Expenses vary depending on the Section's work plan for the year. The Per-Member Charge (PMC) needed to cover costs in FY21 is \$18.23 (see *Attachment F*). In August the Committee agreed to keep set the PMC at a rate of \$18.23 for FY21.

ATTACHMENTS

- A. FY21 Version 3 Cost Center Comparative Analysis**
- B. Per Member Charge Memo**

WASHINGTON STATE BAR ASSOCIATION

To: Section Chairs, Chair-Elects, and Treasurers

From: Kevin Plachy

cc: Sections Leaders Team

Re: FY 2021 Section Per-Member Charge

Date: September 8, 2020

The Section Per-Member Charge is calculated as part of the WSBA annual budget process. It is based on the first draft of the budget for costs of the administrative support to WSBA Section leaders and executive committees for the upcoming fiscal year as reflected in the Sections Administration cost center. These costs include: (1) salaries and benefits, (2) overhead, and (3) direct expenses.

The Budget and Audit Committee of the Board of Governors reviewed the third draft FY 2020 Budget on September 8, 2020. The Committee unanimously agreed to a reduced Per-Member Charge of \$18.18 In the case the final budget numbers reflect higher expenses than those used to arrive at this charge, the Per-Member Charge will be capped at the previous level of \$18.75

FY2021 PER-MEMBER CHARGE CALCULATION

1. SALARIES AND BENEFITS

The Per-Member charge includes the salaries and benefits of employees that directly support Sections. *It does not include any staffing costs for mini-CLEs, Section membership dues processing, or any other work performed by WSBA employees in support of Sections.* Benefits are calculated as a percentage of total salaries. The percentage is derived from the WSBA's total salaries and benefits budget for the fiscal year. Items included in employee benefits are employer federal taxes and insurance, medical coverage, retirement plan contributions, employee bus passes, and employee service awards and assistance plan.

Direct Employee Support	Full Time Equivalent (FTE)
• Sections Administration Employees	2.60
• Administrative Employee Time ¹	0.08
Total FTE	2.68
• Salaries for 2.68 FTEs	\$162,549
• Benefits (29% of estimated salaries)	\$46,430

Total FY21 Salaries and Benefits Budgeted for Sections	\$208,979
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¹ Includes cost of employee time for processing accounts payable arising from section activities.

2. OVERHEAD

This charge includes expenses related to general operations attributable to all WSBA employees. Overhead cost is calculated based on a per-FTE dollar amount, which is derived by taking the total cost of overhead divided by the total number of WSBA FTEs. This generates a per-FTE cost, which is multiplied by the total number of FTEs allocated to Sections. Overhead costs in the first draft FY20 budget consist of:

Overhead Category	Cost
• Rent	1,951,000
• Furniture, Maintenance & Leasehold Improvements	30,000
• Office Supplies & Equipment	44,000
• Computer Software Depreciation	133,089
• Telephone & Internet	33,000
• Production Services	12,000
• Workplace Benefits	39,000
• HR Expenses	200,838
• Personal Property Taxes	11,500
• Furniture & Equipment Depreciation	51,533
• Computer Hardware Depreciation	51,782
• Insurance	195,300
• Professional Fees-Audit	46,000
• Bank Fees	50,500
• Information Technology Department Expenses	845,750
Total Overhead Budgeted for FY21	\$3,695,292
• Estimated total WSBA FTEs for FY 2021 = 137.50	
• Overhead per FTE = $\$3,695,292 / 137.50 = \$26,874.85$	

Total Estimated FY21 overhead² to be charged to Sections ($\$26,874.85 \times 2.68$ FTEs) = \$72,024.60

3. DIRECT EXPENSES

These are out-of-pocket costs of administering Sections, and include:

- Dues Statements (paper, postage, and printing of annual Section membership dues statements)
- Section Meetings Expenses (Fall & Spring Section Leaders meeting costs for food, supplies, and conference calls)
- Employee Travel (costs for Sections staff to attend Executive Committee meetings and other Section events)

Direct expenses budgeted for all Sections = \$9,875

² Historically, there are small overhead differences between the first and final draft WSBA budgets.

FY 2021 PER-MEMBER CHARGE CALCULATION BASED ON FIRST DRAFT FY 2020 BUDGET

1. Total Salaries and Benefits	+ \$208,979
2. Total Overhead	+72,024.60
3. Direct Expenses	+9,875
Total expenses for Sections Administration cost center	= \$290,878.60

Estimated total # of section memberships for FY 2021 = 16,000 members

2021 Per-Member Charge: \$18.18/member

FY 2021 SECTION BUDGETS

If you have any questions about any of the information contained in this memo or need additional information, please feel free to contact Finance or your Section Leaders Team for assistance.

Finance:

Elizabeth Wick elizabethw@wsba.org 206-727-8247

Sections Leaders Team:

Paris Eriksen parise@wsba.org 206-239-2116

Pat Mead patrickm@wsba.org 206-733-5921

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**WSBA BUDGET
For the Fiscal Year Ended
September 30, 2021**

**Approved by the Board of Governors
September 18, 2021**



BUDGET NARRATIVE

For the Fiscal Year Ended September 30, 2021

The Washington State Bar Association (WSBA) budget is a policy document and management tool that allocates funds to fulfill our regulatory responsibilities to protect the public, and to help members succeed in the practice of law. This narrative describes how WSBA has allocated funds for budgeting and planning purposes. The Executive Director, Treasurer, and Budget and Audit Committee have designated authority to make spending decisions within the approved allocations.

Fiscal Context

Each year, the Board of Governors works to build a fiscally responsible budget designed to maintain a high level of regulatory effectiveness and deliver value to our members in a diverse, changing profession. The Board looks closely at current and multi-year projections of revenues, expenses, and reserves; as well as programs, operations, and resources to see what is working and what is not. We do this work understanding there will be variables that will shift during the year as it relates to our assumptions. Fiscal year 2021 has the added uncertainty of the ongoing COVID 19 Pandemic.

License fees are WSBA's main source of funding. From 2019 through 2021, WSBA kept license fees at \$458. Cost cutting measures, operational and program changes, and prudent use of reserves enabled WSBA to maintain the same license fee for the past 3 years. To address the Pandemic and inconsideration to our members we have reduced Client Protection Fund contributions by \$20 dollars, \$15 dollars will be a onetime reduction for Fiscal Year 2021 the remaining \$5 dollars will be kept as a permanent reduction barring an adequate level of the Client Protection Fund itself.

Through focused listening to our members, WSBA successfully increased services, maintained regulatory systems that protect the public, and held the line on administrative costs.

FY21 Budget Highlights

The FY21 budget assumes expenses of \$24,240,129 million, supported by \$23,558,448 million in revenues, and planned use of up to \$681,681 in reserves. The General Fund impact is (\$202,779), the Section Funds is reduced by design by (\$288,184). The CPF fund and CLE fund are impacted by (\$128,559) and (\$62,159) respectively. The CPF reduction is fully attributable to the \$5 dollar reduction and a onetime \$15.00 dollar reduction in the CPF fee for FY 2021.

Revenues include license fee and non-license fee revenue (such as interest income; Washington State Bar Foundation donations; fees from mandatory CLE, regulatory, and member services; advertising and sponsorships; recovery of discipline costs; and section administrative cost reimbursements).

The FY21 budget advances WSBA's mission to serve the public and the members of the Bar, to ensure the integrity of the legal profession, and to champion justice. It supports programs and services such as the

following, which help assure competent and qualified legal professionals, and promote the role of lawyers in society:

- Over 140 credit hours of free and low cost CLE programs, including the Legal Lunchbox series and New and Young Lawyer education programs
- Free help from our confidential Ethics Line
- Free career consultation, including Job Seekers Group
- Free legal research on Casemaker and Fastcase, including expanded cite-checking ability
- Free mentorship resources
- Member Wellness consultation, programming; and WSBA Connects, a 24/7 confidential, statewide wellness benefit to help address issues related to mental health and addiction, career management, family, caregiving, daily living, health and well-being and more
- Free and discounted practice management resources to help achieve and maintain a successful law practice, including: ABA publications and retirement plans; professional liability insurance; and billing, document management, file sharing, conflict check, cloud practice management, merchant accounting and other business systems
- Public Service training and programs (Moderate Means and Powerful Communities)
- 29 practice sections and numerous WSBA committees, task forces and panels
- Financial accommodations through the WSBA Hardship Option and Payment Plan

In short, the FY21 budget enables WSBA to support members, and to advance and promote: (1) access to the justice system, (2) diversity, equality, and cultural understanding throughout the legal community, (3) the public's understanding of the rule of law and its confidence in the legal system, (4) a fair and impartial judiciary, and (5) the ethics, civility, professionalism, and competence of the Bar.

WSBA GENERAL FUND

The General Fund consists of 29 cost centers. A net negative means that the cost center is supported by license fee revenues. A net positive means the Cost Center generates enough revenue to support itself.

ACCESS TO JUSTICE

Revenue	\$	0
Expense	\$	<u>262,789</u>
Net	\$	(262,789)

FTE Staff: 1.60

Advancement Department

WSBA administers the Supreme Court-established Access to Justice Board and most of its initiatives and working committees. This cost center also includes staffing and other support for WSBA's Council on Public Defense. Costs proposed in this budget include support for monthly ATJ Board meetings, two regional visits with members of the public, Alliance and legal community, the biennial Access to Justice Conference, outreach on the updated ATJ Technology Principles, continued membership in the WA Nonprofit Association in furtherance of the ATJ Board's goal to more meaningfully engage with community-based organizations, and statewide organizations centering on the intersection of criminal and civil justice, and developing a community-wide racial justice action plan.

ADMINISTRATION

Revenue	\$	100,000
Expense	\$	<u>1,085,404</u>
Net	\$	(985,404)

FTE Staff: 6.92

Finance and Administration Department

Finance and Administration provides organizational support services, including accounting, financial reporting, investments, payroll, facilities maintenance, and general office administration. Revenues consist of interest income on WSBA's cash and investments.

ADMISSIONS/BAR EXAM

Revenue	\$	1,134,375
Expense	\$	<u>1,166,506</u>
Net	\$	(32,131)

FTE Staff: 6.55

Regulatory Services Department

The Supreme Court has delegated to WSBA administrative responsibility over lawyer admissions. Each year, approximately 1,000 people take the Uniform Bar Exam offered in February and July in the Puget Sound area. In addition, approximately 700 people are admitted through admission by motion or a UBE score transfer. This work unit also investigates character and fitness issues (up to several hundred each year), supports the Character and Fitness Board, and conducts character and fitness hearings (up to 24 each year).

Revenues consist of application fees and royalties received from Exam - Soft (the software program used by applicants during the exam). Expenses relate to staffing and other admission costs, including bar exam expenses, background investigations, Character and Fitness Board and hearings, facilities rental, proctors, and Board of Bar Examiners fees and expenses. Expenses also relate to the staffing and direct costs for administration of all limited licenses, except for LPOs, LLLTs and *pro hac vice*.

BOARD OF GOVERNORS

Revenue	\$	0
Expense	\$	<u>617,037</u>
Net	\$	(617,037)

FTE Staff: 1.75

Office of Executive Director

This cost center supports the president, the president-elect, the Board of Governors' work and meetings, and Board committees. The budget includes funding for Board meetings, Board committees, and governor travel and outreach (to local, specialty, and minority bar associations, committees, sections, etc.). In FY20, it also continues to earmark support for the Washington Leadership Institute.

COMMUNICATION STRATEGIES

Revenue	\$	0
Expense	\$	<u>529,932</u>
Net	\$	(529,932)

FTE Staff: 3.80

Communications Department

Communication Strategies is responsible for member, public, and internal communications; branding and reputation management; media and public relations; marketing; special events; and strategic communication tools aimed at improving member and public engagement and outreach (including content strategy for the WSBA website, WSBA’s blog (NW Sidebar), social media channels, and broadcast emails). The Communication Strategies Team works with all WSBA departments to support the communications and marketing of WSBA programs, services, and matters of interest to members and the public.

DISCIPLINE

Revenue	\$	97,500
Expense	\$	<u>6,020,854</u>
Net	\$	(5,923,354)

FTE Staff: 37.00

Office of Disciplinary Counsel

The Washington Supreme Court’s exclusive responsibility to administer the lawyer, LPO, and LLLT discipline and disability systems is delegated by court rule to WSBA. This function is discharged in part by the lawyers and staff of the Office of Disciplinary Counsel (ODC), which is responsible for investigating allegations of licensee misconduct and disability, prosecuting violations of the Rules of Professional Conduct, and seeking transfers to disability-inactive status for licensees lacking the capacity to practice law. The ODC receives on average more than 1,800 written grievances against lawyers per year. The Intake team identifies and dismisses grievances that do not allege unethical conduct, and forwards well-grounded matters to disciplinary counsel for further investigation and possible disciplinary action, disability proceedings, and in some cases interim suspension proceedings. ODC also has responsibility for investigation and prosecution of ethical misconduct by LPOs and LLLTs upon referral from the corresponding regulatory board. Matters not resolved by stipulation are heard before WSBA hearing officers and in some cases the applicable regulatory board and the Supreme Court. Many matters involving less serious misconduct are diverted from discipline into the Diversion Program. ODC’s intake unit fields a substantial number of calls, letters, and e-mails, primarily from individuals with concerns about their relationship with a lawyer. The intake staff tries to resolve client-lawyer communication issues, file disputes, and some fee disputes informally without the need for recourse to written grievances. In addition to supporting investigative work, ODC auditors review trust account overdraft notices and conduct random examinations of trust account books and records.

Revenues consist largely of recovery of discipline costs and expenses and service fees for providing discipline history summaries. ODC expenses are primarily staff-related. Other expenses include litigation expenses, court reporters, costs and fees for conflicts/outside counsel, disability evaluation costs, online legal research, law library materials, and other administrative expenses.

DIVERSITY

Revenue	\$ 135,374
Expense	<u>\$ 352,230</u>
Net	\$ (216,856)

FTE Staff: 2.46

Advancement Department

This cost center captures the cost of WSBA's staffing and programming to implement the statewide WSBA Diversity and Inclusion Plan. Activities supported by this cost center include diversity centered research, community networking events held across the state, events to promote inclusion and provide opportunities for mentorship such as the Seattle University Law School ARC Reception, and outreach to and collaboration with Washington's minority bar associations (MBAs). This cost center also supports the WSBA Diversity Committee, development of three diversity-related CLE programs for the Legal Lunchbox and other educational events. The diversity programs are supported by a \$125,000 grant from the Washington State Bar Foundation in FY21.

FOUNDATION

Revenue	\$ 0
Expense	<u>\$ 134,526</u>
Net	\$ (134,526)

FTE Staff: 1.00

Office of Executive Director

The Washington State Bar Foundation is the fundraising arm of the WSBA. This cost center reflects the staffing, operations, and administrative support WSBA provides to the Foundation in exchange for its fundraising services. The Foundation will contribute \$255,000 in revenue to WSBA's FY 2021 budget to support public service and diversity efforts within the Advancement Department cost centers.

HUMAN RESOURCES

Revenue	\$ 0
Expense	<u>\$ 458,623</u>
Net	\$ (458,623)

FTE Staff: 3.00

Human Resources Department

The Human Resources Department handles all human resources functions, including recruitment and retention, compensation and benefits administration, employee relations, legal compliance, equal employment opportunity, employee on-boarding, ongoing employee training and development, performance management, and human resources policies and procedures. Expenses reflected here are solely for staffing (salaries, benefits, and overhead). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. Direct expenses include payroll processing, staff training, and recruiting costs.

LAW CLERK PROGRAM

Revenue	\$ 193,000
Expense	<u>\$ 105,778</u>
Net	\$ 87,222

FTE Staff: 0.90

Regulatory Services Department

This cost center captures the revenue and expenses for the Rule 6 Law Clerk Program. Revenues are generated from application and annual fees. Law Clerks pay an annual fee of \$2,000 to participate in the program. Expenses are the costs of administering the Law Clerk program and the expenses incurred by the Law Clerk Board. For FY 2021 we have assumed 2 additional members on the Board with an incremental cost of \$1K over FY 2020.

LEGISLATIVE

Revenue	\$ 0
Expense	<u>\$ 159,159</u>
Net	\$(159,159)

FTE Staff: 1.00

Communications Department

A full-time legislative lobbyist and legislative assistant work closely with WSBA leadership and sections to formulate positions on legislation, track relevant legislation during session and provide technical advice to the Legislature. Expenses also include the cost of office space in Olympia during session as well as legislative outreach.

**LICENSING/MEMBERSHIP
RECORDS**

Revenue	\$ 336,450
Expense	<u>\$ 605,700</u>
Net	\$ (269,250)

FTE Staff: 3.80

Regulatory Services Department

This category includes all activities associated with the collection of annual license fees; processing changes to a member's information on record with the WSBA; providing mailing and emailing lists for internal and external requesters consistent with WSBA policy, bylaws, and the Admission and Practice Rules; and maintaining the membership records database.

Revenues are generated from application fees for *pro hac vice*, as well as sales of member contact information, member status certificates, investigation fees for status changes, and revenue for photo bar cards. Expenses are primarily printing and postage costs for the annual license packets, and the costs of administering the *pro hac vice* programs, the license renewal process and all status changes.

**LIMITED LICENSE LEGAL
TECHNICIAN**

Revenue	\$ 23,267
Expense	<u>\$ 124,048</u>
Net	\$ (100,781)

FTE Staff: 1.00

Regulatory Services Department

This program administers and regulates the Limited License Legal Technician (LLLT) program (APR 28). This rule was adopted in 2012, and administration of this function was delegated by the Supreme Court to WSBA. In a letter dated June 4, 2020 the Supreme Court decided to sunset the LLLT program in July 2021. The Court then issued a subsequent order allowing candidates who have met all other requirements by July 31, 2021 until July 31, 2022 to obtain the required substantive law-related experience. Revenues consist of fees for exams, licensing, and waivers. Expenses include the costs of administering the exam, Board expenses and staffing the program.

**LIMITED PRACTICE
OFFICERS**

Revenue	\$ 195,300
Expense	<u>\$ 78,015</u>
Net	\$ 117,285

FTE Staff: 0.50

Regulatory Services Department

This program administers and regulates the Limited Practice Officer (LPO) licensing program (APR 12), which the Supreme Court delegated to the WSBA in 2002.

Revenues are received from annual license fees, twice-yearly examination fees, and MCLE late fees. Expenses are the costs of administering the program, which is generally self-supporting, as well as expenses to support the Limited Practice (LP) Board, which oversees the program.

**MANDATORY CONTINUED
LEGAL EDUCATION**

Revenue	\$ 767,950
Expense	<u>\$ 621,839</u>
Net	\$ 146,111

FTE Staff: 3.80

Regulatory Services Department

MCLE administration is a core regulatory function of the WSBA. The MCLE team processes requests for accreditation of CLE programs, and tracks WSBA member earned credits and the CLE certifications and requirements of individual members to ascertain whether they have completed the minimum continuing education requirements of APR 11. Every year, approximately one-third of the active WSBA members are required to report their MCLE credits.

Revenues are received from sponsors to accredit courses and to track attendance. Revenues are also received from members and sponsors who pay late fees assessed because they missed reporting or other deadlines. The Court's extension of the 2018-2020 reporting period by one year means that members will not report this year and therefore will not be late and will not pay late fees which reduces revenue this year by approximately \$180,000. Expenses are the costs of

administering MCLE accreditation and compliance tracking, as well as expenses to support the MCLE Board, which oversees the program.

MEMBERS WELLNESS PROGRAM

Revenue	\$ 8,000
Expense	<u>\$ 92,913</u>
Net	\$ (84,913)

FTE Staff: 0.50

Human Resources Department

The Member Wellness Program is a confidential (APR 19) program whose goal is to help lawyers prevent and/or address psychological, emotional, addiction, family, health, stress, and other personal problems and provide education and services to foster member well-being. Services include assessment, short-term consultation, group services (e.g. For Job Seekers) and referral, follow-up, and training. MWP administers all Diversion Program respondent evaluations, and handles evaluation interviews, written reports, monitoring, and consultations with other treating professionals and ODC staff. MWP also provides judicial officer referrals for clinical service through the Judicial Assistance Services Program (JASP).

Additionally, LAP makes assistance available to all WSBA members through a community partner, KEPRO, whose licensed professionals are available 24/7 to assess, treat, and refer impaired lawyers. This program, known as WSBA Connects, provides members access to a suite of work/life integration services including financial counseling, family caregiver referral, and online resources and information to address a wide range of personal and work issues. Extended resources include a free, statewide MWP-trained peer advisor network, self-care website resources, and free or low cost work and wellness educational programming. Revenues come from Diversion Program fees; expenses are principally staff-related costs.

MEMBER SERVICES AND ENGAGEMENT

Revenue	\$ 154,250
Expense	<u>\$ 539,733</u>
Net	\$ (385,483)

FTE Staff: 4.13

Advancement Department

Member Services and Engagement coordinates and executes a range of projects, initiatives and programs that focus on mentorship, new members, and practice management. These activities are designed to support member competence, professionalism and strengthen community. In FY19 this cost center will support the direct and indirect costs of: (1) developing a 24-credit Practice Primer Track, the annual Trial Advocacy Program, and a free financial/debt management seminar; (2) supporting 1 Open Sections Night, Mentor Link Mixers, the Young Lawyer Liaison Program (to Sections), 4 Public Service Incentive Awards (free CLEs), the Law School WSBA Representatives Program, the WSBA mentorship curriculum, ALPS Attorney Match, and mentorship programs offered by our community partners across the state; (3) supporting those in solo and small-firm practice and those going through practice transitions by continuing to offer free telephone consultations, maintaining a Lending Library, referrals to external consultant, offering discounts to practice management vendors, and promoting WSBA online guides; (4) supporting the Washington Young Lawyers Committee and the ABA YLD District Representative; (5) promoting the WSBA Health Insurance Exchange.

FY20 revenue includes rebates received for WSBA's Practice Management Discount Network, (products made available to WSBA members at a discount), CLE registration for live seminars, and sales of

on-demand recorded products; (6) this cost center also supports the development of approximately 70 credit hours of Section 'Mini CLEs' provided at low or no cost to members in FY21.

MEMBERSHIP BENEFITS

Revenue	\$ 28,000
Expense	<u>\$ 323,286</u>
Net	\$ (295,286)

FTE Staff: 1.16

Advancement Department

This cost center includes costs associated with programs benefiting WSBA’s membership as a part of their annual license fee: (1) Casemaker and Fastcase, two free legal research tools; (2) Legal Lunch Box Series, a free monthly CLEs with attendance in excess of 20,000 in FY18; and (3) WSBA Connects, a confidential 24/7 member assistance program operated by Kepro, our community partner. The cost center also includes the revenue for sponsorship and online sales associated with the Legal Lunchbox Series.

BAR NEWS

Revenue	\$ 468,350
Expense	<u>\$ 795,164</u>
Net	\$ (326,814)

FTE Staff: 2.83

Communications Department

Washington State Bar News is the official publication of the WSBA and serves as the primary method of print communications that is received by all WSBA members and is available to inactive and emeritus members on request. A digital online version is also available. The Editorial Advisory Committee provides oversight and guidance as needed. Authors are volunteers and are not paid for their contributions. Editing and production of *Bar News* is administered by the staff in the Communications Department.

Bar News revenues are received from sales of advertisements (display ads, classified ads, professional ads, and announcements) and subscriptions. Expenses include outside sales management, printing, mailing services, postage, and some artwork. All design and layout, as well as much of the photography and artwork, are performed in-house.

OFFICE OF THE EXECUTIVE DIRECTOR

Revenue	\$ 0
Expense	<u>\$ 715,909</u>
Net	\$ (715,909)

FTE Staff: 3.00

Office of the Executive Director

The budget includes funding for ED travel for outreach to local, specialty, and minority bar associations, committees, sections, etc., and for ABA delegates. Also included are staff-related expenses. In FY21, it also continues to earmark support for the Washington Leadership Institute.

OFFICE OF GENERAL COUNSEL

Revenue	\$ 0
Expense	<u>\$ 971,131</u>
Net	\$ (971,131)

FTE Staff: 6.38

Office of General Counsel

The Office of General Counsel serves as counsel to WSBA, including the Executive Director and the Board of Governors. This office handles or oversees litigation against WSBA, interprets WSBA Bylaws, and provides information and advice other legal issues. It also handles public records requests, custodianship matters, the Professional Responsibility Program, the Lawyers Fund for Client Protection applications, investigation, and processing, and training, procedural advice, and logistical support for the Disciplinary Board, Chief Hearing Officer, Hearing Officers and Conflicts Review Officers. This office also coordinates contracting with and appointment of outside counsel representing allegedly incapacitated respondents in the lawyer discipline and incapacity system. Staff in this office also supports various boards, committees, task forces, and workgroups, including the

Court Rules Committee, Discipline Advisory Round Table, Discipline Selection Panel, Practice of Law Board, and Committee on Professional Ethics. Expenses are primarily staff-related.

**OFFICE OF GENERAL COUNSEL
- DISCIPLINARY BOARD**

Revenue	\$	0
Expense	\$	<u>256,294</u>
Net	\$	(256,294)

FTE Staff: 1.30

Office of General Counsel

One assistant general counsel devotes approximately half of their time to this function, assisted by the Clerk to the Disciplinary Board, who handles the filing for disciplinary matters. Expenses include support of the Disciplinary Board as well as staffing.

**OUTREACH AND
ENGAGEMENT**

Revenue	\$	0
Expense	\$	<u>289,235</u>
Net	\$	(289,235)

FTE Staff: 2.00

Communications Department

The Outreach and Engagement Division advances strategic bar initiatives by developing, supporting, and overseeing activities that build relationships with the general public; legal professionals; local, county, and specialty bars; policymakers/influencers, and other stakeholders. Outreach work aims to enhance volunteer recruitment, raise awareness and understanding of WSBA programs and priorities, create a sustainable stakeholder network, and leverage Board and staff as brand ambassadors and champions to influence their networks outside of WSBA.

PRACTICE OF LAW BOARD

Revenue	\$	0
Expense	\$	<u>45,875</u>
Net	\$	(45,875)

FTE Staff: 0.15

Office of General Counsel

The Practice of Law Board is established by Supreme Court rule and administered by the WSBA to assist in educating the public about authorized practice; make recommendations to the Supreme Court regarding the definition of the practice of law and ways that others besides lawyers can assist members of the public who are in need of legal services; and review and refer allegations of the unauthorized practice of law (UPL).

**PROFESSIONAL
RESPONSIBILITY PROGRAM**

Revenue	\$	0
Expense	\$	<u>283,834</u>
Net	\$	(283,834)

FTE Staff: 1.69

Office of General Counsel

This program includes the Ethics Line, a resource for members to get assistance with ethics questions before they have taken action (approximately 40-50 calls each week); support for the Committee on Professional Ethics; statewide educational ethics presentations, and assistance and advice on ethics issues in publications and other Bar programming.

PUBLIC SERVICE PROGRAMS

Revenue	\$	130,200
Expense	\$	<u>396,414</u>
Net	\$	(266,214)

FTE Staff: 1.00

Advancement Department

Public Service Programs includes staffing and support for the WSBA Moderate Means Program, the Powerful Communities Project, the Pro Bono and Public Service Committee, and other activities to promote pro bono and public service like an improved pro bono portal for members to more easily find opportunities and to inspire more members through improved pro bono recognition. Much of this support is provided in the form of grant funding to the partners through the Powerful Communities Project and the Moderate Means Program. Public Service Programs will continue to be supported by a grant of \$130,000 from the Washington State Bar Foundation.

