

The State Bar of California
Statement of Assets, Liabilities & Net Position
Bar Wide as of December 31, 2024

	General Fund	Other Funds	2024 Actual	Variance- 2024 vs. 2023
ASSETS & DEFERRED OUTFLOWS				
Cash	37,140,583	0	37,140,583	(45,341,026)
Investments	350,700,791	0	350,700,791	116,411,069
Accounts Receivable (net of allowances)	1,563,603	19,225,672	20,789,275	(2,361,511)
Lease receivable	4,122,769	0	4,122,769	(11,041,606)
Interfund Rec(Pay)	(351,067,554)	351,067,554	0	0
Other Assets	2,541,732	14,967	2,556,699	1,265,832
Capital Assets (net of depreciation)	115,863,303	0	115,863,303	70,635,918
Deferred Outflows	42,688,915	0	42,688,915	4,803,801
Total Assets & Deferred Outflows	203,554,142	370,308,193	573,862,335	134,372,476
LIABILITIES & DEFERRED INFLOWS				
Accounts Payable and Accrued Liabilities	15,577,824	3,620,761	19,198,585	790,077
Lease liabilities	51,009,468	0	51,009,468	50,217,562
Subscription Liabilities	2,510,868	0	2,510,868	2,510,868
Unearned Income	299,045	22,299,778	22,598,823	(42,551,646)
Loan Payable	11,596,000	0	11,596,000	0
Deferred Inflows	24,864,791	0	24,864,791	3,131,129
OPEB Liability	5,773,259	0	5,773,259	(1,620,044)
Pension Liability	92,286,609	0	92,286,609	10,937,257
Total Liabilities & Deferred Inflows	203,917,864	25,920,539	229,838,403	23,415,204
NET POSITION				
Net Position at Beginning of Year	8,246,219	218,626,493	226,872,712	112,824,635
Change in Net Position	(8,609,941)	125,761,161	117,151,220	(1,867,362)
Total Net Position	(363,722)	344,387,654	344,023,932	110,957,273
Total Liabilities & Net Position	203,554,142	370,308,193	573,862,335	134,372,476