

State Bar of California

Monthly Financial Results - Admissions

December 2018

ATTACHMENT A

Line Item	Account Description	December Budget	December Actual	December Variance Fav/(Unfav)	December YTD Budget	December YTD Actual	December YTD Variance Fav/(Unfav)	December YTD % Variance Fav/(Unfav)	2018 Annual Budget	Budget Balance	2018 Annual Projection	Projected Savings Fav/(Unfav)	2017 Annual Budget	2017 Annual Actual
Admissions														
24001 Legal Specialization														
Revenue														
33010	Specialist Fees					1,200	1,200			(1,200)	1,200	1,200		
33020	Specialist Annual Fees		17,560	17,560	1,728,400	1,820,698	92,298	5%	1,728,400	(92,298)	1,820,698	92,298		470
33040	Recertification Fees	13,329	11,668	(1,661)	200,000	275,308	75,308	38%	200,000	(75,308)	275,308	75,308	240,000	279,850
33200	Application Fees					2,100	2,100			(2,100)	2,100	2,100	100,000	206,100
33210	Applic. Filing Fees	2,400	3,961	1,561	48,000	103,104	55,104	115%	48,000	(55,104)	103,104	55,104	40,000	55,050
33260	Late Applic. Filing Fees									-	-	-		100
33270	CTC Renewal Fees				11,800	11,051	(749)	(6%)	11,800	749	11,051	(749)	8,200	12,775
33271	CTC Accreditation Fee					50	50			(50)	50	50		
34510	Investment Income	2,350		(2,350)	28,200	(243)	(28,443)	(101%)	28,200	28,443	(243)	(28,443)	26,300	40,557
35720	MCLE Provider Fees	100		(100)	1,200	1,440	240	20%	1,200	(240)	1,440	240	900	1,500
35730	MCLE Provider Renewal Fees	500		(500)	5,900	7,377	1,477	25%	5,900	(1,477)	7,377	1,477	5,900	5,175
35740	MCLE Activity Fees	500	88	(412)	6,200	3,796	(2,404)	(39%)	6,200	2,404	3,796	(2,404)	6,200	5,250
39520	Sales of Pamphlets	225	(22)	(247)	2,800	1,365	(1,435)	(51%)	2,800	1,435	1,365	(1,435)	2,800	1,677
Total Revenue		19,404	33,254	13,850	2,032,500	2,227,246	194,746	10%	2,032,500	(194,746)	2,227,246	194,746	430,300	608,504
Expense														
40110	Salaries - Regular	48,100	27,720	20,380	625,800	504,569	121,231	19%	625,800	121,231	504,569	121,231	583,600	500,675