PUBLICATION AND DESIGN SERVICES

Revenue	\$	0
Expense	\$	<u>104,573</u>
Net	\$	(104,573)

FTE Staff: 0.87

Communications Department

Publication and Design Services is responsible for: (1) editing and oversight of WSBA publications (including but not limited to Deskbooks, Sections publications, and Bar News); (2) graphic design for WSBA projects, programs, events, and CLE marketing; and (3) shared oversight of, and set up of products on, the WSBA online store.

SECTIONS ADMINISTRATION

Revenue	\$	300,000
Expense	\$	<u>298,790</u>
Net	\$	1,210

FTE Staff: 2.68

Advancement Department

The WSBA has 29 practice sections and provides the administrative functions necessary to support them. All expenses within this cost center comprise the Section Per Member Charge (PMC). Sections reimburse WSBA for the cost of supporting sections through a charge of \$18.75 per member (shown as revenue in this cost center and as an expense on each section's financial statement). Expenses are the costs associated with the preparation and mailing of the annual section dues invoices, the collection of section dues, and staff-related expenses.

TECHNOLOGY

Revenue	\$	0
Expense	\$	<u>1,659,474</u>
Net	\$	(1,659,474)

FTE Staff: 12.00

Information Technology Department

This category includes the resources devoted to developing and maintaining WSBA's technology infrastructure and business applications.

Expenses reflected here are solely for staffing (salaries, benefits, and overhead). Direct costs located in this cost center are allocated out to all cost centers through "Overhead" in the indirect expense allocation. The direct expenses are for hardware, software, and the ongoing maintenance necessary to support the WSBA's technology needs, data security and management, and disaster recovery work. Falling into these categories are application and database servers, network devices, switches and cabling equipment, workstations (desktops and laptops), printers, fax machines, telecommunications (phone switch and phone sets), and software. Software includes Microsoft Office products as well as other business applications (e.g., membership database, MCLE tracking system, Online Admissions software, Limited Practice Officer software, case management software, website management software, desktop publishing and graphics software, and accounting software). Not included in this cost center are any COVID-19 related technology expenses.

SERVICE CENTER

Revenue	\$	0
Expense	\$	<u>745,843</u>
Net	\$	(745,843)

FTE Staff: 6.71

Communications Department

The Service Center is responsible for meeting facilities, mail and print services, and reception duties on WSBA's public floor. The Service Center also responds to general calls and emails to WSBA. In a typical year, the Service Center might support more than 1,500 on-site meetings and events and handle more than 45,000 communications with members and the public. The Service Center also manages internal operations for WSBA such as ordering supplies, overseeing vending for common staff areas, and implementing security protocols.

RSD FTE

Revenue	\$	0
Expense	\$	<u>506,486</u>
Net	\$	(506,486)

FTE Staff: 2.70

Regulatory Services Department

This category includes the management FTE expense related to Regulatory Services that cannot be categorized into any other cost center.

Comm FTE

Revenue	\$	0
Expense	\$	<u>222,622</u>
Net	\$	(222,622)

FTE Staff: 1.00

Communications Department

This category includes the management FTE expense related to Communications that cannot be categorized into any other cost center.

ADV FTE

Revenue	\$	0
Expense	\$	<u>235,893</u>
Net	\$	(235,893)

FTE Staff: 1.15

Advancement Department

This category includes the management FTE expense related to Advancement that cannot be categorized into any other cost center.

Draft

CLE FUND

The CLE Fund is a board-designated operating reserve, consisting of net income from CLE activities, to cover net loss and extraordinary costs of CLE programs, products and/or capital acquisitions as needed.

CLE Seminars -Products

Revenue	\$ 1,682,000
Expense	<u>\$ 1,575,010</u>
Net	\$ 106,990

FTE Staff: 8.42

Advancement Department

The CLE cost center includes revenues and costs associated with CLE live seminars and on-demand seminars. Revenues include live seminar registrations, sponsorships, online sales of course books, and sales of on-demand CLE seminars (both video and audio).

Consistent with revenues, expenses reflect the cost of production of seminars and products. Beginning in FY19 the fiscal policy for sharing CLE revenue with Sections changed. Under the new policy, Sections and WSBA CLE will split live and on-demand seminar revenue after actual direct and indirect costs have been recouped. This policy shift will increase the overall splits to Sections as compared to the former policy which was based on live revenue only.

In FY17, Deskbooks were included in this cost center; they are now accounted for separately in the Deskbooks cost center.

Vulnerabilities associated with assumptions built into the CLE budget for FY21 include:

1. Unknown impacts of COVID-19 on in-person programming. We are assuming no impacts to midyear programming and offsite events in the calendar year of FY21. If this changes we will perform a reforecast of the CLE cost center in FY21.
2. Impacts of the MCLE extension provided to attorneys reporting CLE credits in FY20. This could reduce CLE registration and on-demand revenues.
3. Impact of COVID-19 on volunteer engagement. CLE relies on volunteer faculty to teach programs. The extent that COVID-19 could reduce volunteer engagement in FY21 is unknown

Deskbooks

Revenue	\$ 158,000
Expense	<u>\$ 327,149</u>
Net	\$ (169,149)

FTE Staff: 1.52

Communications Department

WSBA publishes a library of 18 Deskbook titles in substantive areas of Washington law such as family law and real property, as well as civil procedure and ethics; these Deskbooks are intensively researched and edited authoritative treatises that have been cited in over 250 Washington state and federal appellate court opinions. Included in the CLE cost center in FY21, this cost center includes revenues and expenses related to the development, publication, and sale of WSBA Deskbooks. Deskbook authors and editors are volunteers who are not paid for their contributions. Revenues are received from sales of Deskbooks (in print and online). Expenses include contract services for cite-checking, copyediting, creation of tables of authorities, indexing, and desktop publishing, as well as the costs of printing and binding.

SECTIONS FUND

The Sections Fund is a board-designated fund created in 1994, which consists of the collective net income/loss of all 28 WSBA Sections that is carried over from year to year.

SECTIONS OPERATIONS

Revenue	\$ 585,779
Expense	<u>\$ 873,963</u>
Net	\$ (288,184)

FTE Staff: 0.00

Sections carry forward the results of their fiscal operations, whether positive or negative. The negative net balance this fiscal year reflects a planned draw-down by certain sections of their reserve balances.

Revenues include section dues, the section portion of revenue from CLE seminars, interest income earned on their section balances, and other revenues. Expenses represent the direct expenses for section activities and reimbursement to the general fund.

CLIENT PROTECTION FUND

This legally restricted fund was created in 1995 by the Washington Supreme Court and WSBA.

CLIENT PROTECTION FUND

Revenue	\$ 529,540
Expense	<u>\$ 658,099</u>
Net	\$ (128,559)

FTE Staff: 1.23

Office of General Counsel

The Client Protection Fund (CPF) compensates persons who are the victims of the dishonest taking of, or failure to account for, client funds or property by a lawyer. It does not cover malpractice claims or fee disputes. All payments are discretionary and must be approved by the Client Protection Board or, in the case of payments over \$25,000, by the Board of Governors, who serves as the trustee of the Fund. The CPF is funded by a mandatory annual assessment of \$25 per active member and *pro hac vice admissions*. However a onetime reduction of \$15.00 for COVID- 19 relief was recommended to the Court in FY 2021 resulting in a net mandatory assessment of \$10.00 for this fiscal year.

INDIRECT EXPENSES

Revenue	\$ 0
Expense	<u>\$ 19,457,169</u>
Net	\$(19,457,169)

The Indirect Expenses cost center includes amounts budgeted for staff salaries, benefits, and overhead. Salary expenses are allocated to cost centers based on the actual salaries of employees working in those cost centers. Benefits are allocated to cost centers based on a percentage of salaries (for example, if one cost center has 10% of the WSBA's salary expense, it will be allocated 10% of benefits expense).

This cost center also details overhead expenses such as rent, telephone, insurance, professional fees, office supplies, postage, maintenance, human resources, technology direct expenses, and other expenses that benefit WSBA as a whole. These expenses are allocated to each cost center based on the number of FTEs (full-time equivalents) in that cost center and are reflected on the line "Overhead" in each cost center budget.

Salaries: The budget for staff salaries has decreased \$4560 from FY 2020 Approved Reforecast, compared to the 2020 Budget the

improvement is \$421,786 or 3.54%. Planned salaries include a general salary increase of 3%.

Allowance for Open Positions for FY 2021: The budget includes a \$200,000 reduction of the overall salary budget to account for salary expense savings due to staffing vacancies throughout the year.

Benefits: WSBA employees participate in the State medical and retirement programs, thus rates for these benefits are set by the state of Washington.

Rent: Rent expense for FY 2021 is \$1,951,000 for the WSBA offices at Puget Sound Plaza with expected increases in operating expenses of approximately \$65,000.

Depreciation: This expense consists of: capital items (items that cost +\$2,500 with an estimated useful life of more than one year) including tenant improvements at WSBA's office space at Puget Sound Plaza; new copiers; and computer hardware. The budget reflects a reduction of \$161,312 (28.3%) in these costs due to the completion of depreciation for furniture and office equipment and computer hardware that has completed its useful life.

Insurance: The WSBA's cost of insurance has increased by 8% to \$195,300. An additional \$12,000 in additional premiums for earthquake insurance are in addition to the \$195,300 for FY 2021. There are no coverage changes from FY 2020.

Other Expenses: There is a 3.2% change in the cost of remaining items in the indirect cost center, which include telephone, office supplies, postage, production maintenance, professional fees-audit, etc. However the entirety of the increase is attributable to Legal Fees, an increase of \$150K vs FY 2020.

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
WSBA					
REVENUE:					
Copy Fees				4	(4)
Diversion	8,000	6,750	1,250	6,750	1,250
Donations & Grants	255,000	250,000	5,000	265,000	(10,000)
Interest - Investments	101,470	102,320	(850)	102,320	(850)
License Fees	15,422,744	16,200,000	(777,256)	16,317,618	(894,874)
License Fees - New Admittees	478,899		478,899		478,899
License Fees - Late Fees	629,470		629,470		629,470
Exam Soft Revenue	31,500	35,000	(3,500)	33,000	(1,500)
Publications Revenue	6,000	10,000	(4,000)	10,000	(4,000)
Royalties	50,750	42,500	8,250	50,466	284
PSP Product Sales	200	1,000	(800)	200	-
NMP Product Sales	80,000	70,000	10,000	80,000	-
Shipping & Handling	4,000	3,500	500	4,000	-
Status Certificate Fees	26,300	22,000	4,300	25,000	1,300
Sponsorships	9,000	9,800	(800)	9,000	-
Annual or Other Meeting Rev	4,200	4,200	-	4,200	-
Receptions Revenue	250	500	(250)	500	(250)
Conferences & Institutes	5,000	5,000	-	5,000	-
Seminar Registrations	841,750	889,655	(47,905)	894,673	(52,923)
Mini-CLE Revenue	31,050	36,400	(5,350)	36,400	(5,350)
Seminar Revenue-Other	28,000	29,000	(1,000)	29,000	(1,000)
Seminar Splits w/CLE	81,064	73,119	7,945	73,119	7,945
Seminar Splits w/Others	17,300	21,000	(3,700)	21,000	(3,700)
Work Study Grants	10,374	14,574	(4,200)	5,187	5,187
Bar Exam Fees	1,019,035	1,300,000	(280,965)	1,300,000	(280,965)
Bar Exam Late Fees	34,200		34,200		34,200
House Counsel Application Fees	30,000	60,000	(30,000)	37,200	(7,200)
Rule 9/Legal intern Fees	12,000	12,000	-	13,350	(1,350)
Law Clerk Fees	190,000	172,000	18,000	191,362	(1,362)
LLLT Exam Late Fee	600		600		600
LLLT License Fees	10,905	7,250	3,655	5,736	5,169
LLLT Exam Fees	9,000	4,500	4,500	6,280	2,720
Foreign Law Consultant Fees	620		620		620
Law Clerk Application Fees	3,000	2,700	300	3,200	(200)
Special Admissions	7,020		7,020		7,020
Investigation Fees	25,300	24,000	1,300	25,300	-
Pro Hac Vice	274,800	270,000	4,800	290,000	(15,200)
LLLT Late License Fees	412	300	112	300	112
Audit Revenue	2,500	2,500	-	2,500	-
BNews Display Advertising	300,000	297,500	2,500	423,500	(123,500)
BNews Subscript/Single Issues	350	350	-	350	-
BNews Classified Advertising	11,500	12,500	(1,000)	12,500	(1,000)
BNews Gen Announcements	15,000	17,500	(2,500)	20,000	(5,000)
BNews Prof Announcements	20,000	21,000	(1,000)	25,000	(5,000)
Job Target Advertising	120,000	112,500	7,500	120,000	-
Deskbook Sales	100,000	100,000	-	110,000	(10,000)
Coursebook Sales	8,000	9,000	(1,000)	9,000	(1,000)
MP3 Sales	195,000		195,000		195,000
Digital Video Sales	625,000		625,000		625,000
Section Publication Sales	5,000	3,000	2,000	3,000	2,000
Casemaker Royalties	50,000	60,000	(10,000)	60,000	(10,000)

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Internet Sales	19,000	937,000	(918,000)	897,750	(878,750)
WSBA Logo Merchandise Sales	-		-	343	(343)
Recovery of Discipline Costs	80,000	90,000	(10,000)	90,000	(10,000)
Discipline History Summary	15,000	14,000	1,000	14,000	1,000
Practice Monitor Fees		4,000	(4,000)		-
LLLT Waiver Fees	300	300	-	150	150
CPF Restitution	4,000	3,000	1,000	4,000	-
CPF Member Assessments	515,540	1,000,000	(484,460)	1,000,000	(484,460)
Interest Revenue	10,000	20,000	(10,000)	20,000	(10,000)
Member Contact Information	11,000	10,000	1,000	11,000	-
Photo Bar Card Sales	350	300	50	350	-
LPO Examination Fees	16,000	26,000	(10,000)	26,800	(10,800)
LPO Exam Late Fee	2,400		2,400		2,400
LPO License Fees	171,400	173,900	(2,500)	172,517	(1,117)
LPO Late License Fees	4,500	4,590	(90)	3,088	1,412
Accredited Program Fees	480,000	540,000	(60,000)	516,700	(36,700)
Form 1 Late Fee	150,000	150,000	-	170,000	(20,000)
Member Late Fees	2,700	203,000	(200,300)	192,950	(190,250)
Annual Accredited Sponsor Fees	42,250	43,000	(750)	41,750	500
Attendance Late Fees	80,000	85,000	(5,000)	90,000	(10,000)
COMITY Certificates - Request	13,000	13,000	-	13,000	-
COMITY Certificates - Submit	-	16,000	(16,000)	16,000	(16,000)
Trial Advocacy Program	10,000	10,000	-	10,000	-
APEX Dinner	-	40,000	(40,000)	2,250	(2,250)
50 Year Member Tribute Lunch	-		-	300	(300)
Reimbursements From Sections	300,000	300,000	-	300,000	-
Section Dues Revenue	439,445	454,005	(14,560)	454,005	(14,560)
TOTAL REVENUE	23,558,448	24,452,013	(893,565)	24,677,966	(1,119,518)
DIRECT EXPENSES:					
Bad Debt Expense	1,500	2,700	(1,200)	2,700	(1,200)
Depreciation	2,819	302,206	(299,387)	275,306	(272,487)
Bank Fees	1,000	1,000	-	1,000	0
Consulting Services	161,500	168,000	(6,500)	193,000	(31,500)
Donations/Sponsorships/Grants	233,193	221,777	11,416	205,688	27,505
Equipment, Hardware & Software	300	330	(30)	330	(30)
Postage	115,600	113,500	2,100	118,590	(2,990)
Printing & Copying	251,200	251,300	(100)	251,100	100
Publications Production	250	450	(200)	450	(200)
YLL Section Program	1,500	1,100	400	1,100	400
Records Storage - Off Site	8,100	8,100	-	8,100	-
CLE Comps	1,000	1,000	-	1,000	-
Staff Travel/Parking	103,481	98,600	4,881	96,200	7,281
Covid19	-		-	25,000	(25,000)
Staff Membership Dues	15,826	17,956	(2,130)	18,917	(3,091)
Subscriptions	10,102	15,684	(5,582)	8,846	1,256
Transcription Services	1,500	1,500	-	1,500	-
Supplies	2,400	5,050	(2,650)	4,550	(2,150)
Digital/Online Development	11,800	13,450	(1,650)	14,650	(2,850)
Telephone	25,200	27,625	(2,425)	27,174	(1,974)
Conference Calls	10,447	7,425	3,022	7,484	2,963
Miscellaneous	5,500	300	5,200	300	5,200
Pro Bono& Legal Aid Committee	2,500	2,000	500	2,000	500
ATJ Board Retreat	2,000	2,000	-	2,000	-
Leadership Training	52,000	2,000	50,000	2,000	50,000
ATJ Board Expense	18,000	24,000	(6,000)	24,000	(6,000)
Day of Service	27,000	25,000	2,000	30,500	(3,500)
Facility, Parking, Food	64,800	91,550	(26,750)	85,024	(20,224)

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Examiner Fees	20,000	35,000	(15,000)	26,000	(6,000)
UBE Examinations	115,900	135,000	(19,100)	120,000	(4,100)
Board of Bar Examiners	6,000	30,000	(24,000)	28,500	(22,500)
Bar Exam Proctors	27,000	31,000	(4,000)	30,000	(3,000)
Character & Fitness Board Exp	12,000	20,000	(8,000)	15,000	(3,000)
Disability AccommodationS	10,000	20,000	(10,000)	17,250	(7,250)
Character & Fitness Investi	400	1,000	(600)	600	(200)
Law School Visits	920	1,600	(680)	1,600	(680)
Law Clerk Board	7,000	10,000	(3,000)	6,000	1,000
Law Clerk Outreach	3,000	6,500	(3,500)	6,000	(3,000)
Depreciation-Software	22,778		22,778		22,778
ABA Delegates	10,600	5,600	5,000	5,000	5,600
Section/Committee Chair Mtgs	2,100	1,600	500	1,600	500
APEX Dinner Expenses	25,000	70,000	(45,000)	23,000	2,000
50 Year Member Tribute Lunch	10,708	8,000	2,708	10,708	0
Washington Leadership Institute	80,000	100,000	(20,000)	100,000	(20,000)
Volunteer Support	11,000				
Jud Recommend Committee	4,500	4,500	-	2,000	2,500
Committee for Diversity	4,900	6,000	(1,100)	6,000	(1,100)
Diversity Events & Projects	17,250	15,750	1,500	15,250	2,000
LLLT Board	7,000	18,000	(11,000)	14,000	(7,000)
LLLT Outreach	1,000	3,000	(2,000)	4,000	(3,000)
Internal Diversity Outreach	-	200	(200)	200	(200)
Exam Writing	9,750	28,356	(18,606)	20,500	(10,750)
LLLT Education	-	5,650	(5,650)	2,500	(2,500)
Graphics/Artwork	1,500	3,500	(2,000)	2,000	(500)
Outside Sales Expense	90,000		90,000	118,500	(28,500)
Editorial Advis Committee Exp	800	800	-	800	-
BOG Meetings	210,500	210,500	-	210,500	-
BOG Committees' Expenses	30,000	30,000	-	30,000	-
BOG Retreat	15,000	15,000	-	15,000	-
BOG Conference Attendance	44,000	44,000	-	44,000	-
BOG Travel & Outreach	35,000	35,000	-	30,000	5,000
ED Travel & Outreach	5,000	5,000	-	5,000	-
Public Defense	4,400	7,000	(2,600)	7,000	(2,600)
Communications Outreach	25,000	15,000	10,000	34,000	(9,000)
BOG Elections	12,001	6,500	5,501	6,500	5,501
Special Events	5,000	5,000	-	5,000	-
Board of Trustees	2,000	3,000	(1,000)	2,000	-
President's Dinner	10,000		10,000		10,000
Cost of Sales - Deskbooks	56,880	60,000	(3,120)	75,000	(18,120)
Cost of Sales - Coursebooks	1,500	200	1,300	250	1,250
Cost of Sales - Section Public	2,000	750	1,250	750	1,250
A/V Develop Costs (Recording)	2,000	1,500	500	1,500	500
CLE-Equip-Depreciation	3,188		3,188		3,188
Obsolete Inventory	21,000		21,000	850	20,150
Splits to Sections	15,000	1,000	14,000	1,000	14,000
Deskbook Royalties	500	1,000	(500)	1,000	(500)
Online Product Hosting Expenses	48,000	42,000	6,000	48,000	-
Postage & Delivery-Deskbooks	3,000	2,500	500	3,000	-
Postage & Delivry-Coursebooks	500	500	-	500	-
Fliers/Catalogs	1,500	3,000	(1,500)	3,000	(1,500)
Postage - Fliers/Catalogs	750	5,000	(4,250)	1,500	(750)
Complimentary Book Program	1,000	2,500	(1,500)	2,500	(1,500)
Coursebook Production	1,500	3,000	(1,500)	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	12,000	(4,000)	15,500	(7,500)
Postage - Misc/Delivery	800	1,000	(200)	1,000	(200)
Accreditation Fees	3,000	3,000	-	3,000	-
Seminar Brochures	20,000	21,000	(1,000)	21,000	(1,000)
Facilities	279,000	234,000	45,000	232,357	46,643
Speakers & Program Develop	52,000	65,500	(13,500)	64,000	(12,000)

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Splits to Sections	100,000	100,100	(100)	100,100	(100)
CLE Seminar Committee	250	500	(250)	250	-
Image Library	5,080	4,680	400	4,680	400
Bar Outreach	15,000	11,600	3,400	16,600	(1,600)
Professionalism		2,000	(2,000)		-
Pro Bono CertificateS	3,800		3,800		3,800
Court Reporters	50,000	53,000	(3,000)	45,000	5,000
Outside Counsel Expenses	5,000	1,000	4,000	1,000	4,000
Litigation Expenses	35,250	25,500	9,750	35,500	(250)
Disability Expenses	10,000	7,500	2,500	7,500	2,500
Online Legal Research	71,684	73,500	(1,816)	63,581	8,103
Law Library	16,114	12,000	4,114	12,348	3,766
Translation Services	9,500	6,500	3,000	10,000	(500)
Practice Monitor Expenses		4,000	(4,000)		-
Staff Training- General	100,000	30,000	70,000	25,000	75,000
WSBA Connects	46,560	46,560	-	46,560	-
Recruiting and Advertising	7,000	7,000	-	7,000	-
Payroll Processing	49,000	49,000	-	49,000	-
Salary Surveys	2,900	2,900	-	2,900	-
Transfer to Indirect Expense	(158,900)	(834,730)	675,830	(161,774)	2,874
Library Materials/Resources	6,200	5,500	700	6,200	-
Prof Liab Insurance	850	850	-	850	-
Gifts to injured Clients	500,000	500,000	-	500,000	-
CPF Board	1,200	3,000	(1,800)	1,200	-
Rent - Olympia Office	2,500	2,500	-	1,500	1,000
Contract Lobbyist	20,000	5,000	15,000	20,000	(0)
Legislative Committee	2,500	2,500	-	3,000	(500)
BOG Legislative Committee	250	250	-	250	-
Licensing Forms	2,503	2,500	3	2,256	247
LPO Board Expenses	3,000	3,000	-	3,000	-
LPO Outreach	4,000	3,000	1,000	5,000	(1,000)
MCLE Board Expenses	2,600	2,000	600	2,500	100
Depreciation-Software	143,045		143,045		143,045
Casemaker/FastCase	136,436	136,436	-	136,436	-
Speakers & Program Development	1,500		1,500	1,500	-
New Lawyer Outreach Events	2,500	2,500	-	2,500	-
New Lawyers Committee	12,500	15,000	(2,500)	1,500	11,000
Open Sections Night		3,000	(3,000)		-
Disciplinary Board Expenses	1,500	10,000	(8,500)	4,000	(2,500)
Chief Hearing Officer	33,000	33,000	-	33,000	-
Hearing Officer Expenses	1,500	3,000	(1,500)	2,000	(500)
Hearing Officer Training	550	2,000	(1,450)	2,000	(1,450)
Outside Counsel	55,000	55,000	-	55,000	-
Court Rules Committee	2,250	3,000	(750)	3,000	(750)
Discipline Advisory Roundtable	375	500	(125)	500	(125)
Practice of Law Board	9,000	16,000	(7,000)	12,000	(3,000)
CPE Committee	3,750	5,000	(1,250)	5,000	(1,250)
Custodianship	2,500	2,500	-	1,500	1,000
Computer Hardware	60,000	29,000	31,000	38,000	22,000
Computer Software	112,200	29,000	83,200	29,000	83,200
Hardware Service & Warranties	55,000	60,000	(5,000)	55,000	-
Software Maint & Licensing	336,600	270,000	66,600	320,000	16,600
Telephone Hardware & Maint	7,000	10,000	(3,000)	7,000	-
Computer Supplies	10,000	15,000	(5,000)	10,000	-
Third Party Services	130,000	143,000	(13,000)	177,000	(47,000)
Transfer to Indirect Expenses	(710,800)		(710,800)	(772,680)	61,880
Trial Advocacy Expenses	5,000	2,500	2,500	2,500	2,500
Dues Statements	6,000	6,000	-	6,000	-
Annual or Other Meeting Expens	19,300	19,200	100	19,200	100
Attendance at BOG Meetings	5,075	4,175	900	4,175	900
Awards	6,630	9,650	(3,020)	9,650	(3,020)

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Breakfast/Lunch/Dinner Mtg Exp	5,500	6,000	(500)	6,000	(500)
Conference/Institute Expense	17,804		17,804		17,804
Executive Committee Expenses	88,195	91,470	(3,275)	91,470	(3,275)
Executive Comm Exp - Other	34,500	34,800	(300)	34,800	(300)
Honorarium	7,600	2,100	5,500	2,100	5,500
Ldship/Prof Develop/Retreats	69,200	71,550	(2,350)	71,550	(2,350)
Legislative/Lobbying	2,000	2,000	-	2,000	-
Membership & Recruiting Exp	19,800	20,100	(300)	20,100	(300)
Newsletter/Publication Expense	14,225	10,900	3,325	10,900	3,325
Per Member Charge	289,369	298,444	(9,075)	298,444	(9,075)
Reception/Forum Expense	39,270	37,970	1,300	29,470	9,800
New Lawyer Outreach	2,300	1,200	1,100	2,700	(400)
Scholarships/Donations/Grant	127,000	98,500	28,500	98,500	28,500
Section Committee Expense	6,200	6,700	(500)	6,700	(500)
Section Special Projects	11,450	12,050	(600)	12,050	(600)
Law School Outreach	13,000	7,300	5,700	9,300	3,700
MinI-CLE Expense	59,814	67,000	(7,186)	67,000	(7,186)
Seminar Expense - Sections	53,875	55,225	(1,350)	55,225	(1,350)
Website Expenses	7,340	7,300	40	7,300	40
Seminar Scholarships	2,625	2,625	-	2,625	-
TOTAL DIRECT EXPENSES:	4,782,961	4,652,514	130,447	4,657,240	125,721
INDIRECT EXPENSES:					
Salaries	11,889,463	12,311,249	(421,786)	11,894,023	(4,560)
Benefits	3,835,067	4,268,380	(433,313)	4,246,778	(411,712)
OTHER INDIRECT EXPENSE	3,732,639	3,715,030	17,609	3,612,782	119,857
TOTAL INDIRECT EXPENSES:	19,457,169	20,294,659	(837,490)	19,753,583	(296,415)
TOTAL ALL EXPENSES:	24,240,129	24,947,173	(707,043)	24,410,823	(170,694)
NET INCOME (LOSS):	(681,681)	(495,160)	(186,521)	267,143	(948,824)

