

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - All Funds**  
**As of September 30, 2016**

**Attachment 1**

	Consolidated General Fund	Special Revenue Fund Group	Restrict Fund Group	Interfund Elimination	YTD Total All Fund September 2016	YTD Total All Fund September 2015	Change
<b>ASSETS</b>							
Cash	72,170,388	50	-	-	72,170,438	44,749,775	27,420,663
Investments	74,640,744	-	-	-	74,640,744	40,209,077	34,431,667
Accounts Receivable (net of allowances)	-	539	6,124,716	-	6,125,255	8,313,832	(2,188,577)
Interfund Receivable	25,726,933	19,246,278	70,770,910	115,744,121	-	-	-
Capital Assets (net of depreciation)	94,564,885	-	-	-	94,564,885	98,739,289	(4,174,404)
OPEB Investment	10,542,271	-	-	-	10,542,271	9,028,727	1,513,544
Other Assets	917,439	340,087	-	-	1,257,526	1,180,158	77,368
GASB 68 - Deferred Outflows of Resources	15,671,481	-	-	-	15,671,481	2,060,055	13,611,426
<b>TOTAL ASSETS</b>	<b>294,234,141</b>	<b>19,586,954</b>	<b>76,895,626</b>	<b>115,744,121</b>	<b>274,972,600</b>	<b>204,280,913</b>	<b>70,691,687</b>
<b>LIABILITIES AND NET ASSETS</b>							
Accounts Payable and Accrued Liabilities	4,496,633	460,991	3,779,905	-	8,737,529	7,402,840	1,334,689
Interfund Payable	115,337,606	-	406,515	(115,744,121)	-	-	-
Unearned Income	80,703	-	-	-	80,703	80,753	(50)
Grants Payable	-	-	16,753	-	16,753	16,753	-
Obligations under Debt Agreements	29,975,154	-	-	-	29,975,154	21,707,752	8,267,402
GASB 68 - Net Pension Liabilities	31,156,962	-	-	-	31,156,962	18,880,140	12,276,822
GASB 68 - Deferred Inflows of Resources	18,176,995	-	-	-	18,176,995	18,917,265	(740,270)
<b>TOTAL LIABILITIES</b>	<b>199,224,053</b>	<b>460,991</b>	<b>4,203,173</b>	<b>(115,744,121)</b>	<b>88,144,096</b>	<b>67,005,503</b>	<b>21,138,593</b>
<b>NET ASSETS</b>							
Net Assets at Beginning of Year	72,918,196	12,875,186	25,404,387	-	111,197,769	102,310,840	8,886,929
Current Operating Excess/(Deficit)	22,091,892	6,250,777	47,288,066	-	75,630,735	34,964,570	40,666,165
<b>TOTAL NET ASSETS</b>	<b>95,010,088</b>	<b>19,125,963</b>	<b>72,692,453</b>	<b>-</b>	<b>186,828,504</b>	<b>137,275,410</b>	<b>49,553,094</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>294,234,141</b>	<b>19,586,954</b>	<b>76,895,626</b>	<b>-</b>	<b>274,972,600</b>	<b>204,280,913</b>	<b>70,691,687</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - General Funds**  
**As of September 30, 2016**

