



# THE STATE BAR OF CALIFORNIA

FINANCE

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## MEMORANDUM

**DATE:** November 2, 2009  
**TO:** Board of Governors  
**FROM:** Peggy Van Horn, Chief Financial Officer  
**SUBJECT:** 3rd Quarter 2009 Financial Statements – Financial Highlights

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Attached for your review are the 2009 third quarter financial statements for the State Bar of California. The statements include:

- Attachment 1 – Assets, Liabilities & Net Assets – All Funds
- Attachment 2 – Assets, Liabilities & Net Assets – General Fund
- Attachment 3 – Assets, Liabilities & Net Assets – Restricted Funds
- Attachment 4 – Revenue, Expenses and Changes in Net Assets – All Funds
- Attachment 5 – Revenue, Expenses and Changes in Net Assets – General Fund
- Attachment 6 – Revenue, Expenses and Changes in Net Assets – Restricted Funds
- Attachment 7 – Budget to Actual Comparison – General Fund
- Attachment 8 – Budget to Actual Comparison – General Fund Expenses by Function

### **HIGHLIGHTS:**

Several changes in the State Bar's financial reporting were implemented in 2009 and due to these changes, you will notice variances in the 2009 year-to-date actual results versus the 2008 actual results for the same reporting period. To assist you in understanding these changes, a brief description of each is included below:

#### **Implementation of New Accounting Standards:**

On January 1, 2008, the Bar adopted the provisions of GASB Statement No. 45 which reset the Bar's Executive Staff Retirement Health Benefit (OPEB) liability to zero at the beginning of the initial year of implementation. As a result, the Bar's 2008 accrued liability for postretirement benefits was eliminated, and the beginning net assets were restated and increased by \$9.1

million to reflect this change in accounting principle. The impact of this change is discussed in more detail in the discussion of the Statement of Assets, Liabilities & Net Assets below.

### **Revenue Recognition Change**

For many years, the Bar's membership fee revenue for the General Fund was recognized and reported internally using an approach in which member revenue was recognized using an amortization methodology that reported member revenue as earned throughout the year rather than when actually received. The theory behind this accounting treatment is that revenue is deferred until services provided by the State Bar are actually performed. You will see this deferral for 2008 reported on the line entitled "Unearned Fees Collected in Advance" on Attachment 1 under the Liabilities and Net Assets section.

Beginning January 1, 2009, membership fee revenue is recognized when received, primarily in the first quarter. Both of these revenue recognition options are acceptable; however, staff believes that recognizing membership fee revenue when received is more meaningful than the methodology used in previous years. The result of this change is that membership revenue reported as of September 2009 (based on actual revenue received) is significantly higher than revenue reported for September 2008 (based on amortized revenue). You will see this variation on Attachment 5. The most significant thing to call to your attention is that member dues revenue received through the 3<sup>rd</sup> quarter of 2009 of \$58.4 million exceeds the total amount budgeted for 2009 of \$56.9 million, resulting in a positive variance of \$1.5 million. This information is contained on Attachment 7.

### **Statement of Assets, Liabilities & Net Assets:**

This statement reports the Bar's assets, liabilities and net assets. For the quarter ended September 30, 2009, the Bar's total assets are \$141.5 million, liabilities are \$20.4 million and net assets are \$121.1 million. The Bar's total assets decreased by \$7.6 million compared to fiscal quarter ended September 30, 2008. The decrease of total assets is attributable to the decrease of cash and investment balances due to the pre-funding of the Executive Staff Retirement Health Benefit (OPEB) obligation; a decrease of capital assets due to normal depreciation; and the decrease of accounts receivable due to the change of membership fee revenue recognition as discussed above. These decreases are partially offset by the addition of Net OPEB Asset of \$6.9 million due to the implementation of GASB Statement No. 45 at the fiscal year ended December 31, 2008.

The Bar's total liabilities decreased by \$27.4 million compared to fiscal quarter ended September 30, 2008. The decrease of liabilities is attributable to the elimination of accrued postretirement benefits of \$9.1 million due to the implementation of GASB Statement No. 45; a decrease of unearned fees collected in advance of \$14.8 million resulted from a change of membership fee revenue recognition methodology as explained above; and a decrease of accounts payable and accrued liabilities of \$2.7 million.

The General Fund, the Bar's largest operating fund, has assets of \$29.9 million, liabilities of \$4.7 million and net assets of \$25.2 million. The General Fund's total assets decreased by \$14.8 million compared to fiscal quarter ended September 30, 2008. The decrease is primarily due to the decrease of cash and investment balances resulted from the pre-funding of the OPEB obligation, and the elimination of accounts receivable resulting from a change of membership fee revenue recognition.

The General Fund's total liabilities decreased by \$28.3 million due to the elimination of accrued postretirement benefits after the implementation of GASB Statement No. 45, and the elimination of unearned fees collected in advance resulted from a change of membership fee revenue recognition methodology as explained above.

Individual statements for the General Fund and the restricted funds are included for your reference.

### **Statement of Revenue, Expenses and Changes in Net Assets**

This statement reports the Bar's revenues, expenses, excess/(deficit) of revenues over expenses and changes in net assets. For the quarter ended September 30, 2009, the Bar's total revenues (operating and non-operating) are \$117 million, and expenses are \$101.1 million, resulting in a surplus of \$15.9 million.

The General Fund's total operating revenues recognized for the third quarter in 2009 are \$14.2 million higher than the \$47.1 million recognized for the fiscal quarter ended September 30, 2008. The increase of revenue is due primarily to the increase of membership fee revenue of \$13.3 million, which reflects a change in presentation for the State Bar's internal reporting for 2009 as stated above.

### **Budget to Actual Comparison – General Fund**

Each quarter, a budget to actual comparison report for the General Fund is prepared. This statement is designed to provide the Board with information about how the actual performance of the General Fund's revenues and expenses compares with anticipated (budgeted) results. The report includes a quarterly budget comparison as well as year to date and prior year comparison.

Year to date, the General Fund's total revenues reflect a favorable variance of \$1.7 million. As discussed above, this large variance in year-to-date membership fee revenue for 2009 over 2008 is due to a change in the Bar's internal method of recognizing earned membership revenue.

Total General Fund Budget to Actual expenses through the third quarter show a favorable variance of \$2.4 million, which reflects a decrease of expenses primarily in discipline functional area.