FTEs 137.50

General Fund	(202,779)	(812,216)	(167,686)
CPF Fund	(128,559)	374,314	381,689
Sections	(288,184)	(33,944)	-
CLE	(62,159)	(23,314)	53,140

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
LIC-Licensing Revenue					
REVENUE:					
License Fees	16,531,113	16,200,000	331,113	16,317,618	213,495
TOTAL REVENUE	16,531,113	16,200,000	331,113	16,317,618	213,495
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
NET INCOME (LOSS):	16,531,113	16,200,000	331,113	16,317,618	213,495

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
ATJ-Access to Justice					
REVENUE:					
Work Study Grants		2,100	(2,100)		-
TOTAL REVENUE		2,100	(2,100)		-
DIRECT EXPENSES:					
Staff Travel/Parking	3,500	2,700	800	2,700	800
Staff Membership Dues	120	120	-	120	-
ATJ Board Retreat	2,000	2,000	-	2,000	-
Leadership Training	2,000	2,000	-	2,000	-
ATJ Board Expense	18,000	24,000	(6,000)	24,000	(6,000)
Public Defense	4,400	7,000	(2,600)	7,000	(2,600)
Conference/Institute Expense	17,804		17,804		17,804
Reception/Forum Expense	9,000	9,500	(500)	2,000	7,000
TOTAL DIRECT EXPENSES:	56,824	47,320	9,504	39,820	17,004
INDIRECT EXPENSES:					
Salaries	113,835	151,471	(37,636)	185,736	(71,901)
Benefits	44,524	54,307	(9,784)	80,467	(35,943)
OTHER INDIRECT EXPENSE	47,607	55,323	(7,716)	52,781	(5,174)
TOTAL INDIRECT EXPENSES:	205,965	261,101	(55,136)	318,984	(113,019)
TOTAL ALL EXPENSES:	262,789	308,421	(45,632)	358,804	(96,015)
NET INCOME (LOSS):	(262,789)	(306,321)	43,532	(358,804)	96,015
FTEs	1.60				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
ADMIN - Administration					
REVENUE:					
Interest - Investments	100,000	100,000	-	100,000	-
TOTAL REVENUE	100,000	100,000	-	100,000	-
DIRECT EXPENSES:					
Consulting Services	11,000		11,000		11,000
Staff Travel/Parking	4,200	4,200	-	4,200	-
Staff Membership Dues	-	950	(950)	950	(950)
Law Library	-	279	(279)	279	(279)
TOTAL DIRECT EXPENSES:	15,200	5,429	9,771	5,429	9,771
INDIRECT EXPENSES:					
Salaries	661,603	723,667	(62,064)	702,386	(40,783)
Benefits	202,703	246,682	(43,979)	230,920	(28,217)
OTHER INDIRECT EXPENSE	205,898	229,970	(24,072)	219,369	(13,471)
TOTAL INDIRECT EXPENSES:	1,070,204	1,200,318	(130,114)	1,152,675	(82,471)
TOTAL ALL EXPENSES:	1,085,404	1,205,747	(120,343)	1,158,104	(72,700)
NET INCOME (LOSS):	(985,404)	(1,105,747)	120,343	(1,058,104)	72,700
FTEs	6.92				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
ADMISS-Admissions					
REVENUE:					
Exam Soft Revenue	31,500	35,000	(3,500)	33,000	(1,500)
Bar Exam Fees	1,019,035	1,300,000	(280,965)	1,300,000	(280,965)
Bar Exam Late Fees	34,200		34,200		34,200
House Counsel Application Fee	30,000	60,000	(30,000)	37,200	(7,200)
Rule 9/Legal intern Fees	12,000	12,000	-	13,350	(1,350)
Foreign Law Consultant Fees	620		620		620
Special Admissions	7,020		7,020		7,020
TOTAL REVENUE	1,134,375	1,407,000	(272,625)	1,383,550	(249,175)
DIRECT EXPENSES:					
Depreciation		26,900	(26,900)		-
Postage	1,800	4,000	(2,200)	3,570	(1,770)
Staff Travel/Parking	17,000	14,900	2,100	14,900	2,100
Staff Membership Dues	800	650	150	650	150
Supplies	1,000	2,500	(1,500)	2,000	(1,000)
Conference Calls			-	4	(4)
Facility, Parking, Food	64,700	84,060	(19,360)	85,000	(20,300)
Examiner Fees	20,000	35,000	(15,000)	26,000	(6,000)
UBE Examinations	115,900	135,000	(19,100)	120,000	(4,100)
Board of Bar Examiners	6,000	30,000	(24,000)	28,500	(22,500)
Bar Exam Proctors	27,000	31,000	(4,000)	30,000	(3,000)
Character & Fitness Board Exp	12,000	20,000	(8,000)	15,000	(3,000)
Disability Accommodations	10,000	20,000	(10,000)	17,250	(7,250)
Character & Fitness Investi	300	900	(600)	500	(200)
Law School Visits	920	1,600	(680)	1,600	(680)
Depreciation-Software	22,778		22,778		22,778
Court Reporters	15,000	18,000	(3,000)	15,000	-
Online Legal Research	3,345	3,675	(330)	3,675	(330)
Law Library	150	1,116	(966)	1,116	(966)
TOTAL DIRECT EXPENSES:	318,693	429,301	(110,608)	364,765	(46,072)
INDIRECT EXPENSES:					
Salaries	479,196	547,525	(68,329)	534,949	(55,753)
Benefits	173,728	205,448	(31,720)	204,543	(30,815)
OTHER INDIRECT EXPENSE	194,889	195,956	(1,067)	186,931	7,958
TOTAL INDIRECT EXPENSES:	847,813	948,929	(101,117)	926,423	(78,610)
TOTAL ALL EXPENSES:	1,166,506	1,378,230	(211,725)	1,291,188	(124,682)
NET INCOME (LOSS):	(32,131)	28,770	(60,900)	92,362	(124,493)

FTEs 6.55

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
BOG - Board of Governors					
REVENUE:					
				-	
DIRECT EXPENSES:					
Consulting Services		5,000	(5,000)	5,000	(5,000)
Staff Travel/Parking		400	(400)		-
Leadership Training	50,000		50,000		50,000
Washington Leadership Institute		100,000	(100,000)	100,000	(100,000)
BOG Meetings	210,500	210,500	-	210,500	-
BOG Committees' Expenses	30,000	30,000	-	30,000	-
BOG Retreat	15,000	15,000	-	15,000	-
BOG Conference Attendance	44,000	44,000	-	44,000	-
BOG Travel & Outreach	35,000	35,000	-	30,000	5,000
BOG Elections	12,000		12,000		12,000
President's Dinner	10,000		10,000		10,000
TOTAL DIRECT EXPENSES:	406,500	439,900	(33,400)	434,500	(28,000)
INDIRECT EXPENSES:					
Salaries	116,541	69,756	46,785	66,113	50,428
Benefits	41,926	26,595	15,331	20,407	21,519
OTHER INDIRECT EXPENSE	52,070	28,811	23,259	27,490	24,580
TOTAL INDIRECT EXPENSES:	210,537	125,162	85,375	114,010	96,527
TOTAL ALL EXPENSES:	617,037	565,062	51,975	548,510	68,527
NET INCOME (LOSS):	(617,037)	(565,062)	(51,975)	(548,510)	(68,527)

FTEs 1.75

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
COMM-Communication Strategies					
REVENUE:					
WSBA Logo Merchandise Sales	-		-	343	(343)
APEX Dinner	-	40,000		2,250	(2,250)
50 Year Member Tribute Lunch	-			300	(300)
TOTAL REVENUE	-	40,000	(40,000)	2,893	(2,893)
DIRECT EXPENSES:					
Staff Travel/Parking	4,700	4,700	-	4,700	-
Staff Membership Dues	1,183	1,515	(332)	1,515	(332)
Subscriptions	3,052	10,050	(6,998)	3,000	52
Digital/Online Development	800	1,450	(650)	1,450	(650)
Telephone	300	325	(25)	325	(25)
Conference Calls	302		302	30	272
Miscellaneous	5,000		5,000		5,000
APEX Dinner Expenses	25,000	70,000	(45,000)	23,000	2,000
50 Year Member Tribute Lunch	10,708	8,000	2,708	10,708	0
Communications Outreach	25,000	15,000	10,000	34,000	(9,000)
TOTAL DIRECT EXPENSES:	76,045	111,040	(34,995)	78,728	(2,683)
INDIRECT EXPENSES:					
Salaries	257,297	310,102	(52,805)	297,765	(40,468)
Benefits	83,426	118,091	(34,665)	117,948	(34,522)
OTHER INDIRECT EXPENSE	113,165	127,922	(14,757)	122,055	(8,890)
TOTAL INDIRECT EXPENSES:	453,887	556,115	(102,228)	537,768	(83,881)
TOTAL ALL EXPENSES:	529,932	667,155	(137,223)	616,496	(86,563)
NET INCOME (LOSS):	(529,932)	(627,155)	97,223	(613,603)	83,671
FTEs	3.80				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
CBS-Conference and Broadcast Services					
REVENUE:					
				-	
DIRECT EXPENSES:					
Translation Services		5,500	(5,500)	9,000	(9,000)
TOTAL DIRECT EXPENSES:		5,500	(5,500)	9,000	(9,000)
INDIRECT EXPENSES:					
Salaries	-	439,469	(439,469)	407,873	(407,873)
Benefits	-	175,469	(175,469)	159,798	(159,798)
OTHER INDIRECT EXPENSE	-	204,826	(204,826)	195,453	(195,453)
TOTAL INDIRECT EXPENSES:	-	819,763	(819,763)	763,124	(763,124)
TOTAL ALL EXPENSES:	-	825,263	(825,263)	772,124	(772,124)
NET INCOME (LOSS):	-	(825,263)	825,263	(772,124)	772,124

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Rereforecast - BOG Approved	FY2021 v3 vs Rereforecast
Office of Disciplinary Counsel					
REVENUE:					
Audit Revenue	2,500	2,500	-	2,500	-
Recovery of Discipline Costs	80,000	90,000	(10,000)	90,000	(10,000)
Discipline History Summary	15,000	14,000	1,000	14,000	1,000
Practice Monitor Fees		4,000	(4,000)		-
TOTAL REVENUE	97,500	110,500	(13,000)	106,500	(9,000)
DIRECT EXPENSES:					
Depreciation		2,300	(2,300)	2,300	(2,300)
Publications Production	250	250	-	250	-
Staff Travel/Parking	35,000	35,000	-	35,000	-
Staff Membership Dues	5,035	4,111	924	4,877	158
Telephone	2,900	2,300	600	2,849	51
Court Reporters	35,000	35,000	-	30,000	5,000
Outside Counsel Expenses	5,000	1,000	4,000	1,000	4,000
Litigation Expenses	35,000	25,000	10,000	35,000	-
Disability Expenses	10,000	7,500	2,500	7,500	2,500
Online Legal Research	53,288	53,288	-	43,188	10,099
Law Library	12,000	6,700	5,300	5,800	6,200
Translation Services	1,000	1,000	-	1,000	-
Practice Monitor Expenses		4,000	(4,000)		-
TOTAL DIRECT EXPENSES:	194,473	177,449	17,024	168,765	25,708
INDIRECT EXPENSES:					
Salaries	3,627,767	3,676,010	(48,243)	3,599,769	27,998
Benefits	1,097,713	1,209,863	(112,150)	1,196,980	(99,267)
OTHER INDIRECT EXPENSE	1,100,901	1,064,367	36,534	1,015,202	85,699
TOTAL INDIRECT EXPENSES:	5,826,381	5,950,240	(123,858)	5,811,951	14,430
TOTAL ALL EXPENSES:	6,020,854	6,127,688	(106,834)	5,980,716	40,138
NET INCOME (LOSS):	(5,923,354)	(6,017,188)	93,834	(5,874,216)	(49,138)
FTEs	37.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
DIV-Diversity					
REVENUE:					
Donations & Grants	125,000	125,000	-	130,000	(5,000)
Work Study Grants	10,374	10,374	-	5,187	5,187
TOTAL REVENUE	135,374	135,374	-	135,187	187
DIRECT EXPENSES:					
Staff Travel/Parking	4,000	6,000	(2,000)	4,000	-
Staff Membership Dues	640	980	(340)	640	-
Committee for Diversity	4,900	6,000	(1,100)	6,000	(1,100)
Diversity Events & Projects	17,250	15,750	1,500	15,250	2,000
Internal Diversity Outreach	-	200	(200)	200	(200)
TOTAL DIRECT EXPENSES:	26,790	28,930	(2,140)	26,090	700
INDIRECT EXPENSES:					
Salaries	193,096	341,233	(148,137)	187,061	6,035
Benefits	59,149	114,807	(55,657)	81,042	(21,893)
OTHER INDIRECT EXPENSE	73,195	111,519	(38,324)	106,386	(33,191)
TOTAL INDIRECT EXPENSES:	325,440	567,558	(242,118)	374,489	(49,049)
TOTAL ALL EXPENSES:	352,230	596,488	(244,258)	400,579	(48,349)
NET INCOME (LOSS):	(216,856)	(461,114)	244,258	(265,392)	48,536
FTEs	2.46				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
FOUND-Foundation					
REVENUE:					
				-	
DIRECT EXPENSES:					
Consulting Services	3,000	3,000	-	3,000	-
Postage	500	500	-	500	-
Printing & Copying	900	900	-	900	-
Staff Travel/Parking	500	750	(250)	500	-
Supplies	250	250	-	250	-
Special Events	5,000	5,000	-	5,000	-
Board of Trustees	2,000	3,000	(1,000)	2,000	-
TOTAL DIRECT EXPENSES:	12,150	13,400	(1,250)	12,150	-
INDIRECT EXPENSES:					
Salaries	76,759	90,008	(13,249)	70,951	5,808
Benefits	15,863	31,638	(15,775)	30,738	(14,875)
OTHER INDIRECT EXPENSE	29,754	30,186	(432)	28,864	890
TOTAL INDIRECT EXPENSES:	122,376	151,832	(29,456)	130,553	(8,177)
TOTAL ALL EXPENSES:	134,526	165,232	(30,706)	142,703	(8,177)
NET INCOME (LOSS):	(134,526)	(165,232)	30,706	(142,703)	8,177
FTEs	1.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
HR-Human Resources					
REVENUE:					
				-	
DIRECT EXPENSES:					
Consulting Services	37,500	75,000	(37,500)	75,000	(37,500)
Staff Travel/Parking	741	250	491	250	491
Staff Membership Dues	193	870	(677)	385	(192)
Subscriptions	3,505	2,100	1,405	2,239	1,266
Staff Training- General	100,000	30,000	70,000	25,000	75,000
Recruiting and Advertising	7,000	7,000	-	7,000	-
Payroll Processing	49,000	49,000	-	49,000	-
Salary Surveys	2,900	2,900	-	2,900	-
Transfer to Indirect Expense	(200,839)	(167,120)	(33,719)	(161,774)	(39,065)
INDIRECT EXPENSES:					
Salaries	288,452	271,913	16,539	267,155	21,297
Benefits	85,241	86,580	(1,339)	37,600	47,641
OTHER INDIRECT EXPENSE	84,930	(129,378)	214,308	34,362	50,568
				-	
TOTAL INDIRECT EXPENSES:	458,623	229,115	229,508	339,117	119,506
TOTAL ALL EXPENSES:	458,623	229,115	229,508	339,117	119,506
NET INCOME (LOSS):	(458,623)	(229,115)	(229,508)	(339,117)	(119,506)

FTEs 3.00

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
CLERK-Law Clerk Program					
REVENUE:					
Law Clerk Fees	190,000	172,000	18,000	191,362	(1,362)
Law Clerk Application Fees	3,000	2,700	300	3,200	(200)
TOTAL REVENUE	193,000	174,700	18,300	194,562	(1,562)
DIRECT EXPENSES:					
Staff Travel/Parking	300	600	(300)	400	(100)
Subscriptions	250	250	-	250	-
Character & Fitness Investi	100	100	-	100	-
Law Clerk Board	7,000	10,000	(3,000)	6,000	1,000
Law Clerk Outreach	3,000	3,000	-	6,000	(3,000)
TOTAL DIRECT EXPENSES:	10,650	13,950	(3,300)	12,750	(2,100)
INDIRECT EXPENSES:					
Salaries	49,392	92,121	(42,729)	98,336	(48,944)
Benefits	18,957	34,343	(15,386)	37,600	(18,643)
OTHER INDIRECT EXPENSE	26,779	36,016	(9,237)	34,362	(7,583)
TOTAL INDIRECT EXPENSES:	95,128	162,479	(67,351)	170,298	(75,170)
TOTAL ALL EXPENSES:	105,778	176,429	(70,651)	183,048	(77,270)
NET INCOME (LOSS):	87,222	(1,729)	88,951	11,514	75,708
FTEs	0.90				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
LEG-Legislative					
REVENUE:					
				-	
DIRECT EXPENSES:					
Staff Travel/Parking	4,550	2,500	2,050	2,500	2,050
Staff Membership Dues	450	450	-	450	-
Subscriptions	2,000	2,000	-	2,000	-
Rent - Olympia Office	2,500	2,500	-	1,500	1,000
Contract Lobbyist	20,000	5,000	15,000	20,000	(0)
Legislative Committee	2,500	2,500	-	3,000	(500)
BOG Legislative Committee	250	250	-	250	-
TOTAL DIRECT EXPENSES:	32,250	15,200	17,050	29,700	2,550
INDIRECT EXPENSES:					
Salaries	70,311	82,883	(12,572)	87,076	(16,765)
Benefits	26,844	30,627	(3,782)	34,491	(7,647)
OTHER INDIRECT EXPENSE	29,754	31,695	(1,940)	30,239	(485)
				-	
TOTAL INDIRECT EXPENSES:	126,910	145,204	(18,294)	151,806	(24,896)
				-	
TOTAL ALL EXPENSES:	159,159	160,404	(1,245)	181,506	(22,347)
NET INCOME (LOSS):	(159,159)	(160,404)	1,245	(181,506)	22,347
FTEs	1.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
LICMR-Licensing & Membership Records					
REVENUE:					
Status Certificate Fees	26,300	22,000	4,300	25,000	1,300
Investigation Fees	24,000	22,700	1,300	24,000	-
Pro Hac Vice	274,800	270,000	4,800	290,000	(15,200)
Member Contact Information	11,000	10,000	1,000	11,000	-
Photo Bar Card Sales	350	300	50	350	-
TOTAL REVENUE	336,450	325,000	11,450	350,350	(13,900)
DIRECT EXPENSES:					
Depreciation	1,151	13,850	(12,699)	13,850	(12,699)
Postage	18,300	19,500	(1,200)	19,500	(1,200)
Licensing Forms	2,500	2,438	63	2,253	247
TOTAL DIRECT EXPENSES:	21,951	35,788	(13,837)	35,603	(13,652)
INDIRECT EXPENSES:					
Salaries	343,552	386,870	(43,318)	341,930	1,622
Benefits	127,131	129,932	(2,801)	126,335	796
OTHER INDIRECT EXPENSE	113,066	121,037	(7,972)	115,458	(2,392)
TOTAL INDIRECT EXPENSES:	583,749	637,839	(54,091)	583,723	26
TOTAL ALL EXPENSES:	605,700	673,627	(67,927)	619,326	(13,626)
NET INCOME (LOSS):	(269,250)	(348,627)	79,377	(268,976)	(274)
FTEs	3.80				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
LLLT-Limited License Legal Technician					
REVENUE:					
Seminar Registrations	1,750	14,655	(12,905)	4,344	(2,594)
LLLT Exam Late Fee	600		600		600
LLLT License Fees	10,905	7,250	3,655	5,736	5,169
LLLT Exam Fees	9,000	4,500	4,500	6,280	2,720
Investigation Fees	300	300	-	300	-
LLLT Late License Fees	412	300	112	300	112
LLLT Waiver Fees	300	300	-	150	150
Member Late Fees	-	300	(300)	150	(150)
TOTAL REVENUE	23,267	27,605	(4,338)	17,260	6,007
DIRECT EXPENSES:					
Postage	-	20	(20)	20	(20)
Staff Travel/Parking Facility, Parking, Food	200	600	(400)	600	(400)
LLLT Board	7,000	18,000	(11,000)	14,000	(7,000)
LLLT Outreach	1,000	3,000	(2,000)	4,000	(3,000)
Exam Writing	-	14,178	(14,178)	10,750	(10,750)
LLLT Education	-	5,650	(5,650)	2,500	(2,500)
Editorial Advis Committee Exp		800	(800)		-
Licensing Forms	3	3	1	3	1
TOTAL DIRECT EXPENSES:	8,203	42,851	(34,648)	31,873	(23,670)
INDIRECT EXPENSES:					
Salaries	62,533	103,330	(40,797)	103,650	(41,117)
Benefits	23,558	37,782	(14,224)	39,631	(16,073)
OTHER INDIRECT EXPENSE	29,754	38,467	(8,713)	36,836	(7,082)
TOTAL INDIRECT EXPENSES:	115,845	179,579	(63,734)	180,117	(64,272)
TOTAL ALL EXPENSES:	124,048	222,430	(98,382)	211,990	(87,941)
NET INCOME (LOSS):	(100,781)	(194,825)	94,044	(194,730)	93,949
FTEs	1.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
LPO-Limited Practice Officers					
REVENUE:					
Investigation Fees	1,000	1,000	-	1,000	-
LPO Examination Fees	16,000	26,000	(10,000)	26,800	(10,800)
LPO Exam Late Fee	2,400		2,400		2,400
LPO License Fees	171,400	173,900	(2,500)	172,517	(1,117)
LPO Late License Fees	4,500	4,590	(90)	3,088	1,412
Accredited Program Fees		6,000	(6,000)		-
Member Late Fees		900	(900)	1,800	(1,800)
TOTAL REVENUE	195,300	212,390	(17,090)	205,205	(9,905)
DIRECT EXPENSES:					
Postage		480	(480)		-
Printing & Copying	100	200	(100)		100
Staff Travel/Parking	500	100	400	500	-
Facility, Parking, Food	100	6,890	(6,790)	24	76
Exam Writing	9,750	14,178	(4,428)	9,750	-
Online Legal Research	1,672	1,838	(165)	1,838	(165)
Law Library	3,663	279	3,384	279	3,384
Licensing Forms		60	(60)		-
LPO Board Expenses	3,000	3,000	-	3,000	-
LPO Outreach	4,000	3,000	1,000	5,000	(1,000)
TOTAL DIRECT EXPENSES:	22,785	30,025	(7,239)	20,391	2,395
INDIRECT EXPENSES:					
Salaries	29,238	86,688	(57,450)	83,983	(54,745)
Benefits	11,115	31,309	(20,194)	32,112	(20,997)
OTHER INDIRECT EXPENSE	14,877	31,265	(16,388)	29,964	(15,087)
TOTAL INDIRECT EXPENSES:	55,230	149,262	(94,032)	146,059	(90,829)
TOTAL ALL EXPENSES:	78,015	179,287	(101,272)	166,450	(88,435)
NET INCOME (LOSS):	117,285	33,103	84,182	38,755	78,530

FTEs 0.50

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
MCLE-Mandatory Continuing Legal Education					
REVENUE:					
Accredited Program Fees	480,000	534,000	(54,000)	516,700	(36,700)
Form 1 Late Fee	150,000	150,000	-	170,000	(20,000)
Member Late Fees	2,700	201,800	(199,100)	191,000	(188,300)
Annual Accredited Sponsor Fees	42,250	43,000	(750)	41,750	500
Attendance Late Fees	80,000	85,000	(5,000)	90,000	(10,000)
COMITY Certificates - Request	13,000	13,000	-	13,000	-
COMITY Certificates - Submit	-	16,000	(16,000)	16,000	(16,000)
TOTAL REVENUE	767,950	1,042,800	(274,850)	1,038,450	(270,500)
DIRECT EXPENSES:					
Depreciation		250,000	(250,000)	250,000	(250,000)
Staff Travel/Parking	50		50	50	-
Staff Membership Dues	500	500	-	500	-
Online Legal Research	1,672	1,838	(165)	1,838	(165)
Law Library	150	279	(129)	279	(129)
MCLE Board Expenses	2,600	2,000	600	2,500	100
Depreciation-Software	143,045		143,045		143,045
TOTAL DIRECT EXPENSES:	148,018	254,617	(106,599)	255,167	(107,149)
INDIRECT EXPENSES:					
Salaries	266,722	424,678	(157,956)	509,354	(242,632)
Benefits	94,034	123,201	(29,167)	139,871	(45,837)
OTHER INDIRECT EXPENSE	113,066	133,971	(20,906)	127,828	(14,762)
TOTAL INDIRECT EXPENSES:	473,822	681,850	(208,028)	777,053	(303,231)
TOTAL ALL EXPENSES:	621,839	936,467	(314,627)	1,032,220	(410,380)
NET INCOME (LOSS):	146,111	106,333	39,777	6,230	139,880
FTEs	3.80				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
MAP-Member Wellness Program					
REVENUE:					
Diversion	8,000	6,750	1,250	6,750	1,250
TOTAL REVENUE	8,000	6,750	1,250	6,750	1,250
DIRECT EXPENSES:					
Publications Production		200	(200)	200	(200)
Staff Membership Dues	225	225	-	225	-
Prof Liab Insurance	850	850	-	850	-
TOTAL DIRECT EXPENSES:	1,075	1,275	(200)	1,275	(200)
INDIRECT EXPENSES:					
Salaries	52,342	87,698	(35,356)	82,545	(30,203)
Benefits	24,619	35,010	(10,392)	26,410	(1,791)
OTHER INDIRECT EXPENSE	14,877	25,948	(11,071)	24,741	(9,864)
TOTAL INDIRECT EXPENSES:	91,838	148,656	(56,818)	133,696	(41,858)
TOTAL ALL EXPENSES:	92,913	149,931	(57,018)	134,971	(42,058)
NET INCOME (LOSS):	(84,913)	(143,181)	58,268	(128,221)	43,308
FTEs	0.50				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
MSE-Member Services and Engagement					
REVENUE:					
Royalties	49,250	42,500	6,750	49,250	-
NMP Product Sales	80,000	70,000	10,000	80,000	-
Sponsorships		800	(800)		-
Seminar Registrations	15,000	15,000	-	15,000	-
Trial Advocacy Program	10,000	10,000	-	10,000	-
TOTAL REVENUE	154,250	138,300	15,950	154,250	-
DIRECT EXPENSES:					
YLL Section Program	1,500	1,100	400	1,100	400
CLE Comps	1,000	1,000	-	1,000	-
Staff Travel/Parking	2,500	2,500	-	2,500	-
Staff Membership Dues	490	445	45	445	45
Subscriptions	500	500	-	500	-
Conference Calls	300	300	-	300	-
Speakers & Program Develop		1,500	(1,500)		-
Library Materials/Resources	6,200	5,500	700	6,200	-
Speakers & Program Development	1,500		1,500	1,500	-
New Lawyer Outreach Events	2,500	2,500	-	2,500	-
New Lawyers Committee	12,500	15,000	(2,500)	1,500	11,000
Open Sections Night		3,000	(3,000)		-
Trial Advocacy Expenses	5,000	2,500	2,500	2,500	2,500
Reception/Forum Expense	4,000	4,000	-	3,000	1,000
Scholarships/Donations/Grant	5,000	2,500	2,500	2,500	2,500
TOTAL DIRECT EXPENSES:	42,990	42,345	645	25,545	17,445
INDIRECT EXPENSES:					
Salaries	286,011	326,272	(40,261)	330,563	(44,552)
Benefits	87,848	119,569	(31,721)	143,212	(55,364)
OTHER INDIRECT EXPENSE	122,884	122,170	714	116,557	6,327
TOTAL INDIRECT EXPENSES:	496,743	568,011	(71,268)	590,332	(93,589)
TOTAL ALL EXPENSES:	539,733	610,356	(70,623)	615,877	(76,144)
NET INCOME (LOSS):	(385,483)	(472,056)	86,573	(461,627)	76,144