**Attachment 2**  
**Page 1 of 3**

Consolidated General Fund											
	General Fund	Building	Legal Education & Development	LA Facility	** Public Protection	Support & Administration	Technology improvement	Fixed Asset	Benefit Reserve	*** SF Tenant Improvement	Total GF
<b>ASSETS</b>											
Cash	62,979,094	59,224	-	-	4,610,000	1,246,034	-	-	781,036	2,495,000	72,170,388
Interfund Receivable	-	4,112,697	7,004,676	-	1,898,763	2,274,300	3,556,343	-	-	6,880,154	25,726,933
Investments	74,640,744	-	-	-	-	-	-	-	-	-	74,640,744
Capital Assets (net of depreciation)	-	1,878,898	-	69,173,162	-	-	-	23,388,075	-	124,750	94,564,885
OPEB Assets	-	-	-	-	-	-	-	-	10,542,271	-	10,542,271
Other Assets	207,873	-	-	-	-	709,566	-	-	-	-	917,439
GASB 68 - Deferred Outflows of Resources	15,671,481	-	-	-	-	-	-	-	-	-	15,671,481
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS OF RESOURCES</b>	<b>153,499,192</b>	<b>6,050,819</b>	<b>7,004,676</b>	<b>69,173,162</b>	<b>6,508,763</b>	<b>4,229,900</b>	<b>3,556,343</b>	<b>23,388,075</b>	<b>11,323,307</b>	<b>9,499,904</b>	<b>294,234,141</b>
<b>LIABILITIES AND NET ASSETS</b>											
Accounts Payable and Accrued Liabilities	3,358,807	215,386	1,689	205,459	-	715,292	-	-	-	-	4,496,633
Interfund Payable	110,352,190	-	-	3,542,631	-	-	-	-	1,442,785	-	115,337,606
Unearned Income	-	80,703	-	-	-	-	-	-	-	-	80,703
Obligations under Debt Agreements	-	-	-	20,303,677	-	-	-	-	-	9,671,477	29,975,154
GASB 68 - Net Pension Liabilities	31,156,962	-	-	-	-	-	-	-	-	-	31,156,962
GASB 68 - Deferred Inflows of Resources	18,176,995	-	-	-	-	-	-	-	-	-	18,176,995
<b>TOTAL LIAB. &amp; DEFERRED INFLOWS OF RESOURCES</b>	<b>163,044,954</b>	<b>296,089</b>	<b>1,689</b>	<b>24,051,767</b>	<b>-</b>	<b>715,292</b>	<b>-</b>	<b>-</b>	<b>1,442,785</b>	<b>9,671,477</b>	<b>199,224,053</b>
<b>NET ASSETS</b>											
Net Assets at Beginning of Year	(28,057,291)	5,078,406	5,942,563	45,444,716	6,501,295	-	3,642,366	24,481,406	9,884,735	-	72,918,196
Current Operating Excess/(Deficit)	18,511,529	676,324	1,060,424	(323,321)	7,468	3,514,608	(86,023)	(1,093,331)	(4,213)	(171,573)	22,091,892
<b>TOTAL NET ASSETS/(DEFICITS)</b>	<b>(9,545,762)</b>	<b>5,754,730</b>	<b>7,002,987</b>	<b>45,121,395</b>	<b>6,508,763</b>	<b>3,514,608</b>	<b>3,556,343</b>	<b>23,388,075</b>	<b>9,880,522</b>	<b>(171,573)</b>	<b>95,010,088</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>153,499,192</b>	<b>6,050,819</b>	<b>7,004,676</b>	<b>69,173,162</b>	<b>6,508,763</b>	<b>4,229,900</b>	<b>3,556,343</b>	<b>23,388,075</b>	<b>11,323,307</b>	<b>9,499,904</b>	<b>294,234,141</b>

\*\* The State Bar's loan agreement contains a covenant that requires the maintenance of a \$4,610,000 deposit with Bank of America as a debt service reserve fund. This deposit is classified as restricted cash in the State Bar's Balance Sheet.

\*\*\* In April 2016, an additional covenant was added when the State Bar obtained a \$10 M loan for tenant improvement projects in the San Francisco facility. This loan covenant requires the maintenance of a \$2,495,000 deposit with Bank of America as a debt service reserve fund. This deposit is classified as restricted cash in the State Bar's financial statement.