The General Fund Budget to Actual Comparison Expenses by Function report reflects the expense variance by functional area, and variances at the total program level are insignificant.

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - All Funds**  
**As of September 30, 2009**

**Attachment 1**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Fixed Asset Fund</b>	<b>YTD Total All Funds September-09</b>	<b>YTD Total All Funds September-08</b>	<b>Change</b>
<b>ASSETS</b>						
Cash	4,103,199	50	-	4,103,249	11,211,094	(7,107,845)
Accounts Receivable (net of allowances)	-	1,481,404	-	1,481,404	4,116,179	(2,634,775)
Interfund Receivable/Payable	(68,981,166)	68,981,166	-	-	-	-
Capital Assets (net of depreciation)	-	14,494,201	19,183,676	33,677,877	35,368,746	(1,690,869)
Investments	94,061,246	-	-	94,061,246	96,979,586	(2,918,340)
Other Assets	716,570	7,479,976	-	8,196,546	1,444,868	6,751,678
<b>TOTAL ASSETS</b>	<b>29,899,849</b>	<b>92,436,797</b>	<b>19,183,676</b>	<b>141,520,322</b>	<b>149,120,473</b>	<b>(7,600,151)</b>
<b>LIABILITIES AND NET ASSETS</b>						
Accounts Payable and Accrued Liabilities	3,681,557	8,447,168	-	12,128,725	14,829,059	(2,700,334)
Unearned Fees Collected in Advance	-	52,474	-	52,474	14,830,655	(14,778,181)
Grants Payable	-	7,131,953	-	7,131,953	7,819,977	(688,024)
Accrued Postretirement Benefits	1,059,539	-	-	1,059,539	10,340,658	(9,281,119)
Obligations under Debt Agreements	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>4,741,096</b>	<b>15,631,595</b>	<b>-</b>	<b>20,372,691</b>	<b>47,820,349</b>	<b>(27,447,658)</b>
<b>NET ASSETS</b>						
Net Assets at Beginning of Year	9,009,533	76,209,335	20,015,030	105,233,898	86,188,532	19,045,366
Current Operating Excess/(Deficit)	16,149,220	629,320	(864,807)	15,913,733	15,111,592	802,141
Transfer of Fixed Assets to Fixed Assets Fund	-	(33,453)	33,453	-	-	-
<b>TOTAL NET ASSETS</b>	<b>25,158,753</b>	<b>76,805,202</b>	<b>19,183,676</b>	<b>121,147,631</b>	<b>101,300,124</b>	<b>19,847,507</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>29,899,849</b>	<b>92,436,797</b>	<b>19,183,676</b>	<b>141,520,322</b>	<b>149,120,473</b>	<b>(7,600,151)</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - General Fund**  
**As of September 30, 2009**

**Attachment 2**

	<u>Year to Date Total September-09</u>	<u>Year to Date Total September-08</u>	<u>Change</u>
<b>ASSETS</b>			
Cash	4,103,199	11,211,044	(7,107,845)
Accounts Receivable (net of allowances)	-	2,259,639	(2,259,639)
Interfund Receivable/Payable	(68,981,166)	(66,652,386)	(2,328,780)
Investments	94,061,246	96,979,586	(2,918,340)
Other Assets	716,570	855,184	(138,614)
<b>TOTAL ASSETS</b>	<u>29,899,849</u>	<u>44,653,067</u>	<u>(14,753,218)</u>
<b>LIABILITIES AND NET ASSETS</b>			
Accounts Payable and Accrued Liabilities	3,681,557	7,893,211	(4,211,654)
Unearned Fees Collected in Advance	-	14,820,165	(14,820,165)
Accrued Postretirement Benefits	1,059,539	10,340,658	(9,281,119)
<b>TOTAL LIABILITIES</b>	<u>4,741,096</u>	<u>33,054,034</u>	<u>(28,312,938)</u>
<b>NET ASSETS</b>			
Net Assets at Beginning of Year	9,009,533	9,852,083	(842,550)
Current Operating Excess/(Deficit)	16,149,220	1,746,950	14,402,270
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-
<b>TOTAL NET ASSETS</b>	<u>25,158,753</u>	<u>11,599,033</u>	<u>13,559,720</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u>29,899,849</u>	<u>44,653,067</u>	<u>(14,753,218)</u>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Restricted Funds**  
**As of September 30, 2009**

**Attachment 3**  
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	Admissions	Annual Meeting	Benefit Reserve	Building	Building Special Assessment	Certification Activity	Client Security	Discipline	Education Foundation	Elimination of Bias	Equal Access	Grants	Info Tech Special Assess	Total A-I
<b>ASSETS</b>														
Cash	50	-	-	-	-	-	-	-	-	-	-	-	-	50
Accounts Receivable (net of allowances)	-	-	-	5,026	-	-	-	-	-	-	250,000	63,611	-	318,637
Interfund Receivable/Payable	4,831,397	726,835	1,767,666	1,055,785	1,993,625	3,333,177	13,291,712	1,148,152	(343,106)	1,196,949	2,567,369	138,333	2,196,798	33,904,693
Capital Assets (net of depreciation)	-	-	-	14,494,201	-	-	-	-	-	-	-	-	-	14,494,201
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	9,931	-	6,874,247	-	-	-	-	-	-	-	-	-	-	6,884,178
<b>TOTAL ASSETS</b>	<b>4,841,378</b>	<b>726,835</b>	<b>8,641,913</b>	<b>15,555,012</b>	<b>1,993,625</b>	<b>3,333,177</b>	<b>13,291,712</b>	<b>1,148,152</b>	<b>(343,106)</b>	<b>1,196,949</b>	<b>2,817,369</b>	<b>201,944</b>	<b>2,196,798</b>	<b>55,601,759</b>
<b>LIABILITIES AND NET ASSETS</b>														
Accounts Payable and Accrued Liabilities	294,100	26,489	-	65,414	-	47,703	7,000,509	-	-	2,187	-	-	-	7,436,403
Unearned Fees Collected in Advance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Postretirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Obligations under Debt Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>294,100</b>	<b>26,489</b>	<b>-</b>	<b>65,414</b>	<b>-</b>	<b>47,703</b>	<b>7,000,509</b>	<b>-</b>	<b>-</b>	<b>2,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,436,403</b>
<b>NET ASSETS</b>														
Net Assets at Beginning of Year	3,000,864	326,659	8,626,213	15,711,077	-	3,630,392	4,304,519	1,137,977	-	947,813	3,736,125	79,875	558,378	42,059,892
Current Operating Excess/(Deficit)	1,546,414	373,687	15,700	(188,026)	1,993,625	(344,918)	1,986,684	10,175	(343,106)	246,949	(918,756)	122,069	1,638,420	6,138,917
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-	(33,453)	-	-	-	-	-	-	-	-	-	(33,453)
<b>TOTAL NET ASSETS</b>	<b>4,547,278</b>	<b>700,346</b>	<b>8,641,913</b>	<b>15,489,598</b>	<b>1,993,625</b>	<b>3,285,474</b>	<b>6,291,203</b>	<b>1,148,152</b>	<b>(343,106)</b>	<b>1,194,762</b>	<b>2,817,369</b>	<b>201,944</b>	<b>2,196,798</b>	<b>48,165,356</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>4,841,378</b>	<b>726,835</b>	<b>8,641,913</b>	<b>15,555,012</b>	<b>1,993,625</b>	<b>3,333,177</b>	<b>13,291,712</b>	<b>1,148,152</b>	<b>(343,106)</b>	<b>1,196,949</b>	<b>2,817,369</b>	<b>201,944</b>	<b>2,196,798</b>	<b>55,601,759</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Restricted Funds**  
**As of September 30, 2009**