FTEs

4.13

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
MBEN-Membership Benefits					
REVENUE:					
Sponsorships	9,000	9,000	-	9,000	-
Internet Sales	19,000	12,000	7,000	19,000	-
TOTAL REVENUE	28,000	21,000	7,000	28,000	-
DIRECT EXPENSES:					
Transcription Services	1,500	1,500	-	1,500	-
Conference Calls	2,000		2,000		2,000
Speakers & Program Develop	2,000	2,000	-	2,000	-
WSBA Connects	46,560	46,560	-	46,560	-
Casemaker/FastCase	136,436	136,436	-	136,436	-
TOTAL DIRECT EXPENSES:	188,496	186,496	2,000	186,496	2,000
INDIRECT EXPENSES:					
Salaries	77,694	53,322	24,372	74,151	3,543
Benefits	22,582	19,453	3,129	32,124	(9,542)
OTHER INDIRECT EXPENSE	34,515	19,737	14,777	18,968	15,547
TOTAL INDIRECT EXPENSES:	134,790	92,512	42,278	125,243	9,547
TOTAL ALL EXPENSES:	323,286	279,008	44,278	311,739	11,547
NET INCOME (LOSS):	(295,286)	(258,008)	(37,278)	(283,739)	(11,547)
FTEs	1.16				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
BN-Bar News					
REVENUE:					
Royalties	1,500		1,500	1,216	284
BNews Display Advertising	300,000	297,500	2,500	423,500	(123,500)
BNews Subscript/Single Issues	350	350	-	350	-
BNews Classified Advertising	11,500	12,500	(1,000)	12,500	(1,000)
BNews Gen Announcements	15,000	17,500	(2,500)	20,000	(5,000)
BNews Prof Announcements	20,000	21,000	(1,000)	25,000	(5,000)
Job Target Advertising	120,000	112,500	7,500	120,000	-
TOTAL REVENUE	468,350	461,350	7,000	602,566	(134,216)
DIRECT EXPENSES:					
Bad Debt Expense	750	2,000	(1,250)	2,000	(1,250)
Postage	95,000	89,000	6,000	95,000	-
Printing & Copying	250,000	250,000	-	250,000	-
Staff Membership Dues	615	615	-	615	-
Digital/Online Development	11,000	12,000	(1,000)	13,200	(2,200)
Graphics/Artwork	1,500	3,500	(2,000)	2,000	(500)
Outside Sales Expense	90,000		90,000	118,500	(28,500)
Editorial Advis Committee Exp	800		800	800	-
TOTAL DIRECT EXPENSES:	449,665	357,115	92,550	482,115	(32,450)
INDIRECT EXPENSES:					
Salaries	199,458	206,395	(6,937)	216,483	(17,025)
Benefits	61,936	79,696	(17,760)	85,752	(23,816)
OTHER INDIRECT EXPENSE	84,105	73,488	10,617	70,099	14,006
TOTAL INDIRECT EXPENSES:	345,499	359,579	(14,081)	372,334	(26,835)
TOTAL ALL EXPENSES:	795,164	716,694	78,469	854,449	(59,285)
NET INCOME (LOSS):	(326,814)	(255,344)	(71,469)	(251,883)	(74,930)

FTEs 2.83

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Office of Executive Director					
REVENUE:					
				-	
DIRECT EXPENSES:					
Staff Travel/Parking		5,400	(5,400)	5,400	(5,400)
Staff Membership Dues		1,700	(1,700)	1,700	(1,700)
Telephone		1,000	(1,000)		-
ABA Delegates	5,000		5,000		5,000
Section/Committee Chair Mtgs	500		500		500
Washington Leadership Institute	80,000		80,000		80,000
ED Travel & Outreach	5,000	5,000	-	5,000	-
BOG Elections	1		1		1
Law Library	150	279	(129)	279	(129)
TOTAL DIRECT EXPENSES:	101,651	13,379	88,272	12,379	89,272
INDIRECT EXPENSES:					
Salaries	399,638	247,104	152,534	382,572	17,066
Benefits	125,357	71,129	54,228	118,089	7,268
OTHER INDIRECT EXPENSE	89,262	41,829	47,433	39,860	49,402
TOTAL INDIRECT EXPENSES:	614,257	360,062	254,195	540,521	73,736
TOTAL ALL EXPENSES:	715,909	373,441	342,468	552,900	163,009
NET INCOME (LOSS):	(715,909)	(373,441)	(342,468)	(552,900)	(163,009)
FTEs	3.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
OGC-Office of General Counsel					
REVENUE:					
Copy Fees				4	(4)
TOTAL REVENUE			-	4	(4)
DIRECT EXPENSES:					
Depreciation	1,668	3,336	(1,668)	3,336	(1,668)
Staff Travel/Parking	100	300	(200)	300	(200)
Staff Membership Dues	1,500	1,500	-	2,725	(1,225)
Litigation Expenses	250	500	(250)	500	(250)
Online Legal Research	10,034	11,025	(991)	11,205	(1,171)
Law Library		1,673	(1,673)	2,921	(2,921)
Court Rules Committee	2,250	3,000	(750)	3,000	(750)
Discipline Advisory Roundtable	375	500	(125)	500	(125)
Custodianship	2,500	2,500	-	1,500	1,000
TOTAL DIRECT EXPENSES:	18,677	24,334	(5,657)	25,987	(7,310)
INDIRECT EXPENSES:					
Salaries	597,771	600,907	(3,136)	460,618	137,153
Benefits	164,926	198,081	(33,156)	159,114	5,812
OTHER INDIRECT EXPENSE	189,757	167,751	22,005	159,991	29,766
TOTAL INDIRECT EXPENSES:	952,454	966,739	(14,286)	779,723	172,731
TOTAL ALL EXPENSES:	971,131	991,073	(19,942)	805,710	165,420
NET INCOME (LOSS):	(971,131)	(991,073)	19,942	(805,706)	(165,424)
FTEs	6.38				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
OGCDB-Office of General Counsel Disciplinary Board					
REVENUE:					
				-	
DIRECT EXPENSES:					
Staff Membership Dues	100	200	(100)	100	-
Law Library		1,116	(1,116)	1,116	(1,116)
Disciplinary Board Expenses	1,500	10,000	(8,500)	4,000	(2,500)
Chief Hearing Officer	33,000	33,000	-	33,000	-
Hearing Officer Expenses	1,500	3,000	(1,500)	2,000	(500)
Hearing Officer Training	550	2,000	(1,450)	2,000	(1,450)
Outside Counsel	55,000	55,000	-	55,000	-
TOTAL DIRECT EXPENSES:	91,650	104,316	(12,666)	97,216	(5,566)
INDIRECT EXPENSES:					
Salaries	93,398	104,449	(11,051)	231,661	(138,263)
Benefits	32,566	40,403	(7,837)	80,024	(47,458)
OTHER INDIRECT EXPENSE	38,680	44,656	(5,976)	42,609	(3,929)
				-	
TOTAL INDIRECT EXPENSES:	164,644	189,508	(24,864)	354,294	(189,650)
				-	
TOTAL ALL EXPENSES:	256,294	293,824	(37,530)	451,510	(195,216)
NET INCOME (LOSS):	(256,294)	(293,824)	37,530	(451,510)	195,216
FTEs	1.30				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
OUTENG-Outreach and Engagement					
REVENUE:					
				-	
DIRECT EXPENSES:					
Staff Travel/Parking	1,400		1,400		1,400
Staff Membership Dues	1,152	825	327	825	327
ABA Delegates	5,600	5,600	-	5,000	600
Section/Committee Chair Mtgs	600	600	-	600	-
Jud Recommend Committee	4,500	4,500	-	2,000	2,500
BOG Elections	-	6,500	(6,500)	6,500	(6,500)
Bar Outreach	15,000	11,600	3,400	16,600	(1,600)
Professionalism		2,000	(2,000)		-
TOTAL DIRECT EXPENSES:	28,252	31,625	(3,373)	31,525	(3,273)
INDIRECT EXPENSES:					
Salaries	149,495	231,494	(81,999)	198,420	(48,925)
Benefits	51,981	81,766	(29,785)	78,596	(26,615)
OTHER INDIRECT EXPENSE	59,508	78,669	(19,161)	75,047	(15,539)
					-
TOTAL INDIRECT EXPENSES:	260,983	391,929	(130,946)	352,063	(91,080)
				-	
TOTAL ALL EXPENSES:	289,235	423,554	(134,319)	383,588	(94,353)
NET INCOME (LOSS):	(289,235)	(423,554)	134,319	(383,588)	94,353
FTEs	2.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Rerecast - BOG Approved	FY2021 v3 vs Rerecast
PLB-Practice Law Board					
REVENUE:					
				-	
DIRECT EXPENSES:					
Practice of Law Board	9,000	16,000	(7,000)	12,000	(3,000)
TOTAL DIRECT EXPENSES:	9,000	16,000	(7,000)	12,000	(3,000)
INDIRECT EXPENSES:					
Salaries	26,203	38,689	(12,486)	39,116	(12,913)
Benefits	6,209	13,044	(6,835)	13,512	(7,303)
OTHER INDIRECT EXPENSE	4,463	11,528	(7,065)	10,996	(6,533)
				-	
TOTAL INDIRECT EXPENSES:	36,875	63,261	(26,386)	63,624	(26,749)
				-	
TOTAL ALL EXPENSES:	45,875	79,261	(33,386)	75,624	(29,749)
NET INCOME (LOSS):	(45,875)	(79,261)	33,386	(75,624)	29,749
FTEs	0.15				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Rereforecast - BOG Approved	FY2021 v3 vs Rereforecast
PRP-Professional Responsibility Program					
REVENUE:					
				-	
DIRECT EXPENSES:					
Staff Travel/Parking	3,000	4,000	(1,000)	4,000	(1,000)
Staff Membership Dues	375	375	-		375
Law Library		279	(279)	279	(279)
CPE Committee	3,750	5,000	(1,250)	5,000	(1,250)
TOTAL DIRECT EXPENSES:	7,125	9,654	(2,529)	9,279	(2,154)
INDIRECT EXPENSES:					
Salaries	161,077	159,873	1,204	160,115	962
Benefits	65,273	56,961	8,312	55,310	9,963
OTHER INDIRECT EXPENSE	50,359	44,683	5,676	42,609	7,750
TOTAL INDIRECT EXPENSES:	276,709	261,517	15,192	258,034	18,675
TOTAL ALL EXPENSES:	283,834	271,171	12,663	267,313	16,521
NET INCOME (LOSS):	(283,834)	(271,171)	(12,663)	(267,313)	(16,521)
FTEs	1.69				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Rereforecast - BOG Approved	FY2021 v3 vs Rereforecast
PSP-Public Service Programs					
REVENUE:					
Donations & Grants	130,000	125,000	5,000	135,000	(5,000)
PSP Product Sales	200	1,000	(800)	200	-
Work Study Grants		2,100	(2,100)		-
TOTAL REVENUE	130,200	128,100	2,100	135,200	(5,000)
DIRECT EXPENSES:					
Donations/Sponsorships/Grants	233,193	221,777	11,416	205,688	27,505
Staff Travel/Parking	2,000	2,000	-	2,000	-
Pro Bono& Legal Aid Committee	2,500	2,000	500	2,000	500
Day of Service	27,000	25,000	2,000	30,500	(3,500)
Pro Bono CertificateS	3,800		3,800		3,800
TOTAL DIRECT EXPENSES:	268,493	250,777	17,716	240,188	28,305
INDIRECT EXPENSES:					
Salaries	72,710	117,048	(44,338)	95,912	(23,202)
Benefits	25,457	42,433	(16,977)	41,552	(16,095)
OTHER INDIRECT EXPENSE	29,754	44,372	(14,618)	42,334	(12,580)
TOTAL INDIRECT EXPENSES:	127,921	203,853	(75,932)	179,798	(51,877)
TOTAL ALL EXPENSES:	396,414	454,630	(58,216)	419,986	(23,572)
NET INCOME (LOSS):	(266,214)	(326,530)	60,316	(284,786)	18,572
FTEs	1.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
PUB-Publication and Design Services					
REVENUE:					
				-	
DIRECT EXPENSES:					
Equipment, Hardware & Software	300	330	(30)	330	(30)
Subscriptions	200	262	(62)	262	(62)
Supplies	150	300	(150)	300	(150)
Image Library	5,080	4,680	400	4,680	400
TOTAL DIRECT EXPENSES:	5,730	5,572	158	5,572	158
INDIRECT EXPENSES:					
Salaries	53,952	75,007	(21,055)	74,534	(20,582)
Benefits	19,005	28,759	(9,754)	29,523	(10,518)
OTHER INDIRECT EXPENSE	25,886	31,403	(5,517)	29,964	(4,078)
TOTAL INDIRECT EXPENSES:	98,843	135,169	(36,326)	134,021	(35,178)
TOTAL ALL EXPENSES:	104,573	140,741	(36,168)	139,593	(35,020)
NET INCOME (LOSS):	(104,573)	(140,741)	36,168	(139,593)	35,020
FTEs	0.87				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
SECT-Sections Administration					
REVENUE:					
Reimbursements From Sections	300,000	300,000	-	300,000	-
TOTAL REVENUE	300,000	300,000	-	300,000	-
DIRECT EXPENSES:					
Staff Travel/Parking	1,740	1,200	540	1,200	540
Staff Membership Dues	125	125	-	125	-
Subscriptions	410	372	38	410	-
Conference Calls	300	300	-	300	-
Miscellaneous	300	300	-	300	-
Section/Committee Chair Mtgs	1,000	1,000	-	1,000	-
Dues Statements	6,000	6,000	-	6,000	-
TOTAL DIRECT EXPENSES:	9,875	9,297	578	9,335	540
INDIRECT EXPENSES:					
Salaries	162,744	303,468	(140,724)	161,026	1,718
Benefits	46,430	114,454	(68,025)	69,763	(23,333)
OTHER INDIRECT EXPENSE	79,741	122,090	(42,349)	-	79,741
TOTAL INDIRECT EXPENSES:	288,915	540,012	(251,097)	230,789	58,126
TOTAL ALL EXPENSES:	298,790	549,309	(250,519)	240,124	58,666
NET INCOME (LOSS):	1,210	(249,309)	250,519	59,876	(58,666)
FTEs	2.68				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
TECH-Technology					
REVENUE:					
				-	
DIRECT EXPENSES:					
Consulting Services	110,000	85,000	25,000	110,000	-
Staff Travel/Parking	2,500	2,500	-	2,500	-
Staff Membership Dues	450	110	340	180	270
Telephone	22,000	24,000	(2,000)	24,000	(2,000)
Transfer to Indirect Expense		(667,610)	667,610		-
Computer Hardware	60,000	29,000	31,000	38,000	22,000
Computer Software	112,200	29,000	83,200	29,000	83,200
Hardware Service & Warranties	55,000	60,000	(5,000)	55,000	-
Software Maint & Licensing	336,600	270,000	66,600	320,000	16,600
Telephone Hardware & Maint	7,000	10,000	(3,000)	7,000	-
Computer Supplies	10,000	15,000	(5,000)	10,000	-
Third Party Services	130,000	143,000	(13,000)	177,000	(47,000)
Transfer to Indirect Expenses	(845,750)		(845,750)	(772,680)	(73,070)
INDIRECT EXPENSES:					
Salaries	1,120,558	1,090,382	30,176	1,063,911	56,647
Benefits	359,195	376,762	(17,568)	380,432	(21,237)
Capital Labor & Overhead	(160,000)	(141,000)	(19,000)	(51,000)	(109,000)
OTHER INDIRECT EXPENSE	339,721	348,705	(8,984)	332,628	7,093
TOTAL INDIRECT EXPENSES:	1,659,474	1,674,850	(15,375)	1,709,878	(66,497)
TOTAL ALL EXPENSES:	1,659,474	1,674,850	(15,375)	1,709,878	(50,403)
NET INCOME (LOSS):	(1,659,474)	(1,674,850)	15,375	(1,709,878)	50,403
FTEs	12.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
COVID19					
REVENUE:				-	
DIRECT EXPENSES:					
Covid19	-		-	25,000	(25,000)
TOTAL DIRECT EXPENSES:	-		-	25,000	(25,000)
INDIRECT EXPENSES:					
OTHER INDIRECT EXPENSE	-		-	-	-
TOTAL INDIRECT EXPENSES:	-		-	-	-
TOTAL ALL EXPENSES:	-		-	25,000	(25,000)
NET INCOME (LOSS):	-		-	(25,000)	25,000

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Rereforecast - BOG Approved	FY2021 v3 vs Rereforecast
SC-Service Center					
REVENUE:					
				-	
DIRECT EXPENSES:					
Translation Services	8,500		8,500		8,500
TOTAL DIRECT EXPENSES:	8,500		8,500		8,500
INDIRECT EXPENSES:					
Salaries	381,740		381,740		381,740
Benefits	155,954		155,954		155,954
OTHER INDIRECT EXPENSE	199,650		199,650		199,650
TOTAL INDIRECT EXPENSES:	737,343		737,343		737,343
TOTAL ALL EXPENSES:	745,843		745,843		745,843
NET INCOME (LOSS):	(745,843)		(745,843)		(745,843)
FTEs	6.71				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
RSD FTE-Dept headcount allocation					
REVENUE:					
				-	
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries	331,552		331,552		331,552
Benefits	94,598		94,598		94,598
OTHER INDIRECT EXPENSE	80,336		80,336		80,336
					-
TOTAL INDIRECT EXPENSES:	506,486		506,486		506,486
				-	
TOTAL ALL EXPENSES:	506,486		506,486		506,486
NET INCOME (LOSS):	(506,486)		(506,486)		(506,486)
FTEs	2.70				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
COMM FTE-Dept headcount allocation					
REVENUE:					
				-	
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries	149,565		149,565		149,565
Benefits	43,303		43,303		43,303
OTHER INDIRECT EXPENSE	29,754		29,754		29,754
				-	
TOTAL INDIRECT EXPENSES:	222,622		222,622		222,622
TOTAL ALL EXPENSES:	222,622		222,622		222,622
NET INCOME (LOSS):	(222,622)		(222,622)		(222,622)
FTEs	1.00				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
ADV FTE-Dept headcount allocation					
REVENUE:					
				-	
DIRECT EXPENSES:					
INDIRECT EXPENSES:					
Salaries	159,666		159,666		159,666
Benefits	42,009		42,009		42,009
OTHER INDIRECT EXPENSE	34,217		34,217		34,217
					-
TOTAL INDIRECT EXPENSES:	235,893		235,893		235,893
				-	
TOTAL ALL EXPENSES:	235,893		235,893		235,893
NET INCOME (LOSS):	(235,893)		(235,893)		(235,893)
FTEs	1.15				

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
CLEP-CLE-Products					
REVENUE:					
Shipping & Handling	1,000	1,000	-	1,000	-
Coursebook Sales	8,000	9,000	(1,000)	9,000	(1,000)
MP3 Sales	195,000		195,000		195,000
Digital Video Sales	625,000		625,000		625,000
Internet Sales		925,000	(925,000)	878,750	(878,750)
TOTAL REVENUE	829,000	935,000	(106,000)	888,750	(59,750)
DIRECT EXPENSES:					
Bad Debt Expense		100	(100)	100	(100)
Depreciation		5,820	(5,820)	5,820	(5,820)
Staff Travel/Parking		2,000	(2,000)	2,000	(2,000)
Staff Membership Dues	600	620	(20)	620	(20)
Cost of Sales - Coursebooks	1,500	200	1,300	250	1,250
A/V Develop Costs (Recording)	2,000	1,500	500	1,500	500
CLE-Equip-Depreciation	3,188		3,188		3,188
Online Product Hosting Expenses	48,000	42,000	6,000	48,000	-
Postage & Delivery-Coursebooks	500	500	-	500	-
Postage - Fliers/Catalogs		3,500	(3,500)		-
Postage - Fliers/Catalogs			-	3,500	(3,500)
Seminar Brochures		3,000	(3,000)	3,000	(3,000)
TOTAL DIRECT EXPENSES:	55,788	59,240	(3,452)	65,290	(9,502)
INDIRECT EXPENSES:					
Salaries	93,571	103,267	(9,696)	102,074	(8,503)
Benefits	37,712	39,468	(1,756)	40,063	(2,351)
OTHER INDIRECT EXPENSE	43,143	44,942	(1,798)	42,884	259
TOTAL INDIRECT EXPENSES:	174,427	187,677	(13,250)	185,021	(10,594)
TOTAL ALL EXPENSES:	230,215	246,917	(16,702)	250,311	(20,096)
NET INCOME (LOSS):	598,785	688,083	(89,298)	638,439	(39,654)

FTEs 1.45

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
CLES-CLE-Seminars					
REVENUE:					
Seminar Registrations	825,000	860,000	(35,000)	875,329	(50,329)
Seminar Revenue-Other	28,000	29,000	(1,000)	29,000	(1,000)
TOTAL REVENUE	853,000	889,000	(36,000)	904,329	(51,329)
DIRECT EXPENSES:					
Bad Debt Expense	650	500	150	500	150
Staff Travel/Parking	15,000	6,000	9,000	6,000	9,000
Staff Membership Dues	853	850	3	850	3
Supplies	1,000	2,000	(1,000)	2,000	(1,000)
Conference Calls	50		50	25	25
Coursebook Production	1,500	3,000	(1,500)	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	12,000	(4,000)	12,000	(4,000)
Postage - Misc/Delivery	800	1,000	(200)	1,000	(200)
Accreditation Fees	3,000	3,000	-	3,000	-
Seminar Brochures	20,000	18,000	2,000	18,000	2,000
Facilities	279,000	234,000	45,000	232,357	46,643
Speakers & Program Develop	50,000	62,000	(12,000)	62,000	(12,000)
Splits to Sections	100,000	100,100	(100)	100,100	(100)
CLE Seminar Committee	250	500	(250)	250	-
TOTAL DIRECT EXPENSES:	480,103	442,950	37,153	441,082	39,021
INDIRECT EXPENSES:					
Salaries	474,795	539,988	(65,193)	485,567	(10,772)
Benefits	182,511	205,974	(23,463)	210,364	(27,853)
OTHER INDIRECT EXPENSE	207,386	223,287	(15,901)	213,047	(5,661)
TOTAL INDIRECT EXPENSES:	864,692	969,249	(104,557)	908,978	(44,286)
TOTAL ALL EXPENSES:	1,344,795	1,412,199	(67,404)	1,350,060	(5,265)
NET INCOME (LOSS):	(491,795)	(523,199)	31,404	(445,732)	(46,063)

FTEs 6.97

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
CLES-CLE-Seminars, CLEP-CLE-Products					
REVENUE:					
Shipping & Handling	1,000	1,000	-	1,000	-
Seminar Registrations	825,000	860,000	(35,000)	875,329	(50,329)
Seminar Revenue-Other	28,000	29,000	(1,000)	29,000	(1,000)
Coursebook Sales	8,000	9,000	(1,000)	9,000	(1,000)
MP3 Sales	195,000		195,000		195,000
Digital Video Sales	625,000		625,000		625,000
Internet Sales		925,000	(925,000)	878,750	(878,750)
TOTAL REVENUE	1,682,000	1,824,000	(142,000)	1,793,079	(111,079)
DIRECT EXPENSES:					
Bad Debt Expense	650	600	50	600	50
Depreciation		5,820	(5,820)	5,820	(5,820)
Staff Travel/Parking	15,000	8,000	7,000	8,000	7,000
Staff Membership Dues	1,453	1,470	(17)	1,470	(17)
Supplies	1,000	2,000	(1,000)	2,000	(1,000)
Conference Calls	50		50	25	25
Cost of Sales - Coursebooks	1,500	200	1,300	250	1,250
A/V Develop Costs (Recording)	2,000	1,500	500	1,500	500
CLE-Equip-Depreciation	3,188		3,188		3,188
Online Product Hosting Exper	48,000	42,000	6,000	48,000	-
Postage & Delivery-Courseboo	500	500	-	500	-
Postage - Fliers/Catalogs		3,500	(3,500)		-
Coursebook Production	1,500	3,000	(1,500)	3,000	(1,500)
Postage - Fliers/Catalogs	8,000	12,000	(4,000)	15,500	(7,500)
Postage - Misc/Delivery	800	1,000	(200)	1,000	(200)
Accreditation Fees	3,000	3,000	-	3,000	-
Seminar Brochures	20,000	21,000	(1,000)	21,000	(1,000)
Facilities	279,000	234,000	45,000	232,357	46,643
Speakers & Program Develop	50,000	62,000	(12,000)	62,000	(12,000)
Splits to Sections	100,000	100,100	(100)	100,100	(100)
CLE Seminar Committee	250	500	(250)	250	-
TOTAL DIRECT EXPENSES:	535,891	502,190	33,701	506,372	29,519
INDIRECT EXPENSES:					
Salaries	568,366	643,255	(74,889)	587,641	(19,275)
Benefits	220,223	245,443	(25,219)	250,427	(30,204)
OTHER INDIRECT EXPENSE	250,529	268,229	(17,699)	255,931	(5,402)
TOTAL INDIRECT EXPENSES:	1,039,119	1,156,926	(117,807)	1,093,999	(54,880)
TOTAL ALL EXPENSES:	1,575,010	1,659,116	(84,106)	1,600,371	(25,361)
NET INCOME (LOSS):	106,990	164,884	(57,894)	192,707	(85,717)

FTEs 8.42

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
DESK-Deskbooks					
REVENUE:					
Shipping & Handling	3,000	2,500	500	3,000	-
Deskbook Sales	100,000	100,000	-	110,000	(10,000)
Section Publication Sales	5,000	3,000	2,000	3,000	2,000
Casemaker Royalties	50,000	60,000	(10,000)	60,000	(10,000)
TOTAL REVENUE	158,000	165,500	(7,500)	176,000	(18,000)
DIRECT EXPENSES:					
Bad Debt Expense	100	100	-	100	-
Records Storage - Off Site	8,100	8,100	-	8,100	-
Staff Membership Dues	220	220	-	220	-
Subscriptions	185	150	35	185	-
Miscellaneous	200		200		200
Cost of Sales - Deskbooks	56,880	60,000	(3,120)	75,000	(18,120)
Cost of Sales - Section Public	2,000	750	1,250	750	1,250
Obsolete Inventory	21,000		21,000	850	20,150
Splits to Sections	15,000	1,000	14,000	1,000	14,000
Deskbook Royalties	500	1,000	(500)	1,000	(500)
Postage & Delivery-Deskbooks	3,000	2,500	500	3,000	-
Fliers/Catalogs	1,500	3,000	(1,500)	3,000	(1,500)
Postage - Fliers/Catalogs	750	1,500	(750)	1,500	(750)
Complimentary Book Program	1,000	2,500	(1,500)	2,500	(1,500)
Online Legal Research	1,672	1,838	(165)	1,838	(165)
TOTAL DIRECT EXPENSES:	112,107	82,658	29,450	99,043	13,065
INDIRECT EXPENSES:					
Salaries	124,754	148,307	(23,553)	110,788	13,966
Benefits	45,062	57,910	(12,849)	43,885	1,177
OTHER INDIRECT EXPENSE	45,226	64,823	(19,596)	61,852	(16,626)
TOTAL INDIRECT EXPENSES:	215,042	271,040	(55,998)	216,525	(1,483)
TOTAL ALL EXPENSES:	327,149	353,698	(26,548)	315,568	11,582
NET INCOME (LOSS):	(169,149)	(188,198)	19,048	(139,568)	(29,582)

