

## Attachment "A"

### Policy on Unanticipated General Fund Savings & Revenues

1. The State Bar shall strive to maintain a fund balance in the General Fund equal to two weeks' General Fund budgeted operating expenditures for the purpose of working capital.
2. If, at the close of the thirteenth accounting period of any year, the fund balance in the General Fund exceeds the amount necessary to meet this target, one-third of the excess amount shall be transferred to the Technology Projects Fund and two-thirds shall be transferred to the 180 Howard Fund.
3. Staff shall execute these transfers prior to the close of the year and shall be deemed to have the budgetary authority to do so.
4. Amounts allocated to the Technology Projects Fund may be used for major information technology-related projects, purchases, and training.
5. Amounts allocated to the 180 Howard Fund may be used for building maintenance and improvement projects at any of the State Bar's facilities, or for making advance principal payments on debt incurred for or secured by such facilities.