

OPEN SESSION

AGENDA ITEM

143 NOV 2017 (REVISED)

DATE: November 2, 2017

TO: Members, Finance and Planning Committee
Members, Board of Trustees

FROM: Kevin Harper, Interim Chief Financial Officer

SUBJECT: 2018 State Bar Preliminary Budget

EXECUTIVE SUMMARY

This agenda item requests the Board of Trustees to adopt the 2018 preliminary budget. This preliminary budget will be filed with the State Legislature to meet the November 15 statutorily required submission deadline. It will also provide State Bar staff with 2018 spending authority effective January 1, 2018.

The final 2018 budget will be presented to the Board in January 2018. That version of the budget will include more explanatory information to make the budget easier to read and more useful to stakeholders. That additional explanatory information will include narratives, accomplishments, objectives, performance measures, and Executive Director's message. The time between preliminary and final budget development will also be used to do further analysis of certain budget issues requiring more study, including capital improvement costs, the staffing needed to implement new fingerprinting requirements, costs associated with additional California Bar Exam studies, and the funding model used to support the Bar's diversity work. In addition, the results of pending negotiations with the new Sections entity, California Lawyers Association, will be incorporated into the final budget.

This budget is presented for one year only, 2018. The Board Book calls for the State Bar to provide a three year budget. The State Legislature does not require a three year budget. Staff presented a one-year budget for 2017 due to the short term focus forced by the lack of a fee bill. The Board provides authorization to spend for only one year at a time. We believe it is better to develop multi-year financial projections as part of the strategic planning process rather than as part of the budgeting process. The proposed revision to the Board Book is included herein.

The proposed 2018 budget projects that General Fund expenses will exceed revenues by approximately \$5.6 million. This results primarily from certain non-recurring expenses that will be financed out of General Fund reserves. These expenses include the lump sum payment for SEIU employees as part of the collective bargaining proposal; staffing to support the new attorney fingerprinting requirement; technology projects; and increase in indirect costs due to the separation of Sections.

BACKGROUND

The State Bar's preliminary budget represents a complex mix of 23 funding sources supporting over 40 distinct functions within the organization. Pursuant to Board action in 2015, each of these sources is categorized into one of three Fund types:

- General Fund (*renamed from Consolidated General Fund in June 2017*): This fund accounts for spendable financial resources that can generally be used to support most aspects of the Bar's operations.
- Restricted Fund Group: These funds account for activities and financial resources that can only be used for specific purposes or when constraints are placed on the use of resources imposed externally through legislation or similar external restrictions. The State Bar has ten funds in this group:
 - Legislative Activities Fund
 - Elimination of Bias/Bar Relations Fund
 - Lawyer Assistance Program Fund
 - Legal Specialization Fund
 - Client Security Fund
 - IT Special Assessment Fund
 - Legal Service Trust Fund
 - Equal Access Fund
 - Justice GAP Fund
 - Bank Settlement Fund
- Special Revenue Fund Group: These funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes. The State Bar has four funds in this group:
 - Admissions Fund
 - Annual Meeting Fund
 - Grant Fund
 - Sections Fund

The primary source of funding for the General Fund is the fee paid by licensees of the State Bar, as authorized annually by Business and Professions Code section 6041. Accordingly, the Bar's discipline system, and the majority of the administrative functions supporting that system, are funded by the General Fund.

Restricted Funds are primarily generated outside of the fee bill process, through either separate statutory authority (for example, the Client Security and Lawyer Assistance Program Funds), or grant or settlement sources. However two Restricted Funds are dependent on fee bill authorization: Legislative Activities and Elimination of Bias. Special Revenue Funds are self-sustained by fees paid by licensees or applicants. While Restricted and Special Revenue Funds differ in their underlying revenue sources, neither is used to support General Fund activity, other than as charged for administrative support services through the allocation of indirect costs.

In September 2017, the Board of Trustees approved an organizational restructuring of the State Bar management team. Under the new organizational structure, the Chief Operating Officer

position was eliminated and three new chief positions created, however the net number of executive positions was held static as a result of other movement and restructuring. The reorganization had no net impact on the State Bar's costs. The 2018 budget is presented showing the reorganized departments, so certain 2017 amounts have been reclassified to reflect the 2018 presentation. The following activities previously reported under the Office of the Executive Director are now reported under the newly created Chief of Mission Advancement and Accountability: (a) Board Support, JNE Commission, and Appointments, and (b) Research and Institutional Accountability.

With respect to the Bar's 2018 budget, after full negotiation involving stakeholders and multiple legislative hearings, the California Legislature enacted a fee bill authorizing the State Bar to collect from active licensees the basic annual fee of \$315, the same as the authorized assessment level in 2016.

In 2017, the California Legislature did not pass the State Bar's fee bill. Pursuant to the State Bar's request, the Supreme Court issued an order authorizing an interim 2017 special regulatory assessment in the amount of \$297. This assessment level reflected full support for most programs funded by the General Fund, as well as corresponding administrative support costs, with limited or no funding provided for a small number of programs, including California Young Lawyers Association, Access Commission, Center on Access to Justice and Commission on Judicial Nominees Evaluation. The lack of a fee bill also resulted in a change in the funding model for the Bar's Legislative Activities and Elimination of Bias programs; both transitioned from an "opt-out" to "opt-in", or donation, basis in 2017.

DISCUSSION

I. 2017 Budget Performance

Bar-Wide - 2017 year-to-date actual revenues and expenses projected through the end of the year indicate that the Bar will close 2017 with a \$7.0 million overall annual projected deficit (projected expenses exceed projected revenues). Compared to the \$19.0 million budgeted deficit, this reflects a \$12.0 million improvement compared to the 2017 adopted budget.¹

Projected 2017 total revenues are \$149.1 million, exceeding the adopted budget of \$146.0 million by \$3.1 million or 2.1 percent. Projected 2017 total expenses are \$156.1 million, which reflects a \$8.5 million or 5.1 percent savings compared to the adopted budget of \$165.0 million. Projected savings from personnel costs attributed to vacant positions in 2017 are approximately \$6.9 million. Other cost savings include \$2.5 million related to Legal Specialization Fund professional services delayed while staff and drafters were processing a record number of examination registrations for the examinations offered this year.

General Fund - 2017 year-to-date actual revenues and expenses projected through the end of the year indicate that the General Fund will close 2017 with a \$0.7 million annual projected deficit (projected expenses exceed projected revenues). Compared to the \$8.5 million budgeted deficit in the 2017 adopted budget, this reflects a \$7.8 million improvement compared to the budget.

¹ The 2017 final adopted budget included the planned use of \$19.0 million of reserves due to the reduced level of the authorized 2017 licensing fee and one-time costs associated with the advancement of key initiatives and Board directives, including staffing augmentations in the Office of the Chief Trial Counsel, increased grant distribution due to bank settlement funding, the implementation of the discipline system case management system project, Reduction in Force Program separation payments and an increase in Legal Specialization program funding in accordance with a Board directed spend down of reserves.

Projected 2017 total revenues are \$73.1 million, slightly exceeding the adopted budget of \$72.7 million by \$0.4 million. Projected 2017 total expenses are \$72.2 million, which reflects a \$7.4 million savings compared to the adopted budget of \$79.6 million. Projected 2017 interfund transfers projected through the end of the year net \$1.6 million transfer out, which is the same as budgeted.

II. 2018 Proposed Budget

Bar-Wide - The proposed Bar-wide budget shows budgeted revenues of \$148.6 million, budgeted expenses of \$170.4 million, and a budgeted use of reserves of \$21.8 million. Budgeted revenues of \$148.6 million represent an increase of \$2.6 million or 1.7% compared to \$146.0 million budgeted revenues in 2017. The increase is due primarily to the passage of the 2018 fee bill, which sets the 2018 mandatory licensee fees at \$315 (this is the same level as in 2016 and represents an \$18 increase from the \$297 assessment level in 2017). The increase is offset by the loss of approximately 75% of Affinity and Insurance Program revenues which, pursuant to the 2018 fee bill, will be used to support activities of the State Bar Foundation and new California Lawyers Association in 2018. Approximately \$88.2 million of the Bar's revenues are fee bill related.

Budgeted expenses of \$170.4 million represent a net increase of \$5.8 million or 3.5 percent compared to \$165.0 million in the 2017 adopted budget. The \$5.8 million net increase includes planned spending of grant distributions, increased staffing in the Office of Chief Trial Counsel, implementation of recommendations from the classification and compensation study, and continuation of the Case Management System (CMS) project.

General Fund - Proposed 2018 budgeted revenues for the General Fund total \$73.5 million, a \$0.4 million net increase compared to \$72.7 million budgeted for 2017. The increase is due primarily to the passage of the 2018 fee bill, partially offset by \$1.5 million of revenue lost from the Affinity and Insurance Program in 2018. General Fund 2018 budgeted expenses and indirect costs total \$80.3 million, slightly increased by \$0.9 million or 1.1 percent compared to \$79.6 million in the 2017 adopted budget. Approximately \$1.2 million of this increase is attributed to increases in salaries and wages as explained in the "Personnel Costs" section below. An interfund transfer in of \$1.2 million is budgeted from the IT Special Assessment Fund to fund a portion of the CMS project.

2018 General Fund budgeted expenses exceed budgeted revenues by approximately \$5.6 million. Recurring expenses are generally in line with revenues. Certain non-recurring expenses are paid from General Fund reserves, including (a) indirect costs related to the lump sum payment for SEIU employees of \$1.5 million as part of the collective bargaining proposal (\$1.2 million is the General Fund impact); (b) staffing to support the new attorney fingerprinting requirement (\$.6 million); (c) technology projects (\$2.5 million) and (d) increase in indirect costs due to separation of Sections as discussed in "Indirect Cost Allocation" section below (\$1.7 million). The fund condition of the General Fund is summarized in the "Overall Results" section below.

Other Funds (non-General Fund) – Budgeted 2018 Restricted and Special Revenue Funds revenues total \$75.0 million, budgeted expenses total \$89.7 million, and budgeted interfund transfer out total \$1.2 million, resulting from the planned use of reserves of \$15.9 million. Approximately \$9.9 million of this deficit is planned to be funded from the Bank Settlement Fund, \$3.3 million from the Legal Specialization Fund, and \$2.8 million from the Legal Services Trust Fund. These figures compare to 2017 projected revenues and expenses of \$76.0 million and \$74.5 million, respectively. See "Overall Impact" section below for discussion of the fund condition of each fund.

Significant Assumptions and Changes - The proposed 2018 budget reflects the following significant changes from last year and assumptions:

1. Fee Bill Related Mandatory Licensee Fees & Voluntary Donations - Projected growth in the number of licensees is 1%, the same as last year. Budgeted licensee fees and voluntary donations total \$89.2 million, reflecting a \$5.4 million increase as compared to \$84.2 million in the 2017 adopted budget

2. Personnel Expenses are the largest single driver of the State Bar's costs. The 2018 personnel expenses budget increased by \$1.2 million or 1.5% from \$82.2 million in 2017 to \$83.4 million. The increase is due primarily to inclusion of the State Bar's economic package presented to the SEIU union in the 2018 budget. This package includes: a) implementation of classification and compensation recommendations generated in 2017 by CPS HR Consulting, Inc. This will result in immediate salary increases for employees who are currently below the new minimum salary ranges, a large percentage of whom are in the Office of Chief Trial Counsel; b) 5% step increases for all employees not at the top of their ranges; c) a one-time lump sum payment totaling \$1.5 million proposed to be allocated to represented employees converting from a 36.25 to 40 hour work week. These cost increases are partially offset by the reduction in budgeted full-time-equivalent and proposed transition to CalPERS health plans, which, even with a first-time ever extension of retiree health benefits to represented employees, will result in annual savings totaling approximately \$0.8 million.

With respect to non-represented State Bar staff, 2018 personnel costs reflect: a) implementation of the new classification and compensation structure (which became effective for these employees in July 2017); b) a requirement that these employees begin contributing 20% of the cost of their health care premiums mirroring represented staff contributions; and c) 5% step increases for all employees not at the top of their ranges.

3. Affinity and Insurance Program Revenues – The 2018 Fee Bill requires the State Bar to remit revenue received from affinity programs to the California Bar Foundation. Revenue received from insurance programs shall be split 50 percent to the California Lawyers Association, to assist in their transition, 25 percent to qualified legal services projects and support centers, and 25 percent to support discipline functions of the State Bar or the Client Security Fund. (This formula changes for 2019, eliminating the share that goes to the California Lawyers Association.) . Accordingly, the budget for 2018 is reduced to align with the 2018 adopted fee bill. 2018 budgeted revenues decrease from \$2.0 million to \$0.5 million.

4. Elimination of Bias/Bar Relations Provision² - In 2017, the California Supreme Court did not approve the "opt out" provision that had been previously used to support the Elimination of Bias (EOB) program. The Bar used reserves that had accumulated in the EOB Fund to support a continuation of activity in 2017; reserve funding was augmented by a small amount of donation support received that year. Because the EOB opt out approach is not reflected in statute (as is a similar provision supporting Legislative Activities) the 2018 budget continues the donation, or "opt in", model of EOB funding, pending a legal analysis of the Bar's ability to reinstate the opt out provision. In addition, staff is exploring alternate ways to support EOB related activities, which may ultimately allow for expansion and better integration of diversity-related work throughout the Bar. The preliminary budget reflects a status quo continuation of EOB activity in 2018.

² The Bar Relations Program was discontinued in 2017.

5. Catering, Professional Services and Temporary Services - Zero-based budgeting continues in 2018 for catering, professional services and temporary services. Catering expenses are budgeted at \$0.2 million, a decline from last year's budget of \$1.6 million due to the separation of the Sections. Professional services expenses are budgeted at \$5.3 million, a decline from last year's budget of \$6.0 million; both years include approximately \$2.5 million of professional services related to the Legal Specialization Fund spend down. Temporary services expenses are budgeted at \$1.0 million, a decline from last year's budget of \$1.4 million. Additional information is provided below for the General Fund's portion of these costs:

Table 1
Catering, Professional Services & Temporary Services Expenses -
General Fund - for 2016, 2017 and 2018³

	2016	2017		2018
	<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Budget</i>
Catering	\$ 130,405	\$ 56,850	\$ 111,173	\$ 68,195
Professional Services	2,013,001	1,907,100	2,085,145	1,376,060
Temporary Services	1,886,221	938,800	1,046,333	664,592

6. Separation of the State Bar Sections - The 2018 budget reflects a reduction of revenues and expenses of approximately \$9.0 million and \$9.0 million, respectively, compared to the 2017 budget due to Sections' separation. The State Bar is currently negotiating transition issues with the new California Lawyers Association (the newly created Sections entity), including contracting with the Bar for staff, office space, and technology support. The outcome of these negotiations is not known. As of January 1, 2018, there will be seven Bar staff in the Office of Education (Sections staff). If the California Lawyers Association does not contract with the Bar for these staff, they will be relocated to vacant positions in other State Bar programs. Accordingly, these seven staff will have no net impact on the 2018 budget and have not been included in budgeted amounts. In addition, approximately \$1.7 million of indirect costs that were formerly allocated to Sections will be funded by the General Fund reserve as described in the "Indirect Cost Allocation" section below.

7. Legal Specialization Fund – In July 2016, the Board of Trustees adopted a reserve policy establishing minimum and maximum reserves levels. The Legal Specialization Fund was significantly over the reserve policy maximum and the Board adopted a spend-down plan for the Fund. The 2017 budget included \$2.5 million for professional services as part of the spend-down plan. Use of this \$2.5 million was delayed while staff and drafters were processing a record number of examination registrations for the examinations offered this year. This \$2.5 million is carried over to the 2018 budget.

³ Catering expenses are projected to be over budget in 2017 because charges of approximately \$54,000 related to the January 2017 Board planning meeting were inadvertently not budgeted.

8. Attorney Fingerprinting – Staffing is expected to increase because of the California Supreme Court's recent directive that the State Bar require all active licensed attorneys to submit or resubmit fingerprints. The number of new staff needed and the timing they are needed depend on many factors such as the number of attorneys charged and convicted of crimes, the number of these cases that have gone unreported, the severity of the crimes, the number of attorneys who fail to comply with the new mandate, and the number of attorneys who contact the Bar to inquire about the policy or request an accommodation. Despite the initial estimate that staffing needs include a minimum of 9 positions spread throughout various Bar offices, due to the unknown implementation start date, the as yet unknown schedule for implementation of the new requirement, the hiring process, and other budget needs, the 2018 budget assumes only four new staff positions (2 in Office of Chief Trial Counsel, 1 in Office of General Counsel, 1 in Office of Research & Institutional Accountability). Funding for the additional staffing needs will be included with the 2019 budget.

9. Building Improvements – The Bar has a multi-year capital improvement program in place to ensure that its 180 Howard Street headquarters building operates safely and efficiently and complies with updated building codes. The inter-related, multi-stage projects totaling approximately \$4.5 million, including the upgrade, replacement or new installation of components of heating, ventilation and air conditioning systems (\$1.4 million), fire and life safety systems (\$.6 million), emergency generator (\$1.5 million) and elevator upgrade (\$1.1 million). The 2018 budget provides \$2.0 million for building improvements at this time; staff intends to bring additional projects to the Board as funding allows.

In addition, in July 2017, the Board approved a budget amendment to provide \$550,000 building improvement budget for OCTC office expansion to accommodate staff growth. Staff projects that approximately \$150,000 out of this budget will be expensed in 2017 and the remaining \$400,000 is carried over to the 2018 budget.

10. Lawyers' Assistance Program – Budgeted expenses in the Lawyers' Assistance Program (LAP) Fund increased to \$2.2 million in 2018 from \$1.7 budgeted in 2017. Budgeted revenue remains the same at \$2.1 million. The LAP Oversight Committee was involved in developing the budget and the additional expenses reflect resources needed to implement the LAP strategic plan adopted in March 2017. As reflected in section E (Projected Reserve Balance By Fund) of the preliminary budget, even with planned deficit spending in the program the LAP fund balance remains significantly in excess of the maximum reserve established by the Board of Trustees. The 2018 Fee Bill allows for the transfer of reserves from LAP to the Client Security Fund under limited circumstances. Staff anticipates working with the Oversight Committee to develop a proposed process to guide the Board's future consideration of any such transfer.

11. Information Technology Projects – 2018 information technology projects include various system upgrade projects for the Case Management System (CMS) and Oracle ERP software. The 2017 adopted budget provided \$4.3 million budget for the CMS project, of which approximately \$2.0 million is unspent and carried over to the 2018 budget. The Board previously approved \$700,000 to purchase Oracle ERP software in July 2017; approximately \$225,000 is expected to be spent in 2017 and \$475,000 is carried over to the 2018 budget. The costs for an Admissions Information Management System and implementation costs related to the Oracle ERP software will be brought the Board separately for approval when available.

12. Indirect Cost Allocation - Indirect costs are costs that are not directly related to a function, cost center, program or a department. These costs include personnel, administration and operating expenses from the support centers including the Offices of Executive Director, Finance, General Services, Human Resources, General Counsel and Information Technology. In the State Bar's budget, indirect costs are captured in the General Fund and costs are allocated out to individual departments and programs through an indirect cost allocation methodology approved by the Board of Trustees. The total amount of indirect cost pool for 2018 is \$33.1 million compared to \$32.7 million in the 2017 amended budget. Section G of the attached preliminary budget summarizes the indirect cost allocation.

The 2018 preliminary budget reflects a staff recommendation that certain large, one-time costs are not allocated via the indirect cost allocation in order to limit the financial impact on programs. Instead these one-time costs are planned for payment out of the General Fund reserve. Specifically, those costs that are not allocated in 2018 are:

- With the Sections' separation, approximately \$1.7 million additional indirect costs would have been allocated to all departments. Individual departments will need to right-size their budgets through a combination of revenue increases and expense reductions in order to absorb the increased allocations due to the loss of the Sections. Accordingly, we are budgeting this amount to be paid from the General Fund reserve in 2018 to provide the departments with a year to make such adjustments.
- A one-time lump sum payment of \$1.5 million has been included in the State Bar's collective bargaining proposal to the SEIU union. This lump-sum payment has been allocated in the budget to employees represented by the union, but such personnel costs have not been included in the indirect cost allocation. This means that the General Fund is financing the indirect costs of approximately \$.5 million that otherwise would have been spread to the departments.

III. Overall Impact

This proposed 2018 budget requires the use of certain reserves accumulated in prior years. Of the Bar's total budgeted expenses for 2018 of \$170.4 million, \$148.6 million will be supported by 2018 revenues and \$21.8 million will be funded by reserves. Section E of the attached preliminary budget presents the overall budget and projected reserve level of each program fund. The financial viability of each fund is assessed by comparing the reserves of each fund projected through December 31, 2108 against the Board's minimum reserve target guideline of two months (17%) of operating expenses (Board Book Article 1, Section 3 C. Funds that are excluded from the minimum reserve target requirement are all grant-related Funds, specifically the Grant, Legal Service Trust, Equal Access, Justice Gap, and Bank Settlement Fund).

Table 2 – Reserve Adequacy
Projected Reserves at December 31, 2018 as a Percentage of 2018 Expenses (\$ in Thousand)

Fund	Budgeted 2018 Surplus (Deficit)	Projected Reserve 12/31/2018	Reserve as % of 2018 Expenses
General	\$ (5,558)	\$17,828	22.2%
Admissions	(240)	4,207	19.6
Legislative Activities	556	798	361.1
Elimination of Bias	(229)	(259)	(76.4)
Lawyer Assistance Program	(69)	3,441	156.7
Legal Specialization	(3,285)	961	27.6
Client Security	566	4,399	59.4

The projected General Fund reserve level at the end of 2018 is 22.2%, in compliance with the reserve policy. All other funds except for Elimination of Bias/Bar Relations Fund are projected to meet the minimum reserve requirements of 17%:

- Elimination of Bias/Bar Relations at negative (76.4%) - In 2017, the California Supreme Court did not approve the “opt out” provision for Elimination of Bias/Bar Relations. As a result, revenues declined by approximately \$700,000. The 2018 budget estimates revenues for the Elimination of Bias Fund based on the same opt in assumption as in 2017. This results in reserves continuing to decline throughout 2018. We are researching financing options for these activities with the intent of proposing financing by the time of adoption of the final 2018 budget in January 2018.

FISCAL/PERSONNEL IMPACT

Described above.

RULE AMENDMENTS

None.

BOARD BOOK IMPACT

Tab 4.1, Article 1, Section 1, Paragraph (a)

Section 1 Adoption and Amendment of Budget

- (a) The Board of Trustees shall adopt, by resolution, an annual expenditure budget for each budgetary fund of the State Bar. The State Bar’s expenditures are formally governed at the cost center level through the annual budget resolution adopted by the Board. The budget allocates spending authority within each fund across the departments of the State Bar. The Office of Finance shall ensure that the annual budget that it presents to the Board for adoption (a) is at the cost-center level, in compliance with the requirements of Business and Professions Code section 6140.1; (b) includes a proposed budget for the current ~~and the following two~~ calendar fiscal years; and (c)

reports variances by cost center between actual revenues and expenditures for the previous fiscal year and budgeted figures. ~~Based on availability of data, the cost center budgets of the following two fiscal years may contain less detail for some of the line item expense categories.~~ Cost center refers to the departments of the State Bar and those units or other subdivisions within a department, whose managers are responsible for all its associated direct and indirect costs and for which budget authority is conferred by an adopted budget. For purposes of the budget, cost center units may include a combination of subunit data provided that a meaningful level of detail is provided to the Board.

STRATEGIC PLAN GOALS & OBJECTIVES 2017-2022

Goal: 3. Improve the fiscal and operational management of the State Bar, emphasizing integrity, transparency, accountability, and excellence.

Objective: d. Reallocate funds to support the discipline system based on expenditure review, revenue enhancement measures, implementation of the Bar's reserve policy, and other reengineering efforts

RECOMMENDATIONS

Staff recommends that the Board of Trustees adopt the 2018 preliminary budget as provided in the attachment. Staff also recommends that the Board of Trustees delegate to staff the ability to make technical adjustments and corrections to the proposed budget prior to its statutorily required submission to the Legislature on November 15, 2017.

Should the Board of Trustees concur with staff's recommendation, the following resolution would be in order:

RESOLVED, that the Board of Trustees hereby adopts the 2018 Preliminary Budget in the form presented to the Board this day; and it is

FURTHER RESOLVED, that the Board of Trustees hereby authorizes staff to make technical adjustments and corrections to the 2018 Preliminary Budget prior to submitting it to the Legislature on November 15, 2017.

FURTHER RESOLVED, that the Board hereby amends Tab 4.1, Article 1, Section 1, Paragraph (a) of the Board Book to read as follows:

Section 1 Adoption and Amendment of Budget

(a) The Board of Trustees shall adopt, by resolution, an annual expenditure budget for each budgetary fund of the State Bar. The State Bar's expenditures are formally governed at the cost center level through the annual budget resolution adopted by the Board. The budget allocates spending authority within each fund across the departments of the State Bar. The Office of Finance shall ensure that the annual budget that it presents to the Board for adoption (a) is at the cost-center level, in compliance with the requirements of Business and Professions Code section 6140.1; (b) includes a proposed budget for the current calendar fiscal year; and (c) reports variances by cost center between actual revenues and expenditures for the previous fiscal year and budgeted figures. Cost center refers to the departments of the State Bar and those units or other subdivisions within a department, whose managers are responsible for all its associated direct and indirect costs and for

which budget authority is conferred by an adopted budget. For purposes of the budget, cost center units may include a combination of subunit data provided that a meaningful level of detail is provided to the Board.

