

ATTACHMENT 1

The State Bar of California
Statement of Operating Revenue, Operating Expenses & Changes in Net Position - Bar Wide
for Nine Months Ended September 30, 2024

	General Fund	Other Funds	2024 Actual	2024 Budget	Variance- 2024 Actual vs Budget
OPERATING REVENUE					
Continuing Legal Education Fees	4,069,612	1,175	4,070,787	722,700	3,348,087
EAF AB 145 Filing Fee Revenue	0	4,438,685	4,438,685	4,448,500	(9,815)
Exam App. & Moral Char. Fees	0	23,301,985	23,301,985	22,164,500	1,137,485
Grant Revenue	0	71,042,092	71,042,092	72,286,261	(1,244,169)
Law Corporation Registration Fees	1,541,928	0	1,541,928	1,678,500	(136,572)
Legal Specialization Fees	2,010,340	51,610	2,061,950	2,007,000	54,950
Licensing Fees and Donations	86,540,425	20,735,318	107,275,743	105,961,150	1,314,593
Multi-Jurisdictional Practice Fees	0	796,975	796,975	874,000	(77,025)
Other Revenue	1,033,163	1,186,021	2,219,184	1,341,800	877,384
Trust Account Revenue	0	139,131,596	139,131,596	139,099,400	32,196
Total Operating Revenue	95,195,468	260,685,457	355,880,925	350,583,811	5,297,114
OPERATING EXPENSES					
Access & Inclusion	0	153,779,651	153,779,651	154,594,588	(814,937)
Admissions	0	22,951,201	22,951,201	24,311,212	(1,360,011)
Regulation	5,028,541	0	5,028,541	5,187,580	(159,039)
Chief Trial Counsel	55,541,485	0	55,541,485	55,616,401	(74,916)
Client Security Fund	0	4,334,689	4,334,689	5,263,326	(928,637)
General & Administrative	36,273,897	244,370	36,518,267	40,308,530	(3,790,263)
Lawyers Assistance Program	0	1,245,820	1,245,820	1,217,623	28,197
Probation	1,587,642	0	1,587,642	1,528,037	59,605
Professional Competence	6,789,869	852,775	7,642,644	8,597,339	(954,695)
State Bar Court	12,608,101	0	12,608,101	12,888,776	(280,675)
Indirect Charge Out	(43,051,500)	0	(43,051,500)	(43,051,500)	0
Total Operating Expenses	74,778,035	183,408,506	258,186,541	266,461,912	(8,275,371)
OPERATING INCOME/(LOSS)	20,417,433	77,276,951	97,694,384	84,121,899	13,572,485

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	General Fund	Other Funds	2024 Actual	2024 Budget	Variance- 2024 Actual vs Budget
NON-OPERATING					
Interest and Investment Income	3,244,892	10,207,083	13,451,975	6,525,500	6,926,475
Rental Income	364,466	0	364,466	338,200	26,266
Interest Expense on Loans and Leases	(196,397)	0	(196,397)	(196,000)	(397)
Principal Expense on Loans	(635,000)	0	(635,000)	(635,000)	0
Total Non-Operating	2,777,961	10,207,083	12,985,044	6,032,700	6,952,344
INCOME/(LOSS) BEFORE TRANSFERS	23,195,394	87,484,034	110,679,428	90,154,599	20,524,829
TRANSFERS					
49110-Transfer In From General Fund	0	495,000	495,000	495,000	0
49232-Trsf In From Justice Gap Fund	0	1,000,000	1,000,000	1,000,000	0
49410-Interfund Transaction-Revenue	59,730	7,235	66,965	0	66,965
69228-Transfer Out To LSTF	0	(1,000,000)	(1,000,000)	(1,000,000)	0
69320-Transfer Out to Admissions Fund	(495,000)	0	(495,000)	(495,000)	0
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	22,696,671	87,982,757	110,679,428	0	0
Net Position at beginning of year	8,246,219	218,626,493	226,872,712	0	0
NET POSITION AT September 30	30,942,890	306,609,250	337,552,140	0	0