

EXHIBIT C

SB Capital Forensic Accounting

Balance Sheet by Class

As of June 20, 2013

	Total IPF	Total SBCC	Total SBC, LLC	Total SCMF	Total SPF	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
IPF-Alta Alliance/TP xx 7590	17,866.12	0.00	0.00	0.00	0.00	17,866.12
IPF-Bridge Bank xx1619	0.00	0.00	0.00	0.00	0.00	0.00
IPF-Bridge Bank xx4351	0.00	0.00	0.00	0.00	0.00	0.00
IPF-First Republic 1240	0.00	0.00	0.00	0.00	0.00	0.00
IPF-First Republic Bank 1166	0.00	0.00	0.00	0.00	0.00	0.00
IPF-Heritage Bank xx3513	935,056.00	0.00	0.00	0.00	0.00	935,056.00
IPF-Heritage Bank xx3596	3,378,861.47	0.00	0.00	0.00	0.00	3,378,861.47
IPF-High Desert xx0819	5,985.23	0.00	0.00	0.00	0.00	5,985.23
IPF-High Desert xx1610	5,000.00	0.00	0.00	0.00	0.00	5,000.00
IPF-Lighthouse Bank xx5437	10,547.03	0.00	0.00	0.00	0.00	10,547.03
IPF-Wells Fargo xx6093	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Bank of Alameda 0826	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Bank of Alameda 0889	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Bridge Bank xx4468	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Heritage Bank xx2812	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Heritage Bank xx3604	0.00	133,944.33	0.00	0.00	0.00	133,944.33
SB Capital-Heritage Bank xx3679	0.00	67,579.86	0.00	0.00	0.00	67,579.86
SB Capital-Lighthouse xx3168	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Lighthouse xx3481	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Private Bank xx7139	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Wells Fargo xx4778	0.00	0.00	0.00	0.00	0.00	0.00
SB Capital-Wells Fargo xx8610	0.00	0.00	0.00	0.00	0.00	0.00
SBC SCMF-Heritage Bank xx4354	0.00	0.00	0.00	244,962.17	0.00	244,962.17
SBC, LLC-Calif Biz Bank xx0149	0.00	0.00	251,914.17	0.00	0.00	251,914.17
SBC, LLC-Heritage Bank xx3984	0.00	0.00	2,312,938.66	0.00	0.00	2,312,938.66
SBC, LLC-Heritage Bank xx4172	0.00	0.00	371,825.72	0.00	0.00	371,825.72
SBC, LLC-Lighthouse Bank xx5452	0.00	0.00	9,970.00	0.00	0.00	9,970.00
SBC, LLC - South County Bank	0.00	0.00	50,000.00	0.00	0.00	50,000.00
SBCPF-Alta Alliance/TP xx2470	0.00	0.00	0.00	0.00	2,656.32	2,656.32
SBCPF-First Republic Bank x2180	0.00	0.00	0.00	0.00	0.00	0.00
SBCPF-Heritage xx3695	0.00	0.00	0.00	0.00	2,731,955.49	2,731,955.49
SBCPF-The Private Bank xx4991	0.00	0.00	0.00	0.00	0.00	0.00
SBCPF-The Private Bank xx7113	0.00	0.00	0.00	0.00	0.00	0.00
SBCPF-Wells Fargo xx3103	0.00	0.00	0.00	0.00	0.00	0.00
SBCPF-Wells Fargo xx8602	0.00	0.00	0.00	0.00	0.00	0.00
TD Ameritrade - 7967	0.00	1,899.37	0.00	0.00	0.00	1,899.37
