

**The State Bar of California**  
**Statement of Assets, Liabilities & Net Position**  
**Bar Wide as of March 31, 2025**

	General Fund	Other Funds	2025 Actual	Variance- 2025 vs. 2024
<b>ASSETS &amp; DEFERRED OUTFLOWS</b>				
Cash	83,479,021	0	83,479,021	(33,900,568)
Investments	319,995,688	0	319,995,688	40,568,454
Accounts Receivable (net of allowances)	1,700,336	2,733,755	4,434,091	1,342,877
Lease receivable	3,757,605	0	3,757,605	(365,164)
Interfund Rec(Pay)	(293,047,357)	293,047,357	0	0
Other Assets	4,716,803	14,967	4,731,770	3,830,954
Capital Assets (net of depreciation)	109,506,010	0	109,506,010	(6,357,293)
Deferred Outflows	45,249,950	0	45,249,950	2,561,035
<b>Total Assets &amp; Deferred Outflows</b>	<b>275,358,056</b>	<b>295,796,079</b>	<b>571,154,135</b>	<b>7,680,295</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS</b>				
Accounts Payable and Accrued Liabilities	22,663,939	4,319,796	26,983,735	12,748,701
Lease liabilities	48,376,130	0	48,376,130	(2,633,338)
Subscription Liabilities	2,027,140	0	2,027,140	(483,728)
Unearned Income	508	19,483,990	19,484,498	(11,059,931)
Loan Payable	10,747,000	0	10,747,000	(849,000)
Deferred Inflows	25,027,703	0	25,027,703	162,912
OPEB Liability	7,788,422	0	7,788,422	2,015,163
Pension Liability	103,236,480	0	103,236,480	10,949,871
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>219,867,322</b>	<b>23,803,786</b>	<b>243,671,108</b>	<b>10,850,650</b>
<b>NET POSITION</b>				
Net Position at Beginning of Year	(14,712,081)	345,048,462	330,336,381	103,463,669
Change in Net Position	70,202,815	(73,056,169)	(2,853,354)	(106,634,024)
<b>Total Net Position</b>	<b>55,490,734</b>	<b>271,992,293</b>	<b>327,483,027</b>	<b>(3,170,355)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>275,358,056</b>	<b>295,796,079</b>	<b>571,154,135</b>	<b>7,680,295</b>