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Special Revenue Funds**  
**As of September 30, 2016**

**Attachment 2**  
**Page 2 of 3**

	<b>Special Revenue Fund Group</b>				
	<b>Admissions</b>	<b>Annual Meeting</b>	<b>Grants</b>	<b>Sections</b>	<b>Total Special Revenue Fund</b>
<b>ASSETS</b>					
Cash	50	-	-	-	50
Accounts Receivable (net of allowances)	539	-	-	-	539
Interfund Receivable	6,823,147	257,448	465,389	11,700,294	19,246,278
Other Assets	337,039	-	-	3,048	340,087
<b>TOTAL ASSETS</b>	<b>7,160,775</b>	<b>257,448</b>	<b>465,389</b>	<b>11,703,342</b>	<b>19,586,954</b>
<b>LIABILITIES AND NET ASSETS</b>					
Accounts Payable and Accrued Liabilities	292,655	23,214	-	145,122	460,991
Interfund Payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>292,655</b>	<b>23,214</b>	<b>-</b>	<b>145,122</b>	<b>460,991</b>
<b>NET ASSETS</b>					
Net Assets at Beginning of Year	3,977,413	(69,918)	374,532	8,593,159	12,875,186
Current Operating Excess/(Deficit)	2,890,707	304,152	90,857	2,965,061	6,250,777
<b>TOTAL NET ASSETS/(DEFICITS)</b>	<b>6,868,120</b>	<b>234,234</b>	<b>465,389</b>	<b>11,558,220</b>	<b>19,125,963</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>7,160,775</b>	<b>257,448</b>	<b>465,389</b>	<b>11,703,342</b>	<b>19,586,954</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Restricted Funds**  
**As of September 30, 2016**

**Attachment 2**  
**Page 3 of 3**

	Restricted Fund Group										
	Client Security	Elimination of Bias	Equal Access	Info Tech Special Assess	Justice Gap	Lawyers Assistance Program	Legislative Activities	Legal Services Trust	Legal Specialization	Bank Settlement	Total Restricted Fund
ASSETS											
Cash	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (net of allowances)	-	-	5,553,200	-	-	-	-	571,516	-	-	6,124,716
Interfund Receivable	5,611,992	665,116	-	1,216,766	1,096,768	1,560,784	596,416	9,323,786	6,514,215	44,185,067	70,770,910
Investments	-	-	-	-	-	-	-	-	-	-	-
Capital Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-
OPEB Investments	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	5,611,992	665,116	5,553,200	1,216,766	1,096,768	1,560,784	596,416	9,895,302	6,514,215	44,185,067	76,895,626
LIABILITIES AND NET ASSETS											
Accounts Payable and Accrued Liabilities	98,934	44,028	3,443,137	-	-	55,286	35,591	63,764	39,165	-	3,779,905
Interfund Payable	-	-	406,515	-	-	-	-	-	-	-	406,515
Unearned Income	-	-	-	-	-	-	-	-	-	-	-
Grants Payable	-	-	-	-	-	-	-	16,753	-	-	16,753
TOTAL LIABILITIES	98,934	44,028	3,849,652	-	-	55,286	35,591	80,517	39,165	-	4,203,173
NET ASSETS											
Net Assets at Beginning of Year	2,200,440	598,573	160,933	1,211,193	512,501	2,233,020	714,349	12,359,725	5,413,653	-	25,404,387
Current Operating Excess/(Deficit)	3,312,618	22,515	1,542,615	5,573	584,267	(727,522)	(153,524)	(2,544,940)	1,061,397	44,185,067	47,288,066
TOTAL NET ASSETS/(DEFICITS)	5,513,058	621,088	1,703,548	1,216,766	1,096,768	1,505,498	560,825	9,814,785	6,475,050	44,185,067	72,692,453
											-
TOTAL LIABILITIES & NET ASSETS	5,611,992	665,116	5,553,200	1,216,766	1,096,768	1,560,784	596,416	9,895,302	6,514,215	44,185,067	76,895,626

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - All Funds**  
**For the Nine Months Ending September 30, 2016**