Total Checking/Savings	4,353,315.85	203,423.56	2,996,648.55	244,962.17	2,734,611.81	10,532,961.94
Other Current Assets						
Coast Capital Income Fund, LLC	366,880.17	-174,137.94	0.00	0.00	0.00	192,742.23
Payments by Mgr to Funds	0.00	1,772,872.61	0.00	0.00	0.00	1,772,872.61
Payments to Manager	6,392,503.35	0.00	295,146.66	276,088.00	2,276,107.50	9,239,845.51
Payments to other Funds	13,773,089.23	0.00	2,803,881.71	0.00	2,717,679.48	19,294,650.42
Total Other Current Assets	20,532,472.75	1,598,734.67	3,099,028.37	276,088.00	4,993,786.98	30,500,110.77
Total Current Assets	24,885,788.60	1,802,158.23	6,095,676.92	521,050.17	7,728,398.79	41,033,072.71
Fixed Assets						
Common Stock Holdings						
California Business Bank Stock	990,000.00	0.00	0.00	0.00	0.00	990,000.00
Total Common Stock Holdings	990,000.00	0.00	0.00	0.00	0.00	990,000.00
SBA Lending License	0.00	0.00	750,000.00	0.00	0.00	750,000.00
Total Fixed Assets	990,000.00	0.00	750,000.00	0.00	0.00	1,740,000.00

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Other Assets						
1350 Natoma Street, LLC	0.00	462.92	0.00	0.00	-462.92	0.00
Investors Prime Fund LLC Loans						
Kallappa G. Rampur # 51	2,219,824.51	-35,990.26	0.00	0.00	0.00	2,183,834.25
Milliken-Napa Creek, LLC	3,393,194.29	0.00	0.00	0.00	0.00	3,393,194.29
Sunshine Hospitality Group, LLC	1,087,555.60	0.00	0.00	0.00	0.00	1,087,555.60
The Four Brothers Inn, LLC #129	152,086.00	0.00	0.00	0.00	0.00	152,086.00
Whiskey Junction/Espana	779,275.60	162,393.29	0.00	0.00	0.00	941,668.89
Total Investors Prime Fund LLC Loans:	7,631,936.00	126,403.03	0.00	0.00	0.00	7,758,339.03
Non-SBA loans						
Clarence King 2002 Rev. Trst	-623.40	0.00	0.00	0.00	623.40	0.00
Delta Sigma Corp. of Apha Omicr	0.00	0.00	0.00	0.00	0.00	0.00
DTR Asset Management, LLC	0.00	0.00	0.00	0.00	0.00	0.00
George B. & Ligia Coleman	0.00	200,000.00	0.00	0.00	-200,000.00	0.00
Gupta Oil Corporation #113	0.00	0.00	0.00	0.00	0.00	0.00
Harold J. Fields	1,160,000.00	-580,000.00	0.00	0.00	-580,000.00	0.00
Malcolm W. & Bettina Andruss	0.00	300,000.00	0.00	0.00	-300,000.00	0.00
Manuel W. & Dana J. Cabello	0.00	200,000.00	0.00	0.00	-200,000.00	0.00
Mary D. Woelffel	559.23	-678.03	0.00	0.00	118.80	0.00
Total Non-SBA loans	1,159,935.83	119,321.97	0.00	0.00	-1,279,257.80	0.00
Real Estate Owned						
1350 Natoma St.	0.00	0.00	0.00	0.00	785,454.52	785,454.52
Sweet Fingers	597,012.17	-49,621.89	0.00	0.00	0.00	547,390.28
Total Real Estate Owned	597,012.17	-49,621.89	0.00	0.00	785,454.52	1,332,844.80
SBC LLC Loans						
8098 Professional Building, Ltd	0.00	0.00	398,077.95	0.00	0.00	398,077.95
Alexis Readinger	0.00	0.00	46,462.44	0.00	0.00	46,462.44