ATTACHMENT(S) LIST

- A.** State Bar 2018 Preliminary Budget

Table of Contents

A. State Bar 2018 Total Budget	1-2
B. Department Summaries.....	3-4
C. Department Rollup.....	5-28
1. Executive Director.....	5
2. Chief Trial Counsel	6
3. State Bar Court	7
4. Attorney Regulation and Consumer Resources	8
5. Professional Competence.....	9
6. Mission Advancement and Accountability	10
7. Strategic Communications and Stakeholder Engagement	11
8. Research and Institutional Accountability.....	12
9. Programs.....	13
10. Legal Services	14
11. Admissions	15
12. Case Management and Supervision	16
13. Client Security Fund	17
14. Chief Admin Officer.....	18
15. Human Resources	19
16. Information Technology	20
17. Special Projects.....	21
18. General Services	22
19. Facilities Projects.....	23
20. General Counsel.....	24
21. Finance.....	25
22. Education	26
23. Non-Departmental	27
24. SF Tenant Improvement Fund`	28
D. Cost Centers by Department	29
E. Projected Reserve Balance by Fund	158
F. Fund Condition Statements	159
G. Indirect Cost Summary	172

STATE BAR TOTAL

Statements of Fund Condition

	2016 Actual*	2017 Projection*	2018 Budget*
Beginning Balance	111,197	156,414	150,108
<u>Revenues</u>			
Mandatory Dues	74,366	74,054	76,067
Voluntary Dues & Donations	9,076	7,905	8,525
Sections Member Dues	6,117	6,134	0
Insurance Commissions	2,153	1,852	474
Administrative Fees	5,688	3,752	5,387
Penalties and Late Fees	2,796	2,904	2,848
Lease Revenues	1,935	2,000	2,166
Student Registration Fees	1,160	1,195	1,195
Exam Fees	13,820	14,659	14,168
Moral Character Fees	3,946	4,124	4,124
Other Fees and Charges	944	457	454
Grants	16,552	19,278	25,616
IOLTA	6,439	6,000	6,700
Interest Income	700	822	581
Other Revenues	48,723	3,948	292
Total Revenues	194,415	149,084	148,597
<u>Expenses</u>			
Personnel Expenses	70,409	76,624	83,421
Supplemental Staffing	2,870	1,935	1,376
Travel & Training	4,708	5,156	1,947
Supplies and Postage	1,950	2,148	1,584
Professional Services	3,455	3,881	5,308
Exam & Software Licensing	1,570	1,627	1,601
Exam Room Rental	1,763	1,925	1,420
Exam Proctors	1,632	1,514	1,426
Exam Graders	859	828	777
Occupancy	5,054	5,261	5,614
Telecommunications	466	460	380
Other Outside Services	4,957	5,708	3,432
Legal Services Grants	30,808	37,400	50,227
CSF Payments	8,008	6,000	6,000
Computers & Software	1,425	3,454	3,513
Buildings & Equipment	1,380	2,479	2,783

* \$ thousands.

	2016 Actual*	2017 Projection*	2018 Budget*
Other Expenditures	50	-18	-102
Debt Service	883	1,250	1,162
Depreciation (Non-Expenditure)	3,844	0	0
Reimbursements	-1,902	-1,540	-1,540
Pension Expenses-GASB 68	4,988	0	0
Total Expenses	149,177	156,092	170,329
<u>Interfund Transactions</u>			
Interfund Transfers In	3,853	4,248	1,217
Indirect Costs	2	1	-1
Interfund Transfers Out	-3,852	-4,248	-1,217
Total Interfund Transactions	3	1	-1
Ending Balance	156,438	149,407	128,375

* \$ thousands.

Operating Departments Budget Summary

Overview

Each operating department carries out the Bar's mission by advancing one of the four strategic goals: 1) ensuring a timely, fair, and appropriately resourced discipline and regulatory system; 2) informing and educating stakeholders about the Bar's responsibilities, initiatives, and accomplishments; 3) improving fiscal and operational management emphasizing integrity, transparency, and accountability; and 4) supporting access to justice and improvements in the justice system. As Table 1 demonstrates, the Office of the Chief Trial Counsel assumes the largest portion of the Bar's budget, followed by Legal Services and Admissions.

Department Budgets

Table 1 compares the adopted 2018 budget to 2017 actual expenditures by department, and outlines budget variance by dollar amount and percent change from the previous year.

Table 1: Bar Expenses by Operating Department

Expenses	2017 Projected Expenses	2018 Budgeted Expenses	Budget Change	Percent Change
Executive Director	\$2,190,100	\$958,200	-\$1,231,900	-56.2%
Chief Trial Counsel	\$29,623,000	\$35,278,700	\$5,655,700	19.1%
State Bar Court	\$7,660,700	\$7,812,200	\$151,500	2.0%
Attorney Regulation and Consumer Resources	\$3,463,500	\$3,357,200	-\$106,300	-3.1%
Professional Competence	\$1,545,600	\$1,626,500	\$80,900	5.2%
Mission Advancement and Accountability	\$891,400	\$1,395,200	\$503,800	56.5%
Strategic Communications and Stakeholder Engagement	\$866,600	\$628,200	-\$238,400	-27.5%
Research and Institutional Accountability Programs	\$1,794,600	\$1,870,300	\$75,700	4.2%
	\$0	\$303,000	\$303,000	NA
Legal Services	\$40,579,600	\$53,242,100	\$12,662,500	31.2%
Admissions	\$17,925,400	\$20,809,500	\$2,884,100	16.1%
Case Management and Supervision	\$2,013,800	\$2,471,900	\$458,100	22.7%
Client Security Fund	\$6,670,300	\$6,828,100	\$157,800	2.4%
Chief Admin Officer	\$0	\$297,800	\$297,800	NA
Human Resources	\$1,818,700	\$2,057,100	\$238,400	13.1%
Information Technology	\$6,563,900	\$6,966,500	\$402,600	6.1%
Special Projects	\$2,751,200	\$3,471,300	\$720,100	26.2%
General Services	\$7,851,600	\$8,455,400	\$603,800	7.7%
General Counsel	\$4,025,300	\$4,322,400	\$297,100	7.4%
Finance	\$3,626,800	\$3,230,600	-\$396,200	-10.9%
Education	\$7,964,300	\$0	-\$7,964,300	-100.0%
Facilities Projects	\$2,980,000	\$2,762,100	-\$217,900	-7.3%
SF Tenant Improvement Fund	\$751,000	\$400,000	-\$351,000	-46.7%
Non-Departmental	\$2,599,700	\$1,813,200	-\$786,500	-30.3%
Total Fund Uses	\$156,157,100	\$170,357,500	\$14,200,400	9.1%

Budgeted Full Time Equivalents

The 2018 adopted budget funds 580.90 full-time equivalent positions within the Bar's operating departments. **Table 2** outlines staffing levels within each department.

Table 2: Department Distribution of Full Time Employees

Department	2018 Headcount	Percent of Total
Executive Director	3.30	0.6%
Chief Trial Counsel	253.35	43.6%
State Bar Court	41.80	7.2%
Attorney Regulation and Consumer Resources	24.05	4.1%
Professional Competence	11.00	1.9%
Mission Advancement and Accountability	6.00	1.0%
Strategic Communications and Stakeholder Engagement	2.85	0.5%
Research and Institutional Accountability	10.00	1.7%
Programs	1.00	0.2%
Legal Services	17.95	3.1%
Admissions	69.00	11.9%
Case Management and Supervision	16.00	2.8%
Client Security Fund	9.00	1.5%
Chief Admin Officer	1.00	0.2%
Human Resources	12.00	2.1%
Information Technology	30.00	5.2%
Special Projects	11.00	1.9%
General Services	22.00	3.8%
General Counsel	23.60	4.1%
Finance	16.00	2.8%
Total FTE	580.90	100.0%

Executive Director

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$2,314,700	\$1,983,300	\$475,000	-\$1,508,300	-76.1%
Legislative Activities Fund	\$785,100	\$164,600	\$777,400	\$612,800	372.3%

2018 Budget by Expense Category

The Office of Executive Director total budget for 2018 is \$958,200. Table 2 below provides detailed and comparative information on the Executive Director estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,989,900	\$1,516,900	\$656,300	-\$860,600	-56.7%
Supplemental Staffing	\$106,500	\$95,800	\$800	-\$95,000	-99.2%
Travel & Training	\$160,200	\$125,200	\$122,400	-\$2,800	-2.2%
Supplies and Postage	\$320,400	\$26,900	\$26,900	\$0	0.0%
Professional Services	\$582,100	\$345,500	\$72,000	-\$273,500	-79.2%
Occupancy	\$42,500	\$0	\$0	\$0	NA
Telecommunications	\$20,500	\$15,000	\$15,000	\$0	0.0%
Other Outside Services	\$243,700	\$62,700	\$62,700	\$0	0.0%
Computers & Software	\$8,200	\$1,800	\$1,800	\$0	0.0%
Buildings & Equipment	\$80,500	\$0	\$0	\$0	NA
Other Expenditures	\$200	\$300	\$300	\$0	0.0%
Total Expenses	\$3,554,700	\$2,190,100	\$958,200	-\$1,231,900	-56.2%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Executive Director estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$75,800	\$157,800	\$64,100	-\$93,700	-59.4%
Interfund Transfers Out	\$428,300	\$100	\$0	-\$100	-100.0%
Total Interfund Transactions	\$504,100	\$157,900	\$64,100	-\$93,800	-59.4%

Chief Trial Counsel

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$65,100	\$60,500	\$60,500	\$0	0.0%

2018 Budget by Expense Category

The Office of Chief Trial Counsel total budget for 2018 is \$35,278,700. Table 2 below provides detailed and comparative information on the Chief Trial Counsel estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$26,938,500	\$28,986,600	\$34,604,300	\$5,617,700	19.4%
Supplemental Staffing	\$691,600	\$410,300	\$299,800	-\$110,500	-26.9%
Travel & Training	\$103,200	\$146,100	\$144,600	-\$1,500	-1.0%
Supplies and Postage	\$333,900	\$331,200	\$339,200	\$8,000	2.4%
Professional Services	\$135,000	\$195,000	\$95,000	-\$100,000	-51.3%
Telecommunications	\$145,500	\$150,000	\$150,000	\$0	0.0%
Other Outside Services	\$216,400	\$241,600	\$233,600	-\$8,000	-3.3%
Computers & Software	\$500	\$0	\$0	\$0	NA
Buildings & Equipment	\$2,700	\$150,000	\$400,000	\$250,000	166.7%
Other Expenditures	\$2,500	\$12,200	\$12,200	\$0	0.0%
Reimbursements	-\$1,079,100	-\$1,000,000	-\$1,000,000	\$0	0.0%
Total Expenses	\$27,490,700	\$29,623,000	\$35,278,700	\$5,655,700	19.1%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Chief Trial Counsel estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$11,218,400	\$12,743,400	\$14,156,100	\$1,412,700	11.1%
Interfund Transfers Out	\$28,500	\$32,000	\$0	-\$32,000	-100.0%
Total Interfund Transactions	\$11,246,900	\$12,775,400	\$14,156,100	\$1,380,700	10.8%

State Bar Court

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$30,100	\$26,100	\$22,600	-\$3,500	-13.4%

2018 Budget by Expense Category

The Office of State Bar Court total budget for 2018 is \$7,812,200. Table 2 below provides detailed and comparative information on the State Bar Court estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$6,911,600	\$7,272,400	\$7,332,200	\$59,800	0.8%
Supplemental Staffing	\$18,900	\$23,000	\$72,500	\$49,500	215.2%
Travel & Training	\$129,800	\$121,000	\$137,000	\$16,000	13.2%
Supplies and Postage	\$115,500	\$108,700	\$104,500	-\$4,200	-3.9%
Professional Services	\$10,800	\$8,200	\$20,000	\$11,800	143.9%
Occupancy	\$6,800	\$22,200	\$23,200	\$1,000	4.5%
Telecommunications	\$62,300	\$64,000	\$64,000	\$0	0.0%
Other Outside Services	\$25,500	\$34,200	\$39,400	\$5,200	15.2%
Computers & Software	\$800	\$0	\$0	\$0	NA
Buildings & Equipment	\$2,400	\$5,200	\$16,000	\$10,800	207.7%
Other Expenditures	\$800	\$1,800	\$3,400	\$1,600	88.9%
Total Expenses	\$7,285,200	\$7,660,700	\$7,812,200	\$151,500	2.0%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the State Bar Court estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$4,364,200	\$4,505,900	\$5,116,700	\$610,800	13.6%
Interfund Transfers Out	\$5,400	\$5,300	\$0	-\$5,300	-100.0%
Interfund Transfers In	-\$1,400	-\$1,400	\$0	\$1,400	-100.0%
Total Interfund Transactions	\$4,368,200	\$4,509,800	\$5,116,700	\$606,900	13.5%

Attorney Regulation and Consumer Resources

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$973,900	\$1,153,200	\$1,008,200	-\$145,000	-12.6%

2018 Budget by Expense Category

The Office of Attorney Regulation and Consumer Resources total budget for 2018 is \$3,357,200. Table 2 below provides detailed and comparative information on the Attorney Regulation and Consumer Resources estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$2,641,100	\$2,759,500	\$2,692,000	-\$67,500	-2.4%
Supplemental Staffing	\$165,700	\$174,800	\$195,800	\$21,000	12.0%
Travel & Training	\$32,200	\$32,600	\$32,600	\$0	0.0%
Supplies and Postage	\$194,200	\$188,600	\$163,600	-\$25,000	-13.3%
Professional Services	\$27,000	\$89,100	\$79,300	-\$9,800	-11.0%
Telecommunications	\$26,400	\$26,400	\$26,400	\$0	0.0%
Other Outside Services	\$201,200	\$178,900	\$153,900	-\$25,000	-14.0%
Computers & Software	\$2,700	\$700	\$700	\$0	0.0%
Buildings & Equipment	\$0	\$300	\$300	\$0	0.0%
Other Expenditures	\$7,500	\$12,600	\$12,600	\$0	0.0%
Total Expenses	\$3,298,000	\$3,463,500	\$3,357,200	-\$106,300	-3.1%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Attorney Regulation and Consumer Resources estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$1,311,300	\$1,647,500	\$1,671,400	\$23,900	1.5%
Total Interfund Transactions	\$1,311,300	\$1,647,500	\$1,671,400	\$23,900	1.5%

Professional Competence

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$21,400	\$42,700	\$38,700	-\$4,000	-9.4%

2018 Budget by Expense Category

The Office of Professional Competence total budget for 2018 is \$1,626,500. Table 2 below provides detailed and comparative information on the Professional Competence estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,402,100	\$1,349,000	\$1,419,600	\$70,600	5.2%
Supplemental Staffing	\$1,100	\$500	\$75,500	\$75,000	15000.0%
Travel & Training	\$126,100	\$67,400	\$52,500	-\$14,900	-22.1%
Supplies and Postage	\$25,600	\$29,700	\$27,700	-\$2,000	-6.7%
Professional Services	\$135,800	\$50,200	\$0	-\$50,200	-100.0%
Occupancy	\$3,500	\$2,800	\$2,800	\$0	0.0%
Telecommunications	\$21,000	\$21,800	\$21,800	\$0	0.0%
Other Outside Services	\$8,000	\$19,300	\$21,700	\$2,400	12.4%
Buildings & Equipment	\$0	\$1,000	\$1,000	\$0	0.0%
Other Expenditures	\$3,100	\$3,900	\$3,900	\$0	0.0%
Total Expenses	\$1,726,300	\$1,545,600	\$1,626,500	\$80,900	5.2%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Professional Competence estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$723,900	\$822,100	\$843,400	\$21,300	2.6%
Interfund Transfers Out	\$2,800	\$700	\$0	-\$700	-100.0%
Interfund Transfers In	-\$300	-\$200	\$0	\$200	-100.0%
Total Interfund Transactions	\$726,400	\$822,600	\$843,400	\$20,800	2.5%

Mission Advancement and Accountability

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of Mission Advancement and Accountability total budget for 2018 is \$1,395,200. Table 2 below provides detailed and comparative information on the Mission Advancement and Accountability estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$504,200	\$355,500	\$978,900	\$623,400	175.4%
Supplemental Staffing	\$128,800	\$7,100	\$8,100	\$1,000	14.1%
Travel & Training	\$316,200	\$332,400	\$346,300	\$13,900	4.2%
Supplies and Postage	\$31,800	\$37,900	\$22,900	-\$15,000	-39.6%
Professional Services	\$191,600	\$134,500	\$15,000	-\$119,500	-88.8%
Occupancy	\$9,300	\$1,700	\$1,700	\$0	0.0%
Telecommunications	\$4,400	\$4,800	\$4,800	\$0	0.0%
Other Outside Services	\$22,100	\$16,200	\$16,200	\$0	0.0%
Buildings & Equipment	\$400	\$500	\$500	\$0	0.0%
Other Expenditures	\$600	\$800	\$800	\$0	0.0%
Total Expenses	\$1,209,400	\$891,400	\$1,395,200	\$503,800	56.5%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Mission Advancement and Accountability estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$225,000	\$204,100	\$238,900	\$34,800	17.1%
Interfund Transfers Out	\$100	\$0	\$0	\$0	NA
Total Interfund Transactions	\$225,100	\$204,100	\$238,900	\$34,800	17.1%

Strategic Communications and Stakeholder Engagement

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Elimination of Bias Fund	\$5,000	\$0	\$0	\$0	NA
General Fund	\$252,600	\$120,000	\$120,000	\$0	0.0%

2018 Budget by Expense Category

The Office of Strategic Communications and Stakeholder Engagement total budget for 2018 is \$628,200. Table 2 below provides detailed and comparative information on the Strategic Communications and Stakeholder Engagement estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,046,900	\$752,800	\$450,600	-\$302,200	-40.1%
Supplemental Staffing	\$1,700	\$0	\$0	\$0	NA
Travel & Training	\$43,300	\$3,100	\$3,000	-\$100	-3.2%
Supplies and Postage	\$9,900	\$14,700	\$16,000	\$1,300	8.8%
Professional Services	\$177,500	\$58,000	\$122,000	\$64,000	110.3%
Telecommunications	\$10,500	\$5,700	\$4,300	-\$1,400	-24.6%
Other Outside Services	\$107,000	\$32,000	\$32,000	\$0	0.0%
Computers & Software	\$200	\$200	\$200	\$0	0.0%
Other Expenditures	-\$2,100	\$100	\$100	\$0	0.0%
Total Expenses	\$1,394,900	\$866,600	\$628,200	-\$238,400	-27.5%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Strategic Communications and Stakeholder Engagement estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$308,600	\$322,700	\$285,800	-\$36,900	-11.4%
Interfund Transfers Out	\$300	\$0	\$0	\$0	NA
Total Interfund Transactions	\$308,900	\$322,700	\$285,800	-\$36,900	-11.4%

Research and Institutional Accountability

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$0	\$15,000	\$15,000	\$0	0.0%

2018 Budget by Expense Category

The Office of Research and Institutional Accountability total budget for 2018 is \$1,870,300. Table 2 below provides detailed and comparative information on the Research and Institutional Accountability estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$788,100	\$1,486,500	\$1,555,900	\$69,400	4.7%
Supplemental Staffing	\$1,300	\$3,600	\$3,600	\$0	0.0%
Travel & Training	\$7,100	\$6,100	\$8,100	\$2,000	32.8%
Supplies and Postage	\$1,900	\$287,400	\$287,400	\$0	0.0%
Professional Services	\$100	\$200	\$1,000	\$800	400.0%
Telecommunications	\$100	\$1,200	\$1,200	\$0	0.0%
Other Outside Services	\$0	\$9,600	\$9,600	\$0	0.0%
Computers & Software	\$5,900	\$0	\$3,500	\$3,500	NA
Total Expenses	\$804,500	\$1,794,600	\$1,870,300	\$75,700	4.2%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Research and Institutional Accountability estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$0	\$98,600	\$99,700	\$1,100	1.1%
Total Interfund Transactions	\$0	\$98,600	\$99,700	\$1,100	1.1%

Programs

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of Programs total budget for 2018 is \$303,000. Table 2 below provides detailed and comparative information on the Programs estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$0	\$0	\$303,000	\$303,000	NA
Total Expenses	\$0	\$0	\$303,000	\$303,000	NA

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Programs estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Legal Services

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Elimination of Bias Fund	\$810,000	\$104,300	\$110,100	\$5,800	5.6%
Equal Access Fund	\$16,901,900	\$19,660,400	\$26,108,100	\$6,447,700	32.8%
General Fund	\$72,900	\$60,000	\$60,000	\$0	0.0%
Grants Fund	\$118,300	\$16,400	\$16,400	\$0	0.0%
Justice Gap Fund	\$1,165,300	\$911,100	\$911,100	\$0	0.0%
Bank Settlement Fund	\$44,934,000	\$207,000	\$150,000	-\$57,000	-27.5%
Legal Services Trust Fund	\$12,901,100	\$12,970,400	\$13,585,000	\$614,600	4.7%

2018 Budget by Expense Category

The Office of Legal Services total budget for 2018 is \$53,242,100. Table 2 below provides detailed and comparative information on the Legal Services estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$2,615,300	\$2,655,800	\$2,469,800	-\$186,000	-7.0%
Supplemental Staffing	\$15,800	\$600	\$5,600	\$5,000	833.3%
Travel & Training	\$124,100	\$129,600	\$125,700	-\$3,900	-3.0%
Supplies and Postage	\$38,200	\$36,400	\$49,400	\$13,000	35.7%
Professional Services	\$247,900	\$251,800	\$244,500	-\$7,300	-2.9%
Occupancy	\$1,800	\$2,200	\$2,200	\$0	0.0%
Telecommunications	\$25,900	\$25,300	\$27,300	\$2,000	7.9%
Other Outside Services	\$15,900	\$9,200	\$18,400	\$9,200	100.0%
Legal Services Grants	\$30,808,300	\$37,400,700	\$50,227,700	\$12,827,000	34.3%
Computers & Software	\$16,800	\$65,700	\$65,700	\$0	0.0%
Buildings & Equipment	\$5,500	\$1,000	\$2,000	\$1,000	100.0%
Other Expenditures	\$800	\$1,300	\$3,800	\$2,500	192.3%
Reimbursements	-\$67,300	\$0	\$0	\$0	NA
Total Expenses	\$33,849,000	\$40,579,600	\$53,242,100	\$12,662,500	31.2%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Legal Services estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$1,474,400	\$1,518,500	\$1,409,900	-\$108,600	-7.2%
Interfund Transfers Out	\$5,300	\$2,134,800	\$0	-\$2,134,800	-100.0%
Interfund Transfers In	-\$89,500	-\$2,133,000	\$0	\$2,133,000	-100.0%
Total Interfund Transactions	\$1,390,200	\$1,520,300	\$1,409,900	-\$110,400	-7.3%

Admissions

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Admissions Fund	\$20,461,500	\$21,582,200	\$21,214,400	-\$367,800	-1.7%
Legal Specialization Fund	\$2,127,800	\$471,800	\$2,032,500	\$1,560,700	330.8%

2018 Budget by Expense Category

The Office of Admissions total budget for 2018 is \$20,809,500. Table 2 below provides detailed and comparative information on the Admissions estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$7,019,300	\$7,279,600	\$8,300,400	\$1,020,800	14.0%
Supplemental Staffing	\$639,500	\$586,500	\$559,600	-\$26,900	-4.6%
Travel & Training	\$471,100	\$614,900	\$574,700	-\$40,200	-6.5%
Supplies and Postage	\$336,000	\$401,200	\$368,500	-\$32,700	-8.2%
Professional Services	\$412,300	\$665,100	\$3,354,800	\$2,689,700	404.4%
Exam & Software Licensing	\$1,569,700	\$1,626,700	\$1,600,200	-\$26,500	-1.6%
Exam Room Rental	\$1,763,500	\$1,924,800	\$1,419,700	-\$505,100	-26.2%
Exam Proctors	\$1,632,000	\$1,514,400	\$1,425,800	-\$88,600	-5.9%
Exam Graders	\$859,000	\$827,300	\$776,300	-\$51,000	-6.2%
Occupancy	\$189,100	\$179,000	\$133,900	-\$45,100	-25.2%
Telecommunications	\$95,400	\$98,700	\$93,200	-\$5,500	-5.6%
Other Outside Services	\$1,806,700	\$2,126,900	\$1,862,400	-\$264,500	-12.4%
Computers & Software	\$14,600	\$36,600	\$286,600	\$250,000	683.1%
Buildings & Equipment	\$3,400	\$26,200	\$27,400	\$1,200	4.6%
Other Expenditures	\$10,900	\$17,500	\$26,000	\$8,500	48.6%
Total Expenses	\$16,822,500	\$17,925,400	\$20,809,500	\$2,884,100	16.1%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Admissions estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$4,924,500	\$5,703,700	\$5,963,000	\$259,300	4.5%
Interfund Transfers Out	\$3,400	\$1,200	\$0	-\$1,200	-100.0%
Interfund Transfers In	-\$300	-\$900	\$0	\$900	-100.0%
Total Interfund Transactions	\$4,927,600	\$5,704,000	\$5,963,000	\$259,000	4.5%

Case Management and Supervision

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Lawyer Assistance Program Fund	\$2,057,000	\$2,138,300	\$2,127,000	-\$11,300	-0.5%

2018 Budget by Expense Category

The Office of Case Management and Supervision total budget for 2018 is \$2,471,900. Table 2 below provides detailed and comparative information on the Case Management and Supervision estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,827,800	\$1,698,700	\$2,004,200	\$305,500	18.0%
Supplemental Staffing	\$1,300	\$8,300	\$400	-\$7,900	-95.2%
Travel & Training	\$80,900	\$75,900	\$81,500	\$5,600	7.4%
Supplies and Postage	\$13,600	\$17,500	\$17,500	\$0	0.0%
Professional Services	\$88,900	\$179,000	\$333,900	\$154,900	86.5%
Occupancy	\$1,100	\$3,300	\$3,300	\$0	0.0%
Telecommunications	\$22,600	\$22,500	\$22,500	\$0	0.0%
Other Outside Services	\$13,500	\$6,100	\$6,100	\$0	0.0%
Buildings & Equipment	\$1,100	\$1,500	\$1,500	\$0	0.0%
Other Expenditures	\$200	\$1,000	\$1,000	\$0	0.0%
Total Expenses	\$2,051,000	\$2,013,800	\$2,471,900	\$458,100	22.7%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Case Management and Supervision estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$839,000	\$853,500	\$979,000	\$125,500	14.7%
Interfund Transfers Out	\$2,600	\$400	\$0	-\$400	-100.0%
Interfund Transfers In	-\$239,300	-\$1,200	\$0	\$1,200	-100.0%
Total Interfund Transactions	\$602,300	\$852,700	\$979,000	\$126,300	14.8%

Client Security Fund

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Client Security Fund	\$7,831,600	\$8,045,100	\$7,976,700	-\$68,400	-0.9%