**Attachment 3**  
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	Justice Gap	Lawyers Assistance Program	Legal Education & Development	Legal Services Trust	Legal Specialization	Legislative Activities	Public Protection	Sections	Support & Administration	Technology Improvement	Total J-T	Total A-I	All Restricted Funds
<b>ASSETS</b>													
Cash	-	-	-	-	-	-	-	-	-	-	-	50	50
Accounts Receivable (net of allowances)	-	-	3,767	1,159,000	-	-	-	-	-	-	1,162,767	318,637	1,481,404
Interfund Receivable/Payable	1,877,128	1,397,161	1,826,378	11,243,430	2,151,731	1,146,323	6,407,221	9,035,998	183,619	(192,516)	35,076,473	33,904,693	68,981,166
Capital Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	14,494,201	14,494,201
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	537	-	-	-	-	-	595,261	-	595,798	6,884,178	7,479,976
<b>TOTAL ASSETS</b>	<b>1,877,128</b>	<b>1,397,161</b>	<b>1,830,682</b>	<b>12,402,430</b>	<b>2,151,731</b>	<b>1,146,323</b>	<b>6,407,221</b>	<b>9,035,998</b>	<b>778,880</b>	<b>(192,516)</b>	<b>36,835,038</b>	<b>55,601,759</b>	<b>92,436,797</b>
<b>LIABILITIES AND NET ASSETS</b>													
Accounts Payable and Accrued Liabilities	-	34,663	-	60,962	6,557	31,778	-	117,610	759,195	-	1,010,765	7,436,403	8,447,168
Unearned Fees Collected in Advance	-	-	-	-	-	-	-	52,474	-	-	52,474	-	52,474
Grants Payable	-	-	-	7,131,953	-	-	-	-	-	-	7,131,953	-	7,131,953
Accrued Postretirement Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Obligations under Debt Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>34,663</b>	<b>-</b>	<b>7,192,915</b>	<b>6,557</b>	<b>31,778</b>	<b>-</b>	<b>170,084</b>	<b>759,195</b>	<b>-</b>	<b>8,195,192</b>	<b>7,436,403</b>	<b>15,631,595</b>
<b>NET ASSETS</b>													
Net Assets at Beginning of Year	1,307,895	1,362,435	1,090,197	14,740,488	1,838,109	897,105	6,350,437	6,369,850	-	192,927	34,149,443	42,059,892	76,209,335
Current Operating Excess/(Deficit)	569,233	63	740,485	(9,530,973)	307,065	217,440	56,784	2,496,064	19,685	(385,443)	(5,509,597)	6,138,917	629,320
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	-	-	-	(33,453)	(33,453)
<b>TOTAL NET ASSETS</b>	<b>1,877,128</b>	<b>1,362,498</b>	<b>1,830,682</b>	<b>5,209,515</b>	<b>2,145,174</b>	<b>1,114,545</b>	<b>6,407,221</b>	<b>8,865,914</b>	<b>19,685</b>	<b>(192,516)</b>	<b>28,639,846</b>	<b>48,165,356</b>	<b>76,805,202</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>1,877,128</b>	<b>1,397,161</b>	<b>1,830,682</b>	<b>12,402,430</b>	<b>2,151,731</b>	<b>1,146,323</b>	<b>6,407,221</b>	<b>9,035,998</b>	<b>778,880</b>	<b>(192,516)</b>	<b>36,835,038</b>	<b>55,601,759</b>	<b>92,436,797</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - All Funds**  
**For the Nine Months Ending September 30, 2009**

