

**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
<b>OPERATING REVENUE</b>					
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
<b>Total Operating Revenue</b>	<b>97,458,092</b>	<b>340,264,450</b>	<b>437,722,542</b>	<b>443,052,511</b>	<b>(5,329,969)</b>
<b>OPERATING EXPENSES</b>					
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
<b>Total Operating Expenses</b>	<b>108,807,631</b>	<b>228,840,540</b>	<b>337,648,171</b>	<b>365,300,511</b>	<b>(27,652,340)</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>(11,349,539)</b>	<b>111,423,910</b>	<b>100,074,371</b>	<b>77,752,000</b>	<b>22,322,371</b>

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	<b>General Fund</b>	<b>Other Funds</b>	<b>2024 Actual</b>	<b>2024 Budget</b>	<b>Variance- 2024 Actual vs Budget</b>
<b>NON-OPERATING</b>					
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)
<b>Total Non-Operating</b>	<b>3,238,321</b>	<b>13,838,528</b>	<b>17,076,849</b>	<b>8,270,000</b>	<b>8,806,849</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>(8,111,218)</b>	<b>125,262,438</b>	<b>117,151,220</b>	<b>86,022,000</b>	<b>31,129,220</b>
<b>TRANSFERS</b>					
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)
<b>TOTAL TRANSFERS</b>	<b>(498,723)</b>	<b>498,723</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHANGE IN NET POSITION</b>	<b>(8,609,941)</b>	<b>125,761,161</b>	<b>117,151,220</b>	<b>0</b>	<b>0</b>
Net Position at beginning of year	8,246,219	218,626,493	226,872,712	0	0
<b>NET POSITION AT December 31</b>	<b>(363,722)</b>	<b>344,387,654</b>	<b>344,023,932</b>	<b>0</b>	<b>0</b>