2018 Budget by Expense Category

The Office of Client Security Fund total budget for 2018 is \$6,828,100. Table 2 below provides detailed and comparative information on the Client Security Fund estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,213,800	\$1,256,700	\$1,458,400	\$201,700	16.0%
Supplemental Staffing	\$11,400	\$42,800	\$5,100	-\$37,700	-88.1%
Travel & Training	\$7,300	\$13,900	\$12,700	-\$1,200	-8.6%
Supplies and Postage	\$17,700	\$18,400	\$18,400	\$0	0.0%
Telecommunications	\$10,200	\$10,000	\$10,000	\$0	0.0%
Other Outside Services	\$12,100	\$16,500	\$11,500	-\$5,000	-30.3%
CSF Payments	\$8,007,700	\$6,000,000	\$6,000,000	\$0	0.0%
Computers & Software	\$1,700	\$1,000	\$1,000	\$0	0.0%
Other Expenditures	-\$135,300	-\$149,000	-\$149,000	\$0	0.0%
Reimbursements	-\$755,700	-\$540,000	-\$540,000	\$0	0.0%
Total Expenses	\$8,390,900	\$6,670,300	\$6,828,100	\$157,800	2.4%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Client Security Fund estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$637,900	\$580,200	\$582,500	\$2,300	0.4%
Interfund Transfers Out	\$1,200	\$1,100	\$0	-\$1,100	-100.0%
Interfund Transfers In	-\$424,400	-\$1,604,900	\$0	\$1,604,900	-100.0%
Total Interfund Transactions	\$214,700	-\$1,023,600	\$582,500	\$1,606,100	-156.9%

Chief Admin Officer

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of Chief Admin Officer total budget for 2018 is \$297,800. Table 2 below provides detailed and comparative information on the Chief Admin Officer estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$0	\$0	\$297,800	\$297,800	NA
Total Expenses	\$0	\$0	\$297,800	\$297,800	NA

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Chief Admin Officer estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Human Resources

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of Human Resources total budget for 2018 is \$2,057,100. Table 2 below provides detailed and comparative information on the Human Resources estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,215,500	\$1,407,300	\$1,633,000	\$225,700	16.0%
Supplemental Staffing	\$36,400	\$12,200	\$21,000	\$8,800	72.1%
Travel & Training	\$33,500	\$153,100	\$166,000	\$12,900	8.4%
Supplies and Postage	\$17,900	\$22,100	\$22,100	\$0	0.0%
Professional Services	\$169,800	\$160,000	\$151,000	-\$9,000	-5.6%
Telecommunications	\$18,400	\$19,000	\$19,000	\$0	0.0%
Other Outside Services	\$17,100	\$10,000	\$10,000	\$0	0.0%
Computers & Software	\$2,900	\$0	\$0	\$0	NA
Buildings & Equipment	\$15,500	\$34,500	\$34,500	\$0	0.0%
Other Expenditures	\$2,100	\$500	\$500	\$0	0.0%
Total Expenses	\$1,529,100	\$1,818,700	\$2,057,100	\$238,400	13.1%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Human Resources estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Information Technology

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of Information Technology total budget for 2018 is \$6,966,500. Table 2 below provides detailed and comparative information on the Information Technology estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$3,455,300	\$4,088,600	\$4,764,300	\$675,700	16.5%
Supplemental Staffing	\$879,300	\$215,800	\$12,700	-\$203,100	-94.1%
Travel & Training	\$64,500	\$55,500	\$56,000	\$500	0.9%
Supplies and Postage	\$13,700	\$16,600	\$16,600	\$0	0.0%
Professional Services	\$118,200	\$52,800	\$90,000	\$37,200	70.5%
Occupancy	\$159,600	\$339,600	\$339,600	\$0	0.0%
Telecommunications	\$56,200	\$65,000	\$65,000	\$0	0.0%
Other Outside Services	\$500	\$600	\$600	\$0	0.0%
Computers & Software	\$1,053,600	\$1,679,100	\$1,571,100	-\$108,000	-6.4%
Buildings & Equipment	\$99,800	\$50,200	\$50,500	\$300	0.6%
Other Expenditures	\$0	\$100	\$100	\$0	0.0%
Total Expenses	\$5,900,700	\$6,563,900	\$6,966,500	\$402,600	6.1%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Information Technology estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Special Projects

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$17,200	\$18,300	\$0	-\$18,300	-100.0%

2018 Budget by Expense Category

The Office of Special Projects total budget for 2018 is \$3,471,300. Table 2 below provides detailed and comparative information on the Special Projects estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$361,100	\$1,079,700	\$1,886,800	\$807,100	74.8%
Travel & Training	\$400	\$600	\$600	\$0	0.0%
Supplies and Postage	\$900	\$0	\$0	\$0	NA
Professional Services	\$100	\$0	\$0	\$0	NA
Computers & Software	\$311,000	\$1,670,900	\$1,583,900	-\$87,000	-5.2%
Total Expenses	\$673,500	\$2,751,200	\$3,471,300	\$720,100	26.2%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Special Projects estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$136,300	\$119,000	\$238,400	\$119,400	100.3%
Interfund Transfers In	-\$1,000,000	-\$400,000	-\$1,217,000	-\$817,000	204.3%
Total Interfund Transactions	-\$863,700	-\$281,000	-\$978,600	-\$697,600	248.3%

General Services

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$7,900	\$4,500	\$4,500	\$0	0.0%

2018 Budget by Expense Category

The Office of General Services total budget for 2018 is \$8,455,400. Table 2 below provides detailed and comparative information on the General Services estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$2,214,700	\$2,222,500	\$2,290,500	\$68,000	3.1%
Supplemental Staffing	\$37,000	\$85,400	\$58,900	-\$26,500	-31.0%
Travel & Training	\$29,600	\$26,200	\$42,100	\$15,900	60.7%
Supplies and Postage	-\$10,700	\$31,100	\$25,200	-\$5,900	-19.0%
Professional Services	\$319,000	\$348,600	\$355,000	\$6,400	1.8%
Occupancy	\$4,634,400	\$4,698,400	\$5,103,200	\$404,800	8.6%
Telecommunications	\$52,000	\$53,500	\$59,000	\$5,500	10.3%
Other Outside Services	\$34,700	\$346,400	\$295,400	-\$51,000	-14.7%
Computers & Software	\$8,800	\$0	\$0	\$0	NA
Buildings & Equipment	\$27,900	\$69,900	\$246,400	\$176,500	252.5%
Other Expenditures	-\$22,100	-\$30,400	-\$20,300	\$10,100	-33.2%
Total Expenses	\$7,325,300	\$7,851,600	\$8,455,400	\$603,800	7.7%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the General Services estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Facilities Projects *

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$1,939,100	\$2,072,500	\$2,189,100	\$116,600	5.6%

2018 Budget by Expense Category

The Office of Facilities Projects total budget for 2018 is \$2,762,100. Table 2 below provides detailed and comparative information on the Facilities Projects estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Other Outside Services	\$79,200	\$0	\$0	\$0	NA
Buildings & Equipment	\$1,129,300	\$2,130,000	\$2,000,000	-\$130,000	-6.1%
Debt Service	\$882,600	\$850,000	\$762,100	-\$87,900	-10.3%
Depreciation (Non-Expenditure)	\$2,392,300	\$0	\$0	\$0	NA
Total Expenses	\$4,483,400	\$2,980,000	\$2,762,100	-\$217,900	-7.3%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Facilities Projects estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	-\$3,031,800	-\$3,535,400	-\$3,460,000	\$75,400	-2.1%
Total Interfund Transactions	-\$3,031,800	-\$3,535,400	-\$3,460,000	\$75,400	-2.1%

* Since the cost of capital projects is budgeted when the acquisition takes place, depreciation on those capital assets is not budgeted. For loans to finance capital projects on the Howard Street and Los Angeles buildings, the interest expense is budgeted but the principal repayment portion is not an expense and therefore not budgeted; this represents a change from how the State Bar budgeted loan repayments in prior years.

General Counsel

Table 1: Supporting Funds

No Funds listed for this department.

2018 Budget by Expense Category

The Office of General Counsel total budget for 2018 is \$4,322,400. Table 2 below provides detailed and comparative information on the General Counsel estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$3,375,400	\$3,739,500	\$4,077,100	\$337,600	9.0%
Supplemental Staffing	\$4,600	\$0	\$200	\$200	NA
Travel & Training	\$49,400	\$53,000	\$40,000	-\$13,000	-24.5%
Supplies and Postage	\$36,900	\$37,100	\$26,500	-\$10,600	-28.6%
Professional Services	\$113,100	\$150,000	\$125,800	-\$24,200	-16.1%
Telecommunications	\$26,800	\$25,000	\$25,000	\$0	0.0%
Other Outside Services	\$17,600	\$13,900	\$22,800	\$8,900	64.0%
Buildings & Equipment	\$6,200	\$6,300	\$4,000	-\$2,300	-36.5%
Other Expenditures	\$400	\$500	\$1,000	\$500	100.0%
Total Expenses	\$3,630,400	\$4,025,300	\$4,322,400	\$297,100	7.4%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the General Counsel estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Interfund Transfers Out	\$4,800	\$5,600	\$0	-\$5,600	-100.0%
Total Interfund Transactions	\$4,800	\$5,600	\$0	-\$5,600	-100.0%

Finance

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$600	\$0	\$0	\$0	

2018 Budget by Expense Category

The Office of Finance total budget for 2018 is \$3,230,600. Table 2 below provides detailed and comparative information on the Finance estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$1,670,200	\$1,788,000	\$2,190,100	\$402,100	22.5%
Supplemental Staffing	\$85,000	\$160,700	\$56,000	-\$104,700	-65.2%
Travel & Training	\$8,000	\$6,000	\$5,200	-\$800	-13.3%
Supplies and Postage	\$145,000	\$62,300	\$62,700	\$400	0.6%
Professional Services	\$202,300	\$700,200	\$250,000	-\$450,200	-64.3%
Telecommunications	\$20,100	\$21,800	\$21,800	\$0	0.0%
Other Outside Services	\$1,216,000	\$882,300	\$639,300	-\$243,000	-27.5%
Computers & Software	\$500	\$0	\$0	\$0	NA
Buildings & Equipment	\$800	\$1,600	\$1,600	\$0	0.0%
Other Expenditures	\$10,400	\$3,900	\$3,900	\$0	0.0%
Total Expenses	\$3,358,300	\$3,626,800	\$3,230,600	-\$396,200	-10.9%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Finance estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Interfund Transfers Out	\$0	\$400,000	\$0	-\$400,000	-100.0%
Total Interfund Transactions	\$0	\$400,000	\$0	-\$400,000	-100.0%

Education

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Annual Meeting Fund	\$683,500	\$65,500	\$0	-\$65,500	-100.0%
General Fund	\$3,500	\$8,800	\$0	-\$8,800	-100.0%
Sections Funds	\$9,216,500	\$9,572,400	\$0	-\$9,572,400	-100.0%

2018 Budget by Expense Category

The Office of Education total budget for 2018 is \$0. Table 2 below provides detailed and comparative information on the Education estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$2,539,800	\$2,090,800	\$0	-\$2,090,800	-100.0%
Supplemental Staffing	\$46,300	\$106,600	\$0	-\$106,600	-100.0%
Travel & Training	\$2,920,100	\$3,202,900	\$0	-\$3,202,900	-100.0%
Supplies and Postage	\$320,700	\$494,500	\$0	-\$494,500	-100.0%
Professional Services	\$521,100	\$494,600	\$0	-\$494,600	-100.0%
Occupancy	\$9,600	\$14,000	\$0	-\$14,000	-100.0%
Telecommunications	\$64,200	\$85,600	\$0	-\$85,600	-100.0%
Other Outside Services	\$934,000	\$1,357,200	\$0	-\$1,357,200	-100.0%
Computers & Software	\$0	\$100	\$0	-\$100	-100.0%
Buildings & Equipment	\$2,800	\$6,300	\$0	-\$6,300	-100.0%
Other Expenditures	\$176,200	\$111,700	\$0	-\$111,700	-100.0%
Total Expenses	\$7,534,800	\$7,964,300	\$0	-\$7,964,300	-100.0%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Education estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	\$1,595,200	\$1,736,400	\$0	-\$1,736,400	-100.0%
Interfund Transfers Out	\$2,372,800	\$68,600	\$0	-\$68,600	-100.0%
Interfund Transfers In	-\$684,000	-\$69,000	\$0	\$69,000	-100.0%
Total Interfund Transactions	\$3,284,000	\$1,736,000	\$0	-\$1,736,000	-100.0%

Non-Departmental

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
General Fund	\$68,689,600	\$67,555,500	\$69,546,000	\$1,990,500	2.9%
Info Tech Special Access Fund	\$5,600	\$5,900	\$0	-\$5,900	-100.0%

2018 Budget by Expense Category

The Office of Non-Departmental total budget for 2018 is \$1,813,200. Table 2 below provides detailed and comparative information on the Non-Departmental estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Personnel Expenses	\$679,400	\$2,839,500	\$2,058,200	-\$781,300	-27.5%
Travel & Training	\$2,700	\$0	\$0	\$0	NA
Supplies and Postage	\$0	\$3,000	\$0	-\$3,000	-100.0%
Professional Services	\$2,500	\$0	\$0	\$0	NA
Telecommunications	-\$207,400	-\$245,000	-\$245,000	\$0	0.0%
Other Outside Services	\$0	\$2,200	\$0	-\$2,200	-100.0%
Depreciation (Non-Expenditure)	\$1,451,300	\$0	\$0	\$0	NA
Reimbursements	-\$700	\$0	\$0	\$0	NA
Pension Expenses-GASB 68	\$4,987,600	\$0	\$0	\$0	NA
Total Expenses	\$6,915,400	\$2,599,700	\$1,813,200	-\$786,500	-30.3%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the Non-Departmental estimated interfund transfers for 2018.

Table 3: Interfund Transactions

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Indirect Costs	-\$24,802,800	-\$27,477,900	-\$28,188,700	-\$710,800	2.6%
Interfund Transfers Out	\$1,000,000	\$1,600,000	\$1,217,000	-\$383,000	-23.9%
Interfund Transfers In	-\$1,416,400	-\$39,300	\$0	\$39,300	-100.0%
Total Interfund Transactions	-\$25,219,200	-\$25,917,200	-\$26,971,700	-\$1,054,500	4.1%

SF Tenant Improvement Fund

Table 1: Supporting Funds

Fund	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
SF Tenant Improvement Fund	\$24,100	\$50,000	\$50,000	\$0	0.0%

2018 Budget by Expense Category

The Office of SF Tenant Improvement Fund total budget for 2018 is \$400,000. Table 2 below provides detailed and comparative information on the SF Tenant Improvement Fund estimated expenses for 2018.

Table 2: Expenses

	2016 Actual	2017 Projection	2018 Budget	Adopted Budget Change	
				Dollar Change	Percent Change
Other Outside Services	\$0	\$351,000	\$0	-\$351,000	-100.0%
Debt Service	\$0	\$400,000	\$400,000	\$0	0.0%
Total Expenses	\$0	\$751,000	\$400,000	-\$351,000	-46.7%

2018 Interfund Transactions

Table 3 below provides detailed and comparative information on the SF Tenant Improvement Fund estimated interfund transfers for 2018.

Table 3: Interfund Transactions

No Interfund Transfers listed for this department.

Cost Center/Department Name

<u>Executive Director</u>	2016 Actual	2017 Projected	2018 Budget
10001 Executive Director			
Expense			
Personnel Expenses	1,453,600	1,205,700	501,100
Supplemental Staffing	106,500	95,600	600
Travel & Training	99,300	77,800	76,900
Supplies and Postage	10,900	12,900	12,900
Professional Services	394,000	100,000	72,000
Occupancy	42,500	0	0
Telecommunications	16,300	12,500	12,500
Other Outside Services	4,500	7,500	7,500
Computers & Software	8,200	1,800	1,800
Buildings & Equipment	80,500	0	0
Other Expenditures	200	300	300
Expense Total	2,216,500	1,514,100	685,600
Interfund Transfer			
Interfund Transfers Out	-100	-100	0
Interfund Transfer Total	-100	-100	0
16 #N/A			
Expense			
Personnel Expenses	0	0	4,300
Personnel Expenses	0	1,800	3,400
Expense Total	0	1,800	7,700
Interfund Transfer			
Indirect Costs	-116,000	-69,300	-55,500
Interfund Transfers Out	-420,000	0	0
Interfund Transfer Total	-536,000	-69,300	-55,500
Revenue			
Voluntary Dues & Donations	781,200	161,900	775,000
Interest Income	3,900	2,700	2,400
Revenue Total	785,100	164,600	777,400

Cost Center/Department Name

<u>Executive Director</u>	2016 Actual	2017 Projected	2018 Budget
16001 Legal Activities Assistance			
Expense			
Personnel Expenses	327,800	183,400	146,000
Supplemental Staffing	0	200	200
Travel & Training	200	400	400
Supplies and Postage	3,700	3,800	3,800
Telecommunications	900	800	800
Expense Total	332,600	188,600	151,200
Interfund Transfer			
Interfund Transfers Out	-400	0	0
Interfund Transfer Total	-400	0	0
16002 Leg. Affairs & Activities			
Expense			
Travel & Training	1,400	300	300
Supplies and Postage	100	4,700	4,700
Professional Services	175,500	208,900	0
Telecommunications	1,200	1,400	1,400
Other Outside Services	200	300	300
Expense Total	178,400	215,600	6,700
Interfund Transfer			
Indirect Costs	121,900	0	0
Interfund Transfer Total	121,900	0	0

Cost Center/Department Name

<u>Executive Director</u>	2016 Actual	2017 Projected	2018 Budget
16007 Admin of Justice Comm. (Cons)			
Expense			
Travel & Training	24,700	0	0
Professional Services	1,200	0	0
Telecommunications	500	0	0
Other Outside Services	900	0	0
Expense Total	27,300	0	0
Interfund Transfer			
Interfund Transfers Out	-300	0	0
Interfund Transfer Total	-300	0	0
18 Affinity & Insurance Fund			
Interfund Transfer			
Indirect Costs	-81,700	-88,500	-8,600
Interfund Transfer Total	-81,700	-88,500	-8,600
Revenue			
Interest Income	29,400	40,700	0
Revenue Total	29,400	40,700	0
18001 Group Insurance Programs			
Expense			
Personnel Expenses	57,400	0	0
Travel & Training	21,200	17,200	16,900
Supplies and Postage	2,100	1,700	1,700
Professional Services	4,000	36,600	0
Telecommunications	0	200	200
Other Outside Services	100	100	100
Expense Total	84,800	55,800	18,900
Revenue			
Insurance Commissions	1,032,200	973,000	225,000
Revenue Total	1,032,200	973,000	225,000

Cost Center/Department Name

<u>Executive Director</u>	2016 Actual	2017 Projected	2018 Budget
18002 Professional Liab Insurance			
Expense			
Personnel Expenses	72,000	126,000	1,500
Travel & Training	13,000	27,000	25,400
Supplies and Postage	2,000	2,100	2,100
Professional Services	7,200	0	0
Telecommunications	0	100	100
Other Outside Services	1,800	11,000	11,000
Expense Total	96,000	166,200	40,100
Interfund Transfer			
Interfund Transfers Out	-6,700	0	0
Interfund Transfer Total	-6,700	0	0
Revenue			
Insurance Commissions	1,120,000	880,000	250,000
Revenue Total	1,120,000	880,000	250,000
18004 Affinity Programs			
Expense			
Travel & Training	200	2,500	2,500
Supplies and Postage	1,400	1,700	1,700
Professional Services	200	0	0
Other Outside Services	52,000	43,800	43,800
Expense Total	53,800	48,000	48,000
Interfund Transfer			
Interfund Transfers Out	-800	0	0
Interfund Transfer Total	-800	0	0
Revenue			
Administrative Fees	2,200	2,100	0
Other Revenues	130,900	87,500	0
Revenue Total	133,100	89,600	0

Cost Center/Department Name

<u>Executive Director</u>	2016 Actual	2017 Projected	2018 Budget
23602 Library/Archives-SF&LA			
Expense			
Personnel Expenses	79,100	0	0
Travel & Training	200	0	0
Supplies and Postage	300,200	0	0
Telecommunications	1,600	0	0
Other Outside Services	184,200	0	0
Expense Total	565,300	0	0

Cost Center/Department Name

<u>Chief Trial Counsel</u>	2016 Actual	2017 Projected	2018 Budget
10310 OCTC-Enforcement (Consolidated)			
Expense			
Personnel Expenses	26,905,000	28,929,300	34,544,200
Supplemental Staffing	691,600	410,300	299,800
Travel & Training	102,600	144,300	142,800
Supplies and Postage	333,700	331,000	339,000
Professional Services	100,900	95,000	95,000
Telecommunications	145,500	150,000	150,000
Other Outside Services	216,400	241,300	233,300
Computers & Software	500	0	0
Buildings & Equipment	2,700	150,000	400,000
Other Expenditures	2,500	12,200	12,200
Reimbursements	-1,079,100	-1,000,000	-1,000,000
Expense Total	27,422,300	29,463,400	35,216,300
Interfund Transfer			
Indirect Costs	-11,213,500	-12,718,900	-14,137,600
Interfund Transfers Out	-28,500	-31,900	0
Interfund Transfer Total	-11,242,000	-12,750,800	-14,137,600
Revenue			
Other Fees and Charges	58,700	57,500	57,500
Other Revenues	6,400	3,000	3,000
Revenue Total	65,100	60,500	60,500

Cost Center/Department Name

<u>Chief Trial Counsel</u>	2016 Actual	2017 Projected	2018 Budget
10316 Rule 2201 Conflict Cases			
Expense			
Personnel Expenses	33,500	57,300	60,100
Travel & Training	600	1,800	1,800
Supplies and Postage	200	200	200
Professional Services	34,100	100,000	0
Other Outside Services	0	300	300
Expense Total	68,400	159,600	62,400
Interfund Transfer			
Indirect Costs	-4,900	-24,500	-18,500
Interfund Transfers Out	0	-100	0
Interfund Transfer Total	-4,900	-24,600	-18,500

Cost Center/Department Name

<u>State Bar Court</u>	2016 Actual	2017 Projected	2018 Budget
10401 SBC Sr. Executive			
Expense			
Personnel Expenses	505,100	564,300	515,500
Supplemental Staffing	6,200	0	0
Travel & Training	29,000	21,300	22,100
Supplies and Postage	64,800	50,800	50,800
Professional Services	-15,300	7,200	20,000
Telecommunications	4,700	5,000	5,000
Other Outside Services	1,400	1,600	6,300
Buildings & Equipment	0	100	100
Other Expenditures	100	0	100
Expense Total	596,000	650,300	619,900
Interfund Transfer			
Indirect Costs	-340,600	-429,300	-355,900
Interfund Transfers Out	-800	-700	0
Interfund Transfer Total	-341,400	-430,000	-355,900
Revenue			
Other Revenues	14,200	14,100	10,600
Revenue Total	14,200	14,100	10,600

Cost Center/Department Name

<u>State Bar Court</u>	2016 Actual	2017 Projected	2018 Budget
10402 Hearing Admin.-SF			
Expense			
Personnel Expenses	1,004,600	945,000	862,800
Supplemental Staffing	1,500	0	0
Travel & Training	12,800	13,500	13,500
Supplies and Postage	13,700	18,000	17,000
Occupancy	1,700	15,000	16,000
Telecommunications	9,500	9,000	9,000
Other Outside Services	1,800	1,500	2,000
Buildings & Equipment	200	1,000	1,000
Other Expenditures	400	400	400
Expense Total	1,046,200	1,003,400	921,700
Interfund Transfer			
Interfund Transfers In	0	100	0
Indirect Costs	-693,400	-793,100	-983,500
Interfund Transfer Total	-693,400	-793,000	-983,500
10403 Hearing Counsel LA/SF			
Expense			
Personnel Expenses	1,312,700	1,366,000	1,408,200
Travel & Training	12,200	6,600	9,300
Supplies and Postage	2,300	2,900	2,200
Telecommunications	7,400	8,000	8,000
Computers & Software	300	0	0
Buildings & Equipment	0	700	700
Expense Total	1,334,900	1,384,200	1,428,400
Interfund Transfer			
Indirect Costs	-809,000	-724,100	-832,100
Interfund Transfers Out	-2,000	-2,200	0
Interfund Transfer Total	-811,000	-726,300	-832,100

Cost Center/Department Name

<u>State Bar Court</u>	2016 Actual	2017 Projected	2018 Budget
10404 Hearing Judges			
Expense			
Personnel Expenses	1,164,500	1,223,100	1,274,300
Travel & Training	25,200	38,500	42,700
Supplies and Postage	1,500	500	500
Professional Services	300	0	0
Telecommunications	15,500	16,000	16,000
Other Outside Services	14,600	25,000	25,000
Computers & Software	200	0	0
Buildings & Equipment	0	3,000	13,800
Other Expenditures	0	400	1,900
Expense Total	1,221,800	1,306,500	1,374,200
Interfund Transfer			
Indirect Costs	-555,600	-551,300	-644,700
Interfund Transfers Out	-500	-600	0
Interfund Transfer Total	-556,100	-551,900	-644,700

Cost Center/Department Name

<u>State Bar Court</u>	2016 Actual	2017 Projected	2018 Budget
10405 Hearing/Effec./Admin.-LA			
Expense			
Personnel Expenses	1,316,800	1,291,700	1,263,600
Supplemental Staffing	700	23,000	72,500
Travel & Training	3,300	2,800	2,800
Supplies and Postage	28,600	30,700	30,700
Professional Services	25,800	900	0
Occupancy	5,100	7,200	7,200
Telecommunications	13,000	13,000	13,000
Other Outside Services	7,600	4,400	4,400
Buildings & Equipment	1,900	0	0
Other Expenditures	300	1,000	1,000
Expense Total	1,403,100	1,374,700	1,395,200
Interfund Transfer			
Interfund Transfers In	1,400	1,300	0
Indirect Costs	-985,300	-1,017,100	-1,026,900
Interfund Transfer Total	-983,900	-1,015,800	-1,026,900
Revenue			
Other Revenues	15,900	12,000	12,000
Revenue Total	15,900	12,000	12,000