**Attachment 4**

	General Fund	Restricted Funds	Fixed Asset Fund	Total All Funds Year to Date Sep-09	Total All Funds Year to Date Sep-08	Change	Percentage Change
<b>OPERATING REVENUES:</b>							
Membership Fees, Voluntary Contributions	58,383,753	14,400,746	-	72,784,499	57,360,518	15,423,981	26.89%
Convention Income	-	957,856	-	957,856	979,076	(21,220)	-2.17%
Law Corporation Registration Fees	694,096	6,401	-	700,497	680,765	19,733	2.90%
Continuing Legal Education Fees	1,096,725	207,850	-	1,304,575	1,328,184	(23,609)	-1.78%
Law Practices Sections Fees	-	4,873,062	-	4,873,062	4,666,764	206,298	4.42%
Grant Revenue	-	5,295,799	-	5,295,799	7,452,312	(2,156,513)	-28.94%
Trust Account Revenue	-	5,220,321	-	5,220,321	17,660,250	(12,439,929)	-70.44%
EAF AB 145 Filing Fee Revenue	-	3,265,730	-	3,265,730	2,427,879	837,851	34.51%
Examination Application Fees	-	14,672,123	-	14,672,123	15,048,920	(376,797)	-2.50%
Legal Specialization Fees	-	1,091,905	-	1,091,905	880,960	210,945	23.94%
Seminar/Workshop Revenue	7,528	847,596	-	855,124	1,145,371	(290,247)	-25.34%
Advertising Revenue	635,221	68,700	-	703,921	683,410	20,511	3.00%
Other Revenue	457,520	2,687,304	-	3,144,824	3,637,330	(492,506)	-13.54%
Interfund Transaction-Revenue	39,820	46,958	-	86,778	-	86,778	100.00%
<b>Total Operating Revenue</b>	<b>61,314,663</b>	<b>53,642,351</b>	<b>-</b>	<b>114,957,014</b>	<b>113,951,738</b>	<b>1,005,276</b>	<b>0.88%</b>
<b>OPERATING EXPENSES:</b>							
Discipline and Adjudication	37,340,945	-	-	37,340,945	38,350,788	(1,009,843)	-2.63%
Grant Expenses	-	22,910,906	-	22,910,906	24,644,695	(1,733,789)	-7.04%
Administration of Justice	598,126	-	-	598,126	679,725	(81,599)	-12.00%
Governance	2,382,143	-	-	2,382,143	2,343,929	38,214	1.63%
Administration of the Profession	2,068,555	815,602	-	2,884,157	2,947,541	(63,384)	-2.15%
Program Development	1,078,560	-	-	1,078,560	1,421,416	(342,856)	-24.12%
Communications	2,119,464	-	-	2,119,464	2,261,999	(142,535)	-6.30%
Examination costs and administration	-	13,439,655	-	13,439,655	13,266,709	172,946	1.30%
Claims (net of reimbursements)	-	3,627,428	-	3,627,428	3,401,633	225,795	6.64%
Law Practices (Sections)	-	3,076,799	-	3,076,799	2,928,770	148,029	5.05%
General and Administrative costs	-	10,762,743	864,807	11,627,550	10,392,348	1,235,202	11.89%
Non Departmental	(98,610)	-	-	(98,610)	(158,172)	59,562	-37.66%
Estimated Salary Savings	-	-	-	-	-	-	0.00%
Interfund Transaction-Expense	41,943	44,835	-	86,778	-	86,778	100.00%
<b>Total Operating Expenses</b>	<b>45,531,126</b>	<b>54,677,968</b>	<b>864,807</b>	<b>101,073,901</b>	<b>102,481,381</b>	<b>(1,407,480)</b>	<b>-1.37%</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>15,783,537</b>	<b>(1,035,617)</b>	<b>(864,807)</b>	<b>13,883,113</b>	<b>11,470,357</b>	<b>2,412,756</b>	<b>21.03%</b>
<b>NON-OPERATING REVENUE:</b>							
Investment Income	365,683	727,790	-	1,093,473	2,755,125	(1,661,652)	-60.31%
Rental Income	-	937,147	-	937,147	886,108	51,039	5.76%
<b>Total Non-Operating Revenue</b>	<b>365,683</b>	<b>1,664,937</b>	<b>-</b>	<b>2,030,620</b>	<b>3,641,233</b>	<b>(1,610,613)</b>	<b>-44.23%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>16,149,220</b>	<b>629,320</b>	<b>(864,807)</b>	<b>15,913,733</b>	<b>15,111,592</b>	<b>802,141</b>	<b>5.31%</b>
<b>CHANGES IN NET ASSETS:</b>							
Net Assets at beginning of year	9,009,533	76,209,335	20,015,030	105,233,898	86,188,532	19,045,366	22.10%
Transfers of Fixed Assets to Fixed Asset Fund	-	(33,453)	33,453	-	-	-	0.00%
<b>NET ASSETS AS OF SEPTEMBER 30, 2009</b>	<b>25,158,753</b>	<b>76,805,202</b>	<b>19,183,676</b>	<b>121,147,631</b>	<b>101,300,124</b>	<b>19,847,507</b>	<b>19.59%</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - General Fund**  
**For the Nine Months Ending September 30, 2009**

**Attachment 5**

	<u>Year to Date September-09</u>	<u>Year to Date September-08</u>	<u>Change</u>
<b>OPERATING REVENUES</b>			
Membership Fee, Voluntary Contributions and Attorney Applications	58,383,753	45,037,665	13,346,088
Convention Income	-	450	(450)
Law Corporation Registration Fees	694,096	-	694,096
Continuing Legal Education Fees	1,096,725	791,249	305,476
Seminar/Workshop Revenue	7,528	61,591	(54,063)
CalBar Journal Revenue	635,221	683,410	(48,189)
Other Revenue	457,520	525,155	(67,635)
Interfund Transaction-Revenue	39,820	-	39,820
<b>Total Operating Revenue</b>	<u>61,314,663</u>	<u>47,099,520</u>	<u>14,215,143</u>
<b>OPERATING EXPENSES:</b>			
Discipline & Adjudication	37,340,945	38,350,788	(1,009,843)
Administration of Justice	598,126	679,725	(81,599)
Governance	2,382,143	2,343,929	38,214
Administration of the Profession	2,068,555	1,716,095	352,460
Program Development	1,078,560	1,421,416	(342,856)
Communications	2,119,464	2,261,999	(142,535)
Non Departmental	(98,610)	(158,172)	59,562
Estimated Salary Savings	-	-	-
Interfund Transaction-Expense	41,943	-	41,943
<b>Total Operating Expenses</b>	<u>45,531,126</u>	<u>46,615,780</u>	<u>(1,084,654)</u>
<b>OPERATING INCOME/(LOSS)</b>	15,783,537	483,740	15,299,797
<b>NON-OPERATING REVENUE</b>			
Investment Income	365,683	1,263,210	(897,527)
<b>Total Non-Operating Revenue</b>	<u>365,683</u>	<u>1,263,210</u>	<u>(897,527)</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>16,149,220</u>	<u>1,746,950</u>	<u>14,402,270</u>
<b>NET ASSETS</b>			
Net Assets at beginning of year	9,009,533	9,852,083	(842,550)
Transfers of Fixed Assets to Fixed Assets Fund	-	-	-
<b>NET ASSETS AS OF SEPTEMBER 30, 2009</b>	<u>25,158,753</u>	<u>11,599,033</u>	<u>13,559,720</u>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Restricted Funds**  
**For the Nine Months Ending September 30, 2009**

