Making the law work for people, places, and the planet.
Since 1969, the Environmental Law Institute (ELI) has played a pivotal role in shaping the fields of environmental law, policy, and management, domestically and abroad. Today, we enter our fifth decade as an internationally recognized, nonpartisan research and education center working to strengthen environmental protection by improving law and governance worldwide.

We deliver insightful and impartial analysis to opinion makers, including government officials, environmental and business leaders, academics, members of the environmental bar, and journalists. ELI is a clearinghouse and a town hall, providing common ground for debate on important environmental issues.

ELI’s Vision calls for “a healthy environment, prosperous economies, and vibrant communities founded on the rule of law.” What ELI does to help guide society toward that vision is described in its mission statement:

ELI fosters innovative, just, and practical law and policy solutions to enable leaders across borders and sectors to make environmental, economic, and social progress. ELI:

- Builds the skills and capacity of tomorrow’s leaders and institutions
- Researches and analyzes complex and pressing environmental challenges
- Promotes and disseminates the best thinking through print and electronic media
- Convenes people with diverse perspectives to build understanding through robust debate

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A Message From the President and Chairman

We are pleased to highlight significant achievements of the Environmental Law Institute in 2013 in pursuit of its vision of a healthy environment, prosperous economies, and vibrant communities founded on the rule of law.

Climate Change
Global climate change has been a major focus for ELI. Last year, we intensified our efforts in Mexico to educate not only the profession on the effects of climate change, but to educate local communities as well. In February, an ELI delegation traveled to Mexico City, where it led a workshop on environmental damages and scientific evidence for Mexican judges. The workshop was attended by more than 600 judges. The faculty included Supreme Court Justices José Ramón Cossío and Arturo Zaldívar. This workshop, with a program in Guinea, helped ELI’s Judicial Education program reach a new milestone, propelling the number of judges it has trained from over 1,300 in 24 countries to over 2,000 in 25. Three months later, an ELI attorney who is a native of Mexico went to Chiapas state to help conduct 11 workshops with rural communities covering the science and politics of climate change, the impacts of climate change in their communities, and methods of adapting their native practices to climate change.

International Programs
ELI made its mark elsewhere in the world, including Africa, the Middle East, and Asia. We worked in Nigeria, helping to undertake an assessment of the environmental and public health impacts from local gold mining practices. One attorney returned to ELI after a year-long stint in Liberia, where she worked as an advisor to the Liberian minister of justice on economic affairs, working to implement the nation’s post-war natural resource reforms. Meanwhile, another attorney moved to Malawi, where she is continuing work on our international water program. That same program brought a delegation of 12 water officials from ministries in Jordan to ELI for a training and study tour designed to help them address legislative reform as part of ongoing water-sector restructuring and reforms in the parched Middle Eastern nation. And just two months ago, ELI hosted a delegation of officials from three states in India, who came to learn about hazardous waste enforcement in the United States from U.S. EPA staff and U.S. state officials.

Research and Education
On the domestic front, ELI continued its work on leading topics in environmental law, including wind energy, water rights protections, the Deepwater Horizon oil spill, Supreme Court decisions, hydraulic fracturing, and many others. We do this through our research reports, publications, and our nationally renowned educational programming, with over 80 programs annually. These include seminars, teleconferences, webinars, summer school, and our premier Boot Camps on Environmental Law®. Highlights include a five-part podcast series on hydraulic fracturing and shale drilling, presented in conjunction with ALI-CLE, as well as two installments in our new professional practice seminar series, both of which were very well-received. A favorite annual event, the National Wetlands Awards, was held in May in the U.S. Botanic Gardens, where we honored seven individuals across six categories for their advancement of wetlands protections in local areas.
Publications
Our book publishing arm, ELI Press, furthered the debate on the environmental impacts of agriculture with the release of Food, Agriculture, and Environmental Law, in which leading environmental legal scholars Mary Jane Angelo, Jason Czarnezki, and Bill Eubanks undertake an exploration of the challenging political and societal issues facing agricultural policy and modern food systems through the lens of environmental protection laws. This year, we released the second edition of a longtime ELI classic, The Art of Commenting. These publications are in addition to the award-winning Environmental Law Reporter (ELR), the most-cited environmental law review in the nation; The Environmental Forum, the leading policy magazine for professionals in environmental law, policy, and management; and the National Wetlands Newsletter. Keeping pace with technology, we published our first e-reader, Old Laws, New Tricks: Using the Clean Air Act to Curb Climate Change, a compendium of best writing from ELR to explain the possibilities and pitfalls in using this regulatory framework to address greenhouse gases and short-lived climate pollutants.