**Attachment 3**

	Consolidated General Fund	Special Revenue Fund Group	Restricted Fund Group	Interfund Elimination	Total All Funds Year to Date September 2016	Total All Funds Year to Date September 2015	Change	Percentage Change
<b>OPERATING REVENUES</b>								
Membership Fees and Donations	66,255,706	-	18,343,678	-	84,599,384	84,007,999	591,385	0.70%
MJP Fees	553,910	142,185	-	-	696,095	509,505	186,590	36.62%
Examination Application Fees	-	18,062,626	-	-	18,062,626	18,164,136	(101,510)	-0.56%
Trust Account Revenue	-	-	4,693,910	-	4,693,910	4,090,285	603,625	14.76%
Law Practices Sections Fees	-	6,062,352	-	-	6,062,352	5,865,220	197,132	3.36%
Seminar/Workshop Revenue	10,550	940,403	4,432	-	955,385	1,284,966	(329,581)	-25.65%
Advertising Revenue	78,442	49,130	-	-	127,572	151,074	(23,502)	-15.56%
Convention Income	-	1,029,422	-	-	1,029,422	931,591	97,831	10.50%
Legal Specialization Fees	-	-	2,019,285	-	2,019,285	2,433,359	(414,074)	-17.02%
Law Corporation Registration Fees	1,301,745	-	-	-	1,301,745	1,329,614	(27,869)	-2.10%
Continuing Legal Education Fees	543,510	140,135	10,350	-	693,995	728,104	(34,109)	-4.68%
Grant Revenue	-	122,800	9,183,800	-	9,306,600	10,508,700	(1,202,100)	-11.44%
EAF AB 145 Filing Fee Revenue	-	-	2,945,000	-	2,945,000	4,194,488	(1,249,488)	-29.79%
Settlement Grants	-	-	44,728,659	-	44,728,659	6,085,197	38,643,462	100.00%
Affinity Insurance Revenue	1,315,831	-	-	-	1,315,831	1,210,899	104,932	8.67%
Other Revenue	404,344	1,331,291	241,566	-	1,977,201	1,749,357	227,844	13.02%
<b>Total Operating Revenue</b>	<b>70,464,038</b>	<b>27,880,344</b>	<b>82,170,680</b>	<b>-</b>	<b>180,515,062</b>	<b>143,244,494</b>	<b>37,270,568</b>	<b>26.02%</b>
<b>OPERATING EXPENSES</b>								
Discipline	27,892,146	-	-	-	27,892,146	28,838,094	(945,948)	-3.28%
Examination costs and administration	-	12,093,081	-	-	12,093,081	13,229,574	(1,136,493)	-8.59%
Grant Expenses	-	10,000	23,857,401	-	23,867,401	24,569,344	(701,943)	-2.86%
Law Practices (Sections)	-	4,127,130	-	-	4,127,130	4,659,211	(532,081)	-11.42%
CSF application payments	-	-	4,960,747	-	4,960,747	3,580,552	1,380,195	38.55%
Communications	760,136	-	-	-	760,136	1,084,727	(324,591)	-29.92%
Administration of Justice	571,710	-	-	-	571,710	471,669	100,041	21.21%
Governance	2,511,741	-	-	-	2,511,741	1,104,418	1,407,323	127.43%
Administration of the Profession	1,949,027	-	-	-	1,949,027	1,796,442	152,585	8.49%
Program Development	1,009,114	-	-	-	1,009,114	1,120,098	(110,984)	-9.91%
General and Administrative costs	21,827,130	304,362	4,164,687	-	26,296,179	28,700,074	(2,403,895)	-8.38%
Interest Expense on Loan	863,934	-	-	-	863,934	715,283	148,651	20.78%
Indirect Costs - Non Departmental	(7,355,743)	5,200,672	2,155,071	-	-	-	-	0.00%
<b>Total Operating Expenses</b>	<b>50,029,195</b>	<b>21,735,245</b>	<b>35,137,906</b>	<b>-</b>	<b>106,902,346</b>	<b>109,869,486</b>	<b>(2,967,140)</b>	<b>-2.70%</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>20,434,843</b>	<b>6,145,099</b>	<b>47,032,774</b>	<b>-</b>	<b>73,612,716</b>	<b>33,375,008</b>	<b>40,237,708</b>	<b>120.56%</b>
<b>NON-OPERATING REVENUE</b>								
Investment Income	269,680	90,907	253,627	-	614,214	204,775	409,439	199.95%
Rental Income	1,403,805	-	-	-	1,403,805	1,384,787	19,018	1.37%
<b>Total Non-Operating Revenue</b>	<b>1,673,485</b>	<b>90,907</b>	<b>253,627</b>	<b>-</b>	<b>2,018,019</b>	<b>1,589,562</b>	<b>428,457</b>	<b>26.95%</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>22,108,328</b>	<b>6,236,006</b>	<b>47,286,401</b>	<b>-</b>	<b>75,630,735</b>	<b>34,964,570</b>	<b>40,666,165</b>	<b>116.31%</b>
Transfer in From LAP to CSF	-	-	1,600,000	1,600,000	-	-	-	0.00%
Transfer in From Leg. Activity Fund to CSF	-	-	420,000	420,000	-	-	-	0.00%
Transfer Out To CSF	-	-	(2,020,000)	(2,020,000)	-	-	-	0.00%
Interfund Transaction - Revenue	37,155	51,168	5,750	94,073	-	-	-	0.00%
Interfund Transaction - Expense	(53,591)	(36,397)	(4,085)	(94,073)	-	-	-	0.00%
Change in Net Position	<b>22,091,892</b>	<b>6,250,777</b>	<b>47,288,066</b>	<b>-</b>	<b>75,630,735</b>	<b>34,964,570</b>	<b>40,666,165</b>	<b>116.31%</b>
<b>CHANGES IN NET ASSETS</b>								
Net Assets at beginning of year	72,918,196	12,875,186	25,404,387	-	111,197,769	102,310,840	8,886,929	8.69%
<b>NET ASSETS AS OF SEPTEMBER 30, 2016</b>	<b>95,010,088</b>	<b>19,125,963</b>	<b>72,692,453</b>	<b>-</b>	<b>186,828,504</b>	<b>137,275,410</b>	<b>49,553,094</b>	<b>36.10%</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - General Funds**  
**For the Nine Months Ending September 30, 2016**

