

**ENVIRONMENT & NATURAL RESOURCES LAW SECTION of  
IDAHO STATE BAR  
As of December 31, 2016, 2017 & 8/31/2018**

<u>Year Ended 2016</u>	<u>Year Ended 2017</u>		<u>Actual Aug 2018</u>	<u>Budget 2018</u>	<u>Variance-- Favorable (Unfavorable)</u>
<b><u>INCOME STATEMENT</u></b>					
<b>REVENUE (NON-CLE)</b>					
3,570	3,585	Dues	3,830	3,600	230
0	0	Donations	0	0	0
0	0	Special event revenue	0	0	0
0	0	Other income	0	0	0
<u>3,570</u>	<u>3,585</u>	<b>TOTAL NON-CLE REVENUE</b>	<u>3,830</u>	<u>3,600</u>	<u>230</u>
<b>EXPENSE (NON-CLE)</b>					
967	1,070	Administrative fee to ISB	1,120	1,060	(60)
14	16	Postage	10	10	0
4	72	Copies	62	10	(52)
14	0	Supplies	0	10	10
1,873	2,393	Governing Board	947	2,000	1,053
48	146	Bank & credit card fees	128	50	(78)
1,000	650	Donations	430	500	70
50	75	Awards, gifts & scholarships	99	1,500	1,401
0	0	Special project expense	0	500	500
0	0	Other	0	0	0
<u>3,970</u>	<u>4,421</u>	<b>TOTAL NON-CLE EXPENSE</b>	<u>2,797</u>	<u>5,640</u>	<u>2,843</u>
<b>CLE, RECORDED PROGRAMS &amp; PUBLICATIONS:</b>					
<b>Revenue:</b>					
3,097	3,196	CLE registrations	3,045	3,100	(55)
0	0	Publications	0	0	0
440	0	Recorded programs	0	400	(400)
489	1,114	Royalties	862	400	462
<u>4,026</u>	<u>4,309</u>	<b>CLE Revenue</b>	<u>3,906</u>	<u>3,900</u>	<u>6</u>
<b>Expense:</b>					
1,129	864	CLE seminar expense	869	1,500	631
1,170	1,128	CLE administrative fee paid to ISB	1,430	1,150	(280)
260	50	Recorded program expense	50	260	210
<u>2,559</u>	<u>2,042</u>	<b>CLE Expense</b>	<u>2,349</u>	<u>2,910</u>	<u>561</u>
<u>1,467</u>	<u>2,267</u>	<b>NET CLE INCOME (LOSS)</b>	<u>1,557</u>	<u>990</u>	<u>567</u>
<u><u>1,068</u></u>	<u><u>1,431</u></u>	<b>NET INCOME (LOSS)</b>	<u><u>2,590</u></u>	<u><u>(1,050)</u></u>	<u><u>3,640</u></u>

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<b><u>BALANCE SHEET</u></b>					
<b>ASSETS</b>					
5,906	6,108	Cash and cash equivalents	10,901		
0	0	Accounts receivable	0		
1,727	2,950	Due from (to) other funds	(607)		
0	131	Prepaid expenses	0		
<b>7,633</b>	<b>9,189</b>	<b>TOTAL ASSETS</b>	<b>10,294</b>		
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
0	0	Accounts payable	0		
1,360	1,485	Deferred revenue	0		
<b>1,360</b>	<b>1,485</b>	<b>TOTAL LIABILITIES</b>	<b>0</b>		
<b>FUND BALANCE</b>					
5,205	6,273	Beginning fund balance	7,704		
1,068	1,431	Current year income (loss)	2,590		
<b>6,273</b>	<b>7,704</b>	<b>TOTAL FUND BALANCE</b>	<b>10,294</b>		
<b>7,633</b>	<b>9,189</b>	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>10,294</b>		