Award Dinner
Finally, ELI’s Annual Award Dinner brought together more than 700 members of the environmental profession for a memorable evening. We honored former Secretary of State George P. Shultz and Thomas F. Steyer, founder of Farallon Capital Management and a major environmental philanthropist, with the 2013 ELI Environmental Achievement Award for outstanding contributions to the improvement of environmental law, policy, and management. They have worked together providing bipartisan leadership to advance clean energy and reduce climate change and to achieve two major goals. First, they helped preserve California’s “Global Warming Solutions Act” of 2006. In 2010, they led a joint campaign to defeat Prop 23, a referendum that would have, in essence, indefinitely suspended the Act, thereby halting the only U.S. economywide cap-and-trade program to reduce CO₂ emissions and abate global climate change. Shultz and Steyer also created the Californians for Clean Energy & Jobs Network. This is a dynamic coalition of business, labor, environmental, and community groups that played a key role in defeating Prop 23.

We thank ELI’s many members, donors, volunteers, and friends for their indispensable contributions to ELI’s success. We thank our extraordinary staff for its remarkable achievements and our Board of Directors for their superb support.

John C. Cruden
President
Edward L. Strohbehn Jr.
Chairman of the Board
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ELI Research Assistants provide invaluable contributions to the organization. (L-R) Narayan Subramanian, Patrick Woolsey, Judy Amsalem, Gwen Brown, Valerie Pinkerton, and Cory Connolly.
Indoor air quality is a key component of school environmental health. Web-based information on school environmental health is the focus of a new section of our website dedicated to resources in school environmental health. The new site (http://www.eli.org/buildings/topics-school-environmental-health) serves as a resource for public officials and advocates interested in strengthening state policies to create healthy school environments, providing an overview of key state laws on school environmental health issues including mold, radon, carbon monoxide, green cleaning, and management programs.

ELI released two highly regarded reports to inform state and local officials on wind energy facilities and offshore management. The first helps local officials dealing with commercial-scale wind siting, providing a clear understanding of the information they need, applicable law and valuable information on how other states and municipalities are addressing similar issues. The other study reviews issues affecting offshore wind energy projects in the Mid-Atlantic region and identifies the basic elements of state authority to address resource concerns and competing uses such as navigation and fishing.

The differences between water quality and quantity management in the American West were the subject of *At the Confluence of the Clean Water Act and Prior Appropriation*. This report details the impact that water quantity law and water quality have had on each other. The study also explains the relative strength of surface water quality and quantity authorities in the West, and discusses many options for states and the U.S. EPA to address these two aspects of water more holistically, with better results for both.

ELI Attorney Lisa Goldman and Research and Policy Vice President Elissa Parker present James E. Flynn III, a student at Georgia State University College of Law, his plaque for winning the 2012-2013 ELI-ABA-NAELS Constitutional Environmental Law Student Writing Competition.
ELI used its well-known legal expertise to create two important publications concerning the legal protections for U.S. waters. A comprehensive ELI 50-state study of state laws, *State Constraints: State-Imposed Limitations on the Authority of Agencies to Regulate Waters Beyond the Scope of the Clean Water Act*, found that over two-thirds of U.S. states have laws that could restrict the authority of state agencies to regulate activities affecting wetlands, streams, and other water resources, leaving these waters unprotected.

