

**ATTACHMENT A**

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

	<b>General Fund</b>	<b>Other Funds</b>	<b>2024 Actual</b>	<b>2024 Budget</b>	<b>Variance- 2024 Actual vs Budget</b>
<b>OPERATING REVENUE</b>					
Affinity Insurance Revenue	-	-	-	-	-
Continuing Legal Education Fees	2,597,879	-	2,597,879	596,400	2,001,479
EAF AB 145 Filing Fee Revenue	-	4,326,185	4,326,185	4,920,000	(593,815)
Exam App. & Moral Char. Fees	-	21,617,481	21,617,481	20,824,500	792,981
Grant Revenue	-	58,701,374	58,701,374	58,525,500	175,874
Law Corporation Registration Fees	1,341,369	-	1,341,369	1,222,500	118,869
Legal Specialization Fees	1,912,760	43,400	1,956,160	1,911,000	45,160
Licensing Fees and Donations	85,692,283	19,522,208	105,214,491	104,479,200	735,291
Multi-Jurisdictional Practice Fees	-	719,562	719,562	766,000	(46,438)
Other Revenue	774,605	518,150	1,292,755	989,500	303,255
Trust Account Revenue	-	86,110,669	86,110,669	60,668,700	25,441,969
<b>Total Operating Revenue</b>	<b>92,318,896</b>	<b>191,559,029</b>	<b>283,877,925</b>	<b>254,903,300</b>	<b>28,974,625</b>
<b>OPERATING EXPENSES</b>					
Access & Inclusion	-	116,245,442	116,245,442	118,996,255	(2,750,813)
Admissions	-	13,684,880	13,684,880	14,506,648	(821,768)
Regulation	3,384,824	-	3,384,824	3,490,305	(105,481)
Chief Trial Counsel	37,050,572	-	37,050,572	37,349,258	(298,686)
Client Security Fund	-	2,244,508	2,244,508	2,942,379	(697,871)
General & Administrative	(7,409,374)	-	(7,409,374)	(5,769,751)	(1,639,623)
Governance	4,918,650	114,665	5,033,315	5,760,961	(727,646)
Lawyers Assistance Program	-	860,153	860,153	848,153	12,000
Probation	1,067,830	-	1,067,830	1,023,064	44,766
Professional Competence	2,558,711	619,896	3,178,607	3,517,553	(338,946)
State Bar Court	8,400,070	-	8,400,070	8,691,303	(291,233)
<b>Total Operating Expenses</b>	<b>49,971,283</b>	<b>133,769,544</b>	<b>183,740,827</b>	<b>191,356,128</b>	<b>(7,615,301)</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>42,347,613</b>	<b>57,789,485</b>	<b>100,137,098</b>	<b>63,547,172</b>	<b>36,589,926</b>

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**for Six Months Ended June 30, 2024**

	<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	2,199,637	6,296,971	8,496,608	5,084,500	3,412,108
Rental Income	242,547	-	242,547	225,400	17,147
Interest Expense on Loans and Leases	(132,147)	-	(132,147)	(132,000)	(147)
Principal Expense on Loans	(422,000)	-	(422,000)	(422,000)	-
<b>Total Non-Operating</b>	<b>1,888,037</b>	<b>6,296,971</b>	<b>8,185,008</b>	<b>4,755,900</b>	<b>3,429,108</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>44,235,650</b>	<b>64,086,456</b>	<b>108,322,106</b>	<b>68,303,072</b>	<b>40,019,034</b>
<b>TRANSFERS</b>					
49110-Transfer In From General Fund	-	495,000	495,000	495,000	-
49232-Trsf In From Justice Gap Fund	-	1,000,000	1,000,000	1,000,000	-
49410-Interfund Transaction-Revenue	59,730	7,235	66,965	-	66,965
69228-Transfer Out To LSTF	-	(1,000,000)	(1,000,000)	(1,000,000)	-
69320-Transfer Out to Admissions Fund	(495,000)	-	(495,000)	(495,000)	-
69410-Interfund Transaction-Expenses	(63,453)	(3,512)	(66,965)	-	(66,965)
<b>TOTAL TRANSFERS</b>	<b>(498,723)</b>	<b>498,723</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>43,736,927</b>	<b>64,585,179</b>	<b>108,322,106</b>	<b>-</b>	<b>-</b>
Net Position at beginning of year	8,246,219	218,626,493	226,872,712	-	-
<b>NET POSITION AT June 30</b>	<b>51,983,146</b>	<b>283,211,672</b>	<b>335,194,818</b>	<b>-</b>	<b>-</b>