Cost Center/Department Name

<u>State Bar Court</u>	2016 Actual	2017 Projected	2018 Budget
10407 Presiding/Review Judges			
Expense			
Personnel Expenses	686,400	804,800	838,200
Supplemental Staffing	2,200	0	0
Travel & Training	45,900	36,500	41,500
Supplies and Postage	600	800	800
Professional Services	0	100	0
Telecommunications	6,600	7,000	7,000
Other Outside Services	100	300	300
Expense Total	741,800	849,500	887,800
Interfund Transfer			
Indirect Costs	-310,100	-331,400	-384,300
Interfund Transfers Out	-200	-300	0
Interfund Transfer Total	-310,300	-331,700	-384,300
10408 Review Counsel/Clerk			
Expense			
Personnel Expenses	921,500	1,077,500	1,169,600
Supplemental Staffing	8,300	0	0
Travel & Training	1,400	1,800	5,100
Supplies and Postage	4,000	5,000	2,500
Telecommunications	5,600	6,000	6,000
Other Outside Services	0	1,400	1,400
Computers & Software	300	0	0
Buildings & Equipment	300	400	400
Expense Total	941,400	1,092,100	1,185,000
Interfund Transfer			
Indirect Costs	-670,200	-659,600	-889,300
Interfund Transfers Out	-1,900	-1,500	0
Interfund Transfer Total	-672,100	-661,100	-889,300

Cost Center/Department Name

<u>Attorney Regulation and Consumer Resource</u>	2016 Actual	2017 Projected	2018 Budget
10201 Child & Family Support			
Expense			
Personnel Expenses	36,500	33,000	39,400
Supplemental Staffing	0	200	200
Supplies and Postage	900	1,300	1,300
Other Outside Services	1,600	2,700	2,700
Expense Total	39,000	37,200	43,600
Interfund Transfer			
Indirect Costs	-2,800	-19,100	-30,600
Interfund Transfer Total	-2,800	-19,100	-30,600
10202 Member Rec. & Cert.			
Revenue			
Administrative Fees	3,400	3,000	3,000
Revenue Total	3,400	3,000	3,000

Cost Center/Department Name

<u>Attorney Regulation and Consumer Resource</u>	2016 Actual	2017 Projected	2018 Budget
10251 Public Services Center			
Expense			
Personnel Expenses	2,029,800	1,816,500	1,883,500
Supplemental Staffing	165,700	171,900	192,900
Travel & Training	3,100	3,000	3,000
Supplies and Postage	183,700	174,700	149,700
Professional Services	6,000	60,200	50,400
Telecommunications	22,400	19,100	19,100
Other Outside Services	152,800	117,100	92,100
Computers & Software	2,700	700	700
Buildings & Equipment	0	300	300
Other Expenditures	7,400	11,200	11,200
Expense Total	2,573,600	2,374,700	2,402,900
Interfund Transfer			
Indirect Costs	-1,090,400	-1,141,500	-1,089,400
Interfund Transfer Total	-1,090,400	-1,141,500	-1,089,400
Revenue			
Administrative Fees	504,400	215,500	202,500
Penalties and Late Fees	387,600	100	100
Other Fees and Charges	9,300	0	0
Other Revenues	12,900	4,700	4,700
Revenue Total	914,200	220,300	207,300
10252 Transition Assistance Services			
Expense			
Supplies and Postage	400	200	200
Professional Services	20,000	28,300	28,300
Expense Total	20,400	28,500	28,500
Interfund Transfer			
Indirect Costs	-1,500	-2,200	-82,700
Interfund Transfer Total	-1,500	-2,200	-82,700

Cost Center/Department Name

<u>Attorney Regulation and Consumer Resource</u>	2016 Actual	2017 Projected	2018 Budget
10253 MCLE Regulation			
Expense			
Personnel Expenses	0	474,800	512,300
Supplemental Staffing	0	2,700	2,700
Travel & Training	0	1,000	1,000
Supplies and Postage	0	600	600
Telecommunications	0	3,400	3,400
Other Outside Services	0	600	600
Other Expenditures	0	200	200
Expense Total	0	483,300	520,800
Interfund Transfer			
Indirect Costs	0	-264,200	-316,200
Interfund Transfer Total	0	-264,200	-316,200
Revenue			
Administrative Fees	7,700	451,000	364,000
Penalties and Late Fees	0	426,000	381,000
Other Fees and Charges	0	6,700	6,700
Other Revenues	0	2,200	2,200
Revenue Total	7,700	885,900	753,900
10503 Mandatory Fee Arb Committee			
Expense			
Travel & Training	21,500	19,900	19,900
Supplies and Postage	100	2,000	2,000
Other Outside Services	600	1,100	1,100
Other Expenditures	0	1,000	1,000
Expense Total	22,200	24,000	24,000
Interfund Transfer			
Indirect Costs	-1,600	-1,800	-1,900
Interfund Transfer Total	-1,600	-1,800	-1,900

Cost Center/Department Name

<u>Attorney Regulation and Consumer Resource</u>	2016 Actual	2017 Projected	2018 Budget
10504 Mandatory Fee Arbitration (Consolidate			
Expense			
Personnel Expenses	574,800	435,200	256,800
Travel & Training	7,600	8,700	8,700
Supplies and Postage	9,100	9,800	9,800
Professional Services	1,000	600	600
Telecommunications	4,000	3,900	3,900
Other Outside Services	46,200	57,400	57,400
Other Expenditures	100	200	200
Expense Total	642,800	515,800	337,400
Interfund Transfer			
Indirect Costs	-215,000	-218,700	-150,600
Interfund Transfer Total	-215,000	-218,700	-150,600
Revenue			
Other Revenues	48,600	44,000	44,000
Revenue Total	48,600	44,000	44,000

Cost Center/Department Name

<u>Professional Competence</u>	2016 Actual	2017 Projected	2018 Budget
10702 COPRAC			
Expense			
Travel & Training	45,000	35,800	38,400
Supplies and Postage	3,900	3,500	3,500
Professional Services	700	200	0
Telecommunications	200	300	300
Other Outside Services	600	600	2,500
Other Expenditures	1,000	800	800
Expense Total	51,400	41,200	45,500
Interfund Transfer			
Interfund Transfers In	100	0	0
Indirect Costs	-6,100	-5,600	-12,100
Interfund Transfer Total	-6,000	-5,600	-12,100
Revenue			
Other Revenues	7,100	5,600	5,600
Revenue Total	7,100	5,600	5,600

Cost Center/Department Name

<u>Professional Competence</u>	2016 Actual	2017 Projected	2018 Budget
10706 Professional Competence			
Expense			
Personnel Expenses	1,402,100	1,349,000	1,419,600
Supplemental Staffing	1,100	500	75,500
Travel & Training	5,400	4,300	4,300
Supplies and Postage	12,000	11,800	11,800
Telecommunications	19,800	20,500	20,500
Other Outside Services	800	500	1,000
Buildings & Equipment	0	1,000	1,000
Other Expenditures	2,000	2,100	2,100
Expense Total	1,443,200	1,389,700	1,535,800
Interfund Transfer			
Indirect Costs	-701,100	-807,800	-827,700
Interfund Transfers Out	-2,800	-700	0
Interfund Transfer Total	-703,900	-808,500	-827,700
Revenue			
Other Revenues	0	20,900	20,900
Revenue Total	0	20,900	20,900

Cost Center/Department Name

<u>Professional Competence</u>	2016 Actual	2017 Projected	2018 Budget
10708 Rules Revision Commission			
Expense			
Travel & Training	75,700	27,300	9,800
Supplies and Postage	4,400	5,800	3,800
Professional Services	135,100	50,000	0
Occupancy	3,500	2,800	2,800
Telecommunications	1,000	1,000	1,000
Other Outside Services	3,900	2,400	2,400
Other Expenditures	100	0	0
Expense Total	223,700	89,300	19,800
Interfund Transfer			
Indirect Costs	-16,100	-6,800	-1,600
Interfund Transfer Total	-16,100	-6,800	-1,600
10709 OPC Publications (Consolidated)			
Expense			
Supplies and Postage	5,300	8,600	8,600
Other Outside Services	2,700	15,800	15,800
Other Expenditures	0	1,000	1,000
Expense Total	8,000	25,400	25,400
Interfund Transfer			
Interfund Transfers In	200	200	0
Indirect Costs	-600	-1,900	-2,000
Interfund Transfer Total	-400	-1,700	-2,000
Revenue			
Other Revenues	14,300	16,200	12,200
Revenue Total	14,300	16,200	12,200

Cost Center/Department Name

Mission Advancement and Accountability

2016 Actual

2017 Projected

2018 Budget

10002 Appointments Administration

Expense

Personnel Expenses	97,900	99,400	103,300
Supplemental Staffing	0	300	0
Travel & Training	0	100	100
Supplies and Postage	700	1,400	1,400
Telecommunications	0	100	100
Other Outside Services	0	100	100
Expense Total	98,600	101,400	105,000

10003 Board of Trustees

Expense

Travel & Training	106,400	187,900	143,000
Supplies and Postage	5,700	3,000	3,000
Professional Services	3,000	86,400	10,000
Telecommunications	500	900	900
Other Outside Services	9,600	11,000	11,000
Other Expenditures	500	600	600
Expense Total	125,700	289,800	168,500

Interfund Transfer

Interfund Transfers Out	-100	0	0
Interfund Transfer Total	-100	0	0

10005 Elections

Expense

Personnel Expenses	23,000	16,300	0
Travel & Training	300	400	0
Supplies and Postage	14,300	15,000	0
Professional Services	7,700	45,000	0
Expense Total	45,300	76,700	0

Cost Center/Department Name

Mission Advancement and Accountability

2016 Actual

2017 Projected

2018 Budget

10010 Public Interest Task Force

Expense

Travel & Training	2,800	0	0
Supplies and Postage	300	0	0
Professional Services	900	0	0
Other Outside Services	7,800	0	0
Expense Total	11,800	0	0

10011 Class & Comp WF Planning

Expense

Personnel Expenses	10,400	0	0
Supplemental Staffing	31,100	100	0
Travel & Training	9,700	0	0
Supplies and Postage	100	0	0
Professional Services	178,100	0	0
Expense Total	229,400	100	0

10014 Chief of Mission

Expense

Personnel Expenses	0	0	665,100
Expense Total	0	0	665,100

Cost Center/Department Name

<u>Mission Advancement and Accountability</u>	2016 Actual	2017 Projected	2018 Budget
10101 Judicial Evaluation			
Expense			
Personnel Expenses	372,900	239,800	210,500
Supplemental Staffing	97,700	6,700	8,100
Travel & Training	197,000	144,000	203,200
Supplies and Postage	10,700	18,500	18,500
Professional Services	1,900	3,100	5,000
Occupancy	9,300	1,700	1,700
Telecommunications	3,900	3,800	3,800
Other Outside Services	4,700	5,100	5,100
Buildings & Equipment	400	500	500
Other Expenditures	100	200	200
Expense Total	698,600	423,400	456,600
Interfund Transfer			
Indirect Costs	-225,000	-204,100	-238,900
Interfund Transfer Total	-225,000	-204,100	-238,900

Cost Center/Department Name

<u>Strategic Communications and Stakeholder E</u>	2016 Actual	2017 Projected	2018 Budget
10801 Communications			
Expense			
Personnel Expenses	637,000	699,600	450,600
Supplemental Staffing	1,700	0	0
Travel & Training	8,200	3,000	3,000
Supplies and Postage	7,900	14,600	16,000
Professional Services	146,200	58,000	122,000
Telecommunications	2,700	4,300	4,300
Other Outside Services	96,500	32,000	32,000
Computers & Software	200	200	200
Other Expenditures	0	100	100
Expense Total	900,400	811,800	628,200
Interfund Transfer			
Indirect Costs	-274,300	-322,700	-285,800
Interfund Transfers Out	-300	0	0
Interfund Transfer Total	-274,600	-322,700	-285,800
Revenue			
Other Fees and Charges	0	120,000	120,000
Revenue Total	0	120,000	120,000

Cost Center/Department Name

<u>Strategic Communications and Stakeholder E</u>	2016 Actual	2017 Projected	2018 Budget
10802 Calif. Bar Journal			
Expense			
Personnel Expenses	132,200	0	0
Travel & Training	2,200	0	0
Supplies and Postage	100	0	0
Professional Services	31,300	0	0
Telecommunications	4,400	0	0
Other Outside Services	800	0	0
Other Expenditures	-2,100	0	0
Expense Total	168,900	0	0
Interfund Transfer			
Indirect Costs	-34,300	0	0
Interfund Transfer Total	-34,300	0	0
Revenue			
Other Fees and Charges	141,200	0	0
Other Revenues	111,400	0	0
Revenue Total	252,600	0	0
17001 Voluntary Bar Support			
Expense			
Personnel Expenses	277,700	53,200	0
Travel & Training	16,100	100	0
Supplies and Postage	800	100	0
Telecommunications	3,200	1,300	0
Other Outside Services	100	0	0
Expense Total	297,900	54,700	0

Cost Center/Department Name

Strategic Communications and Stakeholder E

2016 Actual

2017 Projected

2018 Budget

17009 Bar Leaders Conference

Expense

Travel & Training	16,800	0	0
Supplies and Postage	1,100	0	0
Telecommunications	200	100	0
Other Outside Services	9,600	0	0
Expense Total	27,700	100	0

Revenue

Other Revenues	5,000	0	0
Revenue Total	5,000	0	0

Cost Center/Department Name

<u>Research and Institutional Accountability</u>	2016 Actual	2017 Projected	2018 Budget
10012 ORIA			
Expense			
Personnel Expenses	788,100	1,234,900	1,346,300
Supplemental Staffing	1,300	3,600	3,600
Travel & Training	7,100	6,100	8,100
Supplies and Postage	1,900	287,400	287,400
Professional Services	100	200	1,000
Telecommunications	100	1,200	1,200
Other Outside Services	0	9,600	9,600
Computers & Software	5,900	0	3,500
Expense Total	804,500	1,543,000	1,660,700
Revenue			
Other Revenues	0	15,000	15,000
Revenue Total	0	15,000	15,000
10013 ORIA - Collections			
Expense			
Personnel Expenses	0	251,600	209,600
Expense Total	0	251,600	209,600
Interfund Transfer			
Indirect Costs	0	-98,600	-99,700
Interfund Transfer Total	0	-98,600	-99,700
<u>Programs</u>	2016 Actual	2017 Projected	2018 Budget
10015 Chief of Programs			
Expense			
Personnel Expenses	0	0	303,000
Expense Total	0	0	303,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
10901 Commission on Access to Justice			
Expense			
Personnel Expenses	1,800	0	0
Travel & Training	11,600	14,600	11,300
Supplies and Postage	2,600	2,600	2,600
Telecommunications	3,100	2,600	2,600
Other Outside Services	0	100	100
Expense Total	19,100	19,900	16,600
Interfund Transfer			
Indirect Costs	-1,400	-3,500	-9,800
Interfund Transfer Total	-1,400	-3,500	-9,800
10905 Center on Access to Justice			
Expense			
Personnel Expenses	1,129,200	920,000	943,200
Supplemental Staffing	100	100	100
Travel & Training	27,500	33,800	30,100
Supplies and Postage	8,600	7,300	7,300
Professional Services	3,500	200	0
Telecommunications	8,400	6,100	6,100
Other Outside Services	1,500	2,400	3,900
Buildings & Equipment	4,700	0	0
Other Expenditures	-300	100	100
Expense Total	1,183,200	970,000	990,800
Interfund Transfer			
Indirect Costs	-548,600	-603,400	-589,800
Interfund Transfers Out	-4,900	-1,700	0
Interfund Transfer Total	-553,500	-605,100	-589,800
Revenue			
Other Revenues	72,900	60,000	60,000
Revenue Total	72,900	60,000	60,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
11947 Pgrm. Dev.-Project			
Expense			
Telecommunications	100	0	2,000
Expense Total	100	0	2,000
12417 Seniors & the Law-Found. Grant			
Revenue			
Grants	50,000	0	0
Revenue Total	50,000	0	0
12441 10th Anniversary Programs			
Expense			
Personnel Expenses	2,900	2,200	2,200
Travel & Training	18,000	0	0
Expense Total	20,900	2,200	2,200
Revenue			
Other Revenues	28,300	0	0
Revenue Total	28,300	0	0
12445 Incubator/Modest Means Project			
Expense			
Travel & Training	1,300	800	5,700
Supplies and Postage	0	700	700
Professional Services	1,400	0	0
Legal Services Grants	10,000	20,000	20,000
Expense Total	12,700	21,500	26,400
Revenue			
Grants	40,000	6,400	6,400
Revenue Total	40,000	6,400	6,400

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
12446 Science of Success Project			
Expense			
Professional Services	7,000	9,500	0
Expense Total	7,000	9,500	0
12447 Effective Lawyering Curriculum			
Expense			
Travel & Training	0	5,000	5,000
Professional Services	0	5,000	0
Expense Total	0	10,000	5,000
Revenue			
Grants	0	10,000	10,000
Revenue Total	0	10,000	10,000
17 EOB & Bar Relations			
Expense			
Personnel Expenses	43,500	144,400	21,100
Expense Total	43,500	144,400	21,100
Interfund Transfer			
Interfund Transfers In	89,500	0	0
Indirect Costs	-261,300	-105,400	-58,400
Interfund Transfer Total	-171,800	-105,400	-58,400
Revenue			
Voluntary Dues & Donations	801,400	92,600	100,000
Interest Income	4,200	1,600	0
Revenue Total	805,600	94,200	100,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
17007 Center for Access & Fairness			
Expense			
Personnel Expenses	275,800	211,500	180,500
Travel & Training	13,200	15,500	28,600
Supplies and Postage	8,800	4,300	7,700
Professional Services	1,100	1,100	0
Telecommunications	2,600	2,500	2,500
Other Outside Services	13,000	5,500	13,200
Expense Total	314,500	240,400	232,500
Interfund Transfer			
Interfund Transfers Out	-100	0	0
Interfund Transfer Total	-100	0	0
Revenue			
Administrative Fees	0	5,800	5,800
Revenue Total	0	5,800	5,800
17008 Spring Summit			
Expense			
Travel & Training	12,700	0	0
Supplies and Postage	3,500	0	0
Professional Services	8,400	0	0
Other Outside Services	700	0	0
Expense Total	25,300	0	0
Revenue			
Other Revenues	4,400	0	0
Revenue Total	4,400	0	0

Cost Center/Department Name

Legal Services

2016 Actual

2017 Projected

2018 Budget

17012 Council on Access & Fairness

Expense

Personnel Expenses	500	0	0
Supplemental Staffing	600	500	500
Travel & Training	14,400	26,200	19,100
Supplies and Postage	1,300	6,000	4,000
Professional Services	0	5,000	0
Occupancy	1,800	2,200	2,200
Other Outside Services	700	1,100	1,100
Expense Total	19,300	41,000	26,900

Interfund Transfer

Interfund Transfers Out	-300	0	0
Interfund Transfer Total	-300	0	0

Revenue

Other Revenues	0	4,300	4,300
Revenue Total	0	4,300	4,300

17020 Bar-Wide Charges

Expense

Personnel Expenses	43,600	19,500	0
Travel & Training	4,400	0	0
Expense Total	48,000	19,500	0

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
28 LSTF Asset BU			
Expense			
Personnel Expenses	21,700	124,700	47,900
Expense Total	21,700	124,700	47,900
Interfund Transfer			
Interfund Transfers In	0	2,133,000	0
Indirect Costs	-624,200	-749,700	-701,100
Interfund Transfer Total	-624,200	1,383,300	-701,100
Revenue			
Voluntary Dues & Donations	6,332,900	6,750,000	6,750,000
Other Revenues	24,400	100,400	75,000
Revenue Total	6,357,300	6,850,400	6,825,000
28002 LSTF Grants			
Expense			
Legal Services Grants	11,094,100	11,000,000	14,009,400
Expense Total	11,094,100	11,000,000	14,009,400
Revenue			
IOLTA	6,439,200	6,000,000	6,700,000
Interest Income	53,200	50,000	60,000
Other Revenues	-6,085,200	0	0
Revenue Total	407,200	6,050,000	6,760,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
28005 LSTF Admin (Consolidated)			
Expense			
Personnel Expenses	1,016,400	1,128,500	1,217,000
Supplemental Staffing	15,100	0	5,000
Travel & Training	15,800	21,700	21,000
Supplies and Postage	13,200	12,200	23,300
Professional Services	27,600	21,000	34,500
Telecommunications	11,700	11,600	11,600
Other Outside Services	0	100	100
Legal Services Grants	-6,000	0	0
Computers & Software	16,800	55,700	55,700
Buildings & Equipment	800	1,000	2,000
Other Expenditures	-257,500	1,200	3,700
Reimbursements	-67,300	0	0
Expense Total	786,600	1,253,000	1,373,900
Interfund Transfer			
Interfund Transfers Out	0	-100	0
Interfund Transfer Total	0	-100	0
Revenue			
Other Revenues	51,400	0	0
Revenue Total	51,400	0	0
28006 LSTF Grants-BoA Settlement			
Expense			
Personnel Expenses	0	36,000	0
Legal Services Grants	2,253,900	231,000	231,000
Expense Total	2,253,900	267,000	231,000
Revenue			
Other Revenues	2,485,200	0	0
Revenue Total	2,485,200	0	0

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
28007 LSTF Grants-Citi Settlement			
Expense			
Legal Services Grants	1,878,900	1,721,200	0
Expense Total	1,878,900	1,721,200	0
Revenue			
Other Revenues	3,600,000	0	0
Revenue Total	3,600,000	0	0
28008 LSTF Grants-Public WelfareFund			
Revenue			
Grants	0	50,000	0
Revenue Total	0	50,000	0
28009 LSTF Grants-Blue Shield			
Revenue			
Grants	0	20,000	0
Revenue Total	0	20,000	0
29 Equal Access -Asset BU			
Interfund Transfer			
Indirect Costs	-14,400	-16,100	-16,000
Interfund Transfer Total	-14,400	-16,100	-16,000
29001 Equal Access -Admin			
Expense			
Supplies and Postage	200	1,500	0
Professional Services	198,900	210,000	210,000
Other Expenditures	258,600	0	0
Expense Total	457,700	211,500	210,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
29002 Equal Access -Grants			
Expense			
Legal Services Grants	14,837,400	19,014,500	26,009,400
Expense Total	14,837,400	19,014,500	26,009,400
Revenue			
Administrative Fees	457,500	460,000	508,200
Grants	16,442,000	19,192,000	25,599,900
Interest Income	2,400	8,400	0
Revenue Total	16,901,900	19,660,400	26,108,100
32 Justice Gap Fund - BU			
Interfund Transfer			
Indirect Costs	-18,300	-9,200	-7,200
Interfund Transfers Out	0	-2,133,000	0
Interfund Transfer Total	-18,300	-2,142,200	-7,200
Revenue			
Voluntary Dues & Donations	1,161,500	900,000	900,000
Interest Income	3,800	11,100	11,100
Revenue Total	1,165,300	911,100	911,100
37 Bank Settlement Fund			
Interfund Transfer			
Indirect Costs	-6,200	-31,200	-27,600
Interfund Transfer Total	-6,200	-31,200	-27,600
Revenue			
Interest Income	155,300	200,000	150,000
Other Revenues	44,778,700	0	0
Revenue Total	44,934,000	200,000	150,000

Cost Center/Department Name

<u>Legal Services</u>	2016 Actual	2017 Projected	2018 Budget
37001 B of A-Second Settlement			
Expense			
Personnel Expenses	79,900	69,000	57,900
Travel & Training	5,200	12,000	4,900
Supplies and Postage	0	1,800	3,800
Telecommunications	0	2,500	2,500
Legal Services Grants	740,000	5,414,000	9,957,900
Computers & Software	0	10,000	10,000
Expense Total	825,100	5,509,300	10,037,000
Revenue			
Other Revenues	0	7,000	0
Revenue Total	0	7,000	0

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
20 Admissions Assets BU			
Expense			
Personnel Expenses	130,400	325,500	377,900
Supplies and Postage	0	1,000	1,000
Expense Total	130,400	326,500	378,900
Interfund Transfer			
Indirect Costs	-4,394,400	-4,901,400	-5,079,600
Interfund Transfer Total	-4,394,400	-4,901,400	-5,079,600
Revenue			
Other Revenues	125,100	0	0
Revenue Total	125,100	0	0
20001 Admissions Overhead			
Expense			
Personnel Expenses	466,700	602,500	713,300
Supplemental Staffing	2,800	3,700	3,000
Travel & Training	118,900	158,500	148,500
Supplies and Postage	5,500	19,000	13,000
Professional Services	12,700	168,500	325,000
Occupancy	29,000	5,800	5,800
Telecommunications	2,700	2,500	4,000
Other Outside Services	4,500	8,900	8,900
Buildings & Equipment	0	4,500	4,500
Other Expenditures	0	100	100
Expense Total	642,800	974,000	1,226,100

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
20002 Admission Operations			
Expense			
Personnel Expenses	2,660,700	2,607,600	2,730,900
Supplemental Staffing	169,700	177,400	151,900
Travel & Training	159,100	150,800	145,500
Supplies and Postage	148,300	204,500	184,500
Professional Services	100	2,000	0
Exam & Software Licensing	762,400	779,000	752,500
Exam Room Rental	1,763,500	1,849,800	1,344,700
Exam Proctors	1,632,000	1,479,400	1,425,800
Occupancy	147,400	149,300	109,700
Telecommunications	59,800	61,300	54,300
Other Outside Services	1,353,200	1,414,200	1,103,300
Computers & Software	0	400	400
Buildings & Equipment	1,200	6,200	6,200
Other Expenditures	7,700	13,000	13,000
Expense Total	8,865,100	8,894,900	8,022,700
Revenue			
Other Revenues	300	0	0
Revenue Total	300	0	0
20004 Admissions Administration			
Expense			
Personnel Expenses	405,800	437,300	585,000
Supplemental Staffing	20,400	28,000	26,000
Travel & Training	0	1,000	500
Supplies and Postage	115,700	97,200	97,100
Professional Services	249,300	270,000	270,000
Occupancy	700	2,500	1,500
Telecommunications	7,900	8,500	8,500
Other Outside Services	17,700	20,300	19,700
Buildings & Equipment	200	500	500
Other Expenditures	100	0	0
Expense Total	817,800	865,300	1,008,800

Cost Center/Department Name**Admissions****2016 Actual****2017 Projected****2018 Budget****20007 Law School Regulation****Expense**