As the leading organization on wetland protection, ELI also published *A Handbook for Prioritizing Wetland and Stream Restoration and Protection Using Landscape Analysis Tools*. Drawn from interviews and the review of 30 wetland and stream programs, this publication provides states, tribes, and local governments with information about the range of tools used by wetland programs across the country to evaluate wetlands and streams for restoration and protection.

Our Ocean Program team worked with community groups in the Gulf of Mexico in the wake of the Deepwater Horizon oil spill. ELI staff members are reaching out to local communities as part of a major program designed to inform citizens in affected communities of their rights. ELI’s Ocean Program co-hosted over a dozen workshops and sessions on Gulf Coast restoration and recovery throughout the five U.S. Gulf States.

ELI also created new materials explaining restoration and recovery efforts, made available to the public on a dedicated online portal, www.eli-ocean.org/gulf. The resources include an overview of the claims and litigation related to the oil spill, a guide to understanding and reviewing restoration plans and procedures, and a timeline of public participation opportunities, among others.

“Making Gulf restoration successful will take sustained effort over the long term from everyone involved. We hope to make sure that the voices of the individuals most affected by success or failure are a guiding force in the decisionmaking processes.”

Jordan Diamond, ELI Ocean Program Co-Director
In Mexico, we educated 700 Mexican judges and judicial officials on environmental law and managing scientific evidence. In collaboration with the Mexican Institute of the Federal Judiciary, ELI conducted a week-long program February 18-22 entitled “Management of Scientific Evidence and Environmental Damage.” More than 100 judges participated in the program at the Federal Judicial Institute in Mexico City, while another 600 judges participated via video simulcast at 40 locations throughout the country. The program, led by director of the Inter-American Program, Alejandra Rabasa, featured presentations on scientific evidence by ELI President John Cruden as well as lectures by John Pendergrass, Director of Judicial Education, and Judicial Scholar Meredith Wright.

ELI convened over 130 top legal, policy, and science experts to discuss and analyze key issues for the implementation of the General Law on Climate Change. During the event, ELI also presented the second edition of What Are the Next Steps? Legal Perspectives on Mexico’s General Law on Climate Change. The publication includes the General Law in its entirety and a series of legal commentaries from the members of the Mexico-U.S. Climate Law Network on Mexico’s climate change law, its implications, and requirements for its implementation. Published in English and Spanish, the publication made Mexico’s law available in English for the first time.

Distinguished Judge Meredith Wright poses with ELI’s Alejandra Rabasa and John “Jay” Pendergrass at the conference in Mexico City.

Alejandra with participants in a workshop on climate adaptation in Chiapaz.
Case Study: Protecting the Wetlands Legal Regime in Mexico. Mexico Supreme Court Justice Jose Ramón Cossío has been a regular faculty member in ELI’s judicial education programs. Last year, he presented a decision on a constitutional question involving wetlands protections and development that was agreed to by the five other Court justices of his chamber. A draft of the decision was written by a participant in the field trip to Ria Lagartos Biosphere Reserve during ELI’s training program for federal conservation and enforcement officials in Mexico last August. He presented the case to his colleagues, who were briefing the other Justices on the case and showed them pictures from the trip. He said the training at ELI was essential to writing the decision and that having seen the wetlands allowed him to explain technical terms such as “ecosystem services” to his colleagues.

ELI attorneys were in Antigua and Barbuda as part of the Blue Halo Initiative, a project focused on fisheries reform and development of new protected areas in the waters surrounding the island of Barbuda. ELI is working with the local government—the Barbuda Council—to introduce new regulations that will limit fishing for vulnerable species, restrict the use of damaging nets in reef areas, and provide other habitat protections—including no-fishing areas that will include about one-third of the waters surrounding the island. Based on meetings with the national fisheries and environment divisions, ministry of legal affairs, and Barbuda Council, ELI has drafted new regulations, which the Council is expected to adopt in 2014.