FTEs 1.52

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Section Operation					
REVENUE:					
Interest - Investments	1,470	2,320	(850)	2,320	(850)
Publications Revenue	6,000	10,000	(4,000)	10,000	(4,000)
Annual or Other Meeting Rev	4,200	4,200	-	4,200	-
Receptions Revenue	250	500	(250)	500	(250)
Conferences & Institutes	5,000	5,000	-	5,000	-
Mini-CLE Revenue	31,050	36,400	(5,350)	36,400	(5,350)
Seminar Splits w/CLE	81,064	73,119	7,945	73,119	7,945
Seminar Splits w/Others	17,300	21,000	(3,700)	21,000	(3,700)
Section Dues Revenue	439,445	454,005	(14,560)	454,005	(14,560)
TOTAL REVENUE	585,779	606,544	(20,765)	606,544	(20,765)
DIRECT EXPENSES:					
Law Clerk Outreach		3,500	(3,500)		-
Direct Expenses of Section Activities	584,594		584,594	562,340	22,254
Reimbursement to WSBA for Indirect Expenses	289,369	298,444	(9,075)	298,444	(9,075)
TOTAL DIRECT EXPENSES:	873,963	860,784	13,179	860,784	13,179
NET INCOME (LOSS):	(288,184)	(254,240)	(33,944)	(254,240)	(33,944)

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

	Budget FY2021 v3 FY2021	Original Budget FY2020	FY2021 v3 vs Original FY2020	Reforecast - BOG Approved	FY2021 v3 vs Reforecast
Client Protection Fund					
REVENUE:					
CPF Restitution	4,000	3,000	1,000	4,000	-
CPF Member Assessments	515,540	1,000,000	(484,460)	1,000,000	(484,460)
Interest Revenue	10,000	20,000	(10,000)	20,000	(10,000)
TOTAL REVENUE	529,540	1,023,000	(493,460)	1,024,000	(494,460)
DIRECT EXPENSES:					
Bank Fees	1,000	1,000	-	1,000	0
Staff Membership Dues	200		200	200	-
Gifts to injured Clients	500,000	500,000	-	500,000	-
CPF Board	1,200	3,000	(1,800)	1,200	-
TOTAL DIRECT EXPENSES:	502,400	504,000	(1,600)	502,400	-
INDIRECT EXPENSES:					
Salaries	84,478	79,855	4,623	79,880	4,598
Benefits	34,624	30,834	3,790	27,593	7,031
OTHER INDIRECT EXPENSE	36,598	33,997	2,601	32,438	4,160
TOTAL INDIRECT EXPENSES:	155,699	144,686	11,013	139,911	15,788
TOTAL ALL EXPENSES:	658,099	648,686	9,413	642,311	15,788
NET INCOME (LOSS):	(128,559)	374,314	(502,873)	381,689	(510,248)
FTEs	1.23				



FY 2021 BUDGET

BUDGET & AUDIT COMMITTEE

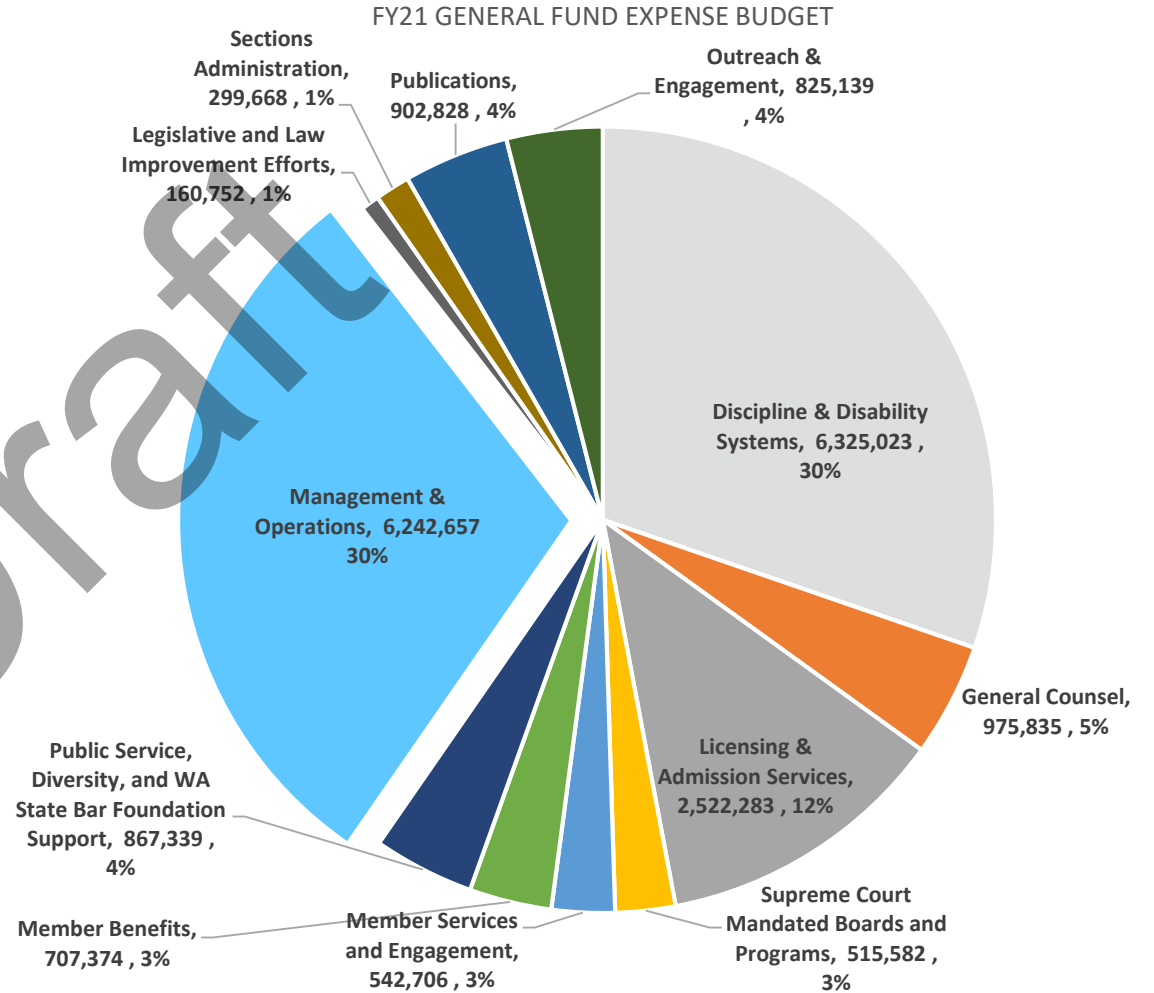
SEPTEMBER 10TH 2020

PROJECTED FY 2021 FUND BALANCES

FY 2021 Balance Analysis	General Fund	CPF Fund	CLE	Sections
Fund Balances 9/30/2019	2,686,537	3,816,143	526,285	1,121,224
Revenue FY21	20,603,129	529,540	1,840,000	585,779
Licensing Revenue	16,531,113			
Other Revenue	3,930,016			
Expenses	20,805,908	658,099	1,902,159	873,963
Indirect Expenses	18,276,786	153,923	1,026,960	0
Direct Expenses	2,860,249	501,200	548,049	873,963
Net Income/Loss	-202,779	-128,559	-62,159	-288,184
Unrestricted Fund Balance 7/30/20	3,666,866	4,718,706	585,851	1,234,552
FY 21 Budgeted Balance	3,464,087	4,590,147	523,692	946,368
General Fund				
Operating Reserve Fund	1,500,000			
Facilities Reserve Fund	550,000			

LICENSE FEE REVENUE SUPPORT OF WSBA PROGRAMS AND OPERATIONS IN FY21

CATEGORY	TOTAL EXPENSE	Percent
Discipline & Disability Systems	6,325,023	30%
General Counsel	975,835	5%
Licensing & Admission Services	2,522,283	12%
Supreme Court Mandated Boards and Programs	515,582	2%
Member Services and Engagement	542,706	3%
Member Benefits	707,374	3%
Public Service, Diversity, and WA State Bar Foundation Support	867,339	4%
Management & Operations	6,242,657	30%
Legislative and Law Improvement Efforts	160,752	1%
Sections Administration	299,668	1%
Publications	902,828	4%
Outreach & Engagement	825,139	4%



GENERAL FUND

PURPOSE	Support regulatory functions and most services to members and the public
REVENUE SOURCES	License fees; interest income; Washington State Bar Foundation donation; fees from admissions, mandatory CLE, licensing, regulatory, and member services; advertising and sponsorships; recovery of discipline costs, and section reimbursements
EXPENSES	Costs of doing business (e.g. salaries, benefits, rent, technology, telephone, insurance, legal advice, audit); plus direct expenses (consulting, travel, committee expenses, etc.)
BALANCES	<p><u>\$5.5M As of 9/30/21 Minimum of \$2M Required:</u></p> <ol style="list-style-type: none"> 1. Operating Reserve Fund: \$1.5M (emergency reserve to fund operations) 2. Facilities Reserve Fund: minimum \$.5M (to support facilities costs when lease expires (12/31/2026)) 3. Unrestricted Fund: - Any net assets not designated above \$4.1M
FY21 BUDGET	<p>Revenue \$ 20,603,129</p> <p>Expense <u>\$ 20,805,908</u></p> <p>Net (\$ 202,779)</p> <p>Projected FY21 Unrestricted balance: \$3.4 million</p>

CLE FUND

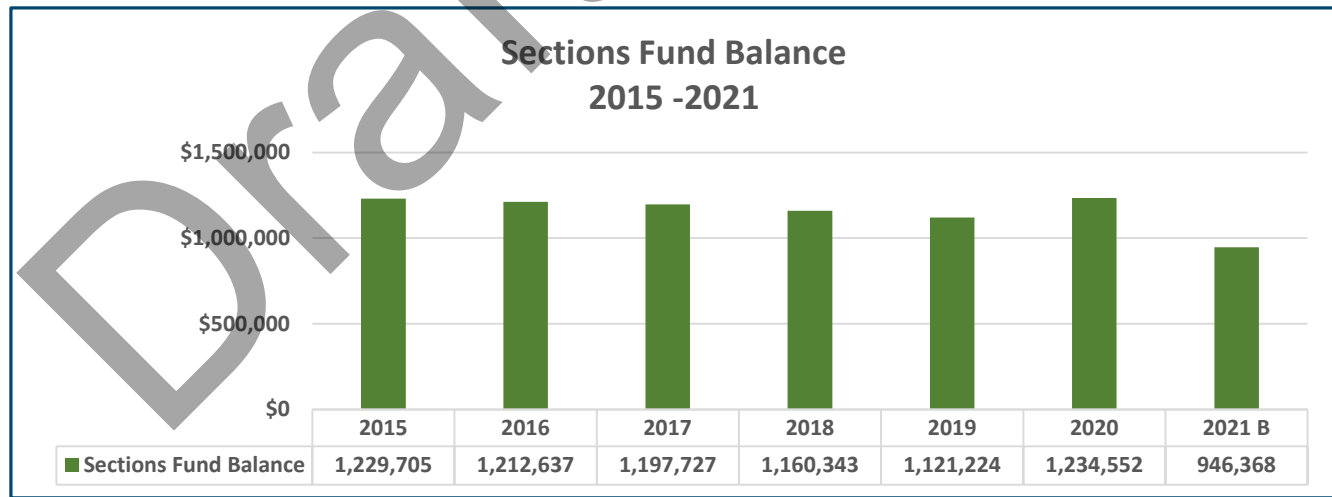
PURPOSE	Board designated operating reserve, consisting of net income from CLE activities, to cover net loss and extraordinary costs of CLE programs, products and/or capital acquisitions																		
	REVENUE	CLE seminar registrations and sales of deskbooks, coursebooks, recorded seminars, and online subscriptions																	
		EXPENSES	Indirect and direct costs to produce seminars and CLE products																
	RESERVES		Net income from CLE activities; carried over from year to year to cover net loss and extraordinary costs of CLE activities																
FY20 BUDGET		<table border="1"> <caption>CLE Fund Balance 2015 - 2021</caption> <thead> <tr> <th>Year</th> <th>CLE Balance</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>53,090</td> </tr> <tr> <td>2016</td> <td>456,568</td> </tr> <tr> <td>2017</td> <td>485,582</td> </tr> <tr> <td>2018</td> <td>604,125</td> </tr> <tr> <td>2019</td> <td>526,285</td> </tr> <tr> <td>2020</td> <td>585,851</td> </tr> <tr> <td>2021 B</td> <td>523,692</td> </tr> </tbody> </table>			Year	CLE Balance	2015	53,090	2016	456,568	2017	485,582	2018	604,125	2019	526,285	2020	585,851	2021 B
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CLIENT PROTECTION FUND (CPF)

PURPOSE	Make gifts to compensate those financially victimized by lawyer dishonesty or failure to account for client funds/property																		
	REVENUE	Funded from annual assessment on all Active members, House Counsel, Foreign Law Consultants, and <i>pro hac vice</i> admissions, as required by Washington Supreme Court; and LLLTs, as recommended by the Committee. For FY 2021 the annual assessment was reduced permanently to \$25 from \$30. In addition a one time reduction of an additional \$15 was approved as a relief for COVID – 19 bringing the annual assessment to \$10 for FY 2021																	
		EXPENSES	All payments discretionary; in 2017, Board increased maximum gift from \$75,000 to \$150,000																
			RESERVES	Net assets from CPF assessments carried over from year to year restricted to fund future CPF gifts															
FY20 BUDGET	<table border="1"> <caption>CPF Fund Balance 2015 - 2021</caption> <thead> <tr> <th>Year</th> <th>CPF Fund Balance</th> </tr> </thead> <tbody> <tr> <td>2015</td> <td>2,144,289</td> </tr> <tr> <td>2016</td> <td>2,646,222</td> </tr> <tr> <td>2017</td> <td>3,242,299</td> </tr> <tr> <td>2018</td> <td>3,227,988</td> </tr> <tr> <td>2019</td> <td>3,816,143</td> </tr> <tr> <td>2020</td> <td>4,718,706</td> </tr> <tr> <td>2021 B</td> <td>4,590,147</td> </tr> </tbody> </table>			Year	CPF Fund Balance	2015	2,144,289	2016	2,646,222	2017	3,242,299	2018	3,227,988	2019	3,816,143	2020	4,718,706	2021 B	4,590,147
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Expense	\$648,686	\$658,099	\$9,413																
Net	\$374,314	(\$128,559)	\$(502,873)																

SECTIONS FUND

PURPOSE	Collective net income or loss of all 29 WSBA Sections; carried over from year to year	
	REVENUE	Section dues, the section portion of revenue from CLE seminars, interest income earned on section balances, other revenues
EXPENSES	Direct expenses for section activities and per member reimbursement (PMC): \$18.23 for FY 2021	
	RESERVES	Sections carry forward the results of their fiscal operations, whether positive or negative. A total negative net balance reflects a draw-down by certain sections of their reserve balances.
FY21 BUDGET	Revenue	\$ 585,779
	Expense	\$ 873,963
	Net	(\$ 288,184)



CAPITAL BUDGET

PURPOSE

Strategic investments to improve member experience when interacting with WSBA, drive operational efficiency, and ensure business continuity and security

FY21 BUDGET AND PROJECTS

Total FY21 Capital Budget = \$535,000 (FY20 was \$575,000)

Major projects/purchases in the FY21 Capital Budget include:

- *Discipline system enhancements and upgrade**
- *Online Admissions Program system upgrade**
- *MCLE system enhancements**
- *Financial system upgrade**
- *Continued hardware upgrades to servers and networking equipment*

**Items are carryforward from FY20 Capital Budget*

FY 2022 – 2023 LICENSE FEE RECOMMENDATION

Budget & Audit Committee

September 10th 2020

Draft



LICENSEE FEE ANALYSIS V-2

License Fees	\$458	\$428	\$438	\$448
FY 2020 Fee Revenue	\$ 16,467,524			
FY 2022 Fee Revenue		\$ 15,889,839	\$ 15,909,299	\$ 16,260,891
FY2023 Fee Revenue		\$ 15,813,308	\$ 16,147,196	\$ 16,353,036
Total 2 Year Revenue		\$ 31,703,146	\$ 32,056,495	\$ 32,613,928
Avg. Revenue Var to 2020		\$ (615,951)	\$ (439,277)	\$ (160,560)
Revenue Loss over 2 years		\$ (1,231,902)	\$ (878,553)	\$ (321,120)
YOY Rate Impact			\$ 353,349	\$ 557,433

LICENSE FEE ANALYSIS

FY 2021 Budget V3

License Fees	\$458	\$428	\$438	\$448	License Fees	\$458	\$428	\$438	\$448
FY 2020 Fee Revenue	\$16,467,524				FY 2021 Fee Revenue	\$16,531,113			
FY 2022 Fee Revenue		\$15,889,839	\$15,909,299	\$16,260,891	FY 2022 Fee Revenue		\$16,197,689	\$16,455,141	\$16,712,594
FY2023 Fee Revenue		\$15,813,308	\$16,147,196	\$16,353,036	FY 2023 Fee Revenue		\$15,944,736	\$16,283,506	\$16,627,901
Total 2 Year Revenue		\$31,703,146	\$32,056,495	\$32,613,928	Total 2 Year Revenue		\$32,142,425	\$32,738,647	\$33,340,495
Avg. Revenue Var to 2020		(\$615,951)	(\$439,277)	(\$160,560)	Avg. Revenue Var to 2021		(\$459,901)	(\$161,790)	\$139,134

Improvement in average revenue variance driven by the increase in FY 21 Budget vs FY 20 Forecast and increased forecasted members

PROJECTED GENERAL FUND BALANCES

Accounts	FY2021	FY2022	FY2023
Revenue	\$ 20,603,129	\$ 20,153,280	\$ 20,757,878
Expenses	\$ 20,805,908	\$ 21,277,644	\$ 21,763,532
Net Income	\$ (202,779)	\$ (1,124,364)	\$ (1,005,653)
Fund Balance	\$ 3,464,087	\$ 2,339,723	\$ 1,334,070

Assumptions:

General Fund Revenue

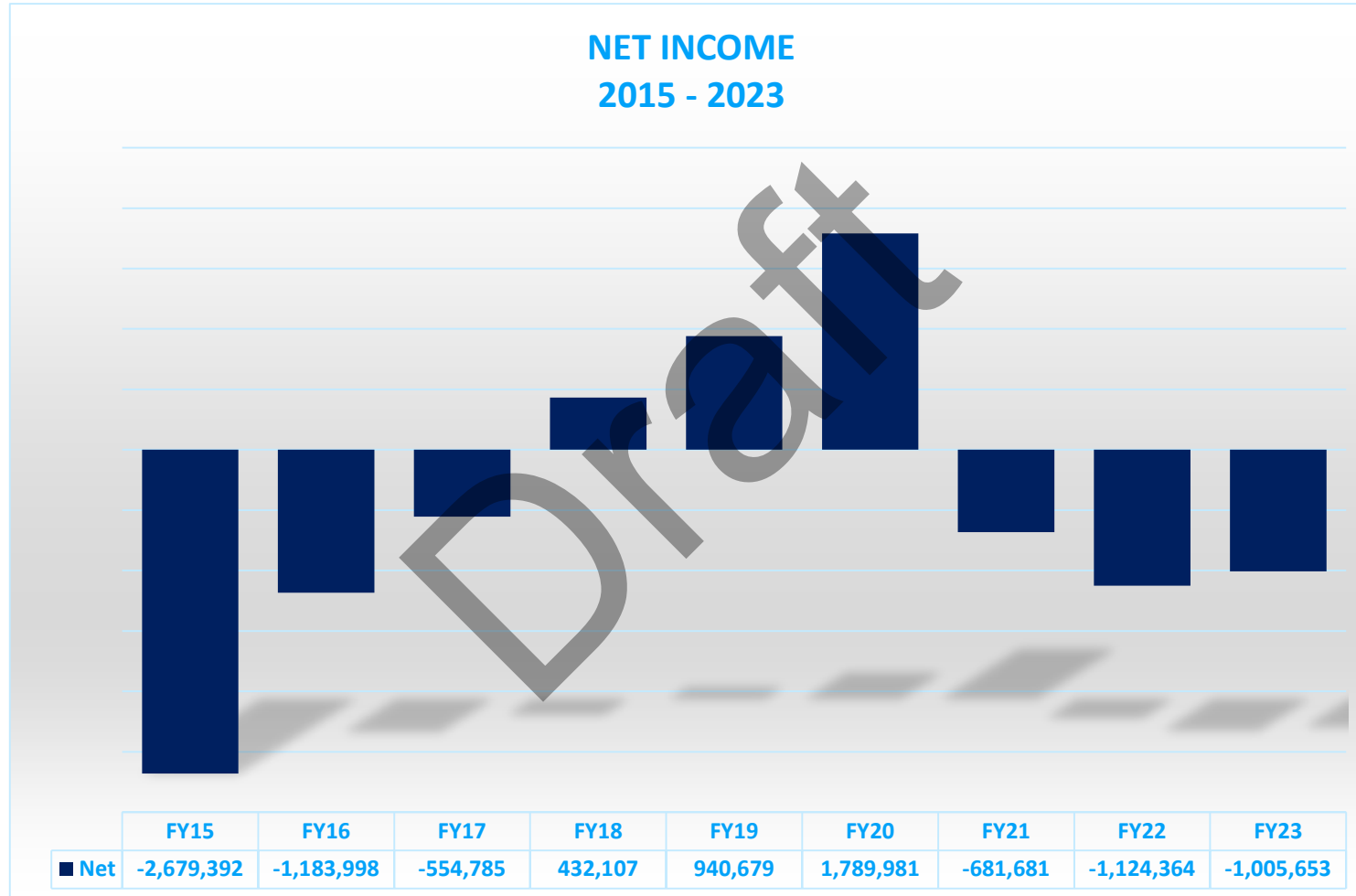
- 2021 Budget
- 2022 is - 97.8% of 2021
- 2023 = 2022 X 1.03

Salaries and Benefits 3% Growth Annually

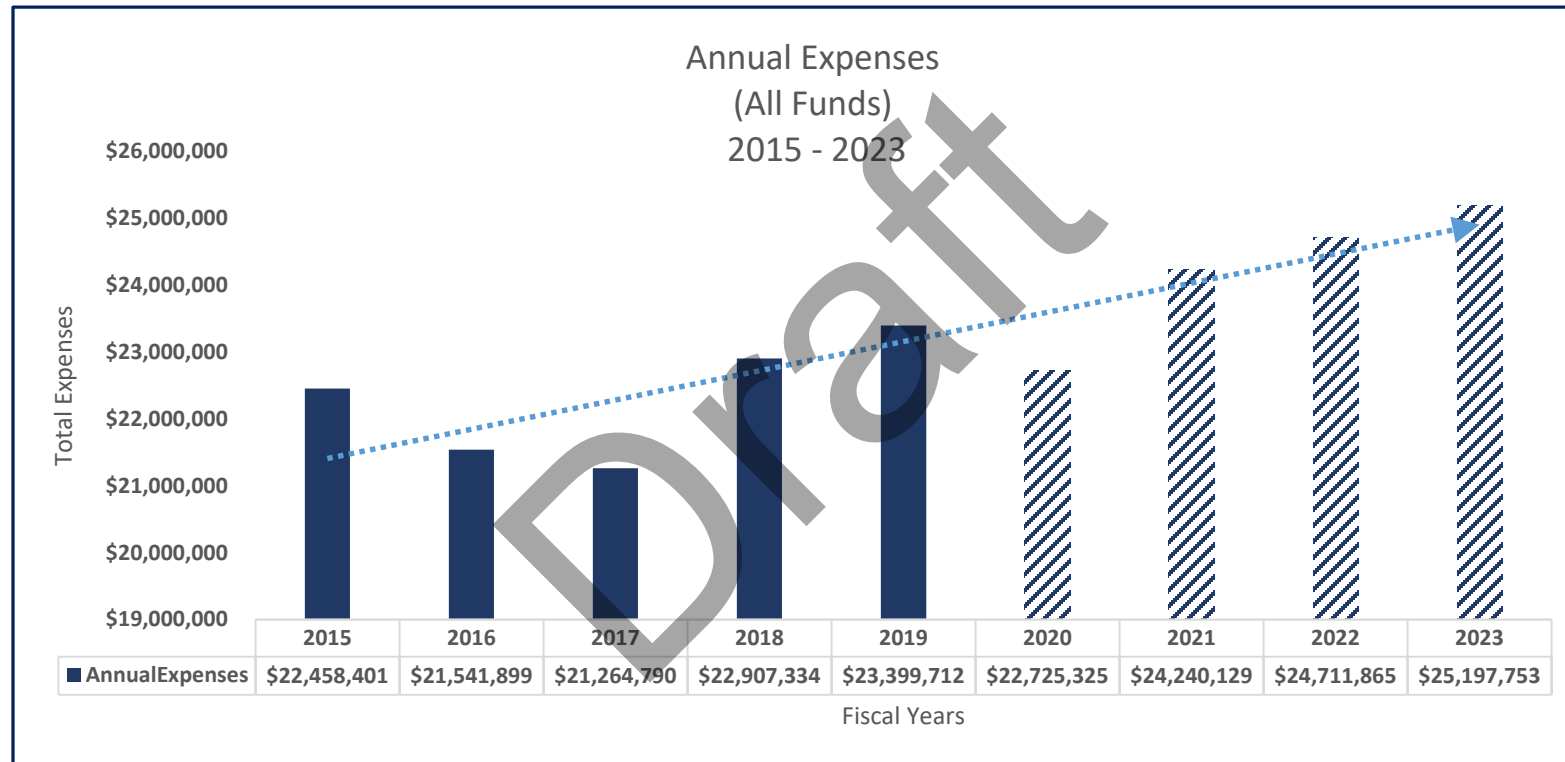
Other Expenses Flat to 2021 Budget

**Reduction to \$448 Requires
Use of General Fund Reserve**

HISTORICAL & FORECAST NET INCOME GENERAL FUND



HISTORICAL AND FORECAST EXPENSES



PROPOSED LICENSE FEES

LICENSE FEE	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
LLT	\$200.00	\$229.00	\$240.00	\$252.00
LPO	\$200.00	\$200.00	\$200.00	\$200.00

LLT Fees Per LLT Board Business Plan Presentation
LPO Fees Assumed Flat to 2021

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

Financial Reports

(Unaudited)

