

**Revised Cost Allocation Plan**

**Cost Allocation Plan - 2016 Budget**

**Attachment C-1**

|                             |  | 2016 Indirect Costs Allocated |                      |                                  |   |                              |                      |                                     |                      |                           |                               |                        |                       |                        |                          |
|-----------------------------|--|-------------------------------|----------------------|----------------------------------|---|------------------------------|----------------------|-------------------------------------|----------------------|---------------------------|-------------------------------|------------------------|-----------------------|------------------------|--------------------------|
|                             |  | General Fund (10)             | Annual Mtg Fund (14) | Legislative Activities Fund (16) | Elimination of Bias / Bar Relations Fund (17) | Legal Educ and Dev Fund (18) | Admissions Fund (20) | Lawyer Assistance Program Fund (21) | Legal Spec Fund (24) | Client Security Fund (27) | Legal Service Trust Fund (28) | Equal Access Fund (29) | Justice Gap Fund (32) | Sections Funds (70-89) | Total Indirect Cost Pool |
| Administrative Area         | Allocation Basis   |                               |                      |                                  |   |                              |                      |                                     |                      |                           |                               |                        |                       |                        |                          |
| Membership Billing          | Revenues   | 1,488,065                     | -                    | 16,959                           | 17,418  | -                            | -                    | 45,138                              | -                    | 171,662                   | 141,467                       | -                      | 22,783                | 131,308                | 2,034,800                |
| Board of Trustees/ Election | Actual Direct Costs as % of Total State Bar Direct Costs | 148,014                       | 1,667                | 1,281                            | 2,474   | 876                          | 49,360               | 3,345                               | 3,028                | 4,622                     | 4,208                         | 562                    | -                     | 18,964                 | 238,400                  |
| Appointments                | Actual Direct Costs as % of Total State Bar Direct Costs | 62,645                        | 706                  | 542                              | 1,047   | 371                          | 20,891               | 1,416                               | 1,281                | 1,956                     | 1,781                         | 238                    | -                     | 8,026                  | 100,900                  |
| Property Related-SF         | Square Footage   | 3,097,242                     | -                    | 43,319                           | 86,638  | 35,380                       | 984,986              | 22,008                              | 169,794              | -                         | 180,520                       | -                      | -                     | 393,214                | 5,013,100                |
| Property Related-LA         | Square Footage   | 3,685,083                     | -                    | -                                | 26,546  | -                            | 661,404              | 106,186                             | -                    | 132,281                   | -                             | -                      | -                     | -                      | 4,611,500                |
| General Counsel             | FTE  | 3,544,375                     | 16,189               | 20,236                           | 40,472  | 8,094                        | 647,559              | 70,827                              | 80,945               | 111,299                   | 111,299                       | -                      | -                     | 197,303                | 4,848,600                |
| Executive Director          | Actual Direct Costs as % of Total State Bar Direct Costs | 1,381,613                     | 15,563               | 11,955                           | 23,092  | 8,176                        | 460,739              | 31,227                              | 28,263               | 43,140                    | 39,275                        | 5,246                  | -                     | 177,012                | 2,225,300                |
| Library                     | # of Attorneys   | 673,079                       | -                    | -                                | -   | -                            | -                    | -                                   | -                    | 26,421                    | -                             | -                      | -                     | -                      | 699,500                  |
| Human Resources             | FTE  | 1,121,077                     | 5,121                | 6,401                            | 12,801  | 2,560                        | 204,821              | 22,402                              | 25,603               | 35,204                    | 35,204                        | -                      | -                     | 62,407                 | 1,533,600                |
| Information Technology      | FTE  | 4,717,792                     | 21,549               | 26,936                           | 53,871  | 10,774                       | 861,943              | 94,275                              | 107,743              | 148,146                   | 148,146                       | -                      | -                     | 262,623                | 6,453,800                |
| Finance                     | Actual Direct Costs as % of Total State Bar Direct Costs | 1,950,575                     | 21,972               | 16,879                           | 32,601  | 11,543                       | 650,475              | 44,086                              | 39,902               | 60,906                    | 55,449                        | 7,406                  | -                     | 249,907                | 3,141,700                |
| Non-Departmental            |  | 276,099                       | 3,110                | 2,389                            | 4,615   | 1,634                        | 92,073               | 6,240                               | 5,648                | 8,621                     | 7,849                         | 1,048                  | -                     | 35,374                 | 444,700                  |
| Total Cost Allocated        |  | 22,145,660                    | 85,876               | 146,897                          | 301,576                                       | 79,408                       | 4,634,251            | 447,150                             | 462,206              | 744,258                   | 725,197                       | 14,500                 | 22,783                | 1,536,136              | 31,345,900               |

**Total Direct Costs: 80,768,659**

|                                 |              |             |             |             |             |             |             |             |             |             |             |             |             |
|---------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>% of Total Direct Costs:</b> | <b>27.4%</b> | <b>0.1%</b> | <b>0.2%</b> | <b>0.4%</b> | <b>0.1%</b> | <b>5.7%</b> | <b>0.6%</b> | <b>0.6%</b> | <b>0.9%</b> | <b>0.9%</b> | <b>0.0%</b> | <b>0.0%</b> | <b>1.9%</b> |
|---------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|

**Allocation bases**

**Membership Billing – Fund Membership Dues received as a percentage of total State Bar Membership Dues.**  
**Actual Direct Costs as % of Total State Bar Direct Costs – Fund Direct Costs as a percentage of total State Bar Direct Costs**  
**Square Footage – Fund Square Footage Occupancy as a percentage of total building square footage.**  
**FTEs – Fund FTEs as a percentage of total direct cost center FTEs**