

2017 Consolidated Fund Condition and Reserve Level **

Attachment C

Fund Description	Projected 12/31/2016 Reserve Bal	2017 Budget					Projected 12/31/2017 Reserve Bal	Changes	Reserve Level	Meeting 17% Reserve Target?	Above 30% Reserve Ceiling?
		Revenue	Expenditures	Indirect Cost	Total Expenditure & Indirect Costs	Fund Transfers					
General Fund (10)	12,660,000	68,714,000	(55,758,000)	(18,171,000)		(1,600,000)	5,845,000	(6,815,000)		(B)	(B)
Building Fund (26)	2,840,000	1,365,000	(1,700,000)	986,000		-	3,491,000	651,000			
Legal Educ. And Dev. Fund (18)	7,935,000	2,154,000	(242,000)	-		-	9,847,000	1,912,000			
LA Facility Fund (35)	(4,948,000)	447,000	(2,300,000)	2,300,000		-	(4,501,000)	447,000			
Public Protection Fund (25)	6,510,000	-	-	-		-	6,510,000	-			
Support & Adm (23)	-	-	(24,333,000)	24,733,000		(400,000)	-	-			
Technology Fund (19)	2,850,000	-	(4,334,000)	(784,000)		400,000	(1,868,000)	(4,718,000)			
Fixed Asset Fund (15)	-	-	-	-		-	-	-			
Benefit Reserve Fund (34)	-	-	-	-		-	-	-			
Consolidated General Fund: (A)	27,847,000	72,680,000	(88,667,000)	9,064,000	(79,603,000)	(1,600,000)	19,324,000	(8,523,000)	19.96%	Yes	No
Special Revenue Fund Group:											
Admissions Fund (20)	4,145,000	20,956,000	(16,449,000)	(4,694,000)		1,000,000	4,958,000	813,000	23.45%	Yes	No
Annual Mtg Fund (14)	(83,000)	-	-	-		-	(83,000)	-	NA	NA	NA
Grant Fund (12)	452,000	6,000	(6,000)	-		-	452,000	-	NA	NA	NA
Sections (70-89)	7,748,000	9,006,000	(7,358,000)	(1,655,000)		-	7,741,000	(7,000)	85.89%	Yes	Exempted
Total Special Revenue Fund Group:	12,262,000	29,968,000	(23,813,000)	(6,349,000)	(30,162,000)	1,000,000	13,068,000	806,000			
Restricted Fund Group:											
Legislative Activities Fund (16)	547,000	102,000	(330,000)	(66,000)		-	253,000	(294,000)	63.89%	Yes	Yes
Elimination of Bias/Bar Relations (17)	466,000	-	(433,000)	(100,000)		-	(67,000)	(533,000)	-12.57%	No	No
Lawyer Assistance Program (21)	2,985,000	2,085,000	(1,201,000)	(449,000)		-	3,420,000	435,000	207.27%	Yes	Yes
Legal Specialization Fund (24)	6,107,000	430,000	(4,609,000)	(764,000)		(1,000,000)	164,000	(5,943,000)	11.94%	No	No
Client Security Fund (27)	1,430,000	8,030,000	(6,734,000)	(564,000)		1,600,000	3,762,000	2,332,000	289.83%	Yes	Yes
Info. Tech Special Assessment Fund (31)	1,216,000	-	-	-		-	1,216,000	-	NA	NA	NA
Legal Service Trust Fund (28)	8,346,000	12,450,000	(14,471,000)	(718,000)		2,133,000	7,740,000	(606,000)	353.59%	Yes	Exempted
Equal Access Fund (29)	2,012,000	19,653,000	(19,225,000)	(15,000)		-	2,425,000	413,000	1010.42%	Yes	Exempted
Justice Gap Fund (32)	1,659,000	602,000	-	(9,000)		(2,133,000)	119,000	(1,540,000)	1322.22%	Yes	Exempted
Bank Settlement Fund (37)	44,103,000	-	(5,503,000)	(30,000)		-	38,570,000	(5,533,000)	697.09%	Yes	Exempted
Total Restricted Fund Group:	68,871,000	43,352,000	(52,506,000)	(2,715,000)	(55,221,000)	600,000	57,602,000	(11,269,000)			
Total Before Tenant Buildout:	108,980,000	146,000,000	(164,986,000)	-	(164,986,000)	-	89,994,000	(18,986,000)			
SF Tenant Improvement Fund (38)	(316,000)	50,000	(1,040,000)	-	-	-	(1,306,000)	(990,000)			

Notes:

** 12/31/16 projected reserve balances are estimated based on 2016 Pre-close actuals as of 02/10/17. These balances do not reflect 2016 GASB68, OPEB or other final audit adjustments.

(A) Consolidated General Fund includes: 180 Howard Building Fund, Legal Education and Development Fund, LA Facility Fund, Public Protection Fund, Support & Admin Fund, Technology Fund, Fixed Asset Fund, Benefit Reserve Fund and the original unconsolidated General Fund.

Consolidated General Fund reserve balances consist of \$8.3 million restricted reserve (\$4.6 million restricted cash and \$3.7 million designated for IT/CMS projects) as of 12/31/16. This restricted balance will be reduced to \$4.6 million after spending down the \$3.7 million on the CMS project by end of 2017.

(B) Reserve Level is calculated as: (Total Reserve - Restricted Reserve)/(Recurring Operating Expenditures)

(C) Summary of Budget Revenues, Expenditures and Interfund Transfers:

	2016 Reserve	2017 Revenues	2017 Exp & Indirect Costs	2017 Transfers	2017 Reserve	Changes
Consolidated GF	27,847,000	72,680,000	(79,603,000)	(1,600,000)	19,324,000	(8,523,000)
Non-General Fund	81,133,000	73,320,000	(85,383,000)	1,600,000	70,670,000	(10,463,000)
Total:	108,980,000	146,000,000	(164,986,000)	-	89,994,000	(18,986,000)