

**EMPLOYMENT & LABOR LAW SECTION of
IDAHO STATE BAR
As of December 31, 2018, 2019 & 3/31/2020**

<u>Year Ended 2018</u>	<u>Year Ended 2019</u>		<u>Actual Mar 2020</u>	<u>Budget 2020</u>	<u>Variance-- Favorable (Unfavorable)</u>
<u>INCOME STATEMENT</u>					
REVENUE (NON-CLE)					
5,450	5,845	Dues	5,705	5,845	(140)
0	0	Donations	0	0	0
0	0	Special event revenue	0	0	0
0	0	Other income	0	0	0
<u>5,450</u>	<u>5,845</u>	TOTAL NON-CLE REVENUE	<u>5,705</u>	<u>5,845</u>	<u>(140)</u>
EXPENSE (NON-CLE)					
1,568	1,568	Administrative fee to ISB	527	1,628	1,101
5	7	Postage	0	6	6
16	32	Copies	13	32	19
0	0	Supplies	0	0	0
1,811	2,597	Governing Board	352	3,000	2,648
45	48	Bank & credit card fees	26	33	7
356	0	Special event expense	0	0	0
1,000	0	Donations	0	0	0
0	1,000	Sponsorships	0	500	500
1,000	0	Awards, gifts & scholarships	0	1,000	1,000
0	0	Other	0	0	0
<u>5,801</u>	<u>5,252</u>	TOTAL NON-CLE EXPENSE	<u>919</u>	<u>6,199</u>	<u>5,280</u>
CLE, RECORDED PROGRAMS & PUBLICATIONS:					
Revenue:					
0	5,165	CLE registrations	0	1,500	(1,500)
350	150	Publications	50	50	0
0	0	Recorded programs	0	0	0
382	759	Royalties	335	150	185
<u>732</u>	<u>6,074</u>	CLE Revenue	<u>385</u>	<u>1,700</u>	<u>(1,315)</u>
Expense:					
0	2,735	CLE seminar expense	0	1,000	1,000
0	2,049	CLE administrative fee paid to ISB	14	1,000	986
0	150	Recorded program expense	0	150	150
<u>0</u>	<u>4,934</u>	CLE Expense	<u>14</u>	<u>2,150</u>	<u>2,136</u>
<u>732</u>	<u>1,140</u>	NET CLE INCOME (LOSS)	<u>371</u>	<u>(450)</u>	<u>821</u>
<u>381</u>	<u>1,733</u>	NET INCOME (LOSS)	<u>5,157</u>	<u>(804)</u>	<u>5,961</u>

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<u>BALANCE SHEET</u>					
ASSETS					
11,202	13,253	Cash and cash equivalents	14,012		
0	0	Accounts receivable	0		
1,608	1,170	Due from (to) other funds	4,588		
0	0	Prepaid expenses	0		
12,810	14,423	TOTAL ASSETS	18,600		
LIABILITIES AND FUND BALANCE					
LIABILITIES					
0	0	Accounts payable	0		
1,100	980	Deferred revenue	0		
1,100	980	TOTAL LIABILITIES	0		
FUND BALANCE					
11,329	11,710	Beginning fund balance	13,443		
381	1,733	Current year income (loss)	5,157		
11,710	13,443	TOTAL FUND BALANCE	18,600		
12,810	14,423	TOTAL LIABILITIES & FUND BALANCE	18,600		