Our Inter-American Program trained Mexican officials on biodiversity conservation in 21 Yucatan Peninsula Protected Areas. Program Director Alejandra Rabasa led a unique workshop in Merida, Mexico, in August for more than 110 officials from the National Commission for Protected Areas and the Office of the General Attorney for the Environment, who are responsible for biodiversity conservation in Yucatan. Faculty included 16 experts in law and science from the Supreme Court of Justice of Mexico and the U.S. EPA, among others. The training session included a field trip to Ria Lagartos Biosphere Reserve.

Mexico Supreme Court Official Dr. Raul Mejia holds a baby crocodile during a field trip in Ria Lagartos.
The Institute’s Africa Program published a community guidebook on Liberia’s National Benefit Sharing Trust. The guidebook is designed to help communities in Liberia develop and implement projects using funds from the National Benefit-Sharing Trust, an entity created by Liberia’s National Forestry Reform Law of 2006. Under the Trust, revenues from the country’s forest sector may be used to help communities develop according to their own priorities. The Trust collects a share of funds from the land rental fees that timber companies must pay the government and sets them aside for communities who are affected by commercial forestry activities. The guidebook builds upon ELI’s previous nine years of work in Liberia.

Participants broke into groups for study sessions at the Guinea workshop.

Ibrahima Diallo, Professor of Mining Law at the University of Conakry, with John Pendergrass, left, and Sandra Nichols, right.

ELI educated more than 50 judges from all districts of Guinea on environmental law. For three full days in Mamou, Guinea, ELI presented the culmination of a two-year program led by Senior Attorney and Deputy Director of Judicial Education, Sandra Nichols to educate Guinean judges about environmental and natural resources law. Judges from every locality in the country attended this first-ever judicial education workshop on environmental law held in Guinea.

NATIONAL BENEFIT SHARING TRUST COMMUNITY GUIDEBOOK
Our International Water Program assisted Jordan’s water authorities to address water-sector restructuring and reforms. ELI conducted a program in Washington for the Jordanian officials in which ELI staff attorneys and other experts led discussions on water law, watershed management, compliance and enforcement, groundwater law, and internationally shared waters. From in-depth workshops on creating an independent utility regulator to a hands-on tour of a water treatment facility in Washington, D.C., the Jordanian delegates learned about the challenges and strengths of the U.S. system and made connections to their home country.

ELI staff also took the Jordanian officials to Johannesburg, South Africa, where delegates learned about South Africa’s transition to a new water law and management reformation process. In December, ELI President John Cruden, Program Director Jessica Troell, and Co-Director of International Programs Carl Bruch traveled to Amman to meet with the Jordanian ministry officials, and conduct a workshop on compliance and enforcement.

Members of the Jordanian delegation took some time out to tour the nation’s capital.

ELI hosted nine high-ranking enforcement officials from India on a U.S. study tour, which focused on hazardous waste rules and cleanup of contaminated sites. The group (pictured below) heard from hazardous waste enforcement officials from Wyoming, Maryland, and the U.S. EPA. The group toured brownfield redevelopment sites in Baltimore and a cement kiln in Pennsylvania that incinerates hazardous waste as fuel.
Earthscan published a new installment of ELI’s series on post-conflict peacebuilding and natural resource management, *Land and Post-Conflict Peacebuilding*. The book is part of ELI’s global initiative with UNEP and others to identify and analyze lessons in post-conflict peacebuilding and natural resource management. ELI and our partners now have the largest assembly of research information in the world on the intersection of post-conflict peacebuilding and the effective and sustainable management of natural resources.

The Institute also launched [environmentalpeacebuilding.org](http://environmentalpeacebuilding.org), a global platform on Environmental Peacebuilding, which includes a public forum, highlights from ELI’s post-conflict peacebuilding materials along with policy briefs, teaching and training materials, a news feed, and summary of relevant events. The platform is a collaborative effort of ELI, UNEP, McGill University, and the University of Tokyo.