Year to Date July 31, 2020

Prepared by Maggie Yu, Controller

Submitted by

Jorge Perez, Chief Financial Officer

August 14, 2020

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

83.33 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH OF JULY	YEAR TO DATE	
Washington State Retirement Systems	\$ 209,596.63	\$ 2,158,971.69	Employer and employee retirement contribution
University of Washington	\$ 156,101.06	\$ 1,645,844.89	2018 leasehold excise tax, facilities maintenance cost, rent
Health Care Authority	\$ 140,524.97	\$ 1,404,956.30	Employee medical coverage
Legal Foundation of WA	\$ 1,765.00	\$ 298,351.51	License Fee checkoff for donations
WSB Foundation	\$ 1,535.00	\$ 239,899.50	License Fee checkoff for donations
Wells Fargo Remittance Center	\$ 14,808.88	\$ 202,498.93	Wells Fargo credit card charges
Consolidated Press	\$ 2,225.11	\$ 178,478.25	Printing for NWLawyer and CLE marketing
Emerald Search Partners LLC	\$ -	\$ 161,768.04	Budgeted temporary staffing (MCLE, DISC, SECT)
WSBA employee	\$ 132,984.40	\$ 133,019.40	Legal fee
King County Finance	\$ -	\$ 103,577.50	Employee Orca Cards
Clark Nuber P.S.	\$ -	\$ 84,116.30	WSBA annual audit expenses and transactional audit
University of Washington.	\$ -	\$ 80,000.00	WLI FY20 grant
Seattle Litigation Group, PLLC	\$ 78,750.00	\$ 78,750.00	Legal settlement
Postmaster	\$ -	\$ 75,378.21	Postage for NW Lawyer, postage due and CLE marketing
En Pointe Technologies	\$ -	\$ 74,694.87	Annual Microsoft software licensing
Gonzaga University	\$ 23,918.00	\$ 71,754.00	Moderate Means Grant
Fastcase Inc	\$ -	\$ 71,198.75	Annual license fee for member benefit legal research tool
Ivoxy Consulting	\$ -	\$ 66,112.21	Hardware upgrade, software subscriptions and Cisco 32GB memory(capital)
CDW Government	\$ 5,690.41	\$ 62,043.98	Backup server annual maintenance, electronic distribution and HP computers
ILG Technologies, LLC	\$ -	\$ 60,000.00	Serv/Perpetual licensing fee for OAP
Beresford Booth, PLLC	\$ -	\$ 56,923.44	Internal investigation
Lawriter LLC	\$ 5,416.00	\$ 54,260.00	CaseMaker member legal research tool
Thomson Reuters - West	\$ 455.78	\$ 52,163.16	Westlaw and law library acquisitions
Greater Tacoma Conv. Center	\$ 9,350.49	\$ 51,380.82	Bar Exam facility costs
Pitney Bowes Reserve Account	\$ -	\$ 44,831.00	Prepaid postage
Limelight Networks, Inc.	\$ 4,048.31	\$ 41,035.51	CLE product online hosting
Scion Staffing, Inc	\$ -	\$ 39,981.73	Temp staffing (ATJ) and Section temp settlement
Fisher Phillips	\$ 2,412.00	\$ 39,675.75	Outside counsel services
Kepro	\$ -	\$ 38,520.00	Member Wellness Plan (WSBA connects) and WSBA Employee Assistance Plan
Seattle Univ. - School of Law	\$ -	\$ 36,555.89	Moderate Means Grant
ADP, LLC	\$ 3,678.46	\$ 36,368.18	Payroll processing
ON24 Inc.	\$ 440.00	\$ 36,068.36	Annual subscription to provide webcasting
National Conference of Bar Examiners	\$ -	\$ 34,970.00	Standard (UBE) exams for February
Siemens Industry Software Inc	\$ -	\$ 34,131.00	Software development tool
WA State Dept. of Labor & Ind.	\$ -	\$ 31,124.41	L & I quarterly payments
Northwest Paper Supplies Inc.	\$ 5,375.41	\$ 31,068.35	Printing of new edition of Law of Wills deskbook, Appellate Practice & monthly storage costs
Ripley Law Firm Inc. PS	\$ -	\$ 30,234.36	ELC appointed counsel contract payment
Accountemps	\$ -	\$ 27,942.83	Temp replacement for Admin department
Level 3 Communications	\$ 2,966.08	\$ 27,916.14	Phone line service

Washington State Bar Association

VENDOR TRIAL BALANCE OVER \$10K

YTD AND MOST CURRENT MONTH

83.33 % OF YEAR COMPLETE

VENDOR LISTS	FOR THE MONTH		YEAR TO DATE	
	OF JULY			
Berkley North Pacific	\$	27,297.00	\$	27,297.00 Insurance
ICS Support, Inc.	\$	1,404.00	\$	27,213.44 Navision upgrade support
Access Information Management	\$	-	\$	26,961.91 Offsite records storage
Theresa A Cullen	\$	2,216.25	\$	26,440.75 Deskbook editorial work
Randolph O. Petgrave III	\$	-	\$	25,808.20 Chief Hearing Officer contract payment
Adaptive Insights, LLC	\$	-	\$	25,155.65 Bdgting and analysis software
MFR Law Group	\$	-	\$	24,114.01 Professional Services
Gordon, Tilden, Thomas	\$	1,280.00	\$	23,149.84 Outside counsel services
BaRay Events	\$	5,741.82	\$	22,526.77 Estate planning probate and trust, partnership desbook publishing
MangoApps Inc.	\$	-	\$	22,300.00 WSBA intranet annual hosting subscription
Robert Half Legal	\$	-	\$	22,000.00 Staff placement fee (Admin)
Higher Logic LLC	\$	-	\$	21,743.65 Marketing platform software license
UW School of Law	\$	21,715.50	\$	21,715.50 Moderate Means payment
Quickconnect.com	\$	1,389.77	\$	21,609.91 Conference calls
Skamania Lodge	\$	-	\$	20,700.00 Deposit for BOG meeting venue July 2020
Morrison & Morrison, Ltd	\$	-	\$	19,300.00 Budget software consulting fee
Interchange Media Art	\$	12,500.00	\$	18,523.35 Video/Editing for Law Clerk and deposit for APEX videos
Littler Mendelson, PC	\$	235.00	\$	17,586.41 Outside counsel services
WA State Convention Center	\$	-	\$	17,501.41 Seminar facilities costs
Daniel J. Edelman, Inc	\$	-	\$	15,000.00 Professional service for communication outreach
Trimseal USA	\$	3,968.40	\$	14,871.95 CLE deskbook and coursebook binders
Affinity Consulting Group, LLC	\$	-	\$	13,504.87 Worldox, Gilda upgrade
Cornerstone OnDemand	\$	-	\$	13,487.25 HR performance system module
Warwick Seattle Hotel	\$	-	\$	12,891.55 WSBA volunteer lodging expenses
Zayo Group LLC	\$	1,236.72	\$	12,764.99 Disaster recovery circuit
Revolution Data Systems, LLC	\$	-	\$	12,076.90 AX accplication, Kofax annual renewal for scanning and reading the licensing form into Personify
Holiday Inn Express & Suites	\$	-	\$	12,014.55 Febuary bar exam facilities cost
Key Code Media, Inc.	\$	-	\$	11,810.28 Consulting service and computer hardware
ASI Security Partners	\$	-	\$	11,682.25 McAfee endpoint protection and security email 1 year license
Pacifica Law Group	\$	-	\$	11,432.50 Outside counsel services
The Trauma Stewardship Inst.	\$	11,270.83	\$	11,270.83 Consulting services
TierPoint , LLC	\$	127.25	\$	11,251.16 Public cloud storage server
Cybersecurity Institute	\$	-	\$	11,164.50 Process and purchase storage drive for forensic images
Magna5 MS LLC	\$	7,432.00	\$	10,567.00 Exchange and domain server upgrade and consulting fee
GTxcel	\$	850.00	\$	10,300.00 License, domain and hosting fee
Insight Public Sector, Inc	\$	-	\$	10,259.01 Adobe subscriber renewal
Ergometrics & Applied	\$	-	\$	10,250.00 Winter and Summer LLLT/LPO exams
Treece Shirley & Brodie, Inc.	\$	-	\$	10,207.60 Court reporter
Neil & Neil P.S.	\$	-	\$	10,000.00 Outside counsel services

Balance Sheet
July, 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	1,260,321	112,056			112,056
Amex credit card service fee	4,205	5,646			5,646
Investments- money market + CDs	12,024,212	14,690,320			14,690,320
Restricted Cash		-	366,947	655,303	655,303
Restricted Investments- money market + CDs			4,052,601	4,212,652	4,212,652
Due to/from GF-CPF	285,234	128,768	(285,234)	(128,768)	-
Accounts Receivable	(10,303)	27,905			27,905
A/R Misc	12,981	12,981			12,981
Accrued Interest Receivables	20,971	(1,019)	-	-	(1,019)
Allowance for Bad Debt		(1,241)	-	-	(1,241)
Allowance for Deskbooks		(653)	-	-	(653)
OP Backorders	8,534	8,534			8,534
Unapplied receipts	(3,242)	(2,331)			(2,331)
CLE inventory	365,027	306,398			306,398
Deferred seminar costs	14,296	11,500			11,500
Prepaid expenses	194,236	302,001			302,001
Other inventory	-	(0)			(0)
Property & equipment, net	1,251,100.8	351,901			351,901
Software Canned		203,892	-	-	203,892
Software Custom		350,543	-	-	350,543
TOTAL ASSETS	15,427,571	16,507,199	4,134,314	4,739,186	21,246,385
LIABILITIES					
Accounts payable	382,334	326,198			326,198
Accounts payable-year end/misc	(5,405)	-			-
Refunds payable	1,111	1,111			1,111
CPF committed gifts			91,619.8	20,480	20,480
Accrued expenses	635,407	706,037			706,037
Future rent obligations	1,081,913	1,097,991			1,097,991
Unearned seminar/other revenue	56,465	32,866			32,866
Deferred licensing fees	6,579,591	6,736,269			6,736,269
Amex credit card service fee		5,150			5,150
Other deferred revenue	12,299	16,048			16,048
Deferred grant revenue	47,870	47,870			47,870
LAW Fund/WSBF Contributions	-	370			370
TOTAL LIABILITIES	8,791,584	8,969,910	91,620	20,480	8,990,390
RETAINED EARNINGS					
GENERAL FUND BALANCE	4,801,516	5,716,886			5,716,886
CLE FUND BALANCE	704,530	585,851			585,851
CPF FUND BALANCE			4,042,694	4,718,706	4,718,706
WSBC FUND BALANCE					-
SECTIONS FUND BALANCE	1,129,941	1,234,552			1,234,552
TOTAL FUND BALANCE	6,635,987	7,537,289	4,042,694	4,718,706	12,255,995
TOTAL LIABILITIES AND RETAINED EARNINGS	15,427,571	16,507,200	4,134,314	4,739,186	21,246,386

Note* Total Retained Earnings must equal fund balance

Checking & Savings Accounts

General Fund

Checking

<u>Bank</u>	<u>Account</u>	<u>Amount</u>
Wells Fargo	General	\$ <u>112,056</u>

Total

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.19%	\$ 8,273,582
UBS Financial Money Market	0.14%	\$ 1,081,183
Morgan Stanley Money Market	0.12%	\$ 3,353,099
Merrill Lynch Money Market	0.30%	\$ 1,982,456

General Fund Total \$ 14,802,377

Client Protection Fund

Checking

<u>Bank</u>	<u>Amount</u>
Wells Fargo	\$ 655,303

<u>Investments</u>	<u>Rate</u>	<u>Amount</u>
Wells Fargo Money Market	0.19%	\$ 4,105,750
Morgan Stanley Money Market	0.01%	\$ 106,901

Client Protection Fund Total \$ 4,867,953

Grand Total Cash & Investments \$ 19,670,330

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 July 31, 2020

Date: August 14, 2020

	% of Year	Current Year % YTD	Current Year \$ Difference ¹	Prior Year YTD	Comments
Salaries	83.33%	85.28% ²	(\$212,502) Over reforecast ²	84.93% ³	Over reforecast due to higher than anticipated use of temps
Benefits	83.33%	78.31%	\$213,485 Under reforecast	79.24%	Under reforecast due to eliminated and open positions
Severance	83.33%		(\$14,768) Over reforecast		Severance payment, will be reclassified from salary to severance account in August
Other Indirect Expenses	83.33%	87.62%	(\$165,952) Over reforecast	88.27%	Over reforecast due to 312.8% of unexpected legal fee
Total Indirect Expenses	83.33%	84.24%	(\$179,737) Over reforecast	84.29%	Slightly over reforecast due for the reasons described above

General Fund Revenues	83.33%	85.23%	\$399,884 Over reforecast	87.96%	Over reforecast due to timing of license revenue, Admissions and MCLE payments
General Fund Direct Expenses	83.33%	59.27%	\$647,006 Under reforecast	69.50%	Under reforecast due to timing of payments 20% canceled travel and events 80%
General Fund Net	83.33%	1,132.57%	\$908,220 Over reforecast	989.67%	Over reforecast due to all above reasons

CLE Revenue	83.33%	70.71%	(\$248,498) Under reforecast	82.61%	Under reforecast due to low attendance and canceled seminars
CLE Direct Expenses	83.33%	33.52%	\$301,529 Under reforecast	95.42%	Under the reforecast due to canceled live seminars
CLE Indirect Expenses	83.33%	86.21%	(\$37,747) Over reforecast	83.51%	Over the reforecast due to reforecast FTE allocations
CLE Net	83.33%	112.09%	\$15,284 Over reforecast	48.22%	Over the reforecast for the reasons described above

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 10.05%

Please see the details below:

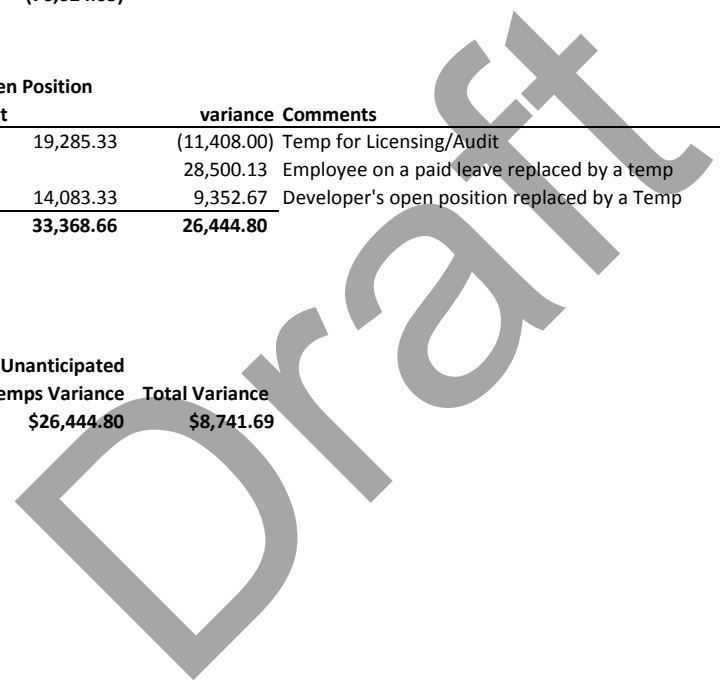
Budgeted Temps:

Dept Code	FY20 Reforecast	As of July 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	23,221.80	(41,287.20)	Temp for Scanning and Two Law Student Interns
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	169,004.35	(76,024.65)	

Unanticipated Temps:

Dept Code	Open Position			Comments
	As of July Actuals	Cost	variance	
ADMIN	7,877.33	19,285.33	(11,408.00)	Temp for Licensing/Audit
ATJ	28,500.13		28,500.13	Employee on a paid leave replaced by a temp
TECH	23,436.00	14,083.33	9,352.67	Developer's open position replaced by a Temp
Total	59,813.46	33,368.66	26,444.80	
Grand Total	228,817.81			

As of July Budgeted Reforecast	As of July Budgeted Actuals	Budgeted Variance	Unanticipated Temps Variance	Total Variance
\$204,190.83	\$169,004.35	\$35,186.48	\$26,444.80	\$8,741.69



Washington State Bar Association

Statement of Activities

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

83.33% 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	1,376,431.48	13,797,216.49	2,520,401.51	84.55%
TOTAL REVENUE:	<u>16,317,618.00</u>	<u>1,376,431.48</u>	<u>13,797,216.49</u>	<u>2,520,401.51</u>	<u>84.55%</u>

Draft

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ACCESS TO JUSTICE					
REVENUE:					
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	56.29	4,829.88	19,170.12	20.12%
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	70.16	2,145.28	4,854.72	30.65%
RECEPTION/FORUM EXPENSE	2,000.00	-	1,885.80	114.20	94.29%
TOTAL DIRECT EXPENSES:	39,820.00	126.45	9,103.84	30,716.16	22.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.92 FTE)	185,736.00	11,730.76	129,287.94	56,448.06	69.61%
BENEFITS EXPENSE	80,467.00	3,885.52	41,214.76	39,252.24	51.22%
OTHER INDIRECT EXPENSE	52,781.00	6,395.91	46,129.81	6,651.19	87.40%
TOTAL INDIRECT EXPENSES:	318,984.00	22,012.19	216,632.51	102,351.49	67.91%
TOTAL ALL EXPENSES:	358,804.00	22,138.64	225,736.35	133,067.65	62.91%
NET INCOME (LOSS):	(358,804.00)	(22,138.64)	(225,736.35)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
ADMINISTRATION					
REVENUE:					
INTEREST INCOME	100,000.00	3,093.86	131,005.84	(31,005.84)	131.01%
TOTAL REVENUE:	100,000.00	3,093.86	131,005.84	(31,005.84)	131.01%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	4,200.00	350.00	3,548.00	652.00	84.48%
STAFF MEMBERSHIP DUES	950.00	-	-	950.00	0.00%
LAW LIBRARY	279.00	10.48	73.36	205.64	26.29%
TOTAL DIRECT EXPENSES:	5,429.00	360.48	3,621.36	1,807.64	66.70%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.98 FTE)	702,386.00	45,521.06	559,700.03	142,685.97	79.69%
BENEFITS EXPENSE	230,920.00	18,637.84	186,514.92	44,405.08	80.77%
OTHER INDIRECT EXPENSE	219,369.00	26,665.44	192,320.71	27,048.29	87.67%
TOTAL INDIRECT EXPENSES:	1,152,675.00	90,824.34	938,535.66	214,139.34	81.42%
TOTAL ALL EXPENSES:	1,158,104.00	91,184.82	942,157.02	215,946.98	81.35%
NET INCOME (LOSS):	(1,058,104.00)	(88,090.96)	(811,151.18)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	36,205.00	1,096,075.00	203,925.00	84.31%
RULE 9/LEGAL INTERN FEES	13,350.00	700.00	10,250.00	3,100.00	76.78%
SPECIAL ADMISSIONS	37,200.00	2,160.00	35,625.00	1,575.00	95.77%
TOTAL REVENUE:	1,383,550.00	39,065.00	1,152,345.00	231,205.00	83.29%
DIRECT EXPENSES:					
POSTAGE	3,570.00	53.03	1,651.26	1,918.74	46.25%
STAFF TRAVEL/PARKING	14,900.00	1,027.98	5,870.64	9,029.36	39.40%
STAFF MEMBERSHIP DUES	650.00	-	450.00	200.00	69.23%
SUPPLIES	2,000.00	404.31	1,233.87	766.13	61.69%
FACILITY, PARKING, FOOD	85,000.00	37,250.49	76,118.41	8,881.59	89.55%
EXAMINER FEES	26,000.00	7,000.00	17,000.00	9,000.00	65.38%
UBE EXMINATIONS	120,000.00	-	34,520.00	85,480.00	28.77%
BOARD OF BAR EXAMINERS	28,500.00	-	1,326.89	27,173.11	4.66%
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	-	11,991.57	5,258.43	69.52%
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	-	2,085.65	1,589.35	56.75%
LAW LIBRARY	1,116.00	42.39	296.73	819.27	26.59%
TOTAL DIRECT EXPENSES:	364,764.79	45,778.20	172,402.31	192,362.48	47.26%
INDIRECT EXPENSES:					
SALARY EXPENSE (6.80 FTE)	534,949.00	40,231.87	432,389.20	102,559.80	80.83%
BENEFITS EXPENSE	204,543.00	14,341.63	157,084.91	47,458.09	76.80%
OTHER INDIRECT EXPENSE	186,931.00	22,715.01	163,828.72	23,102.28	87.64%
TOTAL INDIRECT EXPENSES:	926,423.00	77,288.51	753,302.83	173,120.17	81.31%
TOTAL ALL EXPENSES:	1,291,187.79	123,066.71	925,705.14	365,482.65	71.69%
NET INCOME (LOSS):	92,362.21	(84,001.71)	226,639.86		

Washington State Bar Association

Statement of Activities

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

83.33% 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	(239.47)	47,156.60	163,343.40	22.40%
BOG COMMITTEES' EXPENSES	30,000.00	100.02	7,166.37	22,833.63	23.89%
BOG RETREAT	15,000.00	-	-	15,000.00	0.00%
BOG CONFERENCE ATTENDANCE	44,000.00	-	6,879.29	37,120.71	15.63%
BOG TRAVEL & OUTREACH	30,000.00	-	7,233.02	22,766.98	24.11%
CONSULTING SERVICES	5,000.00	-	-	5,000.00	0.00%
TOTAL DIRECT EXPENSES:	434,500.00	(139.45)	148,435.28	286,064.72	34.16%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.00 FTE)	66,113.00	6,147.60	58,563.13	7,549.87	88.58%
BENEFITS EXPENSE	20,407.00	1,832.17	20,917.22	(510.22)	102.50%
OTHER INDIRECT EXPENSE	27,490.00	3,339.09	24,082.57	3,407.43	87.60%
TOTAL INDIRECT EXPENSES:	114,010.00	11,318.86	103,562.92	10,447.08	90.84%
TOTAL ALL EXPENSES:	548,510.00	11,179.41	251,998.20	296,511.80	45.94%
NET INCOME (LOSS):	(548,510.00)	(11,179.41)	(251,998.20)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	350.00	3,573.53	1,126.47	76.03%
STAFF MEMBERSHIP DUES	1,515.00	135.00	765.00	750.00	50.50%
SUBSCRIPTIONS	3,000.00	202.08	2,652.80	347.20	88.43%
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	60.00	19,335.20	14,664.80	56.87%
TELEPHONE	325.00	64.28	430.27	(105.27)	132.39%
CONFERENCE CALLS	30.00	-	112.70	(82.70)	375.67%
MISCELLANEOUS	-	(88.51)	-	-	
TOTAL DIRECT EXPENSES:	78,727.57	722.85	41,125.57	37,602.00	52.24%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.44 FTE)	297,765.00	23,711.16	241,232.94	56,532.06	81.01%
BENEFITS EXPENSE	117,948.00	8,118.52	88,432.76	29,515.24	74.98%
OTHER INDIRECT EXPENSE	122,055.00	14,814.12	106,844.71	15,210.29	87.54%
TOTAL INDIRECT EXPENSES:	537,768.00	46,643.80	436,510.41	101,257.59	81.17%
TOTAL ALL EXPENSES:	616,495.57	47,366.65	477,635.98	138,859.59	77.48%
NET INCOME (LOSS):	(613,602.98)	(47,366.65)	(474,993.39)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	-	4,431.90	4,568.10	49.24%
TOTAL DIRECT EXPENSES:	9,000.00	-	4,431.90	4,568.10	49.24%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.11 FTE)	407,873.00	32,055.06	345,885.69	61,987.31	84.80%
BENEFITS EXPENSE	159,798.00	11,403.82	131,637.10	28,160.90	82.38%
OTHER INDIRECT EXPENSE	195,453.00	23,749.62	171,290.81	24,162.19	87.64%
TOTAL INDIRECT EXPENSES:	763,124.00	67,208.50	648,813.60	114,310.40	85.02%
TOTAL ALL EXPENSES:	772,124.00	67,208.50	653,245.50	118,878.50	84.60%
NET INCOME (LOSS):	(772,124.00)	(67,208.50)	(653,245.50)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	276.25	1,822.25	677.75	72.89%
RECOVERY OF DISCIPLINE COSTS	90,000.00	18,840.10	91,549.13	(1,549.13)	101.72%
DISCIPLINE HISTORY SUMMARY	14,000.00	1,372.06	14,594.39	(594.39)	104.25%
TOTAL REVENUE:	106,500.00	20,488.41	108,340.77	(1,840.77)	101.73%
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	2,192.00	26,031.07	8,968.93	74.37%
STAFF MEMBERSHIP DUES	4,877.00	-	3,642.25	1,234.75	74.68%
TELEPHONE	2,849.40	184.26	2,162.70	686.70	75.90%
COURT REPORTERS	30,000.00	936.65	13,536.45	16,463.55	45.12%
OUTSIDE COUNSEL/AIC	1,000.00	-	566.50	433.50	56.65%
LITIGATION EXPENSES	35,000.00	586.64	25,935.68	9,064.32	74.10%
DISABILITY EXPENSES	7,500.00	-	6,737.28	762.72	89.83%
ONLINE LEGAL RESEARCH	43,188.20	236.70	35,062.49	8,125.71	81.19%
LAW LIBRARY	5,800.00	255.24	5,316.02	483.98	91.66%
TRANSLATION SERVICES	1,000.00	-	625.00	375.00	62.50%
TOTAL DIRECT EXPENSES:	168,764.60	4,391.49	121,956.17	46,808.43	72.26%
INDIRECT EXPENSES:					
SALARY EXPENSE (36.93 FTE)	3,599,769.00	292,286.08	3,022,762.05	577,006.95	83.97%
BENEFITS EXPENSE	1,196,980.00	94,168.41	964,106.87	232,873.13	80.54%
OTHER INDIRECT EXPENSE	1,015,202.00	123,404.05	890,034.40	125,167.60	87.67%
TOTAL INDIRECT EXPENSES:	5,811,951.00	509,858.54	4,876,903.32	935,047.68	83.91%
TOTAL ALL EXPENSES:	5,980,715.60	514,250.03	4,998,859.49	981,856.11	83.58%
NET INCOME (LOSS):	(5,874,215.60)	(493,761.62)	(4,890,518.72)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	(102.00)	964.09	3,035.91	24.10%
STAFF MEMBERSHIP DUES	640.00	-	-	640.00	0.00%
COMMITTEE FOR DIVERSITY	6,000.00	(113.06)	2,368.71	3,631.29	39.48%
DIVERSITY EVENTS & PROJECTS	15,250.00	-	4,454.84	10,795.16	29.21%
INTERNAL DIVERSITY OUTREACH	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSE:	26,090.00	(215.06)	7,787.64	18,302.36	29.85%
INDIRECT EXPENSES:					
SALARY EXPENSE (3.87 FTE)	187,061.00	18,259.16	172,709.88	14,351.12	92.33%
BENEFITS EXPENSE	81,042.00	8,465.98	82,957.79	(1,915.79)	102.36%
OTHER INDIRECT EXPENSE	106,386.00	13,027.64	93,371.81	13,014.19	87.77%
TOTAL INDIRECT EXPENSES:	374,489.00	39,752.78	349,039.48	25,449.52	93.20%
TOTAL ALL EXPENSES:	400,579.00	39,537.72	356,827.12	43,751.88	89.08%
NET INCOME (LOSS):	(265,392.00)	(39,537.72)	(231,827.12)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	81.25	438.64	1,561.36	21.93%
POSTAGE	500.00	-	62.28	437.72	12.46%
TOTAL DIRECT EXPENSES:	12,150.00	81.25	2,538.68	9,611.32	20.89%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.05 FTE)	70,951.00	6,420.56	65,517.84	5,433.16	92.34%
BENEFITS EXPENSE	30,738.00	2,337.62	24,529.76	6,208.24	79.80%
OTHER INDIRECT EXPENSE	28,864.00	3,527.17	25,439.31	3,424.69	88.14%
TOTAL INDIRECT EXPENSES:	130,553.00	12,285.35	115,486.91	15,066.09	88.46%
TOTAL ALL EXPENSES:	142,703.00	12,366.60	118,025.59	24,677.41	82.71%
NET INCOME (LOSS):	(142,703.00)	(12,366.60)	(118,025.59)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	198.00	836.00	(586.00)	334.40%
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	9,437.50	11,424.89	13,575.11	45.70%
RECRUITING AND ADVERTISING	7,000.00	119.51	2,761.02	4,238.98	39.44%
PAYROLL PROCESSING	49,000.00	3,678.46	36,368.18	12,631.82	74.22%
SALARY SURVEYS	2,900.00	-	765.20	2,134.80	26.39%
CONSULTING SERVICES	75,000.00	4,083.33	4,083.33	70,916.67	5.44%
TRANSFER TO INDIRECT EXPENSE	(161,774.10)	(17,516.80)	(58,763.12)	(103,010.98)	36.32%
TOTAL DIRECT EXPENSES:	-	-	-	-	
INDIRECT EXPENSES:					
SALARY EXPENSE (2.45 FTE)	267,155.00	35,170.43	220,436.68	46,718.32	82.51%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
BENEFITS EXPENSE	85,476.00	6,981.30	72,839.53	12,636.47	85.22%
OTHER INDIRECT EXPENSE	67,350.00	8,183.06	59,019.08	8,330.92	87.63%
TOTAL INDIRECT EXPENSES:	207,109.50	50,334.79	352,295.29	(145,185.79)	170.10%
TOTAL ALL EXPENSES:	207,109.50	50,334.79	352,295.29	(145,185.79)	170.10%
NET INCOME (LOSS):	(207,109.50)	(50,334.79)	(352,295.29)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	830.00	180,714.67	10,647.33	94.44%
LAW CLERK APPLICATION FEES	3,200.00	100.00	2,800.00	400.00	87.50%
TOTAL REVENUE:	194,562.00	930.00	183,514.67	11,047.33	94.32%
DIRECT EXPENSES:					
SUBSCRIPTIONS	250.00	-	250.00	-	100.00%
CHARACTER & FITNESS INVESTIGATIONS	100.00	-	-	100.00	0.00%
LAW CLERK BOARD EXPENSE	6,000.00	-	4,196.05	1,803.95	69.93%
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	-	9,330.37	3,419.63	73.18%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.25 FTE)	98,336.00	7,911.01	79,451.01	18,884.99	80.80%
BENEFITS EXPENSE	37,600.00	2,400.81	26,660.46	10,939.54	70.91%
OTHER INDIRECT EXPENSE	34,362.00	4,185.58	30,187.93	4,174.07	87.85%
TOTAL INDIRECT EXPENSES:	170,298.00	14,497.40	136,299.40	33,998.60	80.04%
TOTAL ALL EXPENSES:	183,048.00	14,497.40	145,629.77	37,418.23	79.56%
NET INCOME (LOSS):	11,514.00	(13,567.40)	37,884.90		

