



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

March 28, 2016

To the Board of Directors
North Dakota Bar Foundation, Inc.
Bismarck, North Dakota

We have audited the financial statements of North Dakota Bar Foundation, Inc. for the year ended December 31, 2015, and have issued our report thereon dated March 28, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you on January 14, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Dakota Bar Foundation, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the fair value of the marketable securities is based on quoted market prices. We evaluated the key factors and assumptions used to develop the fair value of marketable securities in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 28, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of North Dakota Bar Foundation, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



BRADY, MARTZ & ASSOCIATES, P.C.

Bismarck, North Dakota

Client: **41167 - North Dakota Bar Foundation, Inc.**
 Engagement: **AUD - North Dakota Bar Foundation, Inc.**
 Period Ending: **12/31/2015**
 Trial Balance: **TB-Found**
 Workpaper: **2201.00 - Found-AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		6101.01		
To adjust net assets to actual due to prior year entry not posted by client.				
1500	Fund Balance		100.50	
1501	Fund Balance (Restricted)			100.50
Total			<u>100.50</u>	<u>100.50</u>
Adjusting Journal Entries JE # 200				
PBC - To adjust A/R to actual				
2250	ProBono Fund		35.00	
2400	Annual Meeting		470.00	
1150	Accounts Receivable			200.02
2000	Contributions/Membership fees			4.98
2200	Memorials			300.00
Total			<u>505.00</u>	<u>505.00</u>

**NORTH DAKOTA BAR FOUNDATION, INC.
BISMARCK, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

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CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
North Dakota Bar Foundation, Inc.
Bismarck, North Dakota

We have audited the accompanying financial statements of North Dakota Bar Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Dakota Bar Foundation, Inc. as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Grants, Scholarships, and Contributions is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited North Dakota Bar Foundation, Inc.'s 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 1, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.



BRADY, MARTZ & ASSOCIATES, P.C.

BISMARCK, NORTH DAKOTA

March 28, 2016

NORTH DAKOTA BAR FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015 WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2014

ASSETS

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2015</u>	<u>Total 2014</u>
Cash	\$ 2,647	\$ -	\$ 2,647	\$ 16,955
Savings	<u>62,737</u>	<u>267,625</u>	<u>330,362</u>	<u>67,314</u>
Cash & cash equivalents	65,384	267,625	333,009	84,269
Certificates of deposit	12,000	-	12,000	31,263
Marketable securities	288,786	-	288,786	267,478
Accrued interest receivable	123	-	123	175
Accounts receivable	<u>2,725</u>	<u>-</u>	<u>2,725</u>	<u>2,925</u>
Total Assets	<u>\$ 369,018</u>	<u>\$ 267,625</u>	<u>\$ 636,643</u>	<u>\$ 386,110</u>

LIABILITIES AND NET ASSETS

Accounts payable	<u>\$ 10,787</u>	<u>\$ 7,849</u>	<u>\$ 18,636</u>	<u>\$ 18,271</u>
Total liabilities	<u>10,787</u>	<u>7,849</u>	<u>18,636</u>	<u>18,271</u>
Net assets:				
Unrestricted	358,231	-	358,231	347,603
Temporarily restricted	<u>-</u>	<u>259,776</u>	<u>259,776</u>	<u>20,236</u>
Total net assets	<u>358,231</u>	<u>259,776</u>	<u>618,007</u>	<u>367,839</u>
Total liabilities and net assets	<u>\$ 369,018</u>	<u>\$ 267,625</u>	<u>\$ 636,643</u>	<u>\$ 386,110</u>

See Notes to the Financial Statements

NORTH DAKOTA BAR FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015 WITH COMPARATIVE TOTALS
FOR YEAR ENDED DECEMBER 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2015</u>	<u>Total 2014</u>
Revenue and support:				
I.O.L.T.A. income	\$ -	\$ 42,419	\$ 42,419	\$ 37,542
Investment income	13,994	348	14,342	17,480
Realized and unrealized gain (loss) on investments	(10,882)	-	(10,882)	203
Annual meeting	10,250	-	10,250	10,040
Contributions	23,793	18,400	42,193	49,955
Settlement revenue	-	232,485	232,485	-
Revenue and support before net assets released	<u>37,155</u>	<u>293,652</u>	<u>330,807</u>	<u>115,220</u>
Net assets released from restrictions:				
Satisfaction of grant restrictions	<u>54,112</u>	<u>(54,112)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>91,267</u>	<u>239,540</u>	<u>330,807</u>	<u>115,220</u>
Expenses and losses:				
Grants, scholarships and contributions	62,200	-	62,200	81,500
Program management	7,613	-	7,613	8,659
General and administrative	<u>10,826</u>	<u>-</u>	<u>10,826</u>	<u>9,812</u>
Total expense	<u>80,639</u>	<u>-</u>	<u>80,639</u>	<u>99,971</u>
Change in net assets	10,628	239,540	250,168	15,249
Net assets - beginning of year	<u>347,603</u>	<u>20,236</u>	<u>367,839</u>	<u>352,590</u>
Net assets - end of year	<u>\$ 358,231</u>	<u>\$ 259,776</u>	<u>\$ 618,007</u>	<u>\$ 367,839</u>

