

**ENVIRONMENT & NATURAL RESOURCES LAW SECTION of
IDAHO STATE BAR
As of December 31, 2013, 2014 & 10/31/15**

<u>Year Ended 2013</u>	<u>Year Ended 2014</u>		<u>Actual Oct 2015</u>	<u>Budget 2015</u>	<u>Variance-- Favorable (Unfavorable)</u>
<u>INCOME STATEMENT</u>					
		REVENUE (NON-CLE)			
2,960	3,240	Dues	3,550	3,000	550
0	0	Donations	0	0	0
0	0	Special event revenue	0	0	0
0	0	Other income	0	0	0
<u>2,960</u>	<u>3,240</u>	TOTAL NON-CLE REVENUE	<u>3,550</u>	<u>3,000</u>	<u>550</u>
		EXPENSE (NON-CLE)			
983	1,025	Administrative fee to ISB	886	1,368	482
6	16	Postage	10	10	0
3	27	Copies	7	10	3
0	16	Supplies	0	5	5
774	1,576	Governing Board	1,773	1,400	(373)
11	10	Bank & credit card fees	15	15	0
360	0	Special event expense	0	0	0
0	250	Donations	1,000	0	(1,000)
0	0	Other	0	0	0
<u>2,137</u>	<u>2,920</u>	TOTAL NON-CLE EXPENSE	<u>3,691</u>	<u>2,808</u>	<u>(883)</u>
CLE, RECORDED PROGRAMS & PUBLICATIONS:					
		<u>Revenue:</u>			
0	3,299	CLE registrations	3,213	3,000	213
4	0	Publications	0	0	0
0	170	Recorded programs	270	50	220
0	422	Royalties	362	0	362
<u>4</u>	<u>3,891</u>	CLE Revenue	<u>3,845</u>	<u>3,050</u>	<u>795</u>
		<u>Expense:</u>			
184	1,488	CLE seminar expense	1,254	1,500	246
9	1,244	CLE administrative fee paid to ISB	923	1,000	77
68	225	Recorded program expense	225	0	(225)
<u>261</u>	<u>2,957</u>	CLE Expense	<u>2,402</u>	<u>2,500</u>	<u>98</u>
<u>(258)</u>	<u>935</u>	NET CLE INCOME (LOSS)	<u>1,444</u>	<u>550</u>	<u>894</u>
<u>566</u>	<u>1,255</u>	NET INCOME (LOSS)	<u>1,303</u>	<u>742</u>	<u>561</u>

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<u>BALANCE SHEET</u>					
ASSETS					
3,086	4,348	Cash and cash equivalents	4,953		
0	241	Accounts receivable	0		
535	166	Due from (to) other funds	682		
<u>0</u>	<u>226</u>	Prepaid expenses	<u>0</u>		
<u>3,622</u>	<u>4,982</u>	TOTAL ASSETS	<u>5,635</u>		
LIABILITIES AND FUND BALANCE					
LIABILITIES					
0	0	Accounts payable	0		
<u>545</u>	<u>650</u>	Deferred revenue	<u>0</u>		
545	650	TOTAL LIABILITIES	0		
FUND BALANCE					
2,511	3,077	Beginning fund balance	4,332		
<u>566</u>	<u>1,255</u>	Current year income (loss)	<u>1,303</u>		
<u>3,077</u>	<u>4,332</u>	TOTAL FUND BALANCE	<u>5,635</u>		
<u>3,622</u>	<u>4,982</u>	TOTAL LIABILITIES & FUND BALANCE	<u>5,635</u>		