Washington State Bar Association

Statement of Activities

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

83.33% 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	-	1,825.10	674.90	73.00%
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	-	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	-	1,063.67	1,936.33	35.46%
BOG LEGISLATIVE COMMITTEE	250.00	-	-	250.00	0.00%
TOTAL DIRECT EXPENSES:	29,700.00	-	16,164.29	13,535.71	54.43%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.10 FTE)	87,076.00	6,933.90	70,495.96	16,580.04	80.96%
BENEFITS EXPENSE	34,491.00	2,179.66	23,975.09	10,515.91	69.51%
OTHER INDIRECT EXPENSE	30,239.00	3,668.28	26,456.97	3,782.03	87.49%
TOTAL INDIRECT EXPENSES:	151,806.00	12,781.84	120,928.02	30,877.98	79.66%
TOTAL ALL EXPENSES:	181,506.00	12,781.84	137,092.31	44,413.69	75.53%
NET INCOME (LOSS):	(181,506.00)	(12,781.84)	(137,092.31)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	2,822.52	25,269.55	(269.55)	101.08%
INVESTIGATION FEES	24,000.00	2,300.00	19,200.00	4,800.00	80.00%
PRO HAC VICE	290,000.00	20,152.00	248,399.00	41,601.00	85.65%
MEMBER CONTACT INFORMATION	11,000.00	950.00	8,715.55	2,284.45	79.23%
PHOTO BAR CARD SALES	350.00	36.00	288.00	62.00	82.29%
TOTAL REVENUE:	350,350.00	26,260.52	301,872.10	48,477.90	86.16%
DIRECT EXPENSES:					
DEPRECIATION	13,850.00	1,150.00	11,505.00	2,345.00	83.07%
POSTAGE	19,500.00	1,023.80	18,573.15	926.85	95.25%
LICENSING FORMS	2,253.10	-	2,253.10	-	100.00%
TOTAL DIRECT EXPENSES:	35,603.10	2,173.80	32,331.25	3,271.85	90.81%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.20 FTE)	341,930.00	31,224.26	331,460.80	10,469.20	96.94%
BENEFITS EXPENSE	126,335.00	9,824.36	103,397.43	22,937.57	81.84%
OTHER INDIRECT EXPENSE	115,458.00	14,014.62	101,078.51	14,379.49	87.55%
TOTAL INDIRECT EXPENSES:	583,723.00	55,063.24	535,936.74	47,786.26	91.81%
TOTAL ALL EXPENSES:	619,326.10	57,237.04	568,267.99	51,058.11	91.76%
NET INCOME (LOSS):	(268,976.10)	(30,976.52)	(266,395.89)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	-	9,182.00	(4,838.00)	211.37%
LLLT LICENSE FEES	5,735.66	691.70	5,607.50	128.16	97.77%
LLLT LATE LICENSE FEES	300.00	-	300.00	-	100.00%
INVESTIGATION FEES	300.00	100.00	200.00	100.00	66.67%
LLLT EXAM FEES	6,280.00	-	5,150.00	1,130.00	82.01%
LLLT WAIVER FEES	150.00	150.00	150.00	-	100.00%
MEMBER LATE FEES	150.00	-	150.00	-	100.00%
TOTAL REVENUE:	17,259.66	941.70	20,739.50	(3,479.84)	120.16%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	600.00	-	101.80	498.20	16.97%
LLLT BOARD	14,000.00	24.21	5,403.99	8,596.01	38.60%
LLLT OUTREACH	4,000.00	-	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	24.21	12,388.06	19,484.44	38.87%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.34 FTE)	103,650.00	9,014.04	87,097.06	16,552.94	84.03%
BENEFITS EXPENSE	39,631.00	2,685.11	29,315.64	10,315.36	73.97%
OTHER INDIRECT EXPENSE	36,836.00	4,514.78	32,562.19	4,273.81	88.40%
TOTAL INDIRECT EXPENSES:	180,117.00	16,213.93	148,974.89	31,142.11	82.71%
TOTAL ALL EXPENSES:	211,989.50	16,238.14	161,362.95	50,626.55	76.12%
NET INCOME (LOSS):	(194,729.84)	(15,296.44)	(140,623.45)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	200.00	500.00	500.00	50.00%
MEMBER LATE FEES	1,800.00	150.00	2,700.00	(900.00)	150.00%
LPO EXAMINATION FEES	26,800.00	-	22,300.00	4,500.00	83.21%
LPO LICENSE FEES	172,516.60	14,227.21	146,092.79	26,423.81	84.68%
LPO LATE LICENSE FEES	3,088.00	-	400.00	2,688.00	12.95%
TOTAL REVENUE:	205,204.60	14,577.21	171,992.79	33,211.81	83.82%
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	-	1,042.79	794.71	56.75%
LAW LIBRARY	279.00	10.48	73.36	205.64	26.29%
LPO BOARD	3,000.00	12.41	896.13	2,103.87	29.87%
LPO OUTREACH	5,000.00	-	26.64	4,973.36	0.53%
PRINTING & COPYING	-	41.60	112.10	(112.10)	
STAFF TRAVEL/PARKING	500.00	-	44.51	455.49	8.90%
TOTAL DIRECT EXPENSES:	20,390.50	64.49	7,070.53	13,319.97	34.68%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.09 FTE)	83,983.00	7,326.03	72,986.39	10,996.61	86.91%
BENEFITS EXPENSE	32,112.00	2,274.44	24,497.87	7,614.13	76.29%
OTHER INDIRECT EXPENSE	29,964.00	3,668.27	26,456.91	3,507.09	88.30%
TOTAL INDIRECT EXPENSES:	146,059.00	13,268.74	123,941.17	22,117.83	84.86%
TOTAL ALL EXPENSES:	166,449.50	13,333.23	131,011.70	35,437.80	78.71%
NET INCOME (LOSS):	38,755.10	1,243.98	40,981.09		

Washington State Bar Association

Statement of Activities

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

83.33% 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	44,200.00	418,400.00	98,300.00	80.98%
FORM 1 LATE FEES	170,000.00	21,000.00	182,700.00	(12,700.00)	107.47%
MEMBER LATE FEES	191,000.00	4,075.00	188,400.00	2,600.00	98.64%
ANNUAL ACCREDITED SPONSOR FEES	41,750.00	-	41,750.00	-	100.00%
ATTENDANCE LATE FEES	90,000.00	11,550.00	79,400.00	10,600.00	88.22%
COMITY CERTIFICATES	29,000.00	100.00	29,450.18	(450.18)	101.55%
TOTAL REVENUE:	1,038,450.00	80,925.00	940,100.18	98,349.82	90.53%
DIRECT EXPENSES:					
DEPRECIATION	250,000.00	20,867.00	208,659.00	41,341.00	83.46%
STAFF MEMBERSHIP DUES	500.00	-	500.00	-	100.00%
ONLINE LEGAL RESEARCH	1,837.50	-	1,042.79	794.71	56.75%
LAW LIBRARY	279.00	10.48	73.36	205.64	26.29%
MCLE BOARD	2,500.00	-	1,089.95	1,410.05	43.60%
STAFF TRAVEL/PARKING	50.00	-	9.26	40.74	18.52%
TOTAL DIRECT EXPENSES:	255,166.50	20,877.48	211,374.36	43,792.14	82.84%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.65 FTE)	509,354.00	26,499.10	375,215.97	134,138.03	73.67%
BENEFITS EXPENSE	139,871.00	8,434.41	92,643.74	47,227.26	66.24%
OTHER INDIRECT EXPENSE	127,828.00	15,519.57	111,932.60	15,895.40	87.57%
TOTAL INDIRECT EXPENSES:	777,053.00	50,453.08	579,792.31	197,260.69	74.61%
TOTAL ALL EXPENSES:	1,032,219.50	71,330.56	791,166.67	241,052.83	76.65%
NET INCOME (LOSS):	6,230.50	9,594.44	148,933.51		

Washington State Bar Association
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For the Period from July 1, 2020 to July 31, 2020
83.33% 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	8,250.00	(1,500.00)	122.22%
LAP GROUPS REVENUE	-	-	360.00	(360.00)	
TOTAL REVENUE:	6,750.00	750.00	8,610.00	(1,860.00)	127.56%
DIRECT EXPENSES:					
PUBLICATIONS PRODUCTION	200.00	-	-	200.00	0.00%
STAFF MEMBERSHIP DUES	225.00	-	226.00	(1.00)	100.44%
PROF LIAB INSURANCE	850.00	-	775.50	74.50	91.24%
TOTAL DIRECT EXPENSES:	1,275.00	-	1,001.50	273.50	78.55%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.90 FTE)	82,545.00	10,562.65	70,809.46	11,735.54	85.78%
BENEFITS EXPENSE	26,410.00	2,306.04	26,232.92	177.08	99.33%
OTHER INDIRECT EXPENSE	24,741.00	3,009.82	21,707.91	3,033.09	87.74%
TOTAL INDIRECT EXPENSES:	133,696.00	15,878.51	118,750.29	14,945.71	88.82%
TOTAL ALL EXPENSES:	134,971.00	15,878.51	119,751.79	15,219.21	88.72%
NET INCOME (LOSS):	(128,221.00)	(15,128.51)	(111,141.79)		

Washington State Bar Association

Statement of Activities

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83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
MEMBER SERVICES & ENGAGEMENT					
REVENUE:					
ROYALTIES	49,250.00	1,025.30	43,628.63	5,621.37	88.59%
NMP PRODUCT SALES	80,000.00	2,312.00	69,403.00	10,597.00	86.75%
SEMINAR REGISTRATIONS	15,000.00	-	6,894.00	8,106.00	45.96%
TRIAL ADVOCACY PROGRAM	10,000.00	-	-	10,000.00	0.00%
TOTAL REVENUE:	154,250.00	3,337.30	119,925.63	34,324.37	77.75%
DIRECT EXPENSES:					
STAFF TRAVEL/PARKING	2,500.00	-	98.88	2,401.12	3.96%
SUBSCRIPTIONS	500.00	15.00	170.00	330.00	34.00%
CONFERENCE CALLS	300.00	1.06	61.91	238.09	20.64%
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	(4.52)	96.51	2,403.49	3.86%
WYL COMMITTEE	1,500.00	-	1,424.59	75.41	94.97%
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	10.00	3,348.25	2,851.75	54.00%
NMP SPEAKERS & PROGRAM DEVELOPMENT	1,500.00	9.97	466.06	1,033.94	31.07%
TOTAL DIRECT EXPENSES:	25,545.00	31.51	7,733.37	17,811.63	30.27%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	330,563.00	18,881.58	285,870.60	44,692.40	86.48%
BENEFITS EXPENSE	143,212.00	8,560.77	95,694.11	47,517.89	66.82%
OTHER INDIRECT EXPENSE	116,557.00	14,155.70	102,096.13	14,460.87	87.59%
TOTAL INDIRECT EXPENSES:	590,332.00	41,598.05	483,660.84	106,671.16	81.93%
TOTAL ALL EXPENSES:	615,877.00	41,629.56	491,394.21	124,482.79	79.79%
NET INCOME (LOSS):	(461,627.00)	(38,292.26)	(371,468.58)		

Washington State Bar Association

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

83.33% 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	1,078.00	21,070.00	(2,070.00)	110.89%
TOTAL REVENUE:	28,000.00	1,078.00	22,070.00	5,930.00	78.82%
DIRECT EXPENSES:					
TRANSCRIPTION SERVICES	1,500.00	-	-	1,500.00	0.00%
LEGAL LUNCHBOX SPEAKERS & PROGRAM	2,000.00	440.00	440.00	1,560.00	22.00%
WSBA CONNECTS	46,560.00	-	42,680.00	3,880.00	91.67%
CASEMAKER & FASTCASE	136,436.00	5,416.00	130,779.69	5,656.31	95.85%
CONFERENCE CALLS	-	-	5.30	(5.30)	
TOTAL DIRECT EXPENSES:	186,496.00	5,856.00	173,904.99	12,591.01	93.25%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.69 FTE)	74,151.00	5,639.23	65,558.22	8,592.78	88.41%
BENEFITS EXPENSE	32,124.00	1,389.93	18,185.48	13,938.52	56.61%
OTHER INDIRECT EXPENSE	18,968.00	2,304.45	16,620.43	2,347.57	87.62%
TOTAL INDIRECT EXPENSES:	125,243.00	9,333.61	100,364.13	24,878.87	80.14%
TOTAL ALL EXPENSES:	311,739.00	15,189.61	274,269.12	37,469.88	87.98%
NET INCOME (LOSS):	(283,739.00)	(14,111.61)	(252,199.12)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
BAR NEWS					
REVENUE:					
ROYALTIES	1,215.86	-	1,581.14	(365.28)	130.04%
DISPLAY ADVERTISING	423,500.00	-	305,169.00	118,331.00	72.06%
SUBSCRIPT/SINGLE ISSUES	350.00	-	107.82	242.18	30.81%
CLASSIFIED ADVERTISING	12,500.00	312.00	6,617.65	5,882.35	52.94%
GEN ANNOUNCEMENTS	20,000.00	-	7,615.00	12,385.00	38.08%
PROF ANNOUNCEMENTS	25,000.00	-	18,328.00	6,672.00	73.31%
JOB TARGET ADVERTISING	120,000.00	9,600.32	117,677.46	2,322.54	98.06%
TOTAL REVENUE:	602,565.86	9,912.32	457,096.07	145,469.79	75.86%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	2,000.00	-	-	2,000.00	0.00%
POSTAGE	95,000.00	-	72,012.84	22,987.16	75.80%
PRINTING, COPYING & MAILING	250,000.00	-	171,230.61	78,769.39	68.49%
DIGITAL/ONLINE DEVELOPMENT	13,200.00	850.00	10,300.00	2,900.00	78.03%
GRAPHICS/ARTWORK	2,000.00	-	-	2,000.00	0.00%
OUTSIDE SALES EXPENSE	118,500.00	-	99,333.60	19,166.40	83.83%
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	353,409.36	128,705.64	73.30%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.55 FTE)	216,483.00	17,238.64	175,772.72	40,710.28	81.19%
BENEFITS EXPENSE	85,752.00	5,401.82	61,521.66	24,230.34	71.74%
OTHER INDIRECT EXPENSE	70,099.00	8,512.23	61,393.26	8,705.74	87.58%
TOTAL INDIRECT EXPENSES:	372,334.00	31,152.69	298,687.64	73,646.36	80.22%
TOTAL ALL EXPENSES:	854,449.00	32,002.69	652,097.00	202,352.00	76.32%
NET INCOME (LOSS):	(251,883.14)	(22,090.37)	(195,000.93)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
OFFICE OF THE EXECUTIVE DIRECTOR					
REVENUE:					
<hr/>					
TOTAL REVENUE:	-	-	-	-	
<hr/>					
DIRECT EXPENSES:					
<hr/>					
ED TRAVEL & OUTREACH	5,000.00	-	1,603.83	3,396.17	32.08%
LAW LIBRARY	279.00	10.48	123.33	155.67	44.20%
STAFF TRAVEL/PARKING	5,400.00	30.00	233.00	5,167.00	4.31%
STAFF MEMBERSHIP DUES	1,700.00	-	-	1,700.00	0.00%
TOTAL DIRECT EXPENSES:	12,379.00	40.48	1,960.16	10,418.84	15.83%
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INDIRECT EXPENSES:					
SALARY EXPENSE (1.45 FTE)	382,572.00	40,380.53	311,072.40	71,499.60	81.31%
BENEFITS EXPENSE	118,089.00	6,475.86	67,520.81	50,568.19	57.18%
OTHER INDIRECT EXPENSE	39,860.00	4,843.98	34,936.53	4,923.47	87.65%
TOTAL INDIRECT EXPENSES:	540,521.00	51,700.37	413,529.74	126,991.26	76.51%
<hr/>					
TOTAL ALL EXPENSES:	552,900.00	51,740.85	415,489.90	137,410.10	75.15%
<hr/>					
NET INCOME (LOSS):	(552,900.00)	(51,740.85)	(415,489.90)		
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Washington State Bar Association

Statement of Activities

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

83.33% 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	-	6,598.21	4,606.79	58.89%
LAW LIBRARY	2,921.42	63.36	1,692.24	1,229.18	57.93%
COURT RULES COMMITTEE	3,000.00	0.96	951.41	2,048.59	31.71%
DISCIPLINE ADVISORY ROUNDTABLE	500.00	-	-	500.00	0.00%
CUSTODIANSHIPS	1,500.00	4,551.74	6,752.69	(5,252.69)	450.18%
LITIGATION EXPENSES	500.00	-	40.18	459.82	8.04%
TOTAL DIRECT EXPENSES:	25,987.42	4,616.06	16,334.73	9,652.69	62.86%
INDIRECT EXPENSES:					
SALARY EXPENSE (5.82 FTE)	460,618.00	39,355.72	395,041.33	65,576.67	85.76%
BENEFITS EXPENSE	159,114.00	15,573.64	153,132.72	5,981.28	96.24%
OTHER INDIRECT EXPENSE	159,991.00	19,422.97	140,085.39	19,905.61	87.56%
TOTAL INDIRECT EXPENSES:	779,723.00	74,352.33	688,259.44	91,463.56	88.27%
TOTAL ALL EXPENSES:	805,710.42	78,968.39	704,594.17	101,116.25	87.45%
NET INCOME (LOSS):	(805,706.46)	(78,968.39)	(704,590.21)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	296.73	819.27	26.59%
DISCIPLINARY BOARD EXPENSES	4,000.00	47.31	849.87	3,150.13	21.25%
CHIEF HEARING OFFICER	33,000.00	-	25,000.00	8,000.00	75.76%
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	-	40,234.36	14,765.64	73.15%
TOTAL DIRECT EXPENSES:	97,216.00	89.70	65,049.26	32,166.74	66.91%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	231,661.00	8,717.62	88,634.98	143,026.02	38.26%
BENEFITS EXPENSE	80,024.00	2,748.29	31,287.92	48,736.08	39.10%
OTHER INDIRECT EXPENSE	42,609.00	5,173.17	37,310.88	5,298.12	87.57%
TOTAL INDIRECT EXPENSES:	354,294.00	16,639.08	157,233.78	197,060.22	44.38%
TOTAL ALL EXPENSES:	451,510.00	16,728.78	222,283.04	229,226.96	49.23%
NET INCOME (LOSS):	(451,510.00)	(16,728.78)	(222,283.04)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	-	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	-	207.10	1,792.90	10.36%
BOG ELECTIONS	6,500.00	-	4,946.63	1,553.37	76.10%
BAR OUTREACH	16,600.00	-	226.83	16,373.17	1.37%
TOTAL DIRECT EXPENSES:	31,525.00	-	7,656.65	23,868.35	24.29%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.73 FTE)	198,420.00	15,800.24	168,099.60	30,320.40	84.72%
BENEFITS EXPENSE	78,596.00	6,065.21	62,765.89	15,830.11	79.86%
OTHER INDIRECT EXPENSE	75,047.00	9,123.66	65,803.02	9,243.98	87.68%
TOTAL INDIRECT EXPENSES:	352,063.00	30,989.11	296,668.51	55,394.49	84.27%
TOTAL ALL EXPENSES:	383,588.00	30,989.11	304,325.16	79,262.84	79.34%
NET INCOME (LOSS):	(383,588.00)	(30,989.11)	(304,325.16)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
PRACTICE OF LAW BOARD					
REVENUE:					
TOTAL REVENUE:	-	-	-	-	
DIRECT EXPENSES:					
PRACTICE OF LAW BOARD	12,000.00	148.29	2,746.08	9,253.92	22.88%
TOTAL DIRECT EXPENSES:	12,000.00	148.29	2,746.08	9,253.92	22.88%
INDIRECT EXPENSES:					
SALARY EXPENSE (0.40 FTE)	39,116.00	3,259.68	33,133.35	5,982.65	84.71%
BENEFITS EXPENSE	13,512.00	1,010.87	10,433.50	3,078.50	77.22%
OTHER INDIRECT EXPENSE	10,996.00	1,316.81	9,497.26	1,498.74	86.37%
TOTAL INDIRECT EXPENSES:	63,624.00	5,587.36	53,064.11	10,559.89	83.40%
TOTAL ALL EXPENSES:	75,624.00	5,735.65	55,810.19	19,813.81	73.80%
NET INCOME (LOSS):	(75,624.00)	(5,735.65)	(55,810.19)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	-	1,459.40	2,540.60	36.49%
LAW LIBRARY	279.00	10.48	73.36	205.64	26.29%
CPE COMMITTEE	5,000.00	-	2,272.52	2,727.48	45.45%
TOTAL DIRECT EXPENSES:	9,279.00	10.48	3,805.28	5,473.72	41.01%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.55 FTE)	160,115.00	13,342.90	135,659.08	24,455.92	84.73%
BENEFITS EXPENSE	55,310.00	4,201.39	45,048.43	10,261.57	81.45%
OTHER INDIRECT EXPENSE	42,609.00	5,173.22	37,310.91	5,298.09	87.57%
TOTAL INDIRECT EXPENSES:	258,034.00	22,717.51	218,018.42	40,015.58	84.49%
TOTAL ALL EXPENSES:	267,313.00	22,727.99	221,823.70	45,489.30	82.98%
NET INCOME (LOSS):	(267,313.00)	(22,727.99)	(221,823.70)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	45,633.50	131,209.38	74,478.60	63.79%
STAFF TRAVEL/PARKING	2,000.00	-	69.00	1,931.00	3.45%
PRO BONO & PUBLIC SERVICE COMMITTEE	2,000.00	37.98	1,330.78	669.22	66.54%
PUBLIC SERVICE EVENTS AND PROJECTS	30,500.00	2,750.00	2,750.00	27,750.00	9.02%
TOTAL DIRECT EXPENSES:	240,187.98	48,421.48	135,359.16	104,828.82	56.36%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.54 FTE)	95,912.00	8,595.98	90,810.46	5,101.54	94.68%
BENEFITS EXPENSE	41,552.00	3,001.01	32,570.71	8,981.29	78.39%
OTHER INDIRECT EXPENSE	42,334.00	5,126.14	36,971.82	5,362.18	87.33%
TOTAL INDIRECT EXPENSES:	179,798.00	16,723.13	160,352.99	19,445.01	89.19%
TOTAL ALL EXPENSES:	419,985.98	65,144.61	295,712.15	124,273.83	70.41%
NET INCOME (LOSS):	(284,785.98)	(65,144.61)	(160,613.15)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	60,694.13	13,839.87	81.43%
BENEFITS EXPENSE	29,523.00	1,958.54	21,562.49	7,960.51	73.04%
OTHER INDIRECT EXPENSE	29,964.00	3,621.20	26,117.47	3,846.53	87.16%
TOTAL INDIRECT EXPENSES:	134,021.00	11,514.92	108,374.09	25,646.91	80.86%
TOTAL ALL EXPENSES:	139,593.00	11,514.92	112,654.07	26,938.93	80.70%
NET INCOME (LOSS):	(139,593.00)	(11,514.92)	(112,654.07)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	825.00	286,893.75	13,106.25	95.63%
TOTAL REVENUE:	300,000.00	825.00	286,893.75	13,106.25	95.63%
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	3.88	43.59	256.41	14.53%
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	3.88	6,870.58	2,464.42	73.60%
INDIRECT EXPENSES:					
SALARY EXPENSE (4.24 FTE)	161,026.00	13,737.72	172,494.40	(11,468.40)	107.12%
BENEFITS EXPENSE	69,763.00	7,960.57	79,057.56	(9,294.56)	113.32%
OTHER INDIRECT EXPENSE	116,557.00	14,155.75	102,096.26	14,460.74	87.59%
TOTAL INDIRECT EXPENSES:	347,346.00	35,854.04	353,648.22	(6,302.22)	101.81%
TOTAL ALL EXPENSES:	356,681.00	35,857.92	360,518.80	(3,837.80)	101.08%
NET INCOME (LOSS):	(56,681.00)	(35,032.92)	(73,625.05)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
TECHNOLOGY					
REVENUE:					
<hr/>					
TOTAL REVENUE:	-	-	-	-	
<hr/>					
DIRECT EXPENSES:					
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CONSULTING SERVICES	110,000.00	8,836.00	78,112.67	31,887.33	71.01%
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	3,073.13	18,159.10	5,840.90	75.66%
COMPUTER HARDWARE	38,000.00	-	38,959.51	(959.51)	102.53%
COMPUTER SOFTWARE	29,000.00	-	26,385.65	2,614.35	90.99%
HARDWARE SERVICE & WARRANTIES	55,000.00	5,690.41	38,359.60	16,640.40	69.74%
SOFTWARE MAINTENANCE & LICENSING	320,000.00	5,639.88	243,971.78	76,028.22	76.24%
TELEPHONE HARDWARE & MAINTENANCE	7,000.00	-	4,326.90	2,673.10	61.81%
COMPUTER SUPPLIES	10,000.00	51.73	4,593.82	5,406.18	45.94%
THIRD PARTY SERVICES	177,000.00	3,615.99	184,828.91	(7,828.91)	104.42%
TRANSFER TO INDIRECT EXPENSES	(772,680.00)	(26,907.14)	(638,514.33)	(134,165.67)	82.64%
TOTAL DIRECT EXPENSES:	-	-	-	-	
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INDIRECT EXPENSES:					
SALARY EXPENSE (12.10 FTE)	1,063,911.00	78,428.32	913,651.55	150,259.45	85.88%
BENEFITS EXPENSE	380,432.00	28,525.34	297,757.01	82,674.99	78.27%
CAPITAL LABOR & OVERHEAD	(51,000.00)	31,780.00	-	(51,000.00)	0.00%
OTHER INDIRECT EXPENSE	332,628.00	40,444.86	291,703.10	40,924.90	87.70%
TOTAL INDIRECT EXPENSES:	1,725,971.00	179,178.52	1,503,111.66	222,859.34	87.09%
TOTAL ALL EXPENSES:	1,725,971.00	179,178.52	1,503,111.66	222,859.34	87.09%
NET INCOME (LOSS):	(1,725,971.00)	(179,178.52)	(1,503,111.66)		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - PRODUCTS					
REVENUE:					
SHIPPING & HANDLING	1,000.00	18.00	312.15	687.85	31.22%
COURSEBOOK SALES	9,000.00	355.00	4,783.00	4,217.00	53.14%
MP3 AND VIDEO SALES	878,750.00	127,085.02	734,840.57	143,909.43	83.62%
TOTAL REVENUE:	888,750.00	127,458.02	739,935.72	148,814.28	83.26%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	100.00	-	741.00	(641.00)	741.00%
DEPRECIATION	5,820.00	485.00	4,850.00	970.00	83.33%
STAFF MEMBERSHIP DUES	620.00	-	587.50	32.50	94.76%
COST OF SALES - COURSEBOOKS	250.00	42.87	425.69	(175.69)	170.28%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
ONLINE PRODUCT HOSTING EXPENSES	48,000.00	4,048.31	41,886.55	6,113.45	87.26%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	-	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	4,576.18	48,951.10	16,338.90	74.97%
INDIRECT EXPENSES:					
SALARY EXPENSE (1.56 FTE)	102,074.00	8,466.48	81,756.38	20,317.62	80.10%
BENEFITS EXPENSE	40,063.00	2,621.94	30,360.45	9,702.55	75.78%
OTHER INDIRECT EXPENSE	42,884.00	5,220.18	37,649.92	5,234.08	87.79%
TOTAL INDIRECT EXPENSES:	185,021.00	16,308.60	149,766.75	35,254.25	80.95%
TOTAL ALL EXPENSES:	250,311.00	20,884.78	198,717.85	51,593.15	79.39%
NET INCOME (LOSS):	638,439.00	106,573.24	541,217.87		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
CLE - SEMINARS					
REVENUE:					
SEMINAR REGISTRATIONS	875,328.50	37,187.75	500,098.97	375,229.53	57.13%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	7,000.00	22,000.00	24.14%
TOTAL REVENUE:	904,328.50	37,187.75	507,098.97	397,229.53	56.07%
DIRECT EXPENSES:					
BAD DEBT EXPENSE	500.00	-	500.00	-	100.00%
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	(48.00)	2,684.00	316.00	89.47%
SEMINAR BROCHURES	18,000.00	-	6,336.70	11,663.30	35.20%
FACILITIES	232,357.35	700.00	54,350.96	178,006.39	23.39%
SPEAKERS & PROGRAM DEVELOP	62,000.00	89.02	6,971.65	55,028.35	11.24%
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	741.02	76,431.48	364,650.87	17.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (7.75 FTE)	485,567.00	44,103.82	444,597.18	40,969.82	91.56%
BENEFITS EXPENSE	210,364.00	14,152.11	163,132.31	47,231.69	77.55%
OTHER INDIRECT EXPENSE	213,047.00	25,912.99	186,893.63	26,153.37	87.72%
TOTAL INDIRECT EXPENSES:	908,978.00	84,168.92	794,623.12	114,354.88	87.42%
TOTAL ALL EXPENSES:	1,350,060.35	84,909.94	871,054.60	479,005.75	64.52%
NET INCOME (LOSS):	(445,731.85)	(47,722.19)	(363,955.63)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	37,187.75	500,098.97	375,229.53	57.13%
SEMINAR-EXHIB/SPNSR/ETC	29,000.00	-	7,000.00	22,000.00	24.14%
SHIPPING & HANDLING	1,000.00	18.00	312.15	687.85	31.22%
COURSEBOOK SALES	9,000.00	355.00	4,783.00	4,217.00	53.14%
MP3 AND VIDEO SALES	878,750.00	127,085.02	734,840.57	143,909.43	83.62%
TOTAL REVENUE:	1,793,078.50	164,645.77	1,247,034.69	546,043.81	69.55%
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	4,850.00	970.00	83.33%
ONLINE EXPENSES	48,000.00	4,048.31	41,886.55	6,113.45	87.26%
ACCREDITATION FEES	3,000.00	(48.00)	2,684.00	316.00	89.47%
SEMINAR BROCHURES	21,000.00	-	6,336.70	14,663.30	30.17%
FACILITIES	232,357.35	700.00	54,350.96	178,006.39	23.39%
SPEAKERS & PROGRAM DEVELOP	62,000.00	89.02	6,971.65	55,028.35	11.24%
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	-	1,241.00	(641.00)	206.83%
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	42.87	425.69	(175.69)	170.28%
A/V DEVELOP COSTS (RECORDING)	1,500.00	-	-	1,500.00	0.00%
POSTAGE & DELIVERY-COURSEBOOKS	500.00	-	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	5,317.20	125,382.58	380,989.77	24.76%
INDIRECT EXPENSES:					
SALARY EXPENSE (9.31 FTE)	587,641.00	52,570.30	526,353.56	61,287.44	89.57%
BENEFITS EXPENSE	250,427.00	16,774.05	193,492.76	56,934.24	77.27%
OTHER INDIRECT EXPENSE	255,931.00	31,133.17	224,543.55	31,387.45	87.74%
TOTAL INDIRECT EXPENSES:	1,093,999.00	100,477.52	944,389.87	149,609.13	86.32%
TOTAL ALL EXPENSES:	1,600,371.35	105,794.72	1,069,772.45	530,598.90	66.85%
NET INCOME (LOSS):	192,707.15	58,851.05	177,262.24		