**Attachment 4**  
**Page 1 of 3**

Consolidated General Fund											
	General Fund	Building	Legal Education & Development	LA Facility	Public Protection*	Support & Administration	Technology Improvement	Fixed Asset Funds	Benefit Reserve	SF Tenant Improvement	Total General Fund
REVENUE											
Membership Fees and Donations	66,252,726	2,980	-	-	-	-	-	-	-	-	66,255,706
Investment Income	204,353	16,194	24,698	(16,031)	7,468	2,149	14,068	-	(4,213)	20,994	269,680
Continuing Legal Education Fees	543,510	-	-	-	-	-	-	-	-	-	543,510
Law Corporation Registration Fees	1,301,745	-	-	-	-	-	-	-	-	-	1,301,745
Rental Income	-	1,104,754	-	299,051	-	-	-	-	-	-	1,403,805
MJP Fees	553,910	-	-	-	-	-	-	-	-	-	553,910
Seminar/Workshop Revenue	10,550	-	-	-	-	-	-	-	-	-	10,550
Advertising Revenue	78,442	-	-	-	-	-	-	-	-	-	78,442
Affinity Insurance Revenue	-	-	1,315,831	-	-	-	-	-	-	-	1,315,831
Other Revenue	395,320	-	1,442	-	-	7,582	-	-	-	-	404,344
TOTAL REVENUE	69,340,556	1,123,928	1,341,971	283,020	7,468	9,731	14,068	-	(4,213)	20,994	72,137,523
EXPENSES											
Discipline	27,892,146	-	-	-	-	-	-	-	-	-	27,892,146
Administration of Justice	571,710	-	-	-	-	-	-	-	-	-	571,710
Governance	2,511,741	-	-	-	-	-	-	-	-	-	2,511,741
Administration of the Profession	1,949,027	-	-	-	-	-	-	-	-	-	1,949,027
Program Development	1,009,114	-	-	-	-	-	-	-	-	-	1,009,114
Communications	760,136	-	-	-	-	-	-	-	-	-	760,136
Interest Expense on Loan	-	-	-	671,367	-	-	-	-	-	192,567	863,934
General and Administrative	153,948	2,447,853	179,678	1,659,977	-	16,192,252	100,091	1,093,331	-	-	21,827,130
Indirect Costs - Non Departmental	15,977,102	(2,000,249)	94,379	(1,725,003)	-	(19,701,972)	-	-	-	-	(7,355,743)
TOTAL EXPENSES	50,824,924	447,604	274,057	606,341	-	(3,509,720)	100,091	1,093,331	-	192,567	50,029,195
INCOME/(LOSS) BEFORE TRANSFERS											
	18,515,632	676,324	1,067,914	(323,321)	7,468	3,519,451	(86,023)	(1,093,331)	(4,213)	(171,573)	22,108,328
Interfund Transaction - Revenue	37,155	-	-	-	-	-	-	-	-	-	37,155
Interfund Transaction - Expense	(41,258)	-	(7,490)	-	-	(4,843)	-	-	-	-	(53,591)
											-
Change in Net Position	18,511,529	676,324	1,060,424	(323,321)	7,468	3,514,608	(86,023)	(1,093,331)	(4,213)	(171,573)	22,091,892
CHANGES IN NET ASSETS											
Net Assets at beginning of year	(28,057,291)	5,078,406	5,942,563	45,444,716	6,501,295	-	3,642,366	24,481,406	9,884,735	-	72,918,196
NET ASSETS AS OF SEPTEMBER 30, 2016	(9,545,762)	5,754,730	7,002,987	45,121,395	6,508,763	3,514,608	3,556,343	23,388,075	9,880,522	(171,573)	95,010,088

