

**The State Bar of California
Statement of Assets, Liabilities & Net Position
Bar Wide as of June 30, 2024**

	General Fund	Other Funds	2024 Actual	Variance- 2024 vs. 2023
ASSETS & DEFERRED OUTFLOWS				
Cash	68,588,403	-	68,588,403	(101,593,796)
Investments	324,259,639	-	324,259,639	237,331,569
Accounts Receivable (net of allowances)	1,251,033	2,423,524	3,674,557	693,925
Lease receivable	4,122,769	-	4,122,769	(11,041,606)
Interfund Rec(Pay)	(306,914,683)	306,914,683	-	-
Other Assets	1,781,057	14,967	1,796,024	(9,053,009)
Capital Assets (net of depreciation)	115,863,303	-	115,863,303	16,726,666
Deferred Outflows	42,688,915	-	42,688,915	4,803,801
Total Assets & Deferred Outflows	251,640,436	309,353,174	560,993,610	137,867,549
LIABILITIES & DEFERRED INFLOWS				
Accounts Payable and Accrued Liabilities	11,317,250	1,942,044	13,259,294	1,140,673
Lease liabilities	51,009,468	-	51,009,468	50,217,562
Subscription Liabilities	2,510,868	-	2,510,868	2,510,868
Unearned Income	299,045	24,199,458	24,498,503	(20,696,642)
Loan Payable	11,596,000	-	11,596,000	(19,412,989)
Deferred Inflows	24,864,791	-	24,864,791	3,131,129
OPEB Liability	5,773,259	-	5,773,259	(1,620,044)
Pension Liability	92,286,609	-	92,286,609	10,937,257
Total Liabilities & Deferred Inflows	199,657,290	26,141,502	225,798,792	26,207,813
NET POSITION				
Net Position at Beginning of Year	8,246,219	218,626,493	226,872,712	112,824,636
Change in Net Position	43,736,927	64,585,179	108,322,106	(1,164,900)
Total Net Position	51,983,146	283,211,672	335,194,818	111,659,736
Total Liabilities & Net Position	251,640,436	309,353,174	560,993,610	137,867,549