

THE WEST VIRGINIA STATE BAR

Profit & Loss Budget Overview

July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
400 · Active Fees	1,714,000
401 · Inactive Fees	129,000
407 · Sale of Certificates/Labels	20,000
408 · Royalty Programs	2,500
410 · IOLTA Management Fees	30,000
420 · Education	
422 · MCLE SponsorCourse Accrediation	90,000
423 · MCLE Individual Course Approval	30,000
426 · Advanced Mediation Training	5,000
434 · MCLE Presumptive Provider Fees	25,000
420 · Education - Other	3,000
Total 420 · Education	153,000
427 · Limited Liability Certification	25,000
429 · Women in the Profession	5,000
430 · Pro Hac Vice	
431 · Pro Hac Vice Case Payments	450,000
432 · Out of State Lawyer Annual Fee	254,100
Total 430 · Pro Hac Vice	704,100
440 · Meetings	
442 · Annual Meeting	80,000
443 · Regional Meetings	35,000
Total 440 · Meetings	115,000
450 · Miscellaneous Income	10,000
460 · Penalties	
461 · Late Payment Penalties	40,000
462 · FRD Late Filing Penalty	35,000
463 · MCLE Penalty Fees	30,000
464 · IOLTA Late Penalty	30,000
Total 460 · Penalties	135,000
467 · WVJLAP Revenue	15,000
470 · Hearing Panel Reimbursements (Hearing costs collected by ODC Offset to account 709)	15,000
471 · Miscellaneous Revenue - ODC	100
Total Income	3,072,700
Gross Profit	3,072,700
Expense	
50x · WVSB Salaries & Benefits	
500 · Staff Salaries	506,592
501 · Social Security Match (6.2% of wages)	31,703
502 · Medicare Match	7,437
503 · Workers Comp	440
504 · WV Unemployment Expense	1,000
505 · Retirement Contribution Expense (9% match to Public Employees Retirement System (...))	45,593
506 · Health/Life Insurance	62,402
507 · Longevity	5,340
508 · OPEB Expense (OPEB)	2,040
509 · Deferred Compensation Contrib.	10,000
Total 50x · WVSB Salaries & Benefits	672,547

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510 · State Bar Operating Expenses	
511 · Office Supplies	7,000
512 · Payroll Processing Expense	1,604
513 · Bank Service Charges	50,000
514 · Printing ()	2,000
515 · Books & Subscriptions	300
516 · Postage/General	8,000
517 · Utilities	8,676
518 · Custodial/Lawn Care	21,396
519 · Communications- Phone/Internet	16,853
520 · Copier Equipment & Supplies	250
521 · Computer Equipment & Supplies	30,000
522 · Building Repairs & Maintenance	15,000
523 · IOLTA Program Supplies	500
524 · Association Dues & Seminars	2,500
525 · Professional fees (Accounting, auditing, legal, consulting fees)	21,000
526 · E-Filing Fees	200
528 · Liability Insurance	5,140
529 · Miscellaneous Expenses	5,000
535 · Staff Education & Training	6,000
540 · Depreciation Expense	110,000
	311,419
Total 510 · State Bar Operating Expenses	
601 · Member Services	
602 · Committees	
602 · Committees - Other	12,000
	12,000
Total 602 · Committees	
603 · Advance Mediation Training	6,000
606 · Annual Meeting Expense	80,000
608 · Regional Meeting Expense	14,000
609 · Bar Publications - WV Lawyer	101,000
610 · FastCase	46,800
	259,800
Total 601 · Member Services	
620 · Public Services	
621 · Scholarships	100,000
622 · Legal Aid of WV/TLC	35,000
623 · Tuesday Legal Connect Meals	2,400
625 · Unlawful Practice of Law	10,000
626 · Client Security Fund	60,000
	207,400
Total 620 · Public Services	
630 · Young Lawyers Section	
631 · Young Lawyers Meetings	
631 · Young Lawyers Meetings - Other	20,000
	20,000
Total 631 · Young Lawyers Meetings	
632 · YLS/ABA Conference	6,000
633 · YLS - Membership Services	21,800
634 · YLS - Community Outreach	1,000
	48,800
Total 630 · Young Lawyers Section	
650 · Other General & Administrative	
651 · Officers	25,000
652 · Board of Governors	32,000
653 · Executive Director - Travel Exp	15,000
654 · Finance Director - Travel Exp	2,000
	74,000
Total 650 · Other General & Administrative	
699 · Office of Disciplinary Counsel	
700 · Rent/LDB	36,168
701 · Computer Maintenance	18,000

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702 · File and Serve	
702 · File and Serve - Other	4,800
Total 702 · File and Serve	4,800
703 · Office Supplies	10,500
704 · Postage	9,000
705 · Dues	2,500
706 · Expert Witness	3,000
707 · Transcripts	20,000
708 · Documents	8,000
709 · Hearing Panel	12,000
710 · Board Meetings	30,000
711 · Witness Travel	3,000
712 · Trustees/Conflict Counsel	20,000
713 · IDI Core	900
714 · Library	7,000
715 · Miscellaneous	3,000
717 · Counsel Travel	20,000
718 · Insurance & Taxes	9,000
719 · Scanning/Shredding	2,000
720 · Equipment	3,000
721 · Copier Rental/Paper	11,000
722 · Telephone	1,000
723 · Trust Account School	3,000
726 · Continuing Education	15,000
729 · Depreciation Expense (Depreciation Expense)	4,621
740 · ODC Salaries & Benefits	
730 · ODC Staff Salaries	853,767
731 · ODC Social Security Match	53,368
732 · ODC Medicare Match	12,518
733 · ODC Workers Comp	700
734 · ODC Unemployment Expense	1,570
735 · ODC Retirement Contribution Exp	76,839
736 · ODC Health/Life Insurance	129,067
737 · ODC Longevity	7,500
739 · ODC OPEB Expense	4,488
Total 740 · ODC Salaries & Benefits	1,139,817
Total 699 · Office of Disciplinary Counsel	1,396,306
800 · WVJLAP	
801 · JLAP Staff Salaries & Benefits	
802 · JLAP Staff Salaries	240,031
803 · JLAP Social Security Match	14,975
804 · JLAP Medicare Match	3,502
805 · JLAP WV Unemployment Expense	428
806 · JLAP Retirement Contr Expense	21,603
807 · JLAP Health/Life Insurance	42,503
808 · JLAP OPEB Expense	1,224
821 · JLAP Longevity	1,500
Total 801 · JLAP Staff Salaries & Benefits	325,766
811 · JLAP Travel Expenses	18,000
813 · JLAP Miscellaneous Expenses	2,500
814 · JLAP Telephone Expense	2,000
815 · JLAP Insurance (WVJLAP Workers Comp & Liability Insurance)	2,800
816 · JLAP Annual Retreat & CLE	18,000
817 · JLAP Equip & Office Supplies	4,000
818 · JLAP Out of State Conf & Travel	15,000
819 · JLAP Staff Training/Education	5,000
820 · JLAP Print & Market Materials	3,000

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	Jul '24 - Jun 25
823 · JLAP Meetings/Speaker/Webinar	2,500
824 · JLAP Depreciation Expense	500
Total 800 · WVJLAP	399,066
Total Expense	3,369,338
Net Ordinary Income	(296,638)
Other Income/Expense	
Other Income	
402 · Interest Income	
402 · Interest Income - Other	120,000
Total 402 · Interest Income	120,000
499 · Transfer from Surplus Fund	176,638
Total Other Income	296,638
Net Other Income	296,638
Net Income	0