**Attachment 6**  
**Page 1 of 2**

	Admissions	Annual Meeting	Benefit Reserve	Building	Building Special Assessment	Certification Activities	Client Security	Discipline	Education Foundation	Elimination of Bias	Equal Access	Grants	Info Tech Special Assess	Total A-I
<b>REVENUE</b>														
Membership Fees & Voluntary Dues	-	-	-	5,145	1,976,563	-	6,847,404	-	-	790,480	-	-	1,619,449	11,239,041
Investment Income	71,101	3,833	15,700	9,048	17,062	35,018	130,143	10,175	(1,954)	12,812	16,338	-	18,971	338,247
Convention Income	-	768,369	-	-	-	-	-	-	176,424	50	-	-	-	944,843
Law Corporation Registration Fees	-	-	-	-	-	6,401	-	-	-	-	-	-	-	6,401
Continuing Legal Education Fees	-	-	-	-	-	188,400	-	-	-	-	-	-	-	188,400
Law Practices (Sections) Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	937,147	-	-	-	-	-	-	-	-	-	937,147
Grant Revenue	-	-	-	-	-	-	-	-	-	2,400	5,044,299	249,100	-	5,295,799
Trust Account Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EAF AB145 Filing Fee Revenue	-	-	-	-	-	-	-	-	-	-	3,265,730	-	-	3,265,730
Application Fees	14,672,123	-	-	-	-	-	-	-	-	-	-	-	-	14,672,123
Legal Specialization Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seminar/Workshop Revenue	-	-	-	-	-	-	-	-	798,828	50	-	-	-	798,878
Advertising Revenue	-	3,700	-	-	-	-	-	-	-	-	-	-	-	3,700
Other Revenue	243,015	89,846	-	180,378	-	241,045	3,200	-	192,982	-	5,866	-	-	956,332
Interfund Transaction-Revenue	-	23,115	-	-	-	-	-	-	21,845	-	-	-	-	44,960
<b>TOTAL REVENUE</b>	<b>14,986,239</b>	<b>888,863</b>	<b>15,700</b>	<b>1,131,718</b>	<b>1,993,625</b>	<b>470,864</b>	<b>6,980,747</b>	<b>10,175</b>	<b>1,188,125</b>	<b>805,792</b>	<b>8,332,233</b>	<b>249,100</b>	<b>1,638,420</b>	<b>38,691,601</b>
<b>EXPENSES</b>														
Grants	-	-	-	-	-	-	-	-	-	-	8,958,797	-	-	8,958,797
Administration of the Profession	-	-	-	-	-	815,602	-	-	-	-	-	-	-	815,602
Examination Costs and Administration	13,439,655	-	-	-	-	-	-	-	-	-	-	-	-	13,439,655
Claims (net of reimbursement)	-	-	-	-	-	-	3,627,428	-	-	-	-	-	-	3,627,428
Law Practices (Sections)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General and Administrative	-	515,176	-	1,319,744	-	-	1,366,635	-	1,531,231	558,828	292,192	127,031	-	5,710,837
Interfund Transaction-Expense	170	-	-	-	-	180	-	-	-	15	-	-	-	365
<b>TOTAL EXPENSES</b>	<b>13,439,825</b>	<b>515,176</b>	<b>-</b>	<b>1,319,744</b>	<b>-</b>	<b>815,782</b>	<b>4,994,063</b>	<b>-</b>	<b>1,531,231</b>	<b>558,843</b>	<b>9,250,989</b>	<b>127,031</b>	<b>-</b>	<b>32,552,684</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>1,546,414</b>	<b>373,687</b>	<b>15,700</b>	<b>(188,026)</b>	<b>1,993,625</b>	<b>(344,918)</b>	<b>1,986,684</b>	<b>10,175</b>	<b>(343,106)</b>	<b>246,949</b>	<b>(918,756)</b>	<b>122,069</b>	<b>1,638,420</b>	<b>6,138,917</b>
<b>CHANGES IN NET ASSETS</b>														
Net Assets at beginning of year	3,000,864	326,659	8,626,213	15,711,077	-	3,630,392	4,304,519	1,137,977	-	947,813	3,736,125	79,875	558,378	42,059,892
Transfers of Fixed Assets to Fixed Assets Fund	-	-	-	(33,453)	-	-	-	-	-	-	-	-	-	(33,453)
<b>NET ASSETS AS OF SEPTEMBER 30, 2009</b>	<b>4,547,278</b>	<b>700,346</b>	<b>8,641,913</b>	<b>15,489,598</b>	<b>1,993,625</b>	<b>3,285,474</b>	<b>6,291,203</b>	<b>1,148,152</b>	<b>(343,106)</b>	<b>1,194,762</b>	<b>2,817,369</b>	<b>201,944</b>	<b>2,196,798</b>	<b>48,165,356</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Restricted Funds**  
**For the Nine Months Ending September 30, 2009**