Personnel Expenses	297,900	309,000	311,900
Travel & Training	8,400	14,000	15,000
Supplies and Postage	500	500	500
Professional Services	13,200	30,000	35,000
Telecommunications	3,300	3,100	3,100
Other Outside Services	0	200	200
Expense Total	323,300	356,800	365,700

Interfund Transfer

Interfund Transfers Out	-400	-400	0
Interfund Transfer Total	-400	-400	0

20009 Admissions Revenue**Expense**

Travel & Training	-1,500	0	0
Expense Total	-1,500	0	0

Interfund Transfer

Interfund Transfers In	0	900	0
Interfund Transfer Total	0	900	0

Revenue

Administrative Fees	742,400	971,700	972,100
Penalties and Late Fees	464,700	499,600	489,900
Student Registration Fees	1,159,500	1,195,000	1,195,000
Exam Fees	13,728,700	14,484,100	14,119,600
Moral Character Fees	3,944,700	4,124,000	4,124,000
Other Fees and Charges	249,300	251,400	257,400
Interest Income	46,400	56,200	56,200
Other Revenues	400	200	200
Revenue Total	20,336,100	21,582,200	21,214,400

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
20011 Examination Development			
Expense			
Personnel Expenses	333,000	281,900	346,500
Supplemental Staffing	100	0	0
Travel & Training	15,200	16,300	15,100
Supplies and Postage	2,700	4,800	3,200
Professional Services	0	10,000	10,000
Exam Graders	236,600	206,000	201,000
Occupancy	1,300	2,500	2,500
Telecommunications	1,100	1,200	1,200
Other Outside Services	351,000	329,000	329,000
Expense Total	941,000	851,700	908,500
Interfund Transfer			
Interfund Transfers Out	-400	-400	0
Interfund Transfer Total	-400	-400	0
20013 Examination Grading			
Expense			
Personnel Expenses	332,600	493,700	540,000
Supplemental Staffing	313,000	259,800	255,100
Travel & Training	63,400	81,200	81,500
Supplies and Postage	34,500	32,000	30,000
Professional Services	125,000	100,000	120,000
Exam & Software Licensing	807,300	810,000	810,000
Exam Graders	622,400	621,300	575,300
Occupancy	10,700	14,400	14,400
Telecommunications	3,800	4,000	4,000
Other Outside Services	35,900	29,500	32,500
Computers & Software	700	0	0
Buildings & Equipment	800	0	1,000
Other Expenditures	0	0	8,500
Expense Total	2,350,100	2,445,900	2,472,300

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
20019 Moral Character Determinations			
Expense			
Personnel Expenses	1,321,300	1,291,800	1,597,600
Supplemental Staffing	109,300	77,000	98,000
Travel & Training	10,400	10,100	10,200
Supplies and Postage	11,100	15,200	12,200
Professional Services	200	100	500
Telecommunications	6,200	6,400	6,400
Other Outside Services	22,500	78,900	62,900
Computers & Software	200	500	500
Buildings & Equipment	1,100	0	200
Expense Total	1,482,300	1,480,000	1,788,500
Interfund Transfer			
Interfund Transfers Out	-500	0	0
Interfund Transfer Total	-500	0	0
20022 MCLE Provider Certification			
Expense			
Personnel Expenses	161,800	0	0
Supplemental Staffing	5,200	0	0
Travel & Training	1,300	0	0
Supplies and Postage	200	0	0
Telecommunications	1,700	300	300
Buildings & Equipment	100	0	0
Other Expenditures	100	0	0
Expense Total	170,400	300	300

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
20023 Special Admissions			
Expense			
Personnel Expenses	180,700	183,900	190,400
Supplemental Staffing	12,200	10,600	10,600
Travel & Training	0	200	0
Supplies and Postage	700	1,000	1,000
Telecommunications	1,700	1,700	1,700
Expense Total	195,300	197,400	203,700
24 Legal Specialization -Asset BU			
Expense			
Personnel Expenses	21,700	11,900	52,100
Expense Total	21,700	11,900	52,100
Interfund Transfer			
Indirect Costs	-530,100	-802,300	-883,400
Interfund Transfer Total	-530,100	-802,300	-883,400

Cost Center/Department Name

<u>Admissions</u>	2016 Actual	2017 Projected	2018 Budget
24001 Legal Specialization			
Expense			
Personnel Expenses	706,700	734,500	854,800
Supplemental Staffing	6,800	30,000	15,000
Travel & Training	95,900	182,800	158,400
Supplies and Postage	16,800	26,000	26,000
Professional Services	11,800	84,500	2,594,300
Exam & Software Licensing	0	37,700	37,700
Exam Room Rental	0	75,000	75,000
Exam Proctors	0	35,000	0
Occupancy	0	4,500	0
Telecommunications	7,200	9,700	9,700
Other Outside Services	21,900	245,900	305,900
Computers & Software	13,700	35,700	285,700
Buildings & Equipment	0	15,000	15,000
Other Expenditures	3,000	4,400	4,400
Expense Total	883,800	1,520,700	4,381,900
Interfund Transfer			
Interfund Transfers In	300	0	0
Interfund Transfers Out	-2,100	-400	0
Interfund Transfer Total	-1,800	-400	0
Revenue			
Administrative Fees	1,991,500	253,700	1,941,700
Penalties and Late Fees	0	100	0
Exam Fees	90,900	175,200	48,000
Other Fees and Charges	11,200	11,800	11,800
Interest Income	30,500	28,200	28,200
Other Revenues	3,700	2,800	2,800
Revenue Total	2,127,800	471,800	2,032,500

Cost Center/Department Name

<u>Case Management and Supervision</u>	2016 Actual	2017 Projected	2018 Budget
10601 Probation			
Expense			
Personnel Expenses	907,600	833,700	798,800
Supplemental Staffing	1,000	8,200	300
Travel & Training	0	1,000	1,000
Supplies and Postage	9,800	10,700	10,700
Professional Services	0	500	0
Telecommunications	6,400	6,500	6,500
Buildings & Equipment	1,100	1,500	1,500
Other Expenditures	200	400	400
Expense Total	926,100	862,500	819,200
Interfund Transfer			
Indirect Costs	-420,200	-389,000	-435,600
Interfund Transfers Out	-400	-400	0
Interfund Transfer Total	-420,600	-389,400	-435,600
21 Lawyer Assist Program-Asset BU			
Expense			
Personnel Expenses	21,700	108,300	47,900
Expense Total	21,700	108,300	47,900
Interfund Transfer			
Interfund Transfers In	239,300	1,200	0
Indirect Costs	-418,800	-464,500	-543,400
Interfund Transfer Total	-179,500	-463,300	-543,400
Revenue			
Mandatory Dues	2,046,500	2,091,800	2,107,000
Interest Income	10,500	20,000	20,000
Revenue Total	2,057,000	2,111,800	2,127,000

Cost Center/Department Name

<u>Case Management and Supervision</u>	2016 Actual	2017 Projected	2018 Budget
21000 Lawyer Assist Program (Consolidated)			
Expense			
Personnel Expenses	898,500	756,700	1,157,500
Supplemental Staffing	300	100	100
Travel & Training	80,900	74,900	80,500
Supplies and Postage	3,800	6,800	6,800
Professional Services	88,900	178,500	333,900
Occupancy	1,100	3,300	3,300
Telecommunications	16,200	16,000	16,000
Other Outside Services	13,500	6,100	6,100
Other Expenditures	0	600	600
Expense Total	1,103,200	1,043,000	1,604,800
Interfund Transfer			
Interfund Transfers Out	-2,200	0	0
Interfund Transfer Total	-2,200	0	0
Revenue			
Other Revenues	0	26,500	0
Revenue Total	0	26,500	0

Cost Center/Department Name

<u>Client Security Fund</u>	2016 Actual	2017 Projected	2018 Budget
27 Client Security -Asset BU			
Expense			
Personnel Expenses	21,700	126,100	43,600
Expense Total	21,700	126,100	43,600
Interfund Transfer			
Interfund Transfers In	424,400	1,604,900	0
Indirect Costs	-637,900	-580,200	-582,500
Interfund Transfer Total	-213,500	1,024,700	-582,500
Revenue			
Mandatory Dues	7,787,100	7,995,700	7,927,300
Interest Income	29,900	34,400	34,400
Other Revenues	14,600	15,000	15,000
Revenue Total	7,831,600	8,045,100	7,976,700
27001 CSF Administration			
Expense			
Personnel Expenses	1,192,100	1,130,600	1,414,800
Supplemental Staffing	11,400	42,800	5,100
Travel & Training	100	6,200	4,200
Supplies and Postage	17,600	18,100	18,100
Telecommunications	10,200	10,000	10,000
Other Outside Services	12,100	16,500	11,500
CSF Payments	8,007,700	6,000,000	6,000,000
Computers & Software	1,700	1,000	1,000
Other Expenditures	-135,300	-149,000	-149,000
Reimbursements	-755,700	-540,000	-540,000
Expense Total	8,361,900	6,536,200	6,775,700
Interfund Transfer			
Interfund Transfers Out	-1,200	-1,100	0
Interfund Transfer Total	-1,200	-1,100	0

Cost Center/Department Name

<u>Client Security Fund</u>	2016 Actual	2017 Projected	2018 Budget
27002 CSF Commission			
Expense			
Travel & Training	7,200	7,700	8,500
Supplies and Postage	100	300	300
Expense Total	7,300	8,000	8,800
<u>Chief Admin Officer</u>	2016 Actual	2017 Projected	2018 Budget
23002 Chief Admin Officer			
Expense			
Personnel Expenses	0	0	297,800
Expense Total	0	0	297,800
<u>Human Resources</u>	2016 Actual	2017 Projected	2018 Budget
23206 Human Resources (Consolidated)			
Expense			
Personnel Expenses	1,215,500	1,407,300	1,633,000
Supplemental Staffing	36,400	12,200	21,000
Travel & Training	33,500	153,100	166,000
Supplies and Postage	17,900	22,100	22,100
Professional Services	169,800	160,000	151,000
Telecommunications	18,400	19,000	19,000
Other Outside Services	17,100	10,000	10,000
Computers & Software	2,900	0	0
Buildings & Equipment	15,500	34,500	34,500
Other Expenditures	2,100	500	500
Expense Total	1,529,100	1,818,700	2,057,100

Cost Center/Department Name

<u>Information Technology</u>	2016 Actual	2017 Projected	2018 Budget
23600 IT (Consolidated)			
Expense			
Personnel Expenses	3,455,300	4,088,600	4,764,300
Supplemental Staffing	879,300	215,800	12,700
Travel & Training	64,500	55,500	56,000
Supplies and Postage	13,700	16,600	16,600
Professional Services	118,200	52,800	90,000
Occupancy	159,600	339,600	339,600
Telecommunications	56,200	65,000	65,000
Other Outside Services	500	600	600
Computers & Software	1,053,600	1,679,100	1,571,100
Buildings & Equipment	99,800	50,200	50,500
Other Expenditures	0	100	100
Expense Total	5,900,700	6,563,900	6,966,500

Cost Center/Department Name

<u>Special Projects</u>	2016 Actual	2017 Projected	2018 Budget
19 Technology Improvemnt- Asset BU			
Expense			
Personnel Expenses	0	23,800	43,600
Expense Total	0	23,800	43,600
Interfund Transfer			
Interfund Transfers In	1,000,000	0	1,217,000
Indirect Costs	-136,300	-119,000	-238,400
Interfund Transfer Total	863,700	-119,000	978,600
Revenue			
Mandatory Dues	900	400	0
Interest Income	16,300	17,900	0
Revenue Total	17,200	18,300	0
19009 OCTC System Replacement			
Expense			
Travel & Training	400	0	0
Expense Total	400	0	0
19016 Enterprise Cont Mgt			
Expense			
Supplies and Postage	900	0	0
Expense Total	900	0	0
19024 SF Courtroom Upgrade			
Expense			
Computers & Software	98,100	0	0
Expense Total	98,100	0	0

Cost Center/Department Name

<u>Special Projects</u>	2016 Actual	2017 Projected	2018 Budget
19026 SF Video Equipment			
Expense			
Computers & Software	700	30,000	100,000
Expense Total	700	30,000	100,000
19028 Case Management System-OCTC			
Expense			
Personnel Expenses	337,100	859,300	1,503,600
Travel & Training	0	600	600
Professional Services	100	0	0
Computers & Software	212,200	1,415,900	1,008,900
Expense Total	549,400	2,275,800	2,513,100
Interfund Transfer			
Interfund Transfers In	0	400,000	0
Interfund Transfer Total	0	400,000	0
19029 Case Management System-SBC			
Expense			
Personnel Expenses	24,000	196,600	339,600
Expense Total	24,000	196,600	339,600
19030 ERP Upgrade			
Expense			
Computers & Software	0	225,000	475,000
Expense Total	0	225,000	475,000

Cost Center/Department Name

<u>General Services</u>	2016 Actual	2017 Projected	2018 Budget
23105 Procurement			
Expense			
Personnel Expenses	197,500	0	0
Travel & Training	5,800	0	0
Supplies and Postage	1,700	0	0
Professional Services	200	0	0
Telecommunications	2,700	0	0
Other Outside Services	100	0	0
Computers & Software	6,800	0	0
Expense Total	214,800	0	0
Revenue			
Other Revenues	7,900	0	0
Revenue Total	7,900	0	0
23310 General Services LA			
Expense			
Personnel Expenses	706,900	784,900	831,900
Supplemental Staffing	32,800	18,000	5,300
Travel & Training	6,500	7,100	15,100
Supplies and Postage	13,900	64,000	58,500
Professional Services	9,800	5,500	5,000
Occupancy	1,517,600	1,558,100	1,610,900
Telecommunications	31,100	26,000	35,000
Other Outside Services	13,100	106,500	130,000
Buildings & Equipment	22,200	36,500	88,000
Other Expenditures	0	200	0
Expense Total	2,353,900	2,606,800	2,779,700
23321 Risk Management/Insurance			
Expense			
Occupancy	879,300	849,000	849,000
Expense Total	879,300	849,000	849,000

Cost Center/Department Name

<u>General Services</u>	2016 Actual	2017 Projected	2018 Budget
23350 General Services SF			
Expense			
Personnel Expenses	1,037,900	1,176,000	1,275,600
Supplemental Staffing	4,000	64,600	53,100
Travel & Training	17,300	19,100	27,000
Supplies and Postage	16,100	17,000	16,600
Professional Services	309,000	343,000	350,000
Occupancy	2,237,500	2,290,600	2,643,300
Telecommunications	14,900	24,300	20,000
Other Outside Services	21,000	239,400	164,500
Computers & Software	2,000	0	0
Buildings & Equipment	5,700	33,400	158,400
Other Expenditures	10,200	10,500	20,800
Expense Total	3,675,600	4,217,900	4,729,300
Revenue			
Other Revenues	0	4,500	4,500
Revenue Total	0	4,500	4,500
23358 SF Print Shop			
Expense			
Personnel Expenses	272,400	261,600	183,000
Supplemental Staffing	200	2,800	500
Supplies and Postage	-42,400	-49,900	-49,900
Professional Services	0	100	0
Occupancy	0	700	0
Telecommunications	3,300	3,200	4,000
Other Outside Services	500	500	900
Other Expenditures	-32,300	-41,100	-41,100
Expense Total	201,700	177,900	97,400

Cost Center/Department Name

<u>Facilities Projects</u>	2016 Actual	2017 Projected	2018 Budget
26 Building -Asset BU			
Expense			
Other Outside Services	79,200	0	0
Buildings & Equipment	946,400	2,130,000	2,000,000
Depreciation (Non-Expenditure)	422,900	0	0
Expense Total	1,448,500	2,130,000	2,000,000
Interfund Transfer			
Indirect Costs	548,900	1,235,400	1,160,000
Interfund Transfer Total	548,900	1,235,400	1,160,000
Revenue			
Mandatory Dues	3,800	3,000	3,000
Interest Income	20,000	25,700	25,700
Revenue Total	23,800	28,700	28,700
26101 SF Facilities Management			
Revenue			
Penalties and Late Fees	1,400	5,600	0
Lease Revenues	1,537,600	1,600,000	1,766,400
Other Revenues	400	400	0
Revenue Total	1,539,400	1,606,000	1,766,400

Cost Center/Department Name

<u>Facilities Projects</u>	2016 Actual	2017 Projected	2018 Budget
35 LA Facility Fund			
Expense			
Buildings & Equipment	182,900	0	0
Debt Service	882,600	850,000	762,100
Depreciation (Non-Expenditure)	1,969,400	0	0
Expense Total	3,034,900	850,000	762,100
Interfund Transfer			
Indirect Costs	2,482,900	2,300,000	2,300,000
Interfund Transfer Total	2,482,900	2,300,000	2,300,000
Revenue			
Lease Revenues	396,700	400,000	400,000
Interest Income	-22,900	-15,200	-6,000
Other Revenues	2,100	53,000	0
Revenue Total	375,900	437,800	394,000
<u>General Counsel</u>	2016 Actual	2017 Projected	2018 Budget
23001 General Counsel			
Expense			
Personnel Expenses	3,375,400	3,739,500	4,077,100
Supplemental Staffing	4,600	0	200
Travel & Training	49,400	53,000	40,000
Supplies and Postage	36,900	37,100	26,500
Professional Services	113,100	150,000	125,800
Telecommunications	26,800	25,000	25,000
Other Outside Services	17,600	13,900	22,800
Buildings & Equipment	6,200	6,300	4,000
Other Expenditures	400	500	1,000
Expense Total	3,630,400	4,025,300	4,322,400
Interfund Transfer			
Interfund Transfers Out	-4,800	-5,600	0
Interfund Transfer Total	-4,800	-5,600	0

Cost Center/Department Name

<u>Finance</u>	2016 Actual	2017 Projected	2018 Budget
23101 Finance			
Expense			
Personnel Expenses	1,205,400	1,498,900	1,890,900
Supplemental Staffing	45,000	45,000	10,000
Travel & Training	8,000	5,700	4,700
Supplies and Postage	23,100	19,200	19,700
Professional Services	202,200	700,000	250,000
Telecommunications	11,100	12,400	12,400
Other Outside Services	266,500	303,700	303,700
Computers & Software	300	0	0
Buildings & Equipment	800	0	0
Other Expenditures	100	100	100
Expense Total	1,762,500	2,585,000	2,491,500
23103 Member Billing			
Expense			
Personnel Expenses	464,800	289,100	299,200
Supplemental Staffing	40,000	115,700	46,000
Travel & Training	0	300	500
Supplies and Postage	121,900	43,100	43,000
Professional Services	100	200	0
Telecommunications	9,000	9,400	9,400
Other Outside Services	949,500	578,600	335,600
Computers & Software	200	0	0
Buildings & Equipment	0	1,600	1,600
Other Expenditures	10,300	3,800	3,800
Expense Total	1,595,800	1,041,800	739,100
Interfund Transfer			
Interfund Transfers Out	0	-400,000	0
Interfund Transfer Total	0	-400,000	0
Revenue			
Other Revenues	600	0	0
Revenue Total	600	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
10903 Calif. Young Lawyers Assoc.			
Expense			
Personnel Expenses	133,800	0	0
Travel & Training	1,600	21,700	0
Supplies and Postage	0	300	0
Professional Services	0	800	0
Telecommunications	0	300	0
Other Outside Services	0	900	0
Expense Total	135,400	24,000	0
Interfund Transfer			
Indirect Costs	-18,000	-1,800	0
Interfund Transfer Total	-18,000	-1,800	0
Revenue			
Other Revenues	0	8,800	0
Revenue Total	0	8,800	0
10908 CYLA - Admin			
Expense			
Personnel Expenses	300	0	0
Travel & Training	29,300	0	0
Supplies and Postage	2,800	0	0
Professional Services	400	0	0
Telecommunications	400	0	0
Other Outside Services	2,800	0	0
Expense Total	36,000	0	0
Interfund Transfer			
Indirect Costs	-2,600	0	0
Interfund Transfer Total	-2,600	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
10909 CYLA - Education			
Expense			
Personnel Expenses	100	0	0
Supplemental Staffing	200	0	0
Travel & Training	3,700	0	0
Professional Services	800	0	0
Other Outside Services	1,700	0	0
Expense Total	6,500	0	0
Interfund Transfer			
Indirect Costs	-500	0	0
Interfund Transfer Total	-500	0	0
Revenue			
Other Revenues	3,500	0	0
Revenue Total	3,500	0	0
10910 CYLA - Outreach			
Expense			
Personnel Expenses	800	0	0
Supplies and Postage	100	0	0
Professional Services	0	100	0
Other Outside Services	200	0	0
Expense Total	1,100	100	0
Interfund Transfer			
Indirect Costs	-100	0	0
Interfund Transfer Total	-100	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
10912 Calif. Young Lawyers Assoc. (Consolidat			
Expense			
Supplemental Staffing	200	0	0
Travel & Training	700	0	0
Telecommunications	200	0	0
Expense Total	1,100	0	0
Interfund Transfer			
Indirect Costs	-100	0	0
Interfund Transfer Total	-100	0	0
14 Annual Meeting Asset BU			
Interfund Transfer			
Indirect Costs	-101,000	0	0
Interfund Transfer Total	-101,000	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
14001 Annual Meeting Admin.			
Expense			
Personnel Expenses	257,000	0	0
Supplemental Staffing	13,600	0	0
Travel & Training	146,300	0	0
Supplies and Postage	46,900	0	0
Professional Services	61,600	5,000	0
Telecommunications	4,900	0	0
Other Outside Services	79,000	0	0
Other Expenditures	800	0	0
Expense Total	610,100	5,000	0
Interfund Transfer			
Interfund Transfers In	14,400	0	0
Interfund Transfer Total	14,400	0	0
Revenue			
Other Fees and Charges	473,800	300	0
Interest Income	-100	0	0
Other Revenues	205,300	65,100	0
Revenue Total	679,000	65,400	0
14002 Morrison Lecture Foundation			
Revenue			
Interest Income	4,500	100	0
Revenue Total	4,500	100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
70 Sections OH -Asset BU			
Expense			
Personnel Expenses	40,200	288,400	0
Expense Total	40,200	288,400	0
Interfund Transfer			
Interfund Transfers In	629,700	0	0
Indirect Costs	-1,351,000	-1,734,600	0
Interfund Transfers Out	0	-65,200	0
Interfund Transfer Total	-721,300	-1,799,800	0
70001 Sections Administration			
Expense			
Personnel Expenses	1,966,700	1,791,400	0
Supplemental Staffing	25,900	81,600	0
Travel & Training	28,500	42,400	0
Supplies and Postage	18,000	28,600	0
Professional Services	100,100	112,200	0
Telecommunications	34,100	35,000	0
Other Outside Services	10,600	7,000	0
Buildings & Equipment	800	100	0
Other Expenditures	-3,664,000	-4,320,600	0
Expense Total	-1,479,300	-2,222,300	0
Interfund Transfer			
Interfund Transfers In	32,000	3,400	0
Indirect Costs	-121,900	0	0
Interfund Transfers Out	0	-900	0
Interfund Transfer Total	-89,900	2,500	0
Revenue			
Interest Income	-3,300	3,600	0
Other Revenues	4,200	130,400	0
Revenue Total	900	134,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
70002 SEMS Pcard Default			
Expense			
Travel & Training	-100	600	0
Supplies and Postage	-1,000	0	0
Telecommunications	400	0	0
Expense Total	-700	600	0
70101 Conference of Delegates			
Expense			
Travel & Training	100	0	0
Expense Total	100	0	0
70500 Section Convention			
Expense			
Travel & Training	0	85,400	0
Supplies and Postage	0	7,900	0
Other Outside Services	0	21,300	0
Expense Total	0	114,600	0
Revenue			
Other Revenues	0	198,000	0
Revenue Total	0	198,000	0

Cost Center/Department Name

Education

2016 Actual

2017 Projected

2018 Budget

71001 Antitrust Section Admin.

Expense

Personnel Expenses	100	600	0
Travel & Training	2,100	80,300	0
Supplies and Postage	600	12,200	0
Professional Services	200	0	0
Telecommunications	1,200	1,500	0
Other Outside Services	200	26,100	0
Other Expenditures	74,400	87,400	0
Expense Total	78,800	208,100	0

Revenue

Sections Member Dues	124,900	122,800	0
Interest Income	1,300	1,400	0
Other Revenues	0	700	0
Revenue Total	126,200	124,900	0

71200 Antitrust - Newsletter

Expense

Supplies and Postage	5,500	3,500	0
Other Outside Services	12,800	6,900	0
Expense Total	18,300	10,400	0

