

The State Bar of California
Statement of Operating Revenue, Operating Expenses & Changes in Net Position - Bar Wide
for Twelve Months Ended December 31, 2024

| | General Fund | Other Funds | 2024 Actual | 2024 Budget | Variance- 2024 Actual vs Budget |
|------------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------------------------|
| OPERATING REVENUE | | | | | |
| Continuing Legal Education Fees | 4,305,122 | 0 | 4,305,122 | 846,000 | 3,459,122 |
| EAF AB 145 Filing Fee Revenue | 0 | 4,551,185 | 4,551,185 | 4,611,000 | (59,815) |
| Exam App. & Moral Char. Fees | 0 | 25,473,973 | 25,473,973 | 24,146,500 | 1,327,473 |
| Grant Revenue | 0 | 79,258,096 | 79,258,096 | 98,592,511 | (19,334,415) |
| Law Corporation Registration Fees | 2,842,866 | (0) | 2,842,866 | 2,660,500 | 182,366 |
| Legal Specialization Fees | 2,061,983 | 55,870 | 2,117,853 | 2,095,000 | 22,853 |
| Licensing Fees and Donations | 86,837,953 | 20,832,076 | 107,670,029 | 106,384,000 | 1,286,029 |
| Multi-Jurisdictional Practice Fees | 0 | 893,458 | 893,458 | 980,000 | (86,542) |
| Other Revenue | 1,410,168 | 2,068,104 | 3,478,272 | 1,718,000 | 1,760,272 |
| Trust Account Revenue | 0 | 207,131,688 | 207,131,688 | 201,019,000 | 6,112,688 |
| Total Operating Revenue | 97,458,092 | 340,264,450 | 437,722,542 | 443,052,511 | (5,329,969) |
| OPERATING EXPENSES | | | | | |
| Access & Inclusion | 0 | 188,174,755 | 188,174,755 | 205,971,011 | (17,796,256) |
| Admissions | 0 | 29,891,392 | 29,891,392 | 30,704,500 | (813,108) |
| Regulation | 6,890,815 | 0 | 6,890,815 | 7,510,800 | (619,985) |
| Chief Trial Counsel | 77,994,301 | 0 | 77,994,301 | 76,978,400 | 1,015,901 |
| Client Security Fund | 0 | 7,642,909 | 7,642,909 | 8,318,500 | (675,591) |
| General & Administrative | 52,783,199 | 358,000 | 53,141,199 | 60,506,500 | (7,365,301) |
| Lawyers Assistance Program | 0 | 1,647,415 | 1,647,415 | 1,613,000 | 34,415 |
| Probation | 2,221,188 | 0 | 2,221,188 | 2,122,200 | 98,988 |
| Professional Competence | 9,496,531 | 1,126,069 | 10,622,600 | 11,909,300 | (1,286,700) |
| State Bar Court | 17,460,597 | 0 | 17,460,597 | 17,705,300 | (244,703) |
| Indirect Charge Out | (58,039,000) | 0 | (58,039,000) | (58,039,000) | 0 |
| Total Operating Expenses | 108,807,631 | 228,840,540 | 337,648,171 | 365,300,511 | (27,652,340) |
| OPERATING INCOME/(LOSS) | (11,349,539) | 111,423,910 | 100,074,371 | 77,752,000 | 22,322,371 |

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for Twelve Months Ended December 31, 2024

| | General Fund | Other Funds | 2024 Actual | 2024 Budget | Variance- 2024 Actual vs Budget |
|--|--------------------|--------------------|--------------------|-------------------|---------------------------------------|
| NON-OPERATING | | | | | |
| Interest and Investment Income | 3,836,955 | 13,838,528 | 17,675,483 | 8,927,000 | 8,748,483 |
| Rental Income | 509,789 | 0 | 509,789 | 451,000 | 58,789 |
| Interest Expense on Loans and Leases | (259,423) | 0 | (259,423) | (259,000) | (423) |
| Principal Expense on Loans | 849,000 | 0 | 849,000 | (849,000) | (0) |
| Total Non-Operating | 3,238,321 | 13,838,528 | 17,076,849 | 8,270,000 | 8,806,849 |
| INCOME/(LOSS) BEFORE TRANSFERS | (8,111,218) | 125,262,438 | 117,151,220 | 86,022,000 | 31,129,220 |
| TRANSFERS | | | | | |
| 49110-Transfer In From General Fund | (0) | 495,000 | 495,000 | 495,000 | (0) |
| 49224-Transfer in from Legal Spec Fund | (0) | 7,652,504 | 7,652,504 | (0) | 7,652,504 |
| 49232-Trsf In From Justice Gap Fund | (0) | 4,916,918 | 4,916,918 | 1,000,000 | 3,916,918 |
| 49410-Interfund Transaction-Revenue | 59,730 | 7,235 | 66,965 | (0) | 66,965 |
| 69228-Transfer Out To LSTF | (0) | (4,916,918) | (4,916,918) | (1,000,000) | (3,916,918) |
| 69320-Transfer Out to Admissions Fund | (495,000) | (7,652,504) | (8,147,504) | (495,000) | (7,652,504) |
| 69410-Interfund Transaction-Expenses | (63,453) | (3,512) | (66,965) | (0) | (66,965) |
| TOTAL TRANSFERS | (498,723) | 498,723 | 0 | 0 | 0 |
| CHANGE IN NET POSITION | (8,609,941) | 125,761,161 | 117,151,220 | 0 | 0 |
| Net Position at beginning of year | 8,246,219 | 218,626,493 | 226,872,712 | 0 | 0 |
| NET POSITION AT December 31 | (363,722) | 344,387,654 | 344,023,932 | 0 | 0 |