	Justice Gap	Lawyer Assistance	Legal Education & Development	Legal Services Trust	Legal Specialization	Legislative Activities	Public Protection	Sections	Support & Administration	Technology Improvement	Total J-T	Total A-I	Total Restricted Funds
<b>REVENUE</b>													
Membership Fees & Voluntary Dues	552,882	1,830,973	-	-	-	777,850	-	-	-	-	3,161,705	11,239,041	14,400,746
Investment Income	16,351	19,835	12,487	145,509	21,314	12,309	56,784	89,708	16,201	(955)	389,543	338,247	727,790
Convention Income	-	-	-	-	-	-	-	13,013	-	-	13,013	944,843	957,856
Law Corporation Registration Fees	-	-	-	-	-	-	-	-	-	-	-	6,401	6,401
Continuing Legal Education Revenue	-	-	-	-	19,450	-	-	-	-	-	19,450	188,400	207,850
Law Practices (Sections) Revenue	-	-	-	-	-	-	-	4,873,062	-	-	4,873,062	-	4,873,062
Rental Income	-	-	-	-	-	-	-	-	-	-	-	937,147	937,147
Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	5,295,799	5,295,799
Trust Account Revenue	-	-	-	5,220,321	-	-	-	-	-	-	5,220,321	-	5,220,321
EAF AB145 Filing Fee Revenue	-	-	-	-	-	-	-	-	-	-	-	3,265,730	3,265,730
Application Fees	-	-	-	-	-	-	-	-	-	-	-	14,672,123	14,672,123
Legal Specialization Fees	-	-	-	-	1,091,905	-	-	-	-	-	1,091,905	-	1,091,905
Seminar/Workshop Revenue	-	2,735	-	-	-	-	-	45,983	-	-	48,718	798,878	847,596
Advertising Revenue	-	-	65,000	-	-	-	-	-	-	-	65,000	3,700	68,700
Other Revenue	-	2,942	1,143,343	12,548	1,466	-	-	567,189	3,484	-	1,730,972	956,332	2,687,304
Interfund Transaction-Revenue	-	-	-	-	1,800	-	-	198	-	-	1,998	44,960	46,958
<b>TOTAL REVENUE</b>	<b>569,233</b>	<b>1,856,485</b>	<b>1,220,830</b>	<b>5,378,378</b>	<b>1,135,935</b>	<b>790,159</b>	<b>56,784</b>	<b>5,589,153</b>	<b>19,685</b>	<b>(955)</b>	<b>16,615,687</b>	<b>38,691,601</b>	<b>55,307,288</b>
<b>EXPENSES</b>													
Grants	-	-	-	13,952,109	-	-	-	-	-	-	13,952,109	8,958,797	22,910,906
Administration of the Profession	-	-	-	-	-	-	-	-	-	-	-	815,602	815,602
Examination costs and Administration	-	-	-	-	-	-	-	-	-	-	-	13,439,655	13,439,655
Claims (net of reimbursement)	-	-	-	-	-	-	-	-	-	-	-	3,627,428	3,627,428
Law Practices (Sections)	-	-	-	-	-	-	-	3,076,799	-	-	3,076,799	-	3,076,799
General and Administrative	-	1,853,967	458,945	957,242	826,070	572,674	-	-	(1,480)	384,488	5,051,906	5,710,837	10,762,743
Interfund Transaction-Expense	-	2,455	21,400	-	2,800	45	-	16,290	1,480	-	44,470	365	44,835
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>1,856,422</b>	<b>480,345</b>	<b>14,909,351</b>	<b>828,870</b>	<b>572,719</b>	<b>-</b>	<b>3,093,089</b>	<b>-</b>	<b>384,488</b>	<b>22,125,284</b>	<b>32,552,684</b>	<b>54,677,968</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>569,233</b>	<b>63</b>	<b>740,485</b>	<b>(9,530,973)</b>	<b>307,065</b>	<b>217,440</b>	<b>56,784</b>	<b>2,496,064</b>	<b>19,685</b>	<b>(385,443)</b>	<b>(5,509,597)</b>	<b>6,138,917</b>	<b>629,320</b>
<b>CHANGES IN NET ASSETS</b>													
Net Assets at beginning of year	1,307,895	1,362,435	1,090,197	14,740,488	1,838,109	897,105	6,350,437	6,369,850	-	192,927	34,149,443	42,059,892	76,209,335
Transfers of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	-	-	-	(33,453)	(33,453)
<b>NET ASSETS AS OF SEPTEMBER 30, 2009</b>	<b>1,877,128</b>	<b>1,362,498</b>	<b>1,830,682</b>	<b>5,209,515</b>	<b>2,145,174</b>	<b>1,114,545</b>	<b>6,407,221</b>	<b>8,865,914</b>	<b>19,685</b>	<b>(192,516)</b>	<b>28,639,846</b>	<b>48,165,356</b>	<b>76,805,202</b>

**The State Bar of California**  
**Budget to Actual Comparison-General Fund**  
**For the Nine Months Ending September 30, 2009**

**Attachment 7**

	<b>Current Quarter Actual</b>	<b>Current Quarter Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-09 Year to Date Actual</b>	<b>Sep-09 Year to Date Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-08 Prior Year to Date Actual</b>	<b>Inc./(Dec.) From Prior Year</b>	<b>2009 Annual Budget</b>
<b>REVENUE</b>									
Membership Fees	611,861	407,610	204,251	58,383,753	56,920,360	1,463,393	45,037,665	13,346,088	56,920,360
Investment Income	78,825	375,000	(296,175)	365,683	1,125,000	(759,317)	1,263,210	(897,527)	1,500,000
Convention Income	-	-	-	-	-	-	450	(450)	-
Law Corp Registration Fees	694,096	-	694,096	694,096	-	694,096	-	694,096	-
CalBar Journal Revenue	211,303	296,562	(85,259)	635,221	889,686	(254,465)	683,410	(48,189)	1,186,268
Continuing Legal Education	553,405	166,254	387,151	1,096,725	498,762	597,963	791,249	305,476	665,044
Seminar/Workshop Revenue	-	1,998	(1,998)	7,528	5,994	1,534	61,591	(54,063)	8,000
MJP Late Fees	-	924	(924)	-	2,772	(2,772)	-	-	3,700
Other Revenue	111,569	183,420	(71,851)	457,520	550,260	(92,740)	525,155	(67,635)	733,788
Interfund Transaction-Revenue	4,030	-	4,030	39,820	-	39,820	-	39,820	-
<b>TOTAL REVENUE</b>	<b>2,265,089</b>	<b>1,431,768</b>	<b>833,321</b>	<b>61,680,346</b>	<b>59,992,834</b>	<b>1,687,512</b>	<b>48,362,730</b>	<b>13,317,616</b>	<b>61,017,160</b>
<b>EXPENSES</b>									
Discipline	12,392,499	12,845,636	453,137	37,340,945	40,091,034	2,750,089	38,350,789	(1,009,844)	54,631,944
Administration of Justice	172,959	223,969	51,010	598,126	688,714	90,588	679,725	(81,599)	933,386
Governance	774,851	986,457	211,606	2,382,143	3,044,892	662,749	2,343,929	38,214	4,120,892
Administration of the Profession	583,428	710,716	127,288	2,068,555	2,203,844	135,289	1,716,096	352,459	3,006,518
Program Development	360,129	511,793	151,664	1,078,560	1,591,549	512,989	1,421,416	(342,856)	2,170,270
Communications	718,124	731,534	13,410	2,119,464	2,235,000	115,536	2,261,999	(142,535)	3,012,700
Non Departmental	(22,859)	92,253	115,112	(98,610)	276,759	375,369	(158,173)	59,563	369,030
Estimated Salary Savings	-	(745,905)	(745,905)	-	(2,237,715)	(2,237,715)	-	-	(2,983,622)
Interfund Transaction-Expense	14,030	-	(14,030)	41,943	-	(41,943)	-	41,943	-
<b>TOTAL EXPENSES</b>	<b>14,993,161</b>	<b>15,356,453</b>	<b>363,292</b>	<b>45,531,126</b>	<b>47,894,077</b>	<b>2,362,951</b>	<b>46,615,780</b>	<b>(1,084,655)</b>	<b>65,261,118</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(12,728,072)</b>	<b>(13,924,685)</b>	<b>1,196,613</b>	<b>16,149,220</b>	<b>12,098,757</b>	<b>4,050,463</b>	<b>1,746,950</b>	<b>14,402,271</b>	<b>(4,243,958)</b>