The core of our publishing efforts is current, vibrant, and popular. *The Environmental Law Reporter (ELR)* remains the most frequently cited resource in our field, which highlights the critical role it plays. Our membership magazine, *The Environmental Forum*, has long been the most well-regarded policy magazine for environmental professionals, and the *National Wetlands Newsletter* is the nation’s leading publication on the law and management of wetlands, floodplains, and coastal areas. *ELR’s China Update and India Update* provide quarterly reports on new developments in environmental law in the world’s two largest nations.
Our Educational Program held more than 83 seminars, courses, and special events for over 4,500 environmental professionals in California, Florida, Massachusetts, New York, Pennsylvania, and Washington, D.C. Highlights included our new Professional Skills series. Our annual Summer School offered an introduction to the legal and policy foundations of environmental protection in the United States. Our Eastern and Western Boot Camps on Environmental Law in Washington, D.C., and San Francisco continue to draw leading environmental practitioners from across the United States as the faculty for these in-depth examinations of environmental law. ELI also launched a new series of Professional Practice seminars to focus on issues of particular interest to practicing environmental professionals.

In November, ELI launched a new web platform for the Eco-Patent Commons (EPC), a collection of patents pledged by companies and intellectual property rights holders for royalty-free use to make it easier and faster to innovate and implement processes that improve and protect the global environment. The EPC now boasts about 100 patents pledged by 11 companies representing a variety of industries worldwide.

ELI Press published three books of value to all practitioners. *The Art of Commenting: How to Influence Environmental Decisionmaking With Effective Comments (2nd edition)*, by author Elizabeth Mullin, assists those commenting on drafts of their own agency’s, organization’s, or client’s documents, as well as those participating in the public comment periods.

In *Food, Agriculture, and Environmental Law*, leading environmental legal scholars and practitioners Mary Jane Angelo, Jason Czarnezki, and Bill Eubanks explore the challenging political and societal issues facing agricultural policy and modern food systems through the lens of environmental laws.

Finally, *Old Law, New Tricks: Tackling Climate Change Using the Clean Air Act*, ELI’s first electronic-only book, collects the best articles from the Environmental Law Reporter explaining how to use the regulatory framework of the Clean Air Act to address greenhouse gases and short-lived climate pollutants.
Awards

Award Dinner

Our annual Award Dinner, held October 22 at the Omni Shoreham Hotel in Washington, D.C., was a stellar occasion for more than 700 members of the environmental profession to gather to renew their commitment to advancing and improving the environment. We honored former Secretary of State George Shultz and Tom Steyer, founder of Farallon Capital Management and a major environmental philanthropist. Shultz and Steyer have provided exemplary bipartisan leadership to advance the new energy economy and reduce climate change.

Together, they helped preserve California’s “Global Warming Solutions Act.” In 2010, they jointly led a campaign to defeat Prop 23, a referendum that would have indefinitely suspended the Act, thereby halting the only U.S. economywide cap-and-trade program to reduce carbon emissions and abate global climate change. The dynamic pair also created the Californians for Clean Energy & Jobs Network, a broad coalition of business, labor, environmental, and community groups to promote renewable energy jobs, projects, and businesses. In addition, each has made substantial individual commitments to providing the best technical and policy thinking on new livable energy systems through their creation and support of clean energy centers at Stanford, Yale, and the Massachusetts Institute of Technology. Tom Steyer and George Shultz (via a video interview conducted by ELI President John Cruden) were introduced by United States Senator Amy Klobuchar (Minnesota). Segments of the event may be viewed in video on the ELI website at www.eli.org/award-dinner.

On the afternoon preceding the dinner, ELI hosted our annual Miriam Hamilton Keare Policy Forum. The 2013 topic, “U.S. Agriculture and the Global Environment,” focused on the environmental and human effects of modern agriculture and examined the potential environmental costs and benefits of the proposed Farm Bill as well as its effects on consumers and the 47 million Americans who depend on food assistance. The Forum also covered international implications of our domestic agriculture policies.

“I always look forward to the Annual Award Dinner—it’s an annual meeting of the clan. An event not to be missed!”