See Notes to the Financial Statements

NORTH DAKOTA BAR FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015 WITH COMPARATIVE TOTALS
FOR YEAR ENDED DECEMBER 31, 2014

	Grants, Scholarships & Contributions	Program Management	Total Program Costs	General & Administrative	Total 2015	Total 2014
Grants	\$ 38,500	\$ -	\$ 38,500	\$ -	\$ 38,500	\$ 35,000
Scholarships	11,200	-	11,200	-	11,200	14,200
Contributions	12,500	-	12,500	-	12,500	32,300
Salaries	-	1,076	1,076	1,169	2,245	2,809
Audit fees	-	2,440	2,440	2,440	4,880	4,700
Supplies	-	15	15	-	15	203
Dues and subscriptions	-	200	200	15	215	165
Postage	-	165	165	212	377	414
Telephone	-	237	237	357	594	788
Contract services	-	1,218	1,218	1,218	2,436	2,346
Printing	-	-	-	55	55	6
Website maintenance	-	312	312	312	624	624
Annual meeting	-	-	-	3,098	3,098	736
Rent	-	1,950	1,950	1,950	3,900	4,580
Utilities	-	-	-	-	-	642
Maintenance	-	-	-	-	-	458
Total	\$ 62,200	\$ 7,613	\$ 69,813	\$ 10,826	\$ 80,639	\$ 99,971

See Notes to the Financial Statements

NORTH DAKOTA BAR FOUNDATION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015 WITH COMPARATIVE TOTALS
FOR YEAR ENDED DECEMBER 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2015</u>	<u>Total 2014</u>
Cash flows from operating activities:				
Change in net assets	\$ 10,628	\$ 239,540	\$ 250,168	\$ 15,249
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:				
Realized and unrealized (gain) loss on marketable securities	10,882	-	10,882	(203)
Effects on operating cash flows due to change in:				
Interest receivable	52	-	52	(1)
Accounts receivable	200	-	200	168
Accounts payable	<u>1,025</u>	<u>(660)</u>	<u>365</u>	<u>(19,822)</u>
Cash provided (used) by operating activities	<u>22,787</u>	<u>238,880</u>	<u>261,667</u>	<u>(4,609)</u>
Cash flows from investing activities:				
Proceeds from sale of marketable securities/CDs	19,263	-	19,263	-
Purchase of marketable securities/CDs	<u>(32,190)</u>	<u>-</u>	<u>(32,190)</u>	<u>(21,106)</u>
Cash provided (used) by investing activities	<u>(12,927)</u>	<u>-</u>	<u>(12,927)</u>	<u>(21,106)</u>
Net change in cash and cash equivalents	9,860	238,880	248,740	(25,715)
Cash and cash equivalents - beginning of year	<u>55,524</u>	<u>28,745</u>	<u>84,269</u>	<u>109,984</u>
Cash and cash equivalents - end of year	<u>\$ 65,384</u>	<u>\$ 267,625</u>	<u>\$ 333,009</u>	<u>\$ 84,269</u>

See Notes to the Financial Statements

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

North Dakota Bar Foundation, Inc. is a not-for-profit corporation organized to advance the science of jurisprudence and promote the administration of justice and uniformity of judicial decision, exclusively through educational and scientific means or purpose within the State of North Dakota. Approximately 26% of the Foundation's revenues are received from contributions and interest earned on lawyer trust accounts. The Foundation began operations in 1982.

Basis of Presentation

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America, ("GAAP"), as codified by the Financial Accounting Standards Board. However, interest on lawyer trust accounts (I.O.L.T.A.) is recorded as earned when received from the financial institution.

Use of Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The Foundation recognizes revenue under the accrual basis of accounting. As a result, revenue is recognized in the period earned and expenses in the period incurred.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2015

The Foundation's temporarily restricted net assets consist of the following:

IOLTA funds to be used for:

1. The support of civil legal services to the poor
2. Public education relating to the courts and legal matters
3. The improvement of the administration of justice

Bank of America settlement funds to be used to provide funds to legal aid organizations in the state of ND for:

1. Foreclosure prevention legal assistance
2. Community redevelopment legal assistance

The Foundation has no permanently restricted net assets.

Accounts Receivable

Accounts receivable are carried at original invoice amount less an estimate made for doubtful accounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received.

As of December 31, 2015 no allowance for uncollectible accounts has been provided since management considers all accounts to be collectible.

Income Taxes

The Foundation is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and has been determined not to be a private foundation.

The Foundation's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Foundation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Fair Value Measurements

The Foundation has determined the fair value of certain assets and liabilities in accordance with the provisions of Codification Topic 820, Fair Value Measurements which provides a framework for measuring fair value under generally accepted accounting principles.

