

**ENVIRONMENT & NATURAL RESOURCES LAW SECTION of
IDAHO STATE BAR
As of December 31, 2015, 2016 & 1/31/2017**

UNAUDITED

<u>Year Ended 2015</u>	<u>Year Ended 2016</u>		<u>Actual Jan 2017</u>	<u>Budget 2017</u>	<u>Variance-- Favorable (Unfavorable)</u>
<u>INCOME STATEMENT</u>					
REVENUE (NON-CLE)					
3,550	3,570	Dues	3,185	3,500	(315)
0	0	Donations	0	0	0
0	0	Special event revenue	0	0	0
0	0	Other income	0	0	0
<u>3,550</u>	<u>3,570</u>	TOTAL NON-CLE REVENUE	<u>3,185</u>	<u>3,500</u>	<u>(315)</u>
EXPENSE (NON-CLE)					
1,164	2,248	Administrative fee to ISB	91	1,090	999
16	14	Postage	2	10	8
12	4	Copies	71	10	(61)
0	14	Supplies	0	10	10
0	0	Conference travel	0	400	400
1,896	1,873	Governing Board	319	2,000	1,681
19	48	Bank & credit card fees	0	50	50
1,000	1,000	Donations	0	500	500
0	50	Awards, gifts & scholarships	0	0	0
0	0	Other	0	0	0
<u>4,106</u>	<u>5,251</u>	TOTAL NON-CLE EXPENSE	<u>484</u>	<u>4,070</u>	<u>3,586</u>
CLE, RECORDED PROGRAMS & PUBLICATIONS:					
Revenue:					
3,213	3,097	CLE registrations	3,620	3,000	620
0	0	Publications	0	0	0
555	440	Recorded programs	0	400	(400)
483	489	Royalties	0	100	(100)
<u>4,251</u>	<u>4,026</u>	CLE Revenue	<u>3,620</u>	<u>3,500</u>	<u>120</u>
Expense:					
1,254	1,129	CLE seminar expense	368	1,200	832
1,342	1,170	CLE administrative fee paid to ISB	0	1,470	1,470
225	260	Recorded program expense	0	260	260
<u>2,821</u>	<u>2,559</u>	CLE Expense	<u>368</u>	<u>2,930</u>	<u>2,562</u>
1,430	1,467	NET CLE INCOME (LOSS)	3,252	570	2,682
<u>874</u>	<u>(214)</u>	NET INCOME (LOSS)	<u>5,953</u>	<u>0</u>	<u>5,953</u>

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<u>BALANCE SHEET</u>					
ASSETS					
5,106	5,906	Cash and cash equivalents	5,593		
121	0	Accounts receivable	0		
783	445	Due from (to) other funds	5,476		
<u>215</u>	<u>0</u>	Prepaid expenses	<u>0</u>		
<u><u>6,225</u></u>	<u><u>6,351</u></u>	TOTAL ASSETS	<u><u>11,070</u></u>		
LIABILITIES AND FUND BALANCE					
LIABILITIES					
0	0	Accounts payable	125		
<u>1,020</u>	<u>1,360</u>	Deferred revenue	<u>0</u>		
1,020	1,360	TOTAL LIABILITIES	125		
FUND BALANCE					
4,332	5,205	Beginning fund balance	4,991		
<u>874</u>	<u>(214)</u>	Current year income (loss)	<u>5,953</u>		
<u><u>5,205</u></u>	<u><u>4,991</u></u>	TOTAL FUND BALANCE	<u><u>10,945</u></u>		
<u><u>6,225</u></u>	<u><u>6,351</u></u>	TOTAL LIABILITIES & FUND BALANCE	<u><u>11,070</u></u>		