Revenue

Other Revenues	6,200	8,400	0
Revenue Total	6,200	8,400	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
71300 Antitrust - Publication			
Expense			
Supplies and Postage	300	300	0
Professional Services	2,000	0	0
Other Outside Services	200	0	0
Expense Total	2,500	300	0
Revenue			
Other Revenues	5,700	3,300	0
Revenue Total	5,700	3,300	0
71400 Antitrust - GG Institute			
Expense			
Personnel Expenses	1,100	0	0
Supplemental Staffing	0	600	0
Travel & Training	27,100	25,000	0
Supplies and Postage	11,200	200	0
Professional Services	1,000	1,200	0
Other Outside Services	15,400	2,600	0
Other Expenditures	76,400	0	0
Expense Total	132,200	29,600	0
Revenue			
Other Fees and Charges	0	9,500	0
Other Revenues	182,200	123,100	0
Revenue Total	182,200	132,600	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
71403 Antitrust-Online CLE			
Expense			
Other Outside Services	1,900	600	0
Expense Total	1,900	600	0
Revenue			
Other Revenues	16,400	14,600	0
Revenue Total	16,400	14,600	0
71500 Antitrust - SB Annual Mtg			
Expense			
Travel & Training	5,600	6,900	0
Professional Services	300	200	0
Other Outside Services	1,500	0	0
Expense Total	7,400	7,100	0
Revenue			
Other Revenues	3,600	100	0
Revenue Total	3,600	100	0
71600 Antitrust - ExCom Mtg			
Expense			
Travel & Training	47,000	35,700	0
Professional Services	400	400	0
Telecommunications	100	200	0
Other Outside Services	700	600	0
Other Expenditures	3,400	0	0
Expense Total	51,600	36,900	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72001 Business Law Section Admin.			
Expense			
Travel & Training	0	109,600	0
Supplies and Postage	300	22,800	0
Professional Services	0	5,300	0
Telecommunications	0	5,200	0
Other Outside Services	300	44,700	0
Buildings & Equipment	0	1,600	0
Other Expenditures	464,400	546,300	0
Expense Total	465,000	735,500	0
Revenue			
Sections Member Dues	765,800	761,700	0
Interest Income	4,700	4,900	0
Revenue Total	770,500	766,600	0
72200 BusLaw Newsletter			
Expense			
Travel & Training	1,300	0	0
Supplies and Postage	13,100	16,500	0
Professional Services	34,000	22,400	0
Telecommunications	100	0	0
Other Outside Services	20,800	24,000	0
Expense Total	69,300	62,900	0
Revenue			
Other Revenues	0	1,800	0
Revenue Total	0	1,800	0
72300 BusLaw General Publications			
Expense			
Professional Services	0	4,600	0
Expense Total	0	4,600	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72400 BusLaw Section Retreat			
Expense			
Travel & Training	28,300	18,200	0
Other Outside Services	4,600	2,100	0
Other Expenditures	3,000	0	0
Expense Total	35,900	20,300	0
72403 BusLaw Online CLE			
Expense			
Other Outside Services	1,200	3,000	0
Expense Total	1,200	3,000	0
Revenue			
Other Revenues	38,000	60,000	0
Revenue Total	38,000	60,000	0
72500 BusLaw Annual Meeting			
Expense			
Travel & Training	15,500	900	0
Supplies and Postage	200	0	0
Professional Services	1,700	2,000	0
Other Outside Services	2,100	3,000	0
Other Expenditures	1,200	0	0
Expense Total	20,700	5,900	0
Interfund Transfer			
Interfund Transfers Out	-2,400	-2,100	0
Interfund Transfer Total	-2,400	-2,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72600 BusLaw Exec. Comm. Mtg.			
Expense			
Personnel Expenses	100	0	0
Travel & Training	40,200	39,300	0
Supplies and Postage	100	0	0
Telecommunications	2,000	1,200	0
Other Outside Services	4,700	7,300	0
Other Expenditures	100	0	0
Expense Total	47,200	47,800	0
72700 BusLaw AgriBus. Ctee. Mtgs.			
Expense			
Travel & Training	2,400	3,700	0
Supplies and Postage	0	300	0
Telecommunications	100	100	0
Expense Total	2,500	4,100	0
Revenue			
Other Revenues	700	700	0
Revenue Total	700	700	0
72701 BusLaw Cons. Fin. Svcs. Comm.			
Expense			
Travel & Training	2,100	0	0
Telecommunications	300	200	0
Other Outside Services	400	0	0
Expense Total	2,800	200	0
72702 BusLaw Corp. Comm. Mtgs.			
Expense			
Travel & Training	6,600	1,000	0
Telecommunications	200	300	0
Other Outside Services	1,900	1,600	0
Expense Total	8,700	2,900	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72704 BusLaw InsolvencyLaw Ctee.Mtgs			
Expense			
Travel & Training	7,500	1,600	0
Professional Services	0	8,500	0
Telecommunications	400	300	0
Other Outside Services	8,800	11,900	0
Expense Total	16,700	22,300	0
72705 BusLaw Educ. Comm. Mtg.			
Expense			
Travel & Training	2,600	1,100	0
Other Outside Services	400	0	0
Expense Total	3,000	1,100	0
72706 BusLaw Fin. Inst. Comm.			
Expense			
Travel & Training	3,500	5,400	0
Telecommunications	200	100	0
Other Outside Services	300	300	0
Expense Total	4,000	5,800	0
72707 BusLaw Franchise Law Comm.			
Expense			
Travel & Training	1,700	0	0
Telecommunications	200	200	0
Other Outside Services	400	0	0
Expense Total	2,300	200	0
72708 BusLaw Insurance Comm. Mtg.			
Expense			
Travel & Training	0	700	0
Telecommunications	100	0	0
Expense Total	100	700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72709 BusLaw Nonprofit Comm. Mtg.			
Expense			
Travel & Training	5,800	2,800	0
Telecommunications	500	400	0
Other Outside Services	1,700	500	0
Expense Total	8,000	3,700	0
72710 BusLaw Partnership Comm. Mtg.			
Expense			
Travel & Training	0	800	0
Professional Services	0	2,400	0
Telecommunications	200	0	0
Expense Total	200	3,200	0
72711 BusLaw Comm.Trans Comm. Mtg			
Expense			
Travel & Training	1,100	0	0
Telecommunications	100	0	0
Other Outside Services	400	0	0
Expense Total	1,600	0	0
72712 BusLaw Opinions Report Comm.			
Expense			
Travel & Training	5,900	5,300	0
Expense Total	5,900	5,300	0
72713 BusLaw Cyberspace Law			
Expense			
Travel & Training	500	5,300	0
Telecommunications	200	300	0
Other Outside Services	0	400	0
Expense Total	700	6,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
72716 BusLaw Health Law Committee			
Expense			
Travel & Training	1,100	600	0
Telecommunications	100	100	0
Other Outside Services	400	300	0
Expense Total	1,600	1,000	0
72717 BusLaw Litigation Committee			
Expense			
Travel & Training	1,300	0	0
Telecommunications	200	100	0
Other Outside Services	400	0	0
Expense Total	1,900	100	0
73001 Criminal Law Section Admin.			
Expense			
Travel & Training	200	31,700	0
Supplies and Postage	100	3,600	0
Professional Services	0	800	0
Telecommunications	100	200	0
Other Outside Services	3,200	18,800	0
Other Expenditures	95,500	117,400	0
Expense Total	99,100	172,500	0
Revenue			
Sections Member Dues	157,100	155,800	0
Interest Income	1,400	1,500	0
Revenue Total	158,500	157,300	0
73200 Criminal Law Journal			
Expense			
Supplies and Postage	2,400	700	0
Other Outside Services	11,300	3,500	0
Expense Total	13,700	4,200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
73400 Crim Law Stand-Alone			
Expense			
Personnel Expenses	0	300	0
Travel & Training	400	0	0
Expense Total	400	300	0
Revenue			
Other Revenues	0	6,000	0
Revenue Total	0	6,000	0
73403 Crim Law Online CLE Edu			
Expense			
Other Outside Services	1,000	300	0
Expense Total	1,000	300	0
Revenue			
Other Revenues	39,400	37,000	0
Revenue Total	39,400	37,000	0
73500 Criminal Law SB Annual Mtg			
Expense			
Travel & Training	1,300	0	0
Professional Services	500	700	0
Expense Total	1,800	700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
73600 Criminal Law ExCom Mtgs			
Expense			
Personnel Expenses	1,100	0	0
Supplemental Staffing	0	200	0
Travel & Training	28,500	5,800	0
Professional Services	0	1,400	0
Other Outside Services	900	1,000	0
Other Expenditures	3,300	0	0
Expense Total	33,800	8,400	0
74001 Enviro Law Sections Admin			
Expense			
Travel & Training	0	280,100	0
Supplies and Postage	100	11,400	0
Telecommunications	800	5,000	0
Other Outside Services	500	71,500	0
Buildings & Equipment	0	1,800	0
Other Expenditures	153,200	180,200	0
Expense Total	154,600	550,000	0
Revenue			
Sections Member Dues	232,600	229,300	0
Interest Income	2,200	2,200	0
Revenue Total	234,800	231,500	0
74200 Enviro Law Newsletter			
Expense			
Supplies and Postage	2,900	1,500	0
Other Outside Services	8,400	17,200	0
Expense Total	11,300	18,700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
74400 Enviro Law One Day Edu Program			
Expense			
Supplemental Staffing	0	200	0
Travel & Training	0	6,900	0
Professional Services	0	400	0
Other Outside Services	0	1,500	0
Expense Total	0	9,000	0
Revenue			
Other Revenues	0	54,100	0
Revenue Total	0	54,100	0
74401 Enviro Law Multi Day Edu Progr			
Expense			
Personnel Expenses	600	0	0
Supplemental Staffing	0	400	0
Travel & Training	7,900	4,200	0
Supplies and Postage	1,100	0	0
Professional Services	0	200	0
Other Outside Services	1,300	1,700	0
Expense Total	10,900	6,500	0
Revenue			
Other Revenues	7,400	13,200	0
Revenue Total	7,400	13,200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
74402 Enviro Law Out Reach Program			
Expense			
Travel & Training	3,800	0	0
Supplies and Postage	1,200	0	0
Professional Services	100	0	0
Other Outside Services	2,800	0	0
Expense Total	7,900	0	0
Revenue			
Other Revenues	3,900	0	0
Revenue Total	3,900	0	0
74403 Enviro Law Online CLE			
Expense			
Other Outside Services	2,500	0	0
Expense Total	2,500	0	0
Revenue			
Other Revenues	17,000	15,000	0
Revenue Total	17,000	15,000	0
74404 Enviro Law Student Negotiation			
Expense			
Travel & Training	8,000	3,100	0
Supplies and Postage	700	1,100	0
Professional Services	800	0	0
Other Outside Services	4,200	4,300	0
Expense Total	13,700	8,500	0
Revenue			
Other Revenues	9,300	13,000	0
Revenue Total	9,300	13,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
74405 Enviro Law Yosemite Conference			
Expense			
Personnel Expenses	1,500	0	0
Supplemental Staffing	800	0	0
Travel & Training	244,400	32,600	0
Supplies and Postage	4,800	3,400	0
Professional Services	5,600	0	0
Telecommunications	3,100	0	0
Other Outside Services	40,200	6,000	0
Other Expenditures	9,800	0	0
Expense Total	310,200	42,000	0
Revenue			
Other Revenues	330,100	202,400	0
Revenue Total	330,100	202,400	0
74500 EnviroLaw State Bar Annual Mtg			
Expense			
Travel & Training	1,600	0	0
Professional Services	800	0	0
Expense Total	2,400	0	0
74600 Enviro Law ExCom Meeting			
Expense			
Travel & Training	45,600	25,100	0
Professional Services	800	0	0
Telecommunications	400	0	0
Other Outside Services	0	800	0
Other Expenditures	500	0	0
Expense Total	47,300	25,900	0
Revenue			
Other Revenues	100	0	0
Revenue Total	100	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
74601 Enviro Law ExCom Retreat			
Expense			
Travel & Training	45,300	4,000	0
Other Outside Services	1,500	10,000	0
Buildings & Equipment	1,200	0	0
Other Expenditures	1,000	0	0
Expense Total	49,000	14,000	0
75001 Trust&Estate Section Admin			
Expense			
Supplemental Staffing	0	400	0
Travel & Training	0	101,000	0
Supplies and Postage	600	16,700	0
Professional Services	700	25,100	0
Telecommunications	100	1,900	0
Other Outside Services	4,600	59,600	0
Buildings & Equipment	0	1,000	0
Other Expenditures	370,900	436,400	0
Expense Total	376,900	642,100	0
Revenue			
Sections Member Dues	615,200	617,800	0
Grants	10,000	0	0
Interest Income	5,000	5,300	0
Revenue Total	630,200	623,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
75200 Trust&Estate Newsletter			
Expense			
Supplies and Postage	14,500	11,400	0
Professional Services	13,300	14,400	0
Telecommunications	100	100	0
Other Outside Services	44,300	28,900	0
Expense Total	72,200	54,800	0
Revenue			
Other Revenues	23,800	30,000	0
Revenue Total	23,800	30,000	0
75300 Trust&Easte Other Publications			
Expense			
Other Outside Services	0	2,600	0
Expense Total	0	2,600	0
Revenue			
Other Revenues	100	3,200	0
Revenue Total	100	3,200	0
75400 Trust&Estate Fall Program			
Expense			
Travel & Training	26,500	2,700	0
Supplies and Postage	2,800	800	0
Other Outside Services	17,600	4,100	0
Expense Total	46,900	7,600	0
Revenue			
Other Revenues	32,300	48,200	0
Revenue Total	32,300	48,200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
75401 Trust&Estate Other Programs			
Expense			
Personnel Expenses	800	0	0
Supplemental Staffing	100	400	0
Travel & Training	38,300	8,800	0
Supplies and Postage	2,400	1,700	0
Professional Services	4,000	900	0
Telecommunications	100	0	0
Other Outside Services	10,900	2,400	0
Buildings & Equipment	800	0	0
Other Expenditures	500	0	0
Expense Total	57,900	14,200	0
Revenue			
Sections Member Dues	300	0	0
Other Fees and Charges	-300	0	0
Other Revenues	56,100	32,500	0
Revenue Total	56,100	32,500	0
75402 Trust&Estate Sr. Projects			
Expense			
Telecommunications	100	0	0
Other Outside Services	100	0	0
Expense Total	200	0	0
75403 Trust&Estate Online CLE			
Expense			
Other Outside Services	1,000	600	0
Expense Total	1,000	600	0
Revenue			
Other Revenues	79,700	72,600	0
Revenue Total	79,700	72,600	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
75500 Trust&Estate SBC-AM			
Expense			
Travel & Training	3,400	0	0
Professional Services	0	600	0
Other Outside Services	2,600	900	0
Expense Total	6,000	1,500	0
75600 Trust&Estate ExCom Meeting			
Expense			
Personnel Expenses	300	0	0
Supplemental Staffing	0	6,100	0
Travel & Training	126,000	82,600	0
Supplies and Postage	100	0	0
Professional Services	0	2,600	0
Telecommunications	200	500	0
Other Outside Services	10,700	4,200	0
Other Expenditures	200	0	0
Expense Total	137,500	96,000	0
75605 Trust&Estate Retreat			
Expense			
Travel & Training	19,200	28,200	0
Professional Services	2,000	3,900	0
Other Outside Services	4,600	0	0
Other Expenditures	2,400	0	0
Expense Total	28,200	32,100	0
75700 Trust&Estate Sub Committees			
Expense			
Travel & Training	200	800	0
Telecommunications	400	400	0
Expense Total	600	1,200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
76001 Family Law Section Admin.			
Expense			
Personnel Expenses	600	500	0
Supplemental Staffing	0	1,500	0
Travel & Training	1,400	63,300	0
Supplies and Postage	4,000	10,900	0
Professional Services	2,300	17,800	0
Telecommunications	700	3,100	0
Other Outside Services	2,000	49,100	0
Buildings & Equipment	0	200	0
Other Expenditures	230,200	270,900	0
Expense Total	241,200	417,300	0
Revenue			
Sections Member Dues	384,700	386,500	0
Interest Income	2,200	2,300	0
Revenue Total	386,900	388,800	0
76200 Family Law Newsletter			
Expense			
Supplies and Postage	8,500	4,100	0
Professional Services	16,600	7,000	0
Other Outside Services	17,300	14,100	0
Expense Total	42,400	25,200	0
Revenue			
Other Revenues	7,400	13,000	0
Revenue Total	7,400	13,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
76403 Family Law Online CLE			
Expense			
Other Outside Services	2,900	1,700	0
Expense Total	2,900	1,700	0
Revenue			
Other Revenues	78,500	147,500	0
Revenue Total	78,500	147,500	0
76500 Family Law SB Annual Mtg			
Expense			
Travel & Training	11,400	0	0
Professional Services	1,500	0	0
Other Outside Services	200	0	0
Other Expenditures	1,400	0	0
Expense Total	14,500	0	0
76600 Family Law ExCom Mtg			
Expense			
Personnel Expenses	100	0	0
Supplemental Staffing	200	1,000	0
Travel & Training	115,700	75,800	0
Supplies and Postage	100	0	0
Professional Services	100	700	0
Occupancy	1,600	2,000	0
Telecommunications	1,200	200	0
Other Outside Services	3,000	10,600	0
Other Expenditures	1,200	0	0
Expense Total	123,200	90,300	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
76700 Family Law Sub Committees			
Expense			
Personnel Expenses	1,100	0	0
Supplemental Staffing	0	2,400	0
Travel & Training	30,900	15,900	0
Supplies and Postage	3,700	1,200	0
Professional Services	1,500	1,200	0
Other Outside Services	2,600	4,900	0
Expense Total	39,800	25,600	0
Revenue			
Sections Member Dues	0	100	0
Other Revenues	72,900	31,000	0
Revenue Total	72,900	31,100	0
77001 Intel. Prop. Sections Admin.			
Expense			
Travel & Training	0	167,700	0
Supplies and Postage	0	24,000	0
Professional Services	0	13,800	0
Telecommunications	0	5,000	0
Other Outside Services	300	65,500	0
Buildings & Equipment	0	200	0
Other Expenditures	381,100	448,500	0
Expense Total	381,400	724,700	0
Revenue			
Sections Member Dues	637,000	632,700	0
Interest Income	4,600	5,000	0
Revenue Total	641,600	637,700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77200 Intel. Prop-Publication			
Expense			
Supplies and Postage	22,600	8,500	0
Professional Services	0	1,600	0
Other Outside Services	51,900	22,200	0
Expense Total	74,500	32,300	0
Revenue			
Other Revenues	0	11,300	0
Revenue Total	0	11,300	0
77300 Intel. Prop-Treatise			
Expense			
Supplies and Postage	0	62,300	0
Other Outside Services	5,400	0	0
Expense Total	5,400	62,300	0
Revenue			
Other Revenues	0	1,000	0
Revenue Total	0	1,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77401 Intel. Prop-Institute			
Expense			
Personnel Expenses	1,400	0	0
Supplemental Staffing	600	0	0
Travel & Training	58,400	200	0
Supplies and Postage	1,700	0	0
Professional Services	11,300	300	0
Other Outside Services	8,900	1,600	0
Other Expenditures	2,500	0	0
Expense Total	84,800	2,100	0
Revenue			
Other Revenues	71,200	139,500	0
Revenue Total	71,200	139,500	0
77402 Intel. Prop-Copyright			
Expense			
Personnel Expenses	400	0	0
Travel & Training	13,400	0	0
Professional Services	3,200	0	0
Other Outside Services	900	0	0
Expense Total	17,900	0	0
Revenue			
Other Revenues	16,100	0	0
Revenue Total	16,100	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77403 Intel. Prop-Online CLE			
Expense			
Other Outside Services	4,400	2,200	0
Expense Total	4,400	2,200	0
Revenue			
Other Revenues	105,000	95,000	0
Revenue Total	105,000	95,000	0
77404 Intel. Prop-Patent Office			
Expense			
Travel & Training	900	1,100	0
Professional Services	1,100	0	0
Other Outside Services	1,000	0	0
Expense Total	3,000	1,100	0
Revenue			
Other Revenues	9,300	0	0
Revenue Total	9,300	0	0
77405 Intel. Prop-IP & Internet			
Expense			
Supplemental Staffing	200	0	0
Travel & Training	5,300	0	0
Professional Services	300	0	0
Other Outside Services	2,300	11,400	0
Expense Total	8,100	11,400	0
Revenue			
Other Revenues	15,800	0	0
Revenue Total	15,800	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77406 Intel. Prop-Trademark			
Expense			
Travel & Training	3,800	1,200	0
Professional Services	1,600	0	0
Other Outside Services	400	0	0
Other Expenditures	500	0	0
Expense Total	6,300	1,200	0
Revenue			
Other Revenues	19,200	0	0
Revenue Total	19,200	0	0
77409 Intel. Prop Federal Circuit			
Expense			
Supplemental Staffing	0	400	0
Travel & Training	100	1,100	0
Professional Services	0	200	0
Other Outside Services	0	1,700	0
Expense Total	100	3,400	0
Revenue			
Other Revenues	0	10,200	0
Revenue Total	0	10,200	0
77411 Intel. Prop-Issue Entertainmnt			
Expense			
Travel & Training	0	16,800	0
Expense Total	0	16,800	0
77500 Intel. Prop. Annual Mtg			
Expense			
Travel & Training	5,000	0	0
Expense Total	5,000	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77600 Intel. Prop. ExCom Mtg			
Expense			
Travel & Training	96,600	57,900	0
Telecommunications	900	1,000	0
Other Outside Services	2,500	2,200	0
Other Expenditures	200	0	0
Expense Total	100,200	61,100	0
77807 Intel Prop Copyright Committee			
Expense			
Travel & Training	300	0	0
Other Expenditures	300	0	0
Expense Total	600	0	0
77809 Intel. Prop. Patents Committee			
Expense			
Travel & Training	200	0	0
Other Expenditures	600	0	0
Expense Total	800	0	0
77810 Intel. Prop. Trademark Cte			
Expense			
Travel & Training	200	0	0
Other Expenditures	200	0	0
Expense Total	400	0	0
77814 Intel. Prop. Wash DC Program			
Expense			
Travel & Training	8,900	9,100	0
Expense Total	8,900	9,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
77817 Intel. Prop. Trade Secrets			
Expense			
Travel & Training	300	0	0
Other Outside Services	100	0	0
Other Expenditures	300	0	0
Expense Total	700	0	0
77818 Intel. Prop Entertainment&Spor			
Expense			
Travel & Training	300	0	0
Other Expenditures	500	0	0
Expense Total	800	0	0
78001 Intl. Law Section Admin			
Expense			
Personnel Expenses	100	200	0
Travel & Training	100	25,500	0
Supplies and Postage	300	5,400	0
Professional Services	400	8,400	0
Telecommunications	300	500	0
Other Outside Services	400	7,000	0
Buildings & Equipment	0	200	0
Other Expenditures	65,300	76,800	0
Expense Total	66,900	124,000	0
Revenue			
Sections Member Dues	110,600	109,200	0
Interest Income	800	600	0
Revenue Total	111,400	109,800	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
78200 Int'l Law Journal			
Expense			
Supplies and Postage	3,000	0	0
Professional Services	6,000	1,500	0
Other Outside Services	8,800	0	0
Expense Total	17,800	1,500	0
78400 Int'l Law One Day Program			
Expense			
Personnel Expenses	400	0	0
Travel & Training	15,500	0	0
Supplies and Postage	900	0	0
Professional Services	14,200	100	0
Other Outside Services	2,300	0	0
Other Expenditures	1,400	0	0
Expense Total	34,700	100	0
Revenue			
Other Revenues	8,500	8,900	0
Revenue Total	8,500	8,900	0
78401 Int'l Law Multi-Day Program			
Expense			
Other Outside Services	100	0	0
Expense Total	100	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
78403 Int'l Law Online CLE			
Expense			
Other Outside Services	2,600	2,400	0
Expense Total	2,600	2,400	0
Revenue			
Other Revenues	34,500	31,600	0
Revenue Total	34,500	31,600	0
78500 Int't Law State Bar Annual Mtg			
Expense			
Travel & Training	600	0	0
Professional Services	1,500	0	0
Other Outside Services	200	0	0
Expense Total	2,300	0	0
Revenue			
Other Revenues	5,000	0	0
Revenue Total	5,000	0	0
78600 Int'l Law ExCom Meeting			
Expense			
Personnel Expenses	200	0	0
Travel & Training	49,900	21,000	0
Supplies and Postage	2,400	0	0
Professional Services	1,200	500	0
Telecommunications	300	200	0
Other Outside Services	800	5,400	0
Other Expenditures	3,700	0	0
Expense Total	58,500	27,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
78603 Int'l Law ExCom Retreat			
Expense			
Travel & Training	3,800	0	0
Expense Total	3,800	0	0
79001 Labor & Empl. Administration			
Expense			
Travel & Training	1,200	251,600	0
Supplies and Postage	0	27,200	0
Professional Services	5,000	32,200	0
Telecommunications	200	700	0
Other Outside Services	23,600	110,500	0
Buildings & Equipment	0	200	0
Other Expenditures	429,800	505,600	0
Expense Total	459,800	928,000	0
Revenue			
Sections Member Dues	708,300	717,400	0
Interest Income	5,100	5,800	0
Other Revenues	37,500	37,500	0
Revenue Total	750,900	760,700	0
79200 Labor & Empl. Newsletter			
Expense			
Supplies and Postage	19,600	9,500	0
Professional Services	11,800	5,500	0
Other Outside Services	37,000	16,100	0
Expense Total	68,400	31,100	0
Revenue			
Other Revenues	0	5,000	0
Revenue Total	0	5,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
79300 Labor & Empl. Publication			
Expense			
Supplies and Postage	0	3,300	0
Professional Services	19,500	19,500	0
Other Outside Services	0	5,700	0
Expense Total	19,500	28,500	0
Revenue			
Other Revenues	21,600	5,500	0
Revenue Total	21,600	5,500	0
79400 Labor & Empl. Programs			
Expense			
Personnel Expenses	400	0	0
Travel & Training	3,600	2,200	0
Supplies and Postage	900	3,000	0
Professional Services	400	0	0
Other Outside Services	1,700	1,900	0
Expense Total	7,000	7,100	0
Revenue			
Other Revenues	28,500	103,800	0
Revenue Total	28,500	103,800	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
79401 Labor & Empl. Section AN Mtg.			
Expense			
Personnel Expenses	1,100	0	0
Supplemental Staffing	0	300	0
Travel & Training	95,100	81,400	0
Supplies and Postage	6,400	5,600	0
Professional Services	6,100	1,200	0
Telecommunications	1,000	0	0
Other Outside Services	17,800	26,600	0
Other Expenditures	4,000	0	0
Expense Total	131,500	115,100	0
Revenue			
Other Revenues	122,900	86,600	0
Revenue Total	122,900	86,600	0
79402 Labor & Empl. Pub. Sector Conf			
Expense			
Supplemental Staffing	0	400	0
Travel & Training	37,500	46,400	0
Professional Services	0	1,100	0
Telecommunications	0	500	0
Other Outside Services	0	12,300	0
Other Expenditures	0	100	0
Expense Total	37,500	60,800	0
Revenue			
Other Revenues	0	48,000	0
Revenue Total	0	48,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
79403 Labor & Empl. Online CLE			
Expense			
Other Outside Services	1,400	800	0
Expense Total	1,400	800	0
Revenue			
Other Revenues	82,700	76,100	0
Revenue Total	82,700	76,100	0
79404 Labor & Empl. Wage & Hour Prog			
Expense			
Personnel Expenses	100	0	0
Travel & Training	37,700	0	0
Supplies and Postage	3,000	0	0
Professional Services	1,300	0	0
Other Outside Services	15,600	200	0
Other Expenditures	600	0	0
Expense Total	58,300	200	0
Revenue			
Other Revenues	51,700	0	0
Revenue Total	51,700	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
79405 Labor & Empl. New Lawyer Prog			
Expense			
Supplemental Staffing	0	400	0
Travel & Training	0	4,600	0
Supplies and Postage	3,100	0	0
Professional Services	0	1,700	0
Other Outside Services	2,500	500	0
Expense Total	5,600	7,200	0
Revenue			
Other Revenues	300	27,000	0
Revenue Total	300	27,000	0
79500 Labor & Empl. SB Annual Mtg.			
Expense			
Travel & Training	3,700	0	0
Professional Services	700	0	0
Expense Total	4,400	0	0
79600 Labor & Empl. ExCom Mtg.			
Expense			
Personnel Expenses	300	0	0
Travel & Training	72,600	47,400	0
Supplies and Postage	0	100	0
Professional Services	1,700	0	0
Occupancy	1,600	1,700	0
Telecommunications	700	800	0
Other Outside Services	1,600	0	0
Other Expenditures	2,100	0	0
Expense Total	80,600	50,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
80001 LPMT - Section Admin.			
Expense			
Travel & Training	0	15,500	0
Supplies and Postage	100	500	0
Telecommunications	500	1,000	0
Other Outside Services	100	600	0
Other Expenditures	56,200	67,300	0
Expense Total	56,900	84,900	0
Revenue			
Sections Member Dues	86,500	89,800	0
Interest Income	1,300	1,600	0
Other Revenues	0	9,000	0
Revenue Total	87,800	100,400	0
80403 LPMT - Online CLE			
Revenue			
Other Revenues	67,400	68,700	0
Revenue Total	67,400	68,700	0
80500 LPMT - SB Annual Mtg			
Expense			
Travel & Training	800	0	0
Supplies and Postage	100	0	0
Professional Services	1,300	0	0
Expense Total	2,200	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
80600 LPMT - ExCom Mtg			
Expense			
Personnel Expenses	300	0	0
Travel & Training	27,300	13,100	0
Professional Services	300	0	0
Telecommunications	300	400	0
Other Outside Services	700	1,400	0
Other Expenditures	2,500	0	0
Expense Total	31,400	14,900	0
Revenue			
Other Revenues	200	100	0
Revenue Total	200	100	0
81001 Lit.-Administration			
Expense			
Personnel Expenses	200	400	0
Supplemental Staffing	0	800	0
Travel & Training	0	162,300	0
Supplies and Postage	700	27,400	0
Professional Services	0	40,800	0
Telecommunications	700	3,800	0
Other Outside Services	1,200	144,400	0
Buildings & Equipment	0	200	0
Other Expenditures	502,000	590,600	0
Expense Total	504,800	970,700	0
Revenue			
Sections Member Dues	822,700	818,000	0
Interest Income	4,500	4,900	0
Revenue Total	827,200	822,900	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
81200 Lit.- CA Litigation Journal			
Expense			
Personnel Expenses	0	500	0
Supplies and Postage	11,300	10,900	0
Professional Services	14,700	28,400	0
Other Outside Services	87,300	25,800	0
Expense Total	113,300	65,600	0
81201 Lit.-Litigation update E-news			
Expense			
Professional Services	1,300	0	0
Expense Total	1,300	0	0
Revenue			
Other Revenues	0	1,500	0
Revenue Total	0	1,500	0
81300 Lit.-Litigation Review			
Expense			
Supplies and Postage	6,300	6,400	0
Other Outside Services	17,400	15,700	0
Expense Total	23,700	22,100	0