**The State Bar of California**  
**Budget to Actual Comparison - General Fund**  
**Expenses by Function**  
**For the Nine Months Ending September 30, 2009**

	<b>Current Quarter Actual</b>	<b>Current Quarter Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-09 Year to Date Actual</b>	<b>Sep-09 Year to Date Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-08 Prior Year to Date Actual</b>	<b>Inc./(Dec.) From Prior Year</b>	<b>2009 Annual Budget</b>
<b>EXPENSES BY FUNCTION</b>									
<b>Enforcement</b>									
Trial Counsel - Administration	465,538	241,930	(223,608)	765,930	782,247	16,317	8,817,432	(8,051,502)	1,070,725
Trial Unit - San Francisco	1,792,623	1,920,001	127,378	5,613,968	5,984,094	370,126	4,048,745	1,565,223	8,157,049
Trial Unit - Los Angeles	3,884,202	4,062,640	178,438	11,911,261	12,678,834	767,573	9,655,376	2,255,885	17,285,358
Intake	1,150,571	1,075,787	(74,784)	3,572,458	3,362,796	(209,662)	2,585,936	986,522	4,583,989
Central Administration Unit	1,541,899	1,834,747	292,848	4,776,563	5,690,730	914,167	3,260,984	1,515,579	7,759,724
Quality Assurance	26	-	(26)	26	-	(26)	-	26	-
Abandoned Cases/UPL	319,931	347,473	27,542	968,408	1,090,817	122,409	-	968,408	1,492,176
Probation Unit	222,639	220,780	(1,859)	659,980	690,573	30,593	628,403	31,577	940,807
<b>Total Enforcement</b>	<b>9,377,429</b>	<b>9,703,358</b>	<b>325,929</b>	<b>28,268,594</b>	<b>30,280,091</b>	<b>2,011,497</b>	<b>28,996,876</b>	<b>(728,282)</b>	<b>41,289,828</b>
<b>State Bar Court</b>									
Presiding & Review Judges	169,236	167,522	(1,714)	519,549	530,691	11,142	467,059	52,490	720,734
Hearing Judges	356,352	339,493	(16,859)	1,086,188	1,076,958	(9,230)	948,773	137,415	1,456,840
Judicial Transitions	43	4,998	4,955	144	14,994	14,850	35,551	(35,407)	20,000
SBC Executive Committee	-	-	-	4	-	(4)	1	3	-
SBC - Sr. Executive	341,321	307,112	(34,209)	1,008,347	944,492	(63,855)	2,416,769	(1,408,422)	1,274,412
SBC - Sr. Executive Projects	-	16,563	16,563	344	49,689	49,345	5,409	(5,065)	66,267
Hearing/Administration - San Francisco	311,240	371,008	59,768	960,823	1,153,110	192,287	626,690	334,133	1,576,893
Hearing Counsel - LA/SF	369,653	370,057	404	1,131,576	1,156,610	25,034	872,857	258,719	1,572,974
Review Counsel/Clerk	301,016	291,038	(9,978)	928,757	913,067	(15,690)	688,256	240,501	1,243,554
SBC Reporter	2,423	15,030	12,607	15,444	45,090	29,646	8,380	7,064	60,175
Hearing/Effectuation/Administration	452,029	461,927	9,898	1,374,662	1,442,675	68,013	912,817	461,845	1,966,508
<b>Total State Bar Court</b>	<b>2,303,313</b>	<b>2,344,748</b>	<b>41,435</b>	<b>7,025,838</b>	<b>7,327,376</b>	<b>301,538</b>	<b>6,982,562</b>	<b>43,276</b>	<b>9,958,357</b>
<b>Mandatory Fee Arbitration</b>									
Mandatory Fee Arbitration	165,288	184,192	18,904	486,122	575,506	89,384	581,587	(95,465)	788,553
Mandatory Fee Arbitration Committee	5,262	7,119	1,857	12,073	21,357	9,284	-	12,073	28,495
Agreement with Local Bar Associations	14,112	17,499	3,387	40,752	52,497	11,745	43,992	(3,240)	70,000
<b>Total Mandatory Fee Arbitration</b>	<b>184,662</b>	<b>208,810</b>	<b>24,148</b>	<b>538,947</b>	<b>649,360</b>	<b>110,413</b>	<b>625,579</b>	<b>(86,632)</b>	<b>887,048</b>
<b>Professional Competence</b>									
Disc. Cost Recovery	3,584	37,512	33,928	11,300	112,536	101,236	54,752	(43,452)	150,107
Lawyers' Personal Assistance	-	-	-	-	-	-	165,847	(165,847)	-
Publication 250	14,422	4,803	(9,619)	17,334	14,409	(2,925)	4,376	12,958	19,256
Professional Responsibility and Conduct	457,748	503,340	45,592	1,354,067	1,578,067	224,000	1,409,716	(55,649)	2,154,916
COPRAC - Publications	11,272	12,237	965	36,919	36,711	(208)	32,490	4,429	49,008
Committee on Professional Responsibility	-	3,897	3,897	524	11,691	11,167	2,850	(2,326)	15,624
Rules Revision Committee	40,069	26,931	(13,138)	87,422	80,793	(6,629)	75,741	11,681	107,800
<b>Total Professional Competence</b>	<b>527,095</b>	<b>588,720</b>	<b>61,625</b>	<b>1,507,566</b>	<b>1,834,207</b>	<b>326,641</b>	<b>1,745,772</b>	<b>(238,206)</b>	<b>2,496,711</b>
<b>TOTAL DISCIPLINE</b>	<b>12,392,499</b>	<b>12,845,636</b>	<b>453,137</b>	<b>37,340,945</b>	<b>40,091,034</b>	<b>2,750,089</b>	<b>38,350,789</b>	<b>(1,009,844)</b>	<b>54,631,944</b>