Ali Salkhi #4642285005	0.00	0.00	177,150.78	0.00	0.00	177,150.78
Ali Salkhi #4717905007	0.00	0.00	127,601.55	0.00	0.00	127,601.55
Amy Lin-Pineda #4540675003	0.00	0.00	66,245.88	0.00	0.00	66,245.88
Arutyun Kusoyan	0.00	0.00	50,048.07	0.00	0.00	50,048.07
Bragato Paving, Inc.	0.00	0.00	183,540.92	0.00	0.00	183,540.92
Charles & Pamela Pitts	0.00	0.00	110,669.67	0.00	0.00	110,669.67
Complete Senior Living, LLC	0.00	0.00	174,578.61	0.00	0.00	174,578.61
Elizabeth Urquiza Living Trust	0.00	0.00	406,295.54	0.00	0.00	406,295.54
Ganlaon Corporation	0.00	0.00	350,000.00	0.00	0.00	350,000.00
Gina Bianchi-Rose Garden Health	0.00	0.00	60,941.61	0.00	0.00	60,941.61
Iguanas Real Estate Holdings	0.00	0.00	240,354.60	0.00	0.00	240,354.60
Intervention 911	0.00	0.00	72,088.55	0.00	0.00	72,088.55
John H. Bichler	0.00	0.00	79,804.56	0.00	0.00	79,804.56
Jose De Jesus Velasquez Sanchez	0.00	0.00	162,074.66	0.00	0.00	162,074.66
Kevin Pham	0.00	0.00	83,897.12	0.00	0.00	83,897.12
KV Equity LLC	0.00	0.00	88,453.88	0.00	0.00	88,453.88
Leticia M. Luna #4515825009	0.00	0.00	161,736.30	0.00	0.00	161,736.30
Lillie Milovanovic	0.00	0.00	161,536.33	0.00	0.00	161,536.33
Lizgio, LLC	0.00	0.00	295,456.36	0.00	0.00	295,456.36
Lodge at Sedona, LLC	0.00	0.00	399,422.80	0.00	0.00	399,422.80
Martin A. Neely & Connie Wu	0.00	0.00	106,689.12	0.00	0.00	106,689.12
Mary T. O'Brien Properties, LLC	0.00	0.00	112,250.27	0.00	0.00	112,250.27
Master Car Wash	0.00	0.00	339,030.10	0.00	0.00	339,030.10
Naren Bhakta Family Rev. Trust	0.00	0.00	81,250.00	0.00	0.00	81,250.00
Nina Sanai / Devon Dental	0.00	0.00	56,695.65	0.00	0.00	56,695.65
Northwoods Inn, LLC	0.00	0.00	210,706.08	0.00	0.00	210,706.08
One Stop Nutrition	0.00	0.00	492,264.73	0.00	0.00	492,264.73

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One World Inns dba Amber House	0.00	0.00	124,149.97	0.00	0.00	124,149.97
Peninsula Air Conditioning, Inc	0.00	0.00	75,000.00	0.00	0.00	75,000.00
Robert D. Smith	0.00	0.00	108,728.35	0.00	0.00	108,728.35
Robert Marshall Spa Outlet	0.00	0.00	97,146.21	0.00	0.00	97,146.21
SO2, LLC # 4231575004	0.00	0.00	277,769.26	0.00	0.00	277,769.26
Tamasebi, LLC	0.00	0.00	75,000.00	0.00	0.00	75,000.00
TB Insurance, LLC	0.00	0.00	316,000.00	0.00	0.00	316,000.00
The Bertha Sanchez Tst.	0.00	0.00	100,000.00	0.00	0.00	100,000.00
The Kellerman Family Trust	0.00	0.00	99,376.51	0.00	0.00	99,376.51
TRC Holdings, LLC	0.00	0.00	133,766.12	0.00	0.00	133,766.12
Tropicana Liquors	0.00	0.00	148,177.08	0.00	0.00	148,177.08
Vaidotas Vaitys	0.00	0.00	77,040.54	0.00	0.00	77,040.54
Van Arsdale-Harris Lumber Co.	0.00	0.00	195,520.22	0.00	0.00	195,520.22