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Special Revenue Funds**  
**For the Nine Months Ending September 30, 2016**

**Attachment 4**  
**Page 2 of 3**

	<b>Special Revenue Fund Group</b>				
	<b>Admissions</b>	<b>Annual Meeting</b>	<b>Grants</b>	<b>Sections</b>	<b>Total Special Revenue Fund</b>
<b>REVENUE</b>					
Investment Income	41,309	341	-	49,257	90,907
Convention Income	-	569,136	-	460,286	1,029,422
Continuing Legal Education Fees	140,135	-	-	-	140,135
Law Practices (Sections) Revenue	-	-	-	6,062,352	6,062,352
Grant Revenue	-	-	112,800	10,000	122,800
MJP Fees	142,185	-	-	-	142,185
Exam Application & Moral Character Fees	18,062,626	-	-	-	18,062,626
Seminar/Workshop Revenue	-	-	-	940,403	940,403
Advertising Revenue	-	21,825	-	27,305	49,130
Other Revenue	509,592	32,876	-	788,823	1,331,291
<b>TOTAL REVENUE</b>	<b>18,895,847</b>	<b>624,178</b>	<b>112,800</b>	<b>8,338,426</b>	<b>27,971,251</b>
<b>EXPENSES</b>					
Grants	-	-	10,000	-	10,000
Examination Costs and Administration	12,093,081	-	-	-	12,093,081
CSF application payments	-	-	-	-	-
Law Practices (Sections)	-	-	-	4,127,130	4,127,130
Interest Expense on Loan	-	-	-	-	-
General and Administrative	-	292,419	11,943	-	304,362
Indirect Costs - Non Departmental	3,910,919	38,853	-	1,250,900	5,200,672
<b>TOTAL EXPENSES</b>	<b>16,004,000</b>	<b>331,272</b>	<b>21,943</b>	<b>5,378,030</b>	<b>21,735,245</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>2,891,847</b>	<b>292,906</b>	<b>90,857</b>	<b>2,960,396</b>	<b>6,236,006</b>
Interfund Transaction - Revenue	-	11,246	-	39,922	51,168
Interfund Transaction - Expense	(1,140)	-	-	(35,257)	(36,397)
Change in Net Position	2,890,707	304,152	90,857	2,965,061	6,250,777
<b>CHANGES IN NET ASSETS</b>					
Net Assets at beginning of year	3,977,413	(69,918)	374,532	8,593,159	12,875,186
<b>NET ASSETS AS OF SEPTEMBER 30, 2016</b>	<b>6,868,120</b>	<b>234,234</b>	<b>465,389</b>	<b>11,558,220</b>	<b>19,125,963</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Restricted Funds**  
**For the Nine Months Ending September 30, 2016**