**The State Bar of California**  
**Budget to Actual Comparison - General Fund**  
**Expenses by Function**  
**For the Nine Months Ending September 30, 2009**

	<b>Current Quarter Actual</b>	<b>Current Quarter Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-09 Year to Date Actual</b>	<b>Sep-09 Year to Date Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Sep-08 Prior Year to Date Actual</b>	<b>Inc./ (Dec.) From Prior Year</b>	<b>2009 Annual Budget</b>
<b>EXPENSES BY FUNCTION</b>									
<b>Administration of Justice</b>									
Commission on Judicial Nomination Evaluations	172,959	223,108	50,149	598,126	686,131	88,005	679,285	(81,159)	929,919
Attorney Civility Task Force	-	861	861	-	2,583	2,583	142	(142)	3,467
Sustainability Task Force	-	-	-	-	-	-	298	(298)	-
<b>Total Administration of Justice</b>	<b>172,959</b>	<b>223,969</b>	<b>51,010</b>	<b>598,126</b>	<b>688,714</b>	<b>90,588</b>	<b>679,725</b>	<b>(81,599)</b>	<b>933,386</b>
<b>Governance</b>									
Executive Director	32,177	82,576	50,399	103,385	261,869	158,484	125,755	(22,370)	355,532
Deputy Executive Director	74,236	119,209	44,973	243,080	376,612	133,532	202,337	40,743	515,088
Board of Governors	648,125	747,452	99,327	1,980,684	2,291,854	311,170	1,995,550	(14,866)	3,095,158
Elections	17,197	13,815	(3,382)	43,007	41,715	(1,292)	15,509	27,498	56,139
Appointments Administration	3,116	23,405	20,289	11,987	72,842	60,855	4,778	7,209	98,975
<b>Total Governance</b>	<b>774,851</b>	<b>986,457</b>	<b>211,606</b>	<b>2,382,143</b>	<b>3,044,892</b>	<b>662,749</b>	<b>2,343,929</b>	<b>38,214</b>	<b>4,120,892</b>
<b>Administration of the Profession</b>									
Member Records & Certification	248	-	(248)	1,050	-	(1,050)	360,802	(359,752)	-
Member Services-Senior Executive	87,351	88,569	1,218	274,534	279,357	4,823	285,377	(10,843)	383,149
Member Services Center	465,446	571,013	105,567	1,699,602	1,765,973	66,371	977,156	722,446	2,407,116
Child and Family Support	2,588	4,707	2,119	8,877	14,685	5,808	260	8,617	20,020
Multijurisdictional Practice	27,795	46,427	18,632	84,492	143,829	59,337	92,501	(8,009)	196,233
<b>Total Administration of the Profession</b>	<b>583,428</b>	<b>710,716</b>	<b>127,288</b>	<b>2,068,555</b>	<b>2,203,844</b>	<b>135,289</b>	<b>1,716,096</b>	<b>352,459</b>	<b>3,006,518</b>
<b>Program Development</b>									
Program Development	210,714	295,120	84,406	576,578	918,511	341,933	929,706	(353,128)	1,254,127
California Young Lawyers Association	18,131	42,021	23,890	83,746	130,295	46,549	40,514	43,232	177,409
Program Development Project	(6,987)	21,978	28,965	(6,923)	65,934	72,857	134,259	(141,182)	87,996
Access to Justice	133,683	146,815	13,132	410,970	459,232	48,262	305,981	104,989	627,259
Committee on Delivery of Legal Services	4,588	5,859	1,271	14,189	17,577	3,388	10,956	3,233	23,479
<b>Total Program Development</b>	<b>360,129</b>	<b>511,793</b>	<b>151,664</b>	<b>1,078,560</b>	<b>1,591,549</b>	<b>512,989</b>	<b>1,421,416</b>	<b>(342,856)</b>	<b>2,170,270</b>
<b>COMMUNICATIONS</b>									
Media & Information Services	185,698	258,917	73,219	660,184	802,517	142,333	892,539	(232,355)	1,089,462
Bar Journal	532,426	472,617	(59,809)	1,459,280	1,432,483	(26,797)	1,369,460	89,820	1,923,238
<b>Total Communications</b>	<b>718,124</b>	<b>731,534</b>	<b>13,410</b>	<b>2,119,464</b>	<b>2,235,000</b>	<b>115,536</b>	<b>2,261,999</b>	<b>(142,535)</b>	<b>3,012,700</b>
<b>NON DEPARTMENTAL</b>	<b>(22,859)</b>	<b>92,253</b>	<b>115,112</b>	<b>(98,610)</b>	<b>276,759</b>	<b>375,369</b>	<b>(158,173)</b>	<b>59,563</b>	<b>369,030</b>
<b>ESTIMATED SALARY SAVINGS</b>	<b>-</b>	<b>(745,905)</b>	<b>(745,905)</b>	<b>-</b>	<b>(2,237,715)</b>	<b>(2,237,715)</b>	<b>-</b>	<b>-</b>	<b>(2,983,622)</b>
<b>INTERFUND TRANSACTION - EXPENSE</b>	<b>14,030</b>	<b>-</b>	<b>(14,030)</b>	<b>41,943</b>	<b>-</b>	<b>(41,943)</b>	<b>-</b>	<b>41,943</b>	<b>-</b>
<b>SUBTOTAL THIS PAGE</b>	<b>2,600,662</b>	<b>2,510,817</b>	<b>(89,845)</b>	<b>8,190,181</b>	<b>7,803,043</b>	<b>(387,138)</b>	<b>8,264,991</b>	<b>(74,811)</b>	<b>10,629,174</b>
<b>TOTAL DISCIPLINE FROM PAGE 1</b>	<b>12,392,499</b>	<b>12,845,636</b>	<b>453,137</b>	<b>37,340,945</b>	<b>40,091,034</b>	<b>2,750,089</b>	<b>38,350,789</b>	<b>(1,009,844)</b>	<b>54,631,944</b>
<b>TOTAL GENERAL FUND EXPENSE BY FUNCTION</b>	<b>14,993,161</b>	<b>15,356,453</b>	<b>363,292</b>	<b>45,531,126</b>	<b>47,894,077</b>	<b>2,362,951</b>	<b>46,615,780</b>	<b>(1,084,655)</b>	<b>65,261,118</b>