VS Investment Group, LLC	0.00	0.00	160,750.00	0.00	0.00	160,750.00
Z & H Happy Hands Corporation	0.00	0.00	182,255.25	0.00	0.00	182,255.25
Total SBC LLC Loans	0.00	0.00	7,466,003.64	0.00	0.00	7,466,003.64
SBC Portfolio Fund LLC Loans						
349 First Street, LLC # 127	0.00	2,978.71	0.00	0.00	985,690.73	988,669.44
695 Oak Grove Associates, LLC	0.00	0.00	0.00	0.00	400,000.00	400,000.00
Airport Blvd. Realty LLC	-0.01	0.00	0.00	0.00	1,189,619.03	1,189,619.02
Clover Hotel Partners	0.00	0.00	0.00	0.00	1,565,000.00	1,565,000.00
Finnegan 1998 Trust #82	0.00	0.00	0.00	0.00	50,000.00	50,000.00
Focus Hospitality, LLC	0.00	0.00	0.00	0.00	296,865.26	296,865.26
Leticia M. Luna #103	0.00	0.00	0.00	0.00	0.00	0.00
Manoj Patel #864726	0.00	0.00	0.00	0.00	84,000.00	84,000.00
Scott Deamer Dunn # 4024	0.00	0.00	0.00	0.00	30,000.00	30,000.00
Steve T. Ngo	0.00	0.00	0.00	0.00	318,750.00	318,750.00
The Four Brothers Inns, LLC#129	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00
Valley Produce	1,936.63	-512.69	0.00	0.00	165,555.03	166,978.97
Total SBC Portfolio Fund LLC Loans	1,936.62	2,466.02	0.00	0.00	6,085,480.05	6,089,882.69
SBC Senior Comm. Mortgage Loans						
3 AM, LLC	0.00	0.00	0.00	561,345.77	0.00	561,345.77
47300 Kato LLC	0.00	0.00	0.00	283,363.47	0.00	283,363.47
Aung San, LLC	0.00	0.00	0.00	340,450.75	0.00	340,450.75
Aung Solvang, LLC	0.00	0.00	0.00	230,981.90	0.00	230,981.90
Auto Spa Exp. Wash #5026835005	0.00	0.00	0.00	119,078.52	0.00	119,078.52
David B. & Shema Sherwin #106	0.00	0.00	0.00	82,271.12	0.00	82,271.12
Edge Partners, LLC	0.00	0.00	0.00	176,537.30	0.00	176,537.30
Justin Giarla #4965035005	0.00	0.00	0.00	106,280.95	0.00	106,280.95
Larry M. and Amy L. Mardock	0.00	0.00	0.00	395,070.27	0.00	395,070.27
Senese Family Trust #5057155005	0.00	0.00	0.00	486,650.60	0.00	486,650.60
Total SBC Senior Comm. Mortgage Lo	0.00	0.00	0.00	2,782,030.65	0.00	2,782,030.65
Total Other Assets	9,390,820.62	199,032.05	7,466,003.64	2,782,030.65	5,591,213.85	25,429,100.81
TOTAL ASSETS	35,266,609.22	2,001,190.28	14,311,680.56	3,303,080.82	13,319,612.64	68,202,173.52
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
Advanta Mastercard xx3684	0.00	-26,924.35	26,924.35	0.00	0.00	0.00
American Express 62001	0.00	-67,374.31	67,374.31	0.00	0.00	0.00
American Express 63009	0.00	-16,689.12	16,689.12	0.00	0.00	0.00
American Express 64007	0.00	-59,508.63	59,508.63	0.00	0.00	0.00
American Express 65004	0.00	-45,864.73	50,942.17	0.00	0.00	5,077.44

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American Express xx61003	0.00	-155,690.05	155,690.05	0.00	0.00	0.00
Bank of America CC xx2561	0.00	-30,912.82	30,912.82	0.00	0.00	0.00
