

Sections Fund 88 Fund Balance Reconciliation and Allocation**Fund 88 Fund Balance Reconciliation 12/31/2016:**

			<u>General Fund</u>	<u>LAP</u>	<u>EOB</u>	<u>Sections Programs</u>
Balance as of 12/31/2016 (Pre-close):	2,337,583					
Adjustments:						
- Moss Adams Review Correction	32,571					(32,571)
- Professional Liability Benefit	(430,000)					430,000
- Rebate Revenue	(232,301)					232,301
Remaining Balance for Allocation:	1,707,853					
- Allocation to General Fund	80.814%	1,380,184	1,380,184			
- Allocation to LAP	13.948%	238,211		238,211		
- Allocation to EOB	5.238%	89,457			89,457	
Remaining Fund Balance After Allocation:	-	-	1,380,184	238,211	89,457	629,730

Royalty Revenue Calculation

Section CLE Revenue	\$5,537,820	76.38%
Non-Section CLE Revenue	\$1,712,324	23.62%
Total:	\$7,250,144	
Total Royalty Revenue from Mosiac/Documentation	\$369,789	
Average Annual Expense (e.g. videographer)	18,000	
Number of Year	10	
Sections percentage of Expense	76.38%	
Sections Expense	\$137,488	
Net Sections Revenue	\$232,301	

Remaining Balance Allocation Percentage

Primary Category	Revenue	% of non-Section CLE
2004 Annual Meeting	\$44,393.98	2.59%
2005 Annual Meeting	\$4,027.86	0.24%
2006 Annual Meeting	\$13,882.07	0.81%
2007 Annual Meeting	\$4,773.60	0.28%
2009 Annual Meeting	\$20,217.60	1.18%
2010 Annual Meeting	\$33,967.80	1.98%
2010 Cyber Institute	\$34,144.55	1.99%
2011 Annual Meeting	\$17,040.61	1.00%
2011 Cyber Institute	\$97,930.01	5.72%
2012 Annual Meeting	\$8,632.50	0.50%
2013 Annual Meeting	\$827.29	0.05%
2014 Annual Meeting	\$22,713.15	1.33%
2015 Annual Meeting	\$28,869.47	1.69%
Alternative Dispute Resolution	\$77,821.15	4.54%
Appellate Law	\$50,735.87	2.96%
California Solo & Small Firm Summit	\$31,815.53	1.86%
Closed Captioned Courses	\$3,448.99	0.20%
Constitutional Law	\$17,663.77	1.03%
CYLA	\$36,493.50	2.13%
Detection/Prevention of Substance Abuse	\$43,476.26	2.54%
LAP Bar Program	\$238,837.10	13.95%
Elimination of Bias in the Legal Profession	\$24,418.92	1.43%
Elimination of Bias Bar Program	\$89,688.17	5.24%
Ethics	\$496,567.29	29.00%
Georgetown Law CLE	\$3,211.06	0.19%
Health Law	\$3,401.29	0.20%
Lawyering Skills (+ Banking & Health)	\$263,324.80	15.38%
	\$1,712,324.19	100%