

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**

	General Fund	Other Funds	2024 Actual	2024 Budget	Variance- 2024 Actual vs Budget
OPERATING REVENUE					
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
Total Operating Revenue	92,318,896	191,559,029	283,877,925	254,903,300	28,974,625
OPERATING EXPENSES					
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)
Total Operating Expenses	49,971,283	133,769,544	183,740,827	191,356,128	(7,615,301)
OPERATING INCOME/(LOSS)	42,347,613	57,789,485	100,137,098	63,547,172	36,589,926

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	General Fund	Other Funds	2024 Actual	2024 Budget	Variance- 2024 Actual vs Budget
NON-OPERATING					
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)	-
Total Non-Operating	1,888,037	6,296,971	8,185,008	4,755,900	3,429,108
INCOME/(LOSS) BEFORE TRANSFERS	44,235,650	64,086,456	108,322,106	68,303,072	40,019,034
TRANSFERS					
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)
TOTAL TRANSFERS	(498,723)	498,723	-	-	-
CHANGE IN NET POSITION	43,736,927	64,585,179	108,322,106	-	-
Net Position at beginning of year	8,246,219	218,626,493	226,872,712	-	-
NET POSITION AT June 30	51,983,146	283,211,672	335,194,818	-	-