Bank of America CC xx4239	0.00	-138,423.38	138,423.38	0.00	0.00	0.00
Bank of America xxxx2413	0.00	-58,168.77	58,168.77	0.00	0.00	0.00
Bank of Americaxxxx9611	0.00	-38,898.16	38,898.16	0.00	0.00	0.00
Capital One Visa xx7874 (Mark)						
Capital One xxxxx2306 (Eberle)	0.00	-23,514.98	23,514.98	0.00	0.00	0.00
Capital One xxxxx2534 (Pineda)	0.00	-4,042.68	4,042.68	0.00	0.00	0.00
Capital One xxxxx6442 (Natalie)	0.00	-45,454.15	45,454.15	0.00	0.00	0.00
Capital One Visa xx7874 (Mark) - (0.00	-76,246.34	80,261.79	0.00	0.00	4,015.45
Total Capital One Visa xx7874 (Marl	0.00	-149,258.15	153,273.60	0.00	0.00	4,015.45
Citi AAdvantage MCxxx7113	0.00	-32,773.40	32,773.40	0.00	0.00	0.00
Citi Card Mastercard xx5691	0.00	-32,230.88	32,230.88	0.00	0.00	0.00
Gas Card xxx990	0.00	-337.73	337.73	0.00	0.00	0.00
HSBC Mastercard xx2224	0.00	-19,663.95	19,663.95	0.00	0.00	0.00
HSBC Mastercard xx5229	0.00	-22,505.52	22,505.52	0.00	0.00	0.00
Washington Mutual xxxxx2705	0.00	-2,477.50	2,477.50	0.00	0.00	0.00
Total Credit Cards	0.00	-897,701.45	906,794.34	0.00	0.00	9,092.89
Other Current Liabilities						
Bank of Alameda LOC - 3756	0.00	0.00	0.00	0.00	0.00	0.00
Borrower deposits	0.00	48,644.27	119,495.00	0.00	-2,245.30	165,893.97
Loan pmt. holding acct CORP	-34,586.92	35,886.56	-300.00	0.00	523.40	1,523.04
Loan pmt. holding acct. (LLC)	0.00	0.00	252,647.20	0.00	0.00	252,647.20
N/P-Natoma St. REO	0.00	0.00	0.00	0.00	400,140.04	400,140.04
Received by Mgr from Funds	0.00	9,239,845.51	0.00	0.00	0.00	9,239,845.51
Received from Manager	1,347,097.70	0.00	200.00	0.00	425,574.91	1,772,872.61
Received from other Funds	5,446,933.25	0.00	12,701,750.00	0.00	1,145,967.17	19,294,650.42
Total Other Current Liabilities	6,759,444.03	9,324,376.34	13,073,792.20	0.00	1,969,960.22	31,127,572.79
Total Current Liabilities	6,759,444.03	8,426,674.89	13,980,586.54	0.00	1,969,960.22	31,136,665.68
Total Liabilities	6,759,444.03	8,426,674.89	13,980,586.54	0.00	1,969,960.22	31,136,665.68
Equity						
Member Equity						
Members' Contributions	45,554,045.67	0.00	0.00	3,704,430.38	15,122,520.66	64,380,996.71
Members' Distributions	-15,388,265.44	0.00	0.00	0.00	-5,041,051.41	-20,429,316.85
Total Member Equity	30,165,780.23	0.00	0.00	3,704,430.38	10,081,469.25	43,951,679.86
Opening Balance Equity	402,928.83	771,571.20	0.00	0.00	0.00	1,174,500.03
Retained Earnings	-2,061,543.87	-8,103,850.15	1,237,888.36	-401,349.56	1,268,183.17	-8,060,672.05
Total Equity	28,507,165.19	-7,332,278.95	1,237,888.36	3,303,080.82	11,349,652.42	37,065,507.84
TOTAL LIABILITIES & EQUITY	35,266,609.22	1,094,395.94	15,218,474.90	3,303,080.82	13,319,612.64	68,202,173.52