Cost Center/Department Name

Education

2016 Actual

2017 Projected

2018 Budget

81400 Lit.-Week in Legal London

Expense

Supplemental Staffing	0	100	0
Supplies and Postage	700	0	0
Professional Services	200	15,000	0
Other Outside Services	0	400	0
Expense Total	900	15,500	0

Revenue

Other Revenues	0	156,200	0
Revenue Total	0	156,200	0

81401 Lit.-Insurance Staff Counsel

Expense

Personnel Expenses	300	0	0
Travel & Training	1,100	0	0
Supplies and Postage	200	0	0
Professional Services	600	0	0
Other Outside Services	1,000	0	0
Expense Total	3,200	0	0

Revenue

Other Revenues	2,700	0	0
Revenue Total	2,700	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
81402 Lit.-Best Practices Program			
Expense			
Supplemental Staffing	200	1,900	0
Travel & Training	2,000	1,900	0
Supplies and Postage	1,100	2,400	0
Professional Services	600	0	0
Occupancy	0	1,000	0
Other Outside Services	1,100	1,500	0
Expense Total	5,000	8,700	0
Revenue			
Other Revenues	3,000	1,600	0
Revenue Total	3,000	1,600	0
81403 Lit.-Online CLE Programs			
Expense			
Other Outside Services	1,200	2,200	0
Expense Total	1,200	2,200	0
Revenue			
Other Revenues	33,000	52,400	0
Revenue Total	33,000	52,400	0
81406 Lit.-Stand alone CLE			
Expense			
Supplemental Staffing	200	0	0
Travel & Training	0	1,100	0
Other Outside Services	100	0	0
Expense Total	300	1,100	0
Revenue			
Other Revenues	3,500	0	0
Revenue Total	3,500	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
81500 Lit.-SB Annual Mtg			
Expense			
Travel & Training	3,300	500	0
Professional Services	600	700	0
Expense Total	3,900	1,200	0
81600 Lit.-ExCom Mtg			
Expense			
Supplemental Staffing	0	1,000	0
Travel & Training	59,200	20,400	0
Professional Services	1,700	3,000	0
Occupancy	1,200	3,400	0
Telecommunications	100	200	0
Other Outside Services	3,600	700	0
Other Expenditures	200	0	0
Expense Total	66,000	28,700	0
81700 Lit.-SubCommittees			
Expense			
Supplemental Staffing	0	500	0
Travel & Training	1,600	4,100	0
Professional Services	200	200	0
Telecommunications	0	100	0
Other Outside Services	800	0	0
Expense Total	2,600	4,900	0
Revenue			
Other Revenues	0	8,700	0
Revenue Total	0	8,700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
81800 Lit.-Trial Lawyer Hall of Fame			
Expense			
Travel & Training	0	1,000	0
Professional Services	600	0	0
Expense Total	600	1,000	0
82001 Public Law Section Admin			
Expense			
Travel & Training	0	51,800	0
Supplies and Postage	0	9,900	0
Professional Services	0	2,200	0
Telecommunications	0	2,200	0
Other Outside Services	300	16,900	0
Buildings & Equipment	0	200	0
Other Expenditures	97,800	115,200	0
Expense Total	98,100	198,400	0
Revenue			
Sections Member Dues	142,300	157,900	0
Interest Income	1,600	1,800	0
Other Revenues	200	0	0
Revenue Total	144,100	159,700	0
82200 Public Law Journal			
Expense			
Professional Services	300	1,300	0
Other Outside Services	6,400	9,600	0
Expense Total	6,700	10,900	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
82400 Public Law Programs			
Expense			
Personnel Expenses	800	0	0
Supplemental Staffing	300	700	0
Travel & Training	21,400	29,500	0
Supplies and Postage	200	2,600	0
Professional Services	4,300	3,700	0
Other Outside Services	2,800	3,900	0
Expense Total	29,800	40,400	0
Revenue			
Other Revenues	40,700	63,300	0
Revenue Total	40,700	63,300	0
82403 Public Law Online CLE			
Expense			
Other Outside Services	600	100	0
Expense Total	600	100	0
Revenue			
Other Revenues	31,600	28,700	0
Revenue Total	31,600	28,700	0
82500 Public Law SB Annual Meeting			
Expense			
Travel & Training	1,900	0	0
Professional Services	800	0	0
Expense Total	2,700	0	0

Cost Center/Department Name

Education

2016 Actual

2017 Projected

2018 Budget

82600 Public Law ExCom Meeting

Expense

Personnel Expenses	100	0	0
Travel & Training	25,400	14,900	0
Supplies and Postage	2,000	0	0
Professional Services	600	500	0
Telecommunications	300	400	0
Other Outside Services	2,500	5,800	0
Other Expenditures	200	0	0
Expense Total	31,100	21,600	0

Revenue

Other Revenues	500	0	0
Revenue Total	500	0	0

82700 PLOY

Expense

Travel & Training	6,300	200	0
Professional Services	4,700	200	0
Other Outside Services	2,500	1,300	0
Other Expenditures	2,100	0	0
Expense Total	15,600	1,700	0

Revenue

Other Revenues	3,000	6,500	0
Revenue Total	3,000	6,500	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
83001 Real Property - Sec Admin			
Expense			
Travel & Training	300	100,100	0
Supplies and Postage	2,400	21,500	0
Professional Services	200	-1,700	0
Telecommunications	600	800	0
Other Outside Services	2,600	31,600	0
Buildings & Equipment	0	200	0
Other Expenditures	360,900	424,500	0
Expense Total	367,000	577,000	0
Revenue			
Sections Member Dues	594,000	589,800	0
Interest Income	4,100	4,300	0
Revenue Total	598,100	594,100	0
83200 Real Property - Journal			
Expense			
Travel & Training	200	0	0
Supplies and Postage	16,500	8,100	0
Professional Services	1,700	1,700	0
Other Outside Services	50,900	31,000	0
Expense Total	69,300	40,800	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
83400 Real Property - Retreat			
Expense			
Personnel Expenses	2,000	800	0
Supplemental Staffing	0	1,000	0
Travel & Training	78,700	118,800	0
Supplies and Postage	6,700	200	0
Professional Services	22,500	24,700	0
Telecommunications	100	0	0
Other Outside Services	12,600	16,600	0
Other Expenditures	4,600	0	0
Expense Total	127,200	162,100	0
Revenue			
Other Revenues	107,700	146,000	0
Revenue Total	107,700	146,000	0
83401 Real Property - Boot Camp			
Revenue			
Other Revenues	0	1,200	0
Revenue Total	0	1,200	0
83402 Real Property - Subsection CLE			
Expense			
Travel & Training	12,400	2,300	0
Professional Services	2,900	500	0
Other Outside Services	1,300	100	0
Other Expenditures	1,000	0	0
Expense Total	17,600	2,900	0
Revenue			
Other Revenues	11,700	2,600	0
Revenue Total	11,700	2,600	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
83403 Real Property - Online CLE			
Expense			
Other Outside Services	400	9,000	0
Expense Total	400	9,000	0
Revenue			
Other Revenues	50,600	44,300	0
Revenue Total	50,600	44,300	0
83404 Real Property - REAL Symposium			
Expense			
Supplemental Staffing	0	300	0
Travel & Training	25,000	800	0
Supplies and Postage	0	1,200	0
Professional Services	600	600	0
Other Outside Services	7,600	9,300	0
Expense Total	33,200	12,200	0
Revenue			
Other Revenues	42,200	16,100	0
Revenue Total	42,200	16,100	0
83405 Real Property - Education			
Expense			
Personnel Expenses	300	0	0
Travel & Training	1,400	1,300	0
Professional Services	0	200	0
Other Outside Services	1,400	0	0
Expense Total	3,100	1,500	0
Revenue			
Other Revenues	3,500	0	0
Revenue Total	3,500	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
83500 Real Property - Annual Mtgs			
Expense			
Travel & Training	5,000	0	0
Professional Services	500	0	0
Expense Total	5,500	0	0
83600 Real Property - ExCom Mtgs			
Expense			
Travel & Training	82,400	39,000	0
Supplies and Postage	2,000	0	0
Professional Services	1,200	600	0
Telecommunications	100	200	0
Other Outside Services	600	4,200	0
Other Expenditures	2,100	0	0
Expense Total	88,400	44,000	0
83700 Real Property - Subscetion			
Expense			
Travel & Training	3,500	3,000	0
Professional Services	0	200	0
Expense Total	3,500	3,200	0
Revenue			
Other Revenues	2,300	1,700	0
Revenue Total	2,300	1,700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
84001 Solo-Section Admin			
Expense			
Travel & Training	100	35,700	0
Supplies and Postage	100	1,200	0
Professional Services	0	6,800	0
Other Outside Services	300	6,400	0
Other Expenditures	79,600	93,600	0
Expense Total	80,100	143,700	0
Interfund Transfer			
Interfund Transfers In	800	0	0
Interfund Transfer Total	800	0	0
Revenue			
Sections Member Dues	130,800	129,600	0
Interest Income	1,200	1,400	0
Other Revenues	2,400	12,500	0
Revenue Total	134,400	143,500	0
84200 Solo & Small Firm- Newsletter			
Expense			
Professional Services	0	2,900	0
Expense Total	0	2,900	0
84300 Solo - Big News			
Expense			
Supplies and Postage	2,400	3,200	0
Professional Services	6,100	6,300	0
Other Outside Services	7,500	6,500	0
Expense Total	16,000	16,000	0
Revenue			
Other Revenues	600	400	0
Revenue Total	600	400	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
84400 Solo - Programs			
Expense			
Travel & Training	0	100	0
Professional Services	400	0	0
Expense Total	400	100	0
84403 Solo - Online CLE			
Expense			
Other Outside Services	1,000	1,000	0
Expense Total	1,000	1,000	0
Revenue			
Other Revenues	49,900	63,800	0
Revenue Total	49,900	63,800	0
84410 Solo - Outreach Grant			
Expense			
Travel & Training	0	700	0
Supplies and Postage	1,400	0	0
Expense Total	1,400	700	0
Interfund Transfer			
Interfund Transfers Out	-400	-400	0
Interfund Transfer Total	-400	-400	0
Revenue			
Grants	10,000	0	0
Revenue Total	10,000	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
84500 Solo-SB Annual Mtg			
Expense			
Travel & Training	11,700	0	0
Other Outside Services	1,300	13,000	0
Other Expenditures	800	0	0
Expense Total	13,800	13,000	0
84600 Solo-ExCom Mtg			
Expense			
Travel & Training	31,200	12,600	0
Professional Services	700	0	0
Telecommunications	200	2,800	0
Other Outside Services	700	900	0
Other Expenditures	600	0	0
Expense Total	33,400	16,300	0
85001 Taxation Law- Sec Admin			
Expense			
Personnel Expenses	200	300	0
Supplemental Staffing	0	200	0
Travel & Training	0	187,200	0
Supplies and Postage	300	18,900	0
Professional Services	0	7,800	0
Telecommunications	500	500	0
Other Outside Services	1,100	31,600	0
Buildings & Equipment	0	200	0
Other Expenditures	187,000	237,300	0
Expense Total	189,100	484,000	0
Revenue			
Sections Member Dues	319,800	313,400	0
Interest Income	2,700	3,100	0
Other Revenues	100	94,000	0
Revenue Total	322,600	410,500	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
85200 California Tax Lawyer Journal			
Expense			
Supplies and Postage	6,400	7,000	0
Other Outside Services	19,600	38,300	0
Expense Total	26,000	45,300	0
Revenue			
Other Revenues	1,300	-22,100	0
Revenue Total	1,300	-22,100	0
85400 Tax AM & Cal Tax Policy Conf			
Expense			
Personnel Expenses	1,900	0	0
Supplemental Staffing	1,000	0	0
Travel & Training	149,400	400	0
Supplies and Postage	9,400	100	0
Professional Services	13,200	0	0
Other Outside Services	23,500	1,200	0
Other Expenditures	16,200	0	0
Expense Total	214,600	1,700	0
Revenue			
Other Revenues	266,400	97,000	0
Revenue Total	266,400	97,000	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
85401 Tax - Estate & Gift Tax Conf			
Expense			
Supplemental Staffing	0	400	0
Travel & Training	17,500	23,600	0
Supplies and Postage	3,500	1,400	0
Professional Services	2,400	2,200	0
Other Outside Services	4,100	3,600	0
Other Expenditures	4,400	0	0
Expense Total	31,900	31,200	0
Revenue			
Other Revenues	56,500	49,800	0
Revenue Total	56,500	49,800	0
85402 Income & "Other" Tax Program			
Expense			
Supplemental Staffing	1,000	800	0
Travel & Training	7,800	3,400	0
Professional Services	1,400	700	0
Other Outside Services	1,000	2,300	0
Expense Total	11,200	7,200	0
Revenue			
Other Revenues	18,700	15,300	0
Revenue Total	18,700	15,300	0
85403 Tax - Online CLE Programs			
Expense			
Other Outside Services	1,500	400	0
Expense Total	1,500	400	0
Revenue			
Other Revenues	32,600	28,100	0
Revenue Total	32,600	28,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
85404 Young Tax Lawyers Program			
Expense			
Supplemental Staffing	0	200	0
Travel & Training	2,400	4,300	0
Supplies and Postage	100	0	0
Professional Services	900	200	0
Other Outside Services	1,500	2,100	0
Other Expenditures	1,200	0	0
Expense Total	6,100	6,800	0
Revenue			
Other Revenues	11,500	7,600	0
Revenue Total	11,500	7,600	0
85500 Tax-SB Annual Mtg			
Expense			
Travel & Training	1,300	0	0
Professional Services	700	0	0
Expense Total	2,000	0	0
85600 Tax-ExCom Mtgs			
Expense			
Supplemental Staffing	0	1,300	0
Travel & Training	57,500	49,000	0
Professional Services	0	1,500	0
Other Outside Services	1,200	1,000	0
Other Expenditures	9,500	0	0
Expense Total	68,200	52,800	0
85700 Wash D.C. Delegation			
Expense			
Travel & Training	17,500	24,600	0
Expense Total	17,500	24,600	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
85701 Eagle Ldge W-State Tax Cte Con			
Expense			
Travel & Training	11,200	11,800	0
Expense Total	11,200	11,800	0
85703 Estate & Gift Tax Committee			
Expense			
Travel & Training	800	0	0
Expense Total	800	0	0
85706 Tax Procedure&Litigation Comm			
Expense			
Travel & Training	1,100	700	0
Expense Total	1,100	700	0
85708 Young Tax Lawyers Sacramento C			
Expense			
Travel & Training	200	300	0
Other Expenditures	100	0	0
Expense Total	300	300	0
85709 Young Tax Lawyers SF Chapter			
Expense			
Travel & Training	100	0	0
Expense Total	100	0	0
85710 Young Tax Lawyers LA Chapter			
Expense			
Travel & Training	0	200	0
Expense Total	0	200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
85711 Young Tax Lawyers San Diego C			
Expense			
Travel & Training	600	0	0
Expense Total	600	0	0
85712 YTL Silicon Valley Chapter			
Expense			
Travel & Training	200	100	0
Expense Total	200	100	0
85720 Sacramento Delegation			
Expense			
Travel & Training	800	1,200	0
Professional Services	100	0	0
Other Expenditures	700	0	0
Expense Total	1,600	1,200	0
Revenue			
Other Revenues	600	500	0
Revenue Total	600	500	0
85811 Taxation Law-State & Local Tax			
Expense			
Travel & Training	100	400	0
Expense Total	100	400	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
86001 Workers' Comp - Sec Admin			
Expense			
Travel & Training	1,600	116,100	0
Supplies and Postage	3,900	12,900	0
Professional Services	800	9,900	0
Telecommunications	200	1,300	0
Other Outside Services	1,200	24,700	0
Buildings & Equipment	0	200	0
Other Expenditures	171,400	201,600	0
Expense Total	179,100	366,700	0
Revenue			
Sections Member Dues	286,300	300,700	0
Interest Income	3,800	4,300	0
Revenue Total	290,100	305,000	0
86200 Workers' Comp Newsletter			
Expense			
Supplies and Postage	10,200	7,100	0
Professional Services	4,000	1,800	0
Other Outside Services	10,800	10,200	0
Expense Total	25,000	19,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
86400 Workers' Comp Spring Programs			
Expense			
Supplemental Staffing	0	600	0
Travel & Training	23,300	11,100	0
Supplies and Postage	1,500	1,600	0
Professional Services	1,000	300	0
Occupancy	3,100	5,900	0
Other Outside Services	4,800	2,300	0
Expense Total	33,700	21,800	0
Revenue			
Other Revenues	49,300	186,200	0
Revenue Total	49,300	186,200	0
86401 Workers' Comp Central Coast			
Expense			
Travel & Training	12,500	0	0
Professional Services	400	0	0
Other Outside Services	200	0	0
Expense Total	13,100	0	0
Revenue			
Other Revenues	16,000	0	0
Revenue Total	16,000	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
86402 Workers' Comp Summer Programs			
Expense			
Supplemental Staffing	400	0	0
Travel & Training	22,600	18,200	0
Supplies and Postage	1,300	1,500	0
Professional Services	1,200	700	0
Occupancy	2,100	0	0
Other Outside Services	5,700	1,900	0
Expense Total	33,300	22,300	0
Revenue			
Other Revenues	52,300	41,000	0
Revenue Total	52,300	41,000	0
86403 Workers' Comp Online CLE			
Expense			
Other Outside Services	1,600	2,500	0
Expense Total	1,600	2,500	0
Revenue			
Other Revenues	81,800	71,700	0
Revenue Total	81,800	71,700	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
86404 Workers' Comp Education			
Expense			
Personnel Expenses	800	0	0
Travel & Training	20,300	500	0
Supplies and Postage	1,400	1,400	0
Professional Services	2,300	0	0
Telecommunications	100	0	0
Other Outside Services	3,700	1,200	0
Expense Total	28,600	3,100	0
Revenue			
Other Revenues	35,100	16,000	0
Revenue Total	35,100	16,000	0
86405 Workers' Comp Fall Programs			
Expense			
Travel & Training	500	1,600	0
Expense Total	500	1,600	0
86500 Workers' Comp - SB Ann. Mtg			
Expense			
Travel & Training	35,900	2,200	0
Professional Services	2,400	0	0
Other Outside Services	1,100	700	0
Other Expenditures	2,700	0	0
Expense Total	42,100	2,900	0
Interfund Transfer			
Interfund Transfers Out	-400	0	0
Interfund Transfer Total	-400	0	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
86600 Workers' Comp - Exec. Comm Mtg			
Expense			
Travel & Training	60,000	24,900	0
Telecommunications	1,100	200	0
Other Outside Services	2,600	1,000	0
Other Expenditures	2,300	0	0
Expense Total	66,000	26,100	0
86700 Workers' Comp - Sub Ctee Mtg			
Expense			
Supplemental Staffing	300	500	0
Travel & Training	20,800	2,100	0
Supplies and Postage	1,300	4,000	0
Professional Services	1,000	300	0
Other Outside Services	4,000	6,900	0
Expense Total	27,400	13,800	0
Revenue			
Other Revenues	36,600	9,100	0
Revenue Total	36,600	9,100	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
87001 Council of SB Sections			
Expense			
Personnel Expenses	0	300	0
Travel & Training	32,100	45,200	0
Supplies and Postage	4,500	5,500	0
Telecommunications	1,000	2,800	0
Other Outside Services	9,700	12,500	0
Other Expenditures	-54,000	0	0
Expense Total	-6,700	66,300	0
Revenue			
Sections Member Dues	0	100	0
Interest Income	200	200	0
Revenue Total	200	300	0
88 Education Fund			
Expense			
Travel & Training	238,800	0	0
Other Expenditures	0	30,000	0
Expense Total	238,800	30,000	0
Interfund Transfer			
Interfund Transfers In	0	65,200	0
Interfund Transfers Out	-2,337,600	0	0
Interfund Transfer Total	-2,337,600	65,200	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
88001 Officewide Education			
Expense			
Personnel Expenses	122,200	7,100	0
Supplemental Staffing	500	0	0
Travel & Training	5,400	13,500	0
Supplies and Postage	1,800	20,300	0
Professional Services	63,600	0	0
Telecommunications	100	1,800	0
Other Outside Services	30,300	56,400	0
Computers & Software	0	100	0
Other Expenditures	200	1,700	0
Expense Total	224,100	100,900	0
Interfund Transfer			
Interfund Transfers In	400	400	0
Interfund Transfers Out	-32,000	0	0
Interfund Transfer Total	-31,600	400	0
Revenue			
Interest Income	11,600	10,200	0
Other Revenues	135,200	-39,500	0
Revenue Total	146,800	-29,300	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
88002 Solo Summit (Even Years)			
Expense			
Supplemental Staffing	600	0	0
Travel & Training	81,300	11,500	0
Supplies and Postage	8,900	0	0
Professional Services	15,700	0	0
Telecommunications	1,400	0	0
Other Outside Services	14,500	100	0
Other Expenditures	1,000	400	0
Expense Total	123,400	12,000	0
Interfund Transfer			
Interfund Transfers In	6,700	0	0
Interfund Transfer Total	6,700	0	0
Revenue			
Other Revenues	127,400	83,400	0
Revenue Total	127,400	83,400	0
89001 SEI			
Expense			
Supplies and Postage	0	7,200	0
Expense Total	0	7,200	0
Revenue			
Interest Income	0	-300	0
Revenue Total	0	-300	0

Cost Center/Department Name

<u>Education</u>	2016 Actual	2017 Projected	2018 Budget
89002 Solo Summit (Odd Years)			
Expense			
Travel & Training	0	16,000	0
Supplies and Postage	0	100	0
Telecommunications	0	1,500	0
Other Outside Services	0	14,800	0
Other Expenditures	0	500	0
Expense Total	0	32,900	0
Revenue			
Other Revenues	0	96,000	0
Revenue Total	0	96,000	0

Cost Center/Department Name

<u>Non-Departmental</u>	2016 Actual	2017 Projected	2018 Budget
10 General Fund OH Alloc BU			
Expense			
Personnel Expenses	448,300	2,366,500	1,564,100
Travel & Training	2,700	0	0
Supplies and Postage	0	3,000	0
Professional Services	2,500	0	0
Telecommunications	-207,400	-245,000	-245,000
Other Outside Services	0	2,200	0
Reimbursements	-700	0	0
Pension Expenses-GASB 68	4,987,600	0	0
Expense Total	5,233,000	2,126,700	1,319,100
Interfund Transfer			
Interfund Transfers In	1,416,400	39,300	0
Indirect Costs	2,268,300	2,456,500	2,574,500
Interfund Transfers Out	-1,000,000	-1,600,000	0
Interfund Transfer Total	2,684,700	895,800	2,574,500
Revenue			
Mandatory Dues	64,526,600	63,963,600	66,030,000
Administrative Fees	1,980,500	1,389,100	1,390,000
Penalties and Late Fees	1,942,500	1,972,200	1,976,000
Other Fees and Charges	200	0	0
Interest Income	227,300	210,800	150,000
Other Revenues	8,700	10,600	0
Revenue Total	68,685,800	67,546,300	69,546,000
15 Fixed Assets OH BU			
Expense			
Depreciation (Non-Expenditure)	456,700	0	0
Expense Total	456,700	0	0