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
DESKBOOKS					
REVENUE:					
SHIPPING & HANDLING	3,000.00	873.00	3,872.85	(872.85)	129.10%
DESKBOOK SALES	110,000.00	43,233.55	84,604.15	25,395.85	76.91%
SECTION PUBLICATION SALES	3,000.00	1,502.66	16,616.40	(13,616.40)	553.88%
CASEMAKER ROYALTIES	60,000.00	8,086.45	40,207.81	19,792.19	67.01%
TOTAL REVENUE:	176,000.00	53,695.66	145,301.21	30,698.79	82.56%
DIRECT EXPENSES:					
COST OF SALES - DESKBOOKS	75,000.00	32,832.69	52,103.83	22,896.17	69.47%
COST OF SALES - SECTION PUBLICATION	750.00	485.10	5,490.90	(4,740.90)	732.12%
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	1,195.77	4,555.57	(1,555.57)	151.85%
FLIERS/CATALOGS	3,000.00	2,225.11	2,225.11	774.89	74.17%
ONLINE LEGAL RESEARCH	1,837.50	-	1,042.79	794.71	56.75%
POSTAGE - FLIERS/CATALOGS	1,500.00	990.83	990.83	509.17	66.06%
COMPLIMENTARY BOOK PROGRAM	2,500.00	957.50	1,848.14	651.86	73.93%
OBSOLETE INVENTORY	850.00	70.30	653.38	196.62	76.87%
BAD DEBT EXPENSE	100.00	-	-	100.00	0.00%
RECORDS STORAGE - OFF SITE	8,100.00	675.00	7,425.00	675.00	91.67%
STAFF MEMBERSHIP DUES	220.00	-	30.00	190.00	13.64%
SUBSCRIPTIONS	185.00	-	-	185.00	0.00%
TOTAL DIRECT EXPENSES:	99,042.50	39,432.30	77,580.06	21,462.44	78.33%
INDIRECT EXPENSES:					
SALARY EXPENSE (2.25 FTE)	110,788.00	8,916.96	92,153.58	18,634.42	83.18%
BENEFITS EXPENSE	43,885.00	3,885.52	38,993.52	4,891.48	88.85%
OTHER INDIRECT EXPENSE	61,852.00	7,524.64	54,270.29	7,581.71	87.74%
TOTAL INDIRECT EXPENSES:	216,525.00	20,327.12	185,417.39	31,107.61	85.63%
TOTAL ALL EXPENSES:	315,567.50	59,759.42	262,997.45	52,570.05	83.34%
NET INCOME (LOSS):	(139,567.50)	(6,063.76)	(117,696.24)		

Washington State Bar Association

Statement of Activities

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

83.33% 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	1,132.61	12,768.06	(8,768.06)	319.20%
CPF MEMBER ASSESSMENTS	1,000,000.00	11,160.00	1,036,890.00	(36,890.00)	103.69%
INTEREST INCOME	20,000.00	1,116.48	46,085.06	(26,085.06)	230.43%
TOTAL REVENUE:	<u>1,024,000.00</u>	<u>13,409.09</u>	<u>1,095,743.12</u>	<u>(71,743.12)</u>	<u>107.01%</u>
DIRECT EXPENSES:					
BANK FEES - WELLS FARGO	1,000.00	193.42	1,962.94	(962.94)	196.29%
GIFTS TO INJURED CLIENTS	500,000.00	11,750.00	70,092.53	429,907.47	14.02%
CPF BOARD EXPENSES	1,200.00	-	1,213.10	(13.10)	101.09%
STAFF MEMBERSHIP DUES	200.00	-	-	200.00	0.00%
TOTAL DIRECT EXPENSES:	<u>502,400.00</u>	<u>11,943.42</u>	<u>73,268.57</u>	<u>429,131.43</u>	<u>14.58%</u>
INDIRECT EXPENSES:					
SALARY EXPENSE (1.18 FTE)	79,880.00	6,656.66	67,673.25	12,206.75	84.72%
BENEFITS EXPENSE	27,593.00	2,084.91	23,746.63	3,846.37	86.06%
OTHER INDIRECT EXPENSE	32,438.00	3,950.45	28,492.04	3,945.96	87.84%
TOTAL INDIRECT EXPENSES:	<u>139,911.00</u>	<u>12,692.02</u>	<u>119,911.92</u>	<u>19,999.08</u>	<u>85.71%</u>
TOTAL ALL EXPENSES:	<u>642,311.00</u>	<u>24,635.44</u>	<u>193,180.49</u>	<u>449,130.51</u>	<u>30.08%</u>
NET INCOME (LOSS):	<u>381,689.00</u>	<u>(11,226.35)</u>	<u>902,562.63</u>		

Washington State Bar Association

Statement of Activities

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

83.33% 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	4,053.11	13,266.60	11,733.40	53.07%
TOTAL DIRECT EXPENSES:	25,000.00	4,053.11	13,266.60	11,733.40	53.07%
INDIRECT EXPENSES:					
TOTAL INDIRECT EXPENSES:	-	-	-	-	
TOTAL ALL EXPENSES:	25,000.00	4,053.11	13,266.60	11,733.40	53.07%
NET INCOME (LOSS):	(25,000.00)	(4,053.11)	(13,266.60)		

Draft

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
SECTIONS OPERATIONS					
REVENUE:					
SECTION DUES	454,005.00	1,315.00	435,757.59	18,247.41	95.98%
SEMINAR PROFIT SHARE	94,118.73	-	78,319.92	15,798.81	83.21%
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	2,855.00	24,348.31	21,751.69	52.82%
TOTAL REVENUE:	606,543.73	4,170.00	541,029.64	65,514.09	89.20%
DIRECT EXPENSES:					
DIRECT EXPENSES OF SECTION ACTIVITIES	562,340.00	5,597.16	140,807.89	421,532.11	25.04%
REIMBURSEMENT TO WSBA FOR INDIRECT EXPENSES	298,443.75	825.00	286,893.75	11,550.00	96.13%
TOTAL DIRECT EXPENSES:	860,783.75	6,422.16	427,701.64	433,082.11	49.69%
NET INCOME (LOSS):	(254,240.02)	(2,252.16)	113,328.00		

Draft

Washington State Bar Association

Statement of Activities

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE	% USED OF BUDGET
INDIRECT EXPENSES:					
SALARIES	11,648,994.00	941,529.99	9,689,857.43	1,959,136.57	83.18%
ALLOWANCE FOR OPEN POSITIONS	(212,871.50)	-	-	(212,871.50)	0.00%
TEMPORARY SALARIES	245,029.00	6,932.00	228,817.81	16,211.19	93.38%
CAPITAL LABOR & OVERHEAD	(51,000.00)	31,780.00	-	(51,000.00)	0.00%
EMPLOYEE ASSISTANCE PLAN	5,289.60	-	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	71,236.53	701,556.19	191,028.90	78.60%
L&I INSURANCE	49,500.00	-	31,124.41	18,375.59	62.88%
WA STATE FAMILY MEDICAL LEAVE (EMPLOYER)	17,500.00	1,392.00	13,623.71	3,876.29	77.85%
MEDICAL (EMPLOYER PORTION)	1,580,000.00	121,668.57	1,215,476.72	364,523.28	76.93%
RETIREMENT (EMPLOYER PORTION)	1,499,603.60	116,605.12	1,195,554.14	304,049.46	79.72%
TRANSPORTATION ALLOWANCE	115,000.00	(430.00)	105,205.00	9,795.00	91.48%
UNEMPLOYMENT INSURANCE	84,500.00	5,423.14	61,754.85	22,745.15	73.08%
STAFF DEVELOPMENT-GENERAL	6,900.00	-	1,375.19	5,524.81	19.93%
TOTAL SALARY & BENEFITS EXPENSE:	15,883,829.79	1,296,137.35	13,249,780.40	2,634,049.39	83.42%
WORKPLACE BENEFITS	39,000.00	357.41	14,849.02	24,150.98	38.07%
HUMAN RESOURCES POOLED EXP	161,774.10	17,516.80	58,763.12	103,010.98	36.32%
MEETING SUPPORT EXPENSES	15,000.00	54.94	7,169.14	7,830.86	47.79%
RENT	1,925,000.00	153,841.69	1,633,570.38	291,429.62	84.86%
PERSONAL PROP TAXES-WSBA	7,983.96	586.83	6,810.33	1,173.63	85.30%
FURNITURE, MAINT, LH IMP	29,798.47	373.24	14,518.30	15,280.17	48.72%
OFFICE SUPPLIES & EQUIPMENT	45,000.00	4,535.57	28,836.13	16,163.87	64.08%
FURN & OFFICE EQUIP DEPRECIATION	53,000.00	4,284.00	42,830.00	10,170.00	80.81%
COMPUTER HARDWARE DEPRECIATION	46,436.20	3,180.00	36,095.54	10,340.66	77.73%
COMPUTER SOFTWARE DEPRECIATION	153,866.67	15,957.00	111,518.00	42,348.67	72.48%
INSURANCE	194,743.42	17,406.94	175,462.90	19,280.52	90.10%
PROFESSIONAL FEES-AUDIT	81,000.00	-	82,116.30	(1,116.30)	101.38%
PROFESSIONAL FEES-LEGAL	100,000.00	218,572.54	396,125.47	(296,125.47)	396.13%
TELEPHONE & INTERNET	47,000.00	3,695.01	36,703.82	10,296.18	78.09%
POSTAGE - GENERAL	28,070.69	537.90	15,738.14	12,332.55	56.07%
RECORDS STORAGE	42,000.00	15.50	26,977.41	15,022.59	64.23%
STAFF TRAINING	81,400.16	932.80	24,243.88	57,156.28	29.78%
BANK FEES	34,000.00	2,374.05	32,067.78	1,932.22	94.32%
PRODUCTION MAINTENANCE & SUPPLIES	12,000.00	(744.93)	7,708.11	4,291.89	64.23%
COMPUTER POOLED EXPENSES	772,680.00	26,907.14	638,514.33	134,165.67	82.64%
TOTAL OTHER INDIRECT EXPENSES:	3,869,753.67	470,384.43	3,390,618.10	479,135.57	87.62%
TOTAL INDIRECT EXPENSES:	19,753,583.46	1,766,521.78	16,640,398.50		

Washington State Bar Association

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

83.33% OF YEAR COMPLETE

	FISCAL 2020 REFORECAST	CURRENT MONTH	YEAR TO DATE	REMAINING BALANCE
SUMMARY PAGE				
LICENSE FEES	16,317,618.00	1,376,431.48	13,797,216.49	2,520,401.51
ACCESS TO JUSTICE	(358,804.00)	(22,138.64)	(225,736.35)	(133,067.65)
ADMINISTRATION	(1,058,104.00)	(88,090.96)	(811,151.18)	(246,952.82)
ADMISSIONS/BAR EXAM	92,362.21	(84,001.71)	226,639.86	(134,277.65)
BOARD OF GOVERNORS	(548,510.00)	(11,179.41)	(251,998.20)	(296,511.80)
COMMUNICATIONS	(613,602.98)	(47,366.65)	(474,993.39)	(138,609.59)
CONFERENCE & BROADCAST SERVICES	(772,124.00)	(67,208.50)	(653,245.50)	(118,878.50)
DISCIPLINE	(5,874,215.60)	(493,761.62)	(4,890,518.72)	(983,696.88)
DIVERSITY	(265,392.00)	(39,537.72)	(231,827.12)	(33,564.88)
FOUNDATION	(142,703.00)	(12,366.60)	(118,025.59)	(24,677.41)
HUMAN RESOURCES	(207,109.50)	(50,334.79)	(352,295.29)	145,185.79
LAP	(128,221.00)	(15,128.51)	(111,141.79)	(17,079.21)
LEGISLATIVE	(181,506.00)	(12,781.84)	(137,092.31)	(44,413.69)
LICENSING AND MEMBERSHIP	(268,976.10)	(30,976.52)	(266,395.89)	(2,580.21)
LIMITED LICENSE LEGAL TECHNICIAN	(194,729.84)	(15,296.44)	(140,623.45)	(54,106.39)
LIMITED PRACTICE OFFICERS	38,755.10	1,243.98	40,981.09	(2,225.99)
MANDATORY CLE ADMINISTRATION	6,230.50	9,594.44	148,933.51	(142,703.01)
MEMBER BENEFITS	(283,739.00)	(14,111.61)	(252,199.12)	(31,539.88)
MEMBER SERVICES & ENGAGEMENT	(461,627.00)	(38,292.26)	(371,468.58)	(90,158.42)
NW LAWYER	(251,883.14)	(22,090.37)	(195,000.93)	(56,882.21)
OFFICE OF THE EXECUTIVE DIRECTOR	(552,900.00)	(51,740.85)	(415,489.90)	(137,410.10)
OFFICE OF GENERAL COUNSEL	(805,706.46)	(78,968.39)	(704,590.21)	(101,116.25)
OGC-DISCIPLINARY BOARD	(451,510.00)	(16,728.78)	(222,283.04)	(229,226.96)
OUTREACH & ENGAGEMENT	(383,588.00)	(30,989.11)	(304,325.16)	(79,262.84)
PRACTICE OF LAW BOARD	(75,624.00)	(5,735.65)	(55,810.19)	(19,813.81)
PROFESSIONAL RESPONSIBILITY PROGRAM	(267,313.00)	(22,727.99)	(221,823.70)	(45,489.30)
PUBLICATION & DESIGN SERVICES	(139,593.00)	(11,514.92)	(112,654.07)	(26,938.93)
PUBLIC SERVICE PROGRAMS	(284,785.98)	(65,144.61)	(160,613.15)	(124,172.83)
LAW CLERK PROGRAM	11,514.00	(13,567.40)	37,884.90	(26,370.90)
SECTIONS ADMINISTRATION	(56,681.00)	(35,032.92)	(73,625.05)	16,944.05
TECHNOLOGY	(1,725,971.00)	(179,178.52)	(1,503,111.66)	(222,859.34)
CLE - PRODUCTS	638,439.00	106,573.24	541,217.87	97,221.13
CLE - SEMINARS	(445,731.85)	(47,722.19)	(363,955.63)	(81,776.22)
COVID 19	(25,000.00)	(4,053.11)	(13,266.60)	(11,733.40)
SECTIONS OPERATIONS	(254,240.02)	(2,252.16)	113,328.00	(367,568.02)
DESKBOOKS	(139,567.50)	(6,063.76)	(117,696.24)	(21,871.26)
CLIENT PROTECTION FUND	381,689.00	(11,226.35)	902,562.63	(520,873.63)
INDIRECT EXPENSES	(19,753,583.46)	(1,766,521.78)	(16,640,398.50)	(3,113,184.96)
TOTAL OF ALL	<u>19,486,434.62</u>	<u>1,919,989.50</u>	<u>14,584,592.16</u>	<u>4,901,842.46</u>
NET INCOME (LOSS)	<u>267,148.84</u>	<u>(153,467.72)</u>	<u>2,055,806.34</u>	

Washington State Bar Association Financial Summary
Compared to Fiscal Year 2020 Budget
For the Period from July 1, 2020 to July 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	216,633	318,984	9,104	39,820	225,736	358,804	(225,736)	(358,804)
Administration	131,006	100,000	938,536	1,152,675	3,621	5,429	942,157	1,158,104	(811,151)	(1,058,104)
Admissions/Bar Exam	1,152,345	1,383,550	753,303	926,423	172,402	364,765	925,705	1,291,188	226,640	92,362
Board of Governors	-	0	103,563	114,010	148,435	434,500	251,998	548,510	(251,998)	(548,510)
Communications Strategies	2,643	2,893	436,510	537,768	41,126	78,728	477,636	616,496	(474,993)	(613,603)
Conference & Broadcast Services	-	0	648,814	763,124	4,432	9,000	653,246	772,124	(653,246)	(772,124)
COVID 19	-	0	0	0	13,267	25,000	13,267	25,000	(13,267)	(25,000)
Discipline	108,341	106,500	4,876,903	5,811,951	121,956	168,765	4,998,859	5,980,716	(4,890,519)	(5,874,216)
Diversity	125,000	135,187	349,039	374,489	7,788	26,090	356,827	400,579	(231,827)	(265,392)
Foundation	-	0	115,487	130,553	2,539	12,150	118,026	142,703	(118,026)	(142,703)
Human Resources	-	0	352,295	207,110	-	0	352,295	207,110	(352,295)	(207,110)
Law Clerk Program	183,515	194,562	136,299	170,298	9,330	12,750	145,630	183,048	37,885	11,514
Legislative	-	0	120,928	151,806	16,164	29,700	137,092	181,506	(137,092)	(181,506)
Licensing and Membership Records	301,872	350,350	535,937	583,723	32,331	35,603	568,268	619,326	(266,396)	(268,976)
Licensing Fees	13,797,216	16,317,618	-	0	-	0	-	-	13,797,216	16,317,618
Limited License Legal Technician	20,740	17,260	148,975	180,117	12,388	31,873	161,363	211,990	(140,623)	(194,730)
Limited Practice Officers	171,993	205,205	123,941	146,059	7,071	20,391	131,012	166,450	40,981	38,755
Mandatory CLE	940,100	1,038,450	579,792	777,053	211,374	255,167	791,167	1,032,220	148,934	6,231
Member Assistance Program	8,610	6,750	118,750	133,696	1,002	1,275	119,752	134,971	(111,142)	(128,221)
Member Benefits	22,070	28,000	100,364	125,243	173,905	186,496	274,269	311,739	(252,199)	(283,739)
Member Services & Engagement	119,926	154,250	483,661	590,332	7,733	25,545	491,394	615,877	(371,469)	(461,627)
NW Lawyer	457,096	602,566	298,688	372,334	353,409	482,115	652,097	854,449	(195,001)	(251,883)
Office of the Executive Director	-	0	413,530	540,521	1,960	12,379	0	0	(415,490)	(552,900)
Office of General Counsel	4	4	688,259.44	779,723	16,334.73	25,987.42	704,594.17	805,710	(704,590)	(805,706)
OGC-Disciplinary Board	-	0	157,234	354,294	65,049	97,216	222,283	451,510	(222,283)	(451,510)
Outreach and Engagement	-	0	296,669	352,063	3,657	31,525	304,325	383,588	(304,325)	(383,588)
Practice of Law Board	-	0	53,064	63,624	2,746	12,000	55,810	75,624	(55,810)	(75,624)
Professional Responsibility Program	-	0	218,018	258,034	3,805	9,279	221,824	267,313	(221,824)	(267,313)
Public Service Programs	135,099	135,200	160,353	179,798	135,359	240,188	295,712	419,986	(160,613)	(284,786)
Publication and Design Services	-	0	108,374	134,021	4,280	5,572	112,654	139,593	(112,654)	(139,593)
Sections Administration	286,894	300,000	353,648	347,346	6,871	9,335	360,519	356,681	(73,625)	(56,681)
Technology	-	0	1,503,112	1,725,971	-	0	1,503,112	1,753,552	(1,503,112)	(1,725,971)
Subtotal General Fund	17,964,468	21,078,344	15,390,679	18,303,143	1,593,439	2,688,641	16,984,119	20,991,783	980,350	86,560
Expenses using reserve funds							16,984,119			
Total General Fund - Net Result from Operations									980,350	86,560
Percentage of Budget	85.23%		84.09%		59.27%		80.91%			
CLE-Seminars and Products	1,247,035	1,793,079	944,390	1,093,999	125,383	506,372	1,069,772	1,600,371	177,262	192,707
CLE - Deskbooks	145,301	176,000	185,417	216,525	77,580	99,043	262,997	315,568	(117,696)	(139,568)
Total CLE	1,392,336	1,969,079	1,129,807	1,310,524	202,963	605,415	1,332,770	1,915,939	59,566	53,140
Percentage of Budget	70.71%		86.21%		33.52%		69.56%			
Total All Sections	541,030	606,544	-	-	427,702	860,784	427,702	860,784	113,328	(254,240)
Client Protection Fund-Restricted	1,095,743	1,024,000	119,912	139,911	73,269	502,400	193,180	642,311	902,563	381,689
Totals	20,993,577	24,677,966	16,640,398.50	19,753,578	2,297,372.16	4,657,239.56	18,937,771	24,410,817	2,055,806	267,149
Percentage of Budget	85.07%		84.24%		49.33%		77.58%			

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	4,718,706
Board-Designated Funds (Non-General Fund):			
CLE Fund Balance	526,285	579,425	585,851
Section Funds	1,121,224	866,984	1,234,552
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	3,666,886
Total General Fund Balance	4,736,537	4,823,097	5,716,886.45
Net Change in general Fund Balance		86,560	980,350
Total Fund Balance	10,200,189	10,467,338	12,255,995
Net Change In Fund Balance		267,149	2,055,806