**Attachment 4**  
**Page 3 of 3**

**Restricted Fund Group**

	Client Security	Elimination of Bias	Equal Access	Info Tech Special Assess	Justice Gap	Lawyers Assistance Program	Legislative Activities	Legal Services Trust	Legal Specialization	Bank Settlement	Total Restricted Fund
<b>REVENUE</b>											
Membership Fees and Donations	7,772,562	797,560	-	790	581,479	2,042,807	777,370	6,371,110	-	-	18,343,678
Investment Income	26,512	3,811	2,715	4,783	2,788	9,549	3,490	46,813	26,283	126,883	253,627
Continuing Legal Education Revenue	-	-	-	-	-	-	-	-	10,350	-	10,350
Grant Revenue	-	5,000	9,178,800	-	-	-	-	-	-	-	9,183,800
LSTF Trust Account Revenue	-	-	-	-	-	-	-	4,693,910	-	-	4,693,910
EAF AB145 Filing Fee Revenue	-	-	2,945,000	-	-	-	-	-	-	-	2,945,000
Legal Specialization Fees	-	-	-	-	-	-	-	-	2,019,285	-	2,019,285
Seminar/Workshop Revenue	-	4,432	-	-	-	-	-	-	-	-	4,432
Settlement Grants	-	-	-	-	-	-	-	-	-	44,728,659	44,728,659
Other Revenue	11,275	-	227,500	-	-	-	-	-	2,791	-	241,566
<b>TOTAL REVENUE</b>	<b>7,810,349</b>	<b>810,803</b>	<b>12,354,015</b>	<b>5,573</b>	<b>584,267</b>	<b>2,052,356</b>	<b>780,860</b>	<b>11,111,833</b>	<b>2,058,709</b>	<b>44,855,542</b>	<b>82,424,307</b>
<b>EXPENSES</b>											
Grants	-	-	10,738,544	-	-	-	-	12,448,857	-	670,000	23,857,401
CSF application payments	4,960,747	-	-	-	-	-	-	-	-	-	4,960,747
General and Administrative	945,460	521,738	72,856	-	-	779,784	380,242	819,080	645,052	475	4,164,687
Indirect Costs - Non Departmental	614,619	266,445	-	-	-	401,204	133,462	388,836	350,505	-	2,155,071
<b>TOTAL EXPENSES</b>	<b>6,520,826</b>	<b>788,183</b>	<b>10,811,400</b>	<b>-</b>	<b>-</b>	<b>1,180,988</b>	<b>513,704</b>	<b>13,656,773</b>	<b>995,557</b>	<b>670,475</b>	<b>35,137,906</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>1,289,523</b>	<b>22,620</b>	<b>1,542,615</b>	<b>5,573</b>	<b>584,267</b>	<b>871,368</b>	<b>267,156</b>	<b>(2,544,940)</b>	<b>1,063,152</b>	<b>44,185,067</b>	<b>47,286,401</b>
Transfer in From LAP	1,600,000	-	-	-	-	-	-	-	-	-	1,600,000
Transfer in From Leg. Activity Fund	420,000	-	-	-	-	-	-	-	-	-	420,000
Transfer Out To CSF	-	-	-	-	-	(1,600,000)	(420,000)	-	-	-	(2,020,000)
Interfund Transaction - Revenue	4,340	-	-	-	-	1,110	-	-	300	-	5,750
Interfund Transaction - Expense	(1,245)	(105)	-	-	-	-	(680)	-	(2,055)	-	(4,085)
Change in Net Position	3,312,618	22,515	1,542,615	5,573	584,267	(727,522)	(153,524)	(2,544,940)	1,061,397	44,185,067	47,288,066
<b>CHANGES IN NET ASSETS</b>											
Net Assets at beginning of year	2,200,440	598,573	160,933	1,211,193	512,501	2,233,020	714,349	12,359,725	5,413,653	-	25,404,387
<b>NET ASSETS AS OF SEPTEMBER 30, 2016</b>	<b>5,513,058</b>	<b>621,088</b>	<b>1,703,548</b>	<b>1,216,766</b>	<b>1,096,768</b>	<b>1,505,498</b>	<b>560,825</b>	<b>9,814,785</b>	<b>6,475,050</b>	<b>44,185,067</b>	<b>72,692,453</b>