Codification Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2015

measurement date. Codification Topic 820 required that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. Codification Topic 820 also established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels:

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
- Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
- Level 3: Unobservable inputs that are not corroborated by market data.

Marketable Securities

The fair values of marketable securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

Comparative Financial Information

The financial statements include prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended December 31, 2014, from which the summarized information was derived.

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2015

NOTE 2 MARKETABLE SECURITIES

Marketable securities are recorded at fair value based upon quoted market price and consist of the following as of December 31, 2015:

	Cost	Unrealized Gain	Unrealized Loss	Market Value
353 Shares EuroPacific Growth Fund	\$ 12,579	\$ 3,427	\$ -	\$ 16,006
1,984 Shares Fundamental Investors Fund	61,368	39,238	-	100,606
1,141 Shares AMCAP Fund	16,751	12,864	-	29,615
1,250 Shares Oppenheimer Senior Floating Rate	9,880	-	(380)	9,500
1,537 Shares American High Income Trust	15,000	-	(626)	14,374
768 Shares Capital World Bond Fund	15,000	-	(475)	14,525
177 Shares New World Fund	9,000	-	(148)	8,852
245 Shares Smallcap World Fund	9,000	1,703	-	10,703
Federal Farm Credit Banks	7,005	1,319	-	8,324
Federal Home Loan Banks	14,972	900	-	15,872
AT&T Inc	10,451	-	(278)	10,173
Enterprise Products Operating LLC	10,884	-	(937)	9,947
General Electric Capital Corporation Internotes	25,149	-	(387)	24,762
Wells Fargo & Co Medium Term Step Up	16,005	-	(478)	15,527
	<u>\$ 233,044</u>	<u>\$ 59,451</u>	<u>\$ (3,709)</u>	<u>\$ 288,786</u>

The Foundation had a \$10,882 unrealized loss for the year ended December 31, 2015.

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2015

NOTE 3 FAIR VALUE MEASUREMENTS

Assets measured at fair value on a recurring base as of December 31, 2015 are summarized as follows:

Description	Total Carrying Amount	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fixed income securities:				
Government bonds-FHLB	\$ 24,196	\$ -	\$ 24,196	\$ -
Corporate bonds	60,410	-	60,410	-
Mutual Funds:				
Bank Loan Fund	9,500	9,500	-	-
Diversified Emerging Markets Fund	8,852	8,852	-	-
High Yield Bond Fund	14,374	14,374	-	-
Foreign Large Growth Fund	16,006	16,006	-	-
Large Blend Fund	100,605	100,605	-	-
Large Growth Fund	29,615	29,615	-	-
World Bond Fund	14,525	14,525	-	-
World Stock Fund	10,703	10,703	-	-
Total	<u>\$ 288,786</u>	<u>\$ 204,180</u>	<u>\$ 84,606</u>	<u>\$ -</u>

NOTE 4 CREDIT RISK

On December 31, 2015, the Foundation had \$303,711 of money market funds, certificates of deposit and other investments with a local brokerage firm of which \$2,776 of money market funds are not insured.

The Foundation also maintains cash on deposit at various financial institutions. The amounts on deposit were insured by the FDIC up to \$250,000 per financial institution. The Foundation's deposits were underinsured by \$86,508 as of December 31, 2015.

NOTE 5 RELATED PARTY

The State Bar Association of North Dakota is a separate not-for-profit organization. The Association has four board members who also serve as directors for the Foundation. Three of these members serve as ex-officio members for the Foundation and one member serves as the Foundation's Secretary/Treasurer. In addition, the Association maintains the records of the Foundation and employees of the Association perform various duties for the Foundation as of December 31, 2015. The Foundation paid the Association \$18,271 for these services, for the year ending December 31, 2015. This amount is included in program management expenses and general and administrative expenses.

As of December 31, 2015, the Foundation recorded \$18,399 as accounts payable due to the Association, and \$2,725 accounts receivable due from the Association

NORTH DAKOTA BAR FOUNDATION, INC.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2015

NOTE 6 INCOME TAXES

It is the opinion of management that the Foundation has no significant uncertain tax positions that would be subject to change upon examination. The federal income tax returns of the Foundation are subject to examination by the IRS, generally for three years after they were filed.

NOTE 7 SUBSEQUENT EVENTS

No significant events occurred subsequent to the Foundation's year end. Subsequent events have been evaluated through March 28, 2016, which is the date these financial statements were available to be issued.

NORTH DAKOTA BAR FOUNDATION, INC.
SCHEDULE OF GRANTS, SCHOLARSHIPS AND CONTRIBUTIONS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

<u>Recipient</u>	<u>2015</u>	<u>2014</u>
Legal Services of North Dakota - IOLTA	\$ 35,000	\$ 35,000
Southern Minnesota Regional Legal Services - IOLTA	3,500	-
UND Law School Scholarships	4,500	4,500
UND Law School Grant	11,200	14,200
Legal Services of North Dakota - Pro Bono Fund	<u>8,000</u>	<u>27,800</u>
Total	<u>\$ 62,200</u>	<u>\$ 81,500</u>