Cost Center/Department Name

<u>Non-Departmental</u>	2016 Actual	2017 Projected	2018 Budget
15010 Gen. Fund Fixed Assets			
Expense			
Depreciation (Non-Expenditure)	350,000	0	0
Expense Total	350,000	0	0
15019 Tech. Fund Fixed Assets			
Expense			
Depreciation (Non-Expenditure)	354,700	0	0
Expense Total	354,700	0	0
15020 Admissions Fixed Assets			
Expense			
Depreciation (Non-Expenditure)	1,900	0	0
Expense Total	1,900	0	0
15023 Suppor Activities Fixed Assets			
Expense			
Depreciation (Non-Expenditure)	118,400	0	0
Expense Total	118,400	0	0
15026 Building Fund Fixed Assets			
Expense			
Depreciation (Non-Expenditure)	169,600	0	0
Expense Total	169,600	0	0

Cost Center/Department Name

<u>Non-Departmental</u>	2016 Actual	2017 Projected	2018 Budget
23 Support & Admin.- Asset BU			
Expense			
Personnel Expenses	231,100	473,000	494,100
Expense Total	231,100	473,000	494,100
Interfund Transfer			
Indirect Costs	22,534,500	25,021,400	25,614,200
Interfund Transfer Total	22,534,500	25,021,400	25,614,200
Revenue			
Interest Income	2,100	0	0
Revenue Total	2,100	0	0
25 Public Protection -Asset BU			
Revenue			
Interest Income	8,700	9,200	0
Revenue Total	8,700	9,200	0
31 Info Tech Special Fund - BU			
Interfund Transfer			
Interfund Transfers Out	0	0	-1,217,000
Interfund Transfer Total	0	0	-1,217,000
Revenue			
Interest Income	5,600	5,900	0
Revenue Total	5,600	5,900	0
34 Benefit Reverse Fund			
Revenue			
Interest Income	-7,000	0	0
Revenue Total	-7,000	0	0

Cost Center/Department Name**SF Tenant Improvement Fund****2016 Actual****2017 Projected****2018 Budget****38 SF Tenant Improvement Fund****Expense**

Other Outside Services

0

351,000

0

Debt Service

0

400,000

400,000

Expense Total**0****751,000****400,000****Revenue**

Interest Income

24,100

50,000

50,000

Revenue Total**24,100****50,000****50,000**

State Bar of California
Projected Reserve Balance by Fund

	12/31/2016 Reserve Bal	Projected 2017 Revenues	Projected 2017 Expenses	Indirect cost chargeback	Interfund Transfer	Projected 2017 surplus/(deficit)	Projected Reserve Bal 12/31/17	2018 Budgeted Revenues	2018 Budgeted Expenses	Indirec Costs	Interfund Transfer	2018 Budgeted Surplus/(Deficit)	Projected Reserve Bal 12/31/18	Reserve Level (%)
General Fund														
Administration & Discipline (10)	11,862,000	69,033,000	(51,309,000)	(18,885,000)	(1,600,000)	(2,761,000)	9,101,000	70,871,000	(56,105,000)	(20,873,000)		(6,107,000)	2,994,000	
Fixed Assets Fund (15)		-	-	-	-	-	-	-	-	-		-	-	
Legal Education and Development Fund (18)	7,934,000	1,983,000	(270,000)	(88,000)	-	1,625,000	9,559,000	475,000	(107,000)	(9,000)		359,000	9,918,000	
Public Protection Fund	1,900,000	9,000	-	-	-	9,000	1,909,000					-	1,909,000	
Benefit Reserve Fund	(914,000)	-	-	-	-	-	(914,000)					-	(914,000)	
Technology Fund (19)	3,851,000	18,000	(2,751,000)	(120,000)	400,000	(2,453,000)	1,398,000		(3,471,000)	(238,000)	1,217,000	(2,492,000)	(1,094,000)	
Support and Administration Fund (23)	96,000	5,000	(24,359,000)	25,021,000	(400,000)	267,000	363,000	5,000	(25,824,000)	25,614,000		(205,000)	158,000	
Building Fund (26)	4,291,000	1,634,000	(2,130,000)	1,235,000	-	739,000	5,030,000	1,795,000	(2,000,000)	1,160,000		955,000	5,985,000	
LA Facility Fund (35)	(4,948,000)	438,000	(850,000)	2,300,000	-	1,888,000	(3,060,000)	394,000	(762,000)	2,300,000		1,932,000	(1,128,000)	
Consolidated General Fund Total	24,072,000	73,120,000	(81,669,000)	9,463,000	(1,600,000)	(686,000)	23,386,000	73,540,000	(88,269,000)	7,954,000	1,217,000	(5,558,000)	17,828,000	22.2%
Restricted Fund Group														
Legislative Activities Fund (16)	552,000	165,000	(406,000)	(69,000)	-	(310,000)	242,000	777,000	(166,000)	(55,000)		556,000	798,000	361.1%
Elimination of Bias Fund (17)	470,000	105,000	(500,000)	(105,000)		(500,000)	(30,000)	110,000	(281,000)	(58,000)		(229,000)	(259,000)	-76.4%
Lawyer Assistance Program Fund (21)	2,988,000	2,138,000	(1,151,000)	(465,000)		522,000	3,510,000	2,127,000	(1,653,000)	(543,000)		(69,000)	3,441,000	156.7%
Legal Specialization Fund (24)	6,109,000	472,000	(1,533,000)	(802,000)		(1,863,000)	4,246,000	2,033,000	(4,434,000)	(884,000)	-	(3,285,000)	961,000	27.6%
Client Security Fund (27)	1,439,000	8,045,000	(6,671,000)	(580,000)	1,600,000	2,394,000	3,833,000	7,977,000	(6,828,000)	(583,000)		566,000	4,399,000	59.4%
Legal Services Trust Fund (28)	8,608,000	12,970,000	(14,366,000)	(750,000)	2,133,000	(13,000)	8,595,000	13,585,000	(15,662,000)	(701,000)		(2,778,000)	5,817,000	35.5%
Equal Access Fund (29)	1,753,000	19,660,000	(19,226,000)	(16,000)		418,000	2,171,000	26,108,000	(26,219,000)	(16,000)		(127,000)	2,044,000	NA
Justice Gap Fund (32)	1,659,000	911,000	-	(9,000)	(2,133,000)	(1,231,000)	428,000	911,000	-	(7,000)		904,000	1,332,000	NA
IT Special Assessment Fund	1,217,000	6,000	-	-	-	6,000	1,223,000	-	-	-	(1,217,000)	(1,217,000)	6,000	NA
Bank Settlement Fund (37)	44,103,000	207,000	(5,509,000)	(31,000)		(5,333,000)	38,770,000	150,000	(10,037,000)	(28,000)		(9,915,000)	28,855,000	NA
Restricted Fund Group Total	68,898,000	44,679,000	(49,362,000)	(2,827,000)	1,600,000	(5,910,000)	62,988,000	53,778,000	(65,280,000)	(2,875,000)	(1,217,000)	(15,594,000)	47,394,000	
Special Revenue Fund Group														
Grants Fund (12)	452,000	16,000	(43,000)	-	-	(27,000)	425,000	16,400	(34,000)			(17,600)	407,400	NA
Annual Meeting Fund (14)	(81,000)	65,000	(5,000)	-	-	60,000	(21,000)	-	-	-		-	(21,000)	NA
Admissions Fund (20)	4,158,000	21,582,000	(16,392,000)	(4,901,000)	-	289,000	4,447,000	21,214,000	(16,375,000)	(5,079,000)		(240,000)	4,207,000	19.6%
Sections Funds (70-89)	7,897,000	9,573,000	(7,938,000)	(1,735,000)	-	(100,000)	7,797,000	-	-	-		-	7,797,000	NA
Special Revenue Fund Group Total	12,426,000	31,236,000	(24,378,000)	(6,636,000)	-	222,000	12,648,000	21,230,400	(16,409,000)	(5,079,000)	-	(257,600)	12,390,400	
Grand Total:	108,380,000	149,085,000	(156,160,000)	-	-	(7,075,000)	101,305,000	148,598,400	(170,358,000)	-	-	(21,759,600)	77,612,400	
SF Tenant Improvement Fund (38)	2,984,000	50,000	(751,000)			(701,000)	2,283,000	50,000	(400,000)			(350,000)	1,933,000	

GENERAL FUND

Statements of Fund Condition

	2016 Actual*	2017 Projection*	2018 Budget*
Beginning Balance	72,918	75,132	74,465
<u>Revenues</u>			
Mandatory Dues	64,532	63,967	66,033
Insurance Commissions	2,153	1,852	474
Administrative Fees	2,496	2,060	1,959
Penalties and Late Fees	2,331	2,404	2,357
Lease Revenues	1,935	2,000	2,166
Other Fees and Charges	209	185	185
Interest Income	273	290	170
Other Revenues	458	363	195
Total Revenues	74,387	73,121	73,539
<u>Expenses</u>			
Personnel Expenses	56,761	63,159	70,778
Supplemental Staffing	2,157	1,199	806
Travel & Training	1,120	1,193	1,194
Supplies and Postage	1,251	1,205	1,146
Professional Services	2,011	2,084	1,376
Occupancy	4,855	5,066	5,474
Telecommunications	267	236	244
Other Outside Services	2,184	1,850	1,538
Computers & Software	1,393	3,352	3,161
Buildings & Equipment	1,373	2,449	2,755
Other Expenditures	2	3	17
Debt Service	883	850	762
Depreciation (Non-Expenditure)	3,844	0	0
Reimbursements	-1,080	-1,000	-1,000
Pension Expenses-GASB 68	4,988	0	0
Total Expenses	82,009	81,646	88,251
<u>Interfund Transactions</u>			
Interfund Transfers In	2,417	440	1,217
Indirect Costs	8,475	9,464	7,952
Interfund Transfers Out	-1,056	-2,046	0
Total Interfund Transactions	9,836	7,858	9,169
Ending Balance	75,132	74,465	68,922

* \$ thousands.

Statements of Fund Condition

Grants Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	375	453	425
<u>Revenues</u>			
Grants	90	16	16
Other Revenues	28	0	0
Total Revenues	118	16	16
<u>Expenses</u>			
Personnel Expenses	3	2	2
Travel & Training	19	6	11
Supplies and Postage	0	1	1
Professional Services	8	15	0
Legal Services Grants	10	20	20
Total Expenses	40	44	34
Ending Balance	453	425	407

* \$ thousands.

Annual Meeting Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	-70	-85	-25
<u>Revenues</u>			
Other Fees and Charges	474	0	0
Interest Income	4	0	0
Other Revenues	205	65	0
Total Revenues	683	65	0
<u>Expenses</u>			
Personnel Expenses	257	0	0
Supplemental Staffing	14	0	0
Travel & Training	146	0	0
Supplies and Postage	47	0	0
Professional Services	62	5	0
Telecommunications	5	0	0
Other Outside Services	79	0	0
Other Expenditures	1	0	0
Total Expenses	611	5	0
<u>Interfund Transactions</u>			
Interfund Transfers In	14	0	0
Indirect Costs	-101	0	0
Total Interfund Transactions	-87	0	0
Ending Balance	-85	-25	-25

* \$ thousands.

Legislative Activities Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	714	545	235
<u>Revenues</u>			
Voluntary Dues & Donations	781	162	775
Interest Income	4	3	2
Total Revenues	785	165	777
<u>Expenses</u>			
Personnel Expenses	329	186	153
Travel & Training	26	0	0
Supplies and Postage	4	9	9
Professional Services	178	209	0
Telecommunications	2	2	2
Other Outside Services	1	0	0
Total Expenses	540	406	164
<u>Interfund Transactions</u>			
Indirect Costs	6	-69	-55
Interfund Transfers Out	-420	0	0
Total Interfund Transactions	-414	-69	-55
Ending Balance	545	235	793

* \$ thousands.

Elimination of Bias and Bar Relations Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	599	465	-30
<u>Revenues</u>			
Voluntary Dues & Donations	801	93	100
Administrative Fees	0	6	6
Interest Income	4	2	0
Other Revenues	9	4	4
Total Revenues	814	105	110
<u>Expenses</u>			
Personnel Expenses	641	428	201
Supplemental Staffing	1	0	0
Travel & Training	78	40	46
Supplies and Postage	15	10	12
Professional Services	9	6	0
Occupancy	2	2	2
Telecommunications	6	3	2
Other Outside Services	24	6	14
Total Expenses	776	495	277
<u>Interfund Transactions</u>			
Interfund Transfers In	89	0	0
Indirect Costs	-261	-105	-58
Total Interfund Transactions	-172	-105	-58
Ending Balance	465	-30	-255

* \$ thousands.

Admissions Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	3,977	4,131	4,424
<u>Revenues</u>			
Administrative Fees	743	973	973
Penalties and Late Fees	465	500	491
Student Registration Fees	1,160	1,195	1,195
Exam Fees	13,729	14,484	14,120
Moral Character Fees	3,946	4,124	4,124
Other Fees and Charges	250	250	257
Interest Income	46	56	56
Other Revenues	125	0	0
Total Revenues	20,464	21,582	21,216
<u>Expenses</u>			
Personnel Expenses	6,292	6,534	7,394
Supplemental Staffing	633	558	545
Travel & Training	374	432	418
Supplies and Postage	320	373	340
Professional Services	400	580	760
Exam & Software Licensing	1,570	1,589	1,563
Exam Room Rental	1,763	1,850	1,345
Exam Proctors	1,632	1,479	1,426
Exam Graders	859	828	777
Occupancy	188	174	135
Telecommunications	88	87	82
Other Outside Services	1,785	1,882	1,556
Buildings & Equipment	3	10	11
Other Expenditures	8	13	21
Total Expenses	15,915	16,389	16,373
<u>Interfund Transactions</u>			
Interfund Transfers In	0	1	0
Indirect Costs	-4,395	-4,901	-5,079
Total Interfund Transactions	-4,395	-4,900	-5,079
Ending Balance	4,131	4,424	4,188

* \$ thousands.

Lawyer Assistance Program Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	2,233	2,984	3,506
<u>Revenues</u>			
Mandatory Dues	2,047	2,092	2,107
Interest Income	10	20	20
Other Revenues	0	26	0
Total Revenues	2,057	2,138	2,127
<u>Expenses</u>			
Personnel Expenses	921	866	1,206
Travel & Training	81	76	81
Supplies and Postage	3	6	6
Professional Services	89	178	334
Occupancy	1	3	3
Telecommunications	16	16	16
Other Outside Services	13	6	6
Other Expenditures	0	1	1
Total Expenses	1,124	1,152	1,653
<u>Interfund Transactions</u>			
Interfund Transfers In	239	1	0
Indirect Costs	-419	-465	-543
Interfund Transfers Out	-2	0	0
Total Interfund Transactions	-182	-464	-543
Ending Balance	2,984	3,506	3,437

* \$ thousands.

Legal Specialization Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	5,414	6,106	4,244
<u>Revenues</u>			
Administrative Fees	1,991	253	1,941
Exam Fees	91	175	48
Other Fees and Charges	11	12	12
Interest Income	30	28	28
Other Revenues	4	3	3
Total Revenues	2,127	471	2,032
<u>Expenses</u>			
Personnel Expenses	728	746	907
Supplemental Staffing	7	30	15
Travel & Training	95	183	159
Supplies and Postage	17	26	26
Professional Services	12	84	2,594
Exam & Software Licensing	0	38	38
Exam Room Rental	0	75	75
Exam Proctors	0	35	0
Occupancy	0	4	0
Telecommunications	7	10	10
Other Outside Services	21	246	306
Computers & Software	13	35	285
Buildings & Equipment	0	15	15
Other Expenditures	3	4	4
Total Expenses	903	1,531	4,434
<u>Interfund Transactions</u>			
Indirect Costs	-530	-802	-883
Interfund Transfers Out	-2	0	0
Total Interfund Transactions	-532	-802	-883
Ending Balance	6,106	4,244	959

* \$ thousands.

Client Security Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	2,200	1,428	3,825
<u>Revenues</u>			
Mandatory Dues	7,787	7,995	7,927
Interest Income	30	34	34
Other Revenues	15	15	15
Total Revenues	7,832	8,044	7,976
<u>Expenses</u>			
Personnel Expenses	1,214	1,257	1,458
Supplemental Staffing	11	43	5
Travel & Training	6	14	13
Supplies and Postage	17	18	18
Telecommunications	10	10	10
Other Outside Services	11	17	12
CSF Payments	8,008	6,000	6,000
Computers & Software	2	1	1
Other Expenditures	-135	-149	-149
Reimbursements	-755	-540	-540
Total Expenses	8,389	6,671	6,828
<u>Interfund Transactions</u>			
Interfund Transfers In	424	1,605	0
Indirect Costs	-638	-580	-583
Interfund Transfers Out	-1	-1	0
Total Interfund Transactions	-215	1,024	-583
Ending Balance	1,428	3,825	4,390

* \$ thousands.

Legal Services Trust Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	12,360	8,599	8,588
<u>Revenues</u>			
Voluntary Dues & Donations	6,333	6,750	6,750
Grants	0	70	0
IOLTA	6,439	6,000	6,700
Interest Income	53	50	60
Other Revenues	75	100	75
Total Revenues	12,900	12,970	13,585
<u>Expenses</u>			
Personnel Expenses	1,039	1,288	1,264
Supplemental Staffing	15	0	5
Travel & Training	16	22	21
Supplies and Postage	13	11	23
Professional Services	28	21	34
Telecommunications	12	12	12
Legal Services Grants	15,221	12,952	14,240
Computers & Software	17	56	56
Buildings & Equipment	1	1	2
Other Expenditures	-258	1	4
Reimbursements	-67	0	0
Total Expenses	16,037	14,364	15,661
<u>Interfund Transactions</u>			
Interfund Transfers In	0	2,133	0
Indirect Costs	-624	-750	-701
Total Interfund Transactions	-624	1,383	-701
Ending Balance	8,599	8,588	5,811

* \$ thousands.

Equal Access Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	161	1,754	2,173
<u>Revenues</u>			
Administrative Fees	458	460	508
Grants	16,442	19,192	25,600
Interest Income	2	8	0
Total Revenues	16,902	19,660	26,108
<u>Expenses</u>			
Supplies and Postage	0	1	0
Professional Services	199	210	210
Legal Services Grants	14,837	19,014	26,009
Other Expenditures	259	0	0
Total Expenses	15,295	19,225	26,219
<u>Interfund Transactions</u>			
Indirect Costs	-14	-16	-16
Total Interfund Transactions	-14	-16	-16
Ending Balance	1,754	2,173	2,046
Info Tech Special Access Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	1,211	1,217	1,223
<u>Revenues</u>			
Interest Income	6	6	0
Total Revenues	6	6	0
<u>Interfund Transactions</u>			
Interfund Transfers Out	0	0	-1,217
Total Interfund Transactions	0	0	-1,217
Ending Balance	1,217	1,223	6

* \$ thousands.

Justice Gap Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	512	1,659	428
<u>Revenues</u>			
Voluntary Dues & Donations	1,161	900	900
Interest Income	4	11	11
Total Revenues	1,165	911	911
<u>Interfund Transactions</u>			
Indirect Costs	-18	-9	-7
Interfund Transfers Out	0	-2,133	0
Total Interfund Transactions	-18	-2,142	-7
Ending Balance	1,659	428	1,332
Bank Settlement Fund	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	0	44,102	38,771
<u>Revenues</u>			
Interest Income	155	200	150
Other Revenues	44,779	7	0
Total Revenues	44,934	207	150
<u>Expenses</u>			
Personnel Expenses	80	69	58
Travel & Training	6	11	4
Supplies and Postage	0	1	3
Telecommunications	0	2	2
Legal Services Grants	740	5,414	9,958
Computers & Software	0	10	10
Total Expenses	826	5,507	10,035
<u>Interfund Transactions</u>			
Indirect Costs	-6	-31	-28
Total Interfund Transactions	-6	-31	-28
Ending Balance	44,102	38,771	28,858

* \$ thousands.

Sections Funds	2016 Actual*	2017 Projected*	2018 Budget*
Beginning Balance	8,593	7,924	7,856
<u>Revenues</u>			
Sections Member Dues	6,117	6,134	0
Other Fees and Charges	0	10	0
Grants	20	0	0
Interest Income	55	64	0
Other Revenues	3,025	3,365	0
Total Revenues	9,217	9,573	0
<u>Expenses</u>			
Personnel Expenses	2,144	2,089	0
Supplemental Staffing	32	105	0
Travel & Training	2,741	3,179	0
Supplies and Postage	263	487	0
Professional Services	459	489	0
Occupancy	8	12	0
Telecommunications	53	82	0
Other Outside Services	839	1,350	0
Buildings & Equipment	3	4	0
Other Expenditures	170	109	0
Total Expenses	6,712	7,906	0
<u>Interfund Transactions</u>			
Interfund Transfers In	670	68	0
Indirect Costs	-1,473	-1,735	0
Interfund Transfers Out	-2,371	-68	0
Total Interfund Transactions	-3,174	-1,735	0
Ending Balance	7,924	7,856	7,856

* \$ thousands.

State Bar of California 2018 Preliminary Budget
Indirect Cost Allocation Summary (with 1.7 Million Sections Overhead Credit)

<u>Fund</u>	(Adopted) 2017 Budget	(Amendment) 2017 Budget	Total 2017 Amended	2017 Actual Indirect Costs	2017 Actual Indirect	Preliminary		2017 vs 2018	2017 vs 2018
	<u>Indirect Costs</u>	<u>Indirect Costs</u>	<u>Budget Indirect</u>	<u>by \$</u>	<u>Costs by %</u>	<u>2018 Budget Indirect Costs</u>	<u>2018 Budget Indirect</u>	<u>Budget Changes</u>	<u>Budget</u>
			(A)	(B)		(C)		(C) - (A)	Changes by %
Consolidated General Fund	22,340,098	921,707	23,261,805	23,261,805	71.1%	25,182,680	76.0%	1,920,875	4.9%
Admissions	4,693,852	207,525	4,901,377	4,901,377	15.0%	5,079,525	15.3%	178,148	0.4%
Sections	1,655,383	79,240	1,734,623	1,734,623	5.3%	-	0.0%	(1,734,623)	-5.3%
Legislative Activities	66,320	2,982	69,302	69,302	0.2%	55,458	0.2%	(13,844)	0.0%
EOB/Bar Relations	100,125	5,287	105,412	105,412	0.3%	58,359	0.2%	(47,053)	-0.1%
Lawyers Assistance Program	448,177	16,280	464,457	464,457	1.4%	543,386	1.6%	78,929	0.2%
Legal Specialization	763,614	38,715	802,329	802,329	2.5%	883,419	2.7%	81,090	0.2%
Client Security	563,793	16,390	580,183	580,183	1.8%	582,493	1.8%	2,310	0.0%
Legal Service Trust Fund	718,185	31,488	749,673	749,673	2.3%	701,121	2.1%	(48,552)	-0.2%
Equal Access Fund	15,243	903	16,146	16,146	0.0%	16,009	0.0%	(137)	0.0%
Justice GAP	9,226	-	9,226	9,226	0.0%	7,211	0.0%	(2,015)	0.0%
Bank Settlement Fund	29,682	1,524	31,206	31,206	0.1%	27,591	0.1%	(3,615)	0.0%
Indirect Cost Pool:	31,403,698	1,322,041	32,725,739	32,725,739	100.0%	33,137,252	100.0%	411,513	0.0%
Indirect Cost Pool:									
General Counsel	4,405,850	(30,942)	4,374,908	4,374,908	13.4%	4,322,483	13.0%	(52,425)	-0.3%
Finance	2,516,047	150,000	2,666,047	2,666,047	8.1%	2,491,511	7.5%	(174,536)	-0.6%
Member Billing	1,383,824	-	1,383,824	1,383,824	4.2%	739,108	2.2%	(644,716)	-2.0%
HR	1,779,382	-	1,779,382	1,779,382	5.4%	2,057,143	6.2%	277,761	0.8%
General Services LA	4,649,033	140,000	4,789,033	4,789,033	14.6%	5,079,683	15.3%	290,650	0.7%
General Services SF	5,298,196	29,583	5,327,779	5,327,779	16.3%	5,671,091	17.1%	343,312	0.8%
Building - Capital improvement	986,000	249,400	1,235,400	1,235,400	3.8%	1,160,000	3.5%	(75,400)	-0.3%
IT	6,448,838	-	6,448,838	6,448,838	19.7%	6,966,487	21.0%	517,649	1.3%
Oracle ERP System Upgrade	-	700,000	700,000	700,000	2.1%	475,000	1.4%	(225,000)	-0.7%
Executive Direct/BOT/Election, etc	3,384,932	84,000	3,468,932	3,468,932	10.6%	3,588,061	10.8%	119,129	0.2%
Non Departmental	551,596	-	551,596	551,596	1.7%	586,685	1.8%	35,089	0.1%
	31,403,698	1,322,041	32,725,739	32,725,739	100.0%	33,137,252	100.0%	411,513	0.0%

<u>Fund</u>	2018 Budget Indirect Costs	2018 Budget Indirect Costs	Apply Sections Credit	GF picks up Sections Credit	Net Sections Credit Allocation	Indirect Cost After Sections Credit
	<u>by \$</u>	<u>by %</u>				
Consolidated General Fund	24,743,183	74.7%	(1,295,503)	1,735,000	439,497	25,182,680
Admissions	5,360,173	16.2%	(280,648)		(280,648)	5,079,525
Sections	-	0.0%	-		-	-
Legislative Activities	58,522	0.2%	(3,064)		(3,064)	55,458
EOB/Bar Relations	61,583	0.2%	(3,224)		(3,224)	58,359
Lawyers Assistance Program	573,409	1.7%	(30,023)		(30,023)	543,386
Legal Specialization	932,229	2.8%	(48,810)		(48,810)	883,419
Client Security	614,676	1.9%	(32,183)		(32,183)	582,493
Legal Service Trust Fund	739,859	2.2%	(38,738)		(38,738)	701,121
Equal Access Fund	16,894	0.1%	(885)		(885)	16,009
Justice GAP	7,609	0.0%	(398)		(398)	7,211
Bank Settlement Fund	29,115	0.1%	(1,524)		(1,524)	27,591
Indirect Cost Pool:	33,137,252	100.0%	(1,735,000)	1,735,000	-	33,137,252