**The State Bar of California**  
**Budget to Actual Comparison - Unconsolidated General Fund**  
**For the Nine Months Ending September 30, 2016**

**Attachment 5**

	September 2016 Year to Date Actual	September 2016 Year to Date Budget	Variance Favorable (Unfavorable)	September 2015 Prior Year to Date Actual	Inc./(Dec.) From Prior Year	2016 Annual Budget
<b>REVENUE</b>						
Membership Fees	66,252,726	66,545,997	(293,271)	65,591,289	661,437	66,605,996
Investment Income	204,353	87,670	116,683	81,160	123,193	105,204
Law Corp Registration Fees	1,301,745	1,275,997	25,748	1,329,614	(27,869)	1,443,000
CalBar Journal Revenue	78,442	87,678	(9,236)	103,352	(24,910)	116,904
Continuing Legal Education	543,510	525,559	17,951	578,988	(35,478)	593,412
Seminar/Workshop Revenue	10,550	15,597	(5,047)	20,740	(10,190)	20,796
MJP Fees	553,910	507,501	46,409	509,505	44,405	510,000
Grant Revenue	-	-	-	15,000	(15,000)	-
Other Revenue	395,320	324,297	71,023	397,991	(2,671)	432,396
<b>TOTAL REVENUE</b>	<b>69,340,556</b>	<b>69,370,296</b>	<b>(29,740)</b>	<b>68,627,639</b>	<b>712,917</b>	<b>69,827,708</b>
<b>EXPENSES</b>						
Discipline	27,892,146	30,084,316	2,192,170	28,838,094	(945,948)	41,111,720
Administration of Justice	571,710	500,430	(71,280)	471,669	100,041	678,714
Governance	2,511,741	1,919,966	(591,775)	1,104,418	1,407,323	2,612,548
Administration of the Profession	1,949,027	1,873,292	(75,735)	1,796,442	152,585	2,546,476
Program Development	1,009,114	1,047,193	38,079	1,120,098	(110,984)	1,428,092
Communications	760,136	896,165	136,029	1,084,727	(324,591)	1,217,728
General and Administrative	153,948	158,983	5,035	350,281	(196,333)	211,992
Indirect Costs - Non Departmental	15,977,102	15,977,102	-	13,853,510	2,123,592	21,302,790
<b>TOTAL EXPENSES</b>	<b>50,824,924</b>	<b>52,457,447</b>	<b>1,632,523</b>	<b>48,619,239</b>	<b>2,205,685</b>	<b>71,110,060</b>
<b>INCOME/(LOSS) BEFORE TRANSFERS</b>	<b>18,515,632</b>	<b>16,912,849</b>	<b>1,602,783</b>	<b>20,008,400</b>	<b>(1,492,768)</b>	<b>(1,282,352)</b>
Interfund Transaction - Revenue	37,155	-	37,155	47,601	(10,446)	-
Interfund Transaction - Expense	(41,258)	-	(41,258)	(50,213)	8,955	-
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>18,511,529</b>	<b>16,912,849</b>	<b>1,598,680</b>	<b>20,005,788</b>	<b>(1,494,259)</b>	<b>(1,282,352)</b>