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40115	Salaries - Special									-	-	-		1,185
40130	Salaries - Overtime	1,250		1,250	15,000	3,970	11,030	74%	15,000	11,030	3,970	11,030	15,000	11,488
40140	Payroll Tax Allocation	3,700	3,253	447	47,900	42,002	5,898	12%	47,900	5,898	42,002	5,898	44,600	39,985
40150	Fringe Allocation	13,200	16,876	(3,676)	171,500	144,615	26,885	16%	171,500	26,885	144,615	26,885	163,000	149,825
40160	Temporary Outside Help		19,927	(19,927)		77,451	(77,451)			(77,451)	77,451	(77,451)	15,000	31,213
40180	Dues & Membership				1,000	1,316	(316)	(32%)	1,000	(316)	1,316	(316)	1,000	
40200	Rideshare Program Reimburs	1,000	400	600	12,000	8,959	3,041	25%	12,000	3,041	8,959	3,041	9,500	9,629
40220	Seminars and Training				1,800	395	1,405	78%	1,800	1,405	395	1,405	1,800	2,689
40280	Proctors-October FYLSX									-	-	-	35,000	46,789
40300	OPEB/ARC Expenses	13,600	1,515	12,085	13,600	18,182	(4,582)	(34%)	13,600	(4,582)	18,182	(4,582)		
40510	Travel - Staff		12	(12)	35,000	11,864	23,136	66%	35,000	23,136	11,864	23,136	35,000	11,942
40520	Travel - Exam				11,000		11,000	100%	11,000	11,000	-	11,000	11,000	10,438
40530	Travel - Others AC		1,894	(1,894)	60,000	17,851	42,149	70%	60,000	42,149	17,851	42,149	60,000	52,619
40550	Travel - CBLS		1,221	(1,221)	39,000	16,653	22,347	57%	39,000	22,347	16,653	22,347	39,000	48,267
40590	Catering		245	(245)	11,600	3,902	7,698	66%	11,600	7,698	3,902	7,698	36,000	17,050
41010	Books and Publications	1,200		1,200	1,200		1,200	100%	1,200	1,200	-	1,200	1,200	
41020	Postage	1,000	1,311	(311)	15,000	8,859	6,141	41%	15,000	6,141	8,859	6,141	15,000	8,748
41030	Stationery and Office Supplies	336		336	3,000	3,263	(263)	(9%)	3,000	(263)	3,263	(263)	3,000	9,339
41050	Telephone	625	522	103	7,500	6,673	827	11%	7,500	827	6,673	827	7,500	7,254
41100	Telephone October - FYLSX				2,200		2,200	100%	2,200	2,200	-	2,200	2,200	1,406
41510	Computer Software Purchase	500,000		500,000	755,000	360	754,640	100%	755,000	754,640	360	754,640	505,000	40,000
41520	Computer Supplies				300		300	100%	300	300	-	300	300	154
41530	Equipment - Hardware Purch.	30,000		30,000	30,000		30,000	100%	30,000	30,000	-	30,000	30,000	
41540	Equipment - Hardware Purcha	400		400	400	426	(26)	(7%)	400	(26)	426	(26)		426
42060	Exam. Room Rental-Oct FYLSX				75,000		75,000	100%	75,000	75,000	-	75,000	75,000	89,336
42190	Repairs and Maintenance- Bui									-	-	-		1,800
42230	Elect.-October FYLSX									-	-	-	25,000	37,498
42300	Security Guard - October FYLS									-	-	-	4,500	4,971
42560	In House Copier Usages Alloc.	400	748	(348)	6,800	11,177	(4,377)	(64%)	6,800	(4,377)	11,177	(4,377)	6,800	10,383
42600	Printing supplies		171	(171)		797	(797)			(797)	797	(797)		1,302
42720	Equipment Purchase-Non-Cap	15,000		15,000	15,000		15,000	100%	15,000	15,000	-	15,000	15,000	13,878
42730	Equipment Rental									-	-	-	15,000	17,383
43510	Professional Services	139,475	709,420	(569,945)	1,394,300	1,025,349	368,951	26%	1,394,300	368,951	1,025,349	368,951	2,507,000	34,640
43740	Laptop License				37,100		37,100	100%	37,100	37,100	-	37,100	37,100	
43750	Laptop Fee-Onsite Support				600		600	100%	600	600	-	600	600	
43970	Graders	100,500		100,500	175,500		175,500	100%	175,500	175,500	-	175,500	175,500	
44040	Publicity	8,500		8,500	118,500	485	118,015	100%	118,500	118,015	485	118,015	118,500	13,860
44120	Outside Printing				100	1,435	(1,335)	(1335%)	100	(1,335)	1,435	(1,335)	100	9,351
44560	Outside services-others				100		100	100%	100	100	-	100	100	212
44580	Delivery Services		17	(17)	5,600	229	5,371	96%	5,600	5,371	229	5,371	5,600	8,163

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44620	Document Destruction				500		500	100%	500	500	-	500	500	
45070	Bank Processing Fees	465	285	180	5,600	4,974	626	11%	5,600	626	4,974	626	3,500	9,087
47210	Interfund Allocation - SF	71,060	70,552	508	847,146	846,667	479	-	846,640	(27)	846,667	(27)		
47250	In House Printing Service	100		100	4,400		4,400	100%	4,400	4,400	-	4,400	4,400	1,517
49710	Interfund Transaction-Expens					383	(383)			(383)	383	(383)		372
Total Expense		949,911	856,088	93,823	4,546,046	2,762,805	1,783,241	39%	4,545,540	1,782,735	2,762,805	1,782,735	4,607,900	1,254,873
Legal Specialization Surplus/(Deficit)		(930,507)	(822,833)	107,674	(2,513,546)	(535,559)	1,977,987	79%	(2,513,040)	(1,977,481)	(535,559)	1,977,481	(4,177,600)	(646,368)

24 Legal Specialization -Asset BU

Revenue

34510	Investment Income					81,069	81,069			(81,069)	81,069	81,069		
39600.20	Transfer In From Admis. Fu				100,000	100,000			100,000	-	100,000	-		
Total Revenue					100,000	181,069	81,069	81%	100,000	(81,069)	181,069	81,069		

Expense

40300	OPEB/ARC Expenses	(12,467)		(12,467)						-	-	-		17,857
47210	Interfund Allocation - SF	75	73	2	908	931	(23)	(2%)	903	(28)	931	(28)	802,335	802,329
49600.20	Trsf Out To Admissions				1,000,000	1,000,000			1,000,000	-	1,000,000	-	1,000,000	
Total Expense		(12,392)	73	(12,465)	1,000,908	1,000,931	(23)	-	1,000,903	(28)	1,000,931	(28)	1,802,335	820,186
Legal Specialization -Asset BU Surplus		12,392	(73)	(12,465)	(900,908)	(819,861)	81,047	9%	(900,903)	(81,042)	(819,861)	81,042		(820,186)