

COMMITTEE OF BAR EXAMINERS OPEN SESSION AGENDA ITEM

AGENDA ITEM: August 2013 – O-300
DATE: August 5, 2013
TO: Subcommittee on Operations and Management
FROM: Greg Shin - Director, Operations and Management
SUBJECT: JUNE 2013 YTD FINANCIAL ANALYSIS REPORT

The following is a summary of the year-to-date (YTD) revenue and expense figures for the Admissions Fund:

	YTD thru 6/30/2013		
	Actual	Budget	Variance to Budget
Revenues	\$17,150,334	\$9,648,402	\$7,501,932
Expenses	\$8,639,922	\$9,701,474	\$1,061,552

These variances are due primarily to the way the State Bar allocates the funds, which is to equally distribute the annual budget over twelve months.

The activities associated with the Admissions Fund, however, occur unevenly throughout the course of the year and revenues are recognized based on examination deadlines. Similarly, expenses are recognized as they are paid which typically occur following administration of each examination.

Below is a summary 2013 and 2012 YTD expenses for key functions within Admissions.

Sections	2013 YTD	2012 YTD
	Actual	Actual
Admissions Operations	\$3,276,495	\$3,145,556
Admissions Administration	\$573,154	\$584,424
Law School Regulation	\$138,348	\$107,748
Application Processing	\$671,362	\$493,735
Examination Development	\$399,801	\$324,024
Examination Grading	\$918,643	\$883,953
Moral Character Determinations	\$668,150	\$676,507

The sizable increase in expenses from 2012 to 2013 for Application Processing is due primarily to the re-classification of several staff into this function following the restructuring of the Los Angeles Moral Character unit in late 2012.

If you have any questions, please let me know.