Ray Ludwiszewski
Partner at Gibson, Dunn & Crutcher; ELI Board Member

ELI Board Chair Edward L. Strohbehn, Jr, Senator Amy Klobuchar, and ELI President John Cruden present the ELI Award to Tom Steyer.

The morning of the Award Dinner, ELI hosted a corporate panel to discuss the applications and implications of “big data” for corporate environmental management, including the changing landscape of federal environmental enforcement.
National Wetlands Awards

Every year, ELI honors recipients from across the country who have been recognized for their exceptional and innovative contributions to wetlands protection, restoration, and education across six categories. The 2013 National Wetlands Award recipients were honored at a ceremony on May 2013 at the U.S. Botanic Garden near the U.S. Capitol. Through coverage in the National Wetlands Newsletter, coordinated media outreach, and an awards ceremony on Capitol Hill, awardees receive national recognition and attention for their outstanding efforts.

ELI President Cruden did a black-tie performance as emcee for the 2013 National Wetlands Awards.

The 2013 National Wetlands Award Winners (left to right): Doug Norris, Rob Brooks, Steve and Jerry Panzer, Tom Ries, and Mark Silberstein.
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Members of the ELI Legacy Society have indicated the Environmental Law Institute as a beneficiary in their will, trust, or other estate planning documents. By taking this important step, Legacy Society members help to carry out ELI’s vision of a healthy environment, prosperous economies, and vibrant communities founded on the rule of law. Those considering becoming part of the Legacy Society should consult with a tax attorney or accountant to determine the best way to carry out their lifetime and testamentary objectives.

We are grateful to the following individuals for including ELI in their estate plans.

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The Environmental Law Institute is grateful for the generous support it received from the Star Sponsors of the Award Dinner, which was held on Tuesday, October 22, 2013, and which honored George Schultz and Tom Steyer. We would like to thank our Star Sponsors and the members of the Corporate, Professional, and Associates Programs who supported the work of the Institute through their participation.

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Lockheed Martin Corporation

Corporate Associates
Alcoa Inc.
BP America, Inc.
The Coca-Cola Company
Covanta Energy Corporation
DuPont
Exelon Corporation

Pfizer Inc.
PPG Industries
PSEG Service Corporation
Sempra Energy
J.R. Simplot Company

Corporate Members
Access Midstream Partners, L.P.
The Boeing Company
BP Alternative Energy
Cabot Corporation
Deere & Company
Eaton Corporation
Eli Lilly and Company
Freeport-McMoRan Copper & Gold Inc.
Koch Industries, Inc.

National Association of Clean Water Agencies
NRG Energy, Inc.
ReAgent Limited
Smithfield Foods, Inc.
Wal-Mart Stores, Inc.
Waste Management, Inc.
Weyerhaeuser Company
WSP Environment & Energy, LLC

Public Interest Members
Center for Food Safety
Defenders of Wildlife
Earthjustice
Environmental Defense Fund

Environmental Law and Policy Center
Natural Resources Defense Council
Southern Environmental Law Center

Public Interest Friends
Alliance for Peacebuilding
Berkshire Environmental Action Team
Chesapeake Legal Alliance
Eastern Environmental Law Center
Environmental Integrity Project
Galveston Bay Foundation

The Ocean Foundation
Oceana, Inc.
Piedmont Environmental Council
South Carolina Environmental Law Project
Tennessee Environmental Council
Professional Senior Partners

Arnold & Porter LLP
Bergeson & Campbell, P.C.
Beveridge & Diamond, P.C.
Bingham McCutchen LLP
Bloomberg BNA
Bryan Cave LLP
Covington & Burling LLP
Crowell & Moring LLP
Dentons US LLP
Farella Braun + Martel LLP
Geosyntec Consultants, Inc.
Gibson, Dunn & Crutcher LLP
Hogan Lovells US LLP
Holland & Knight LLP
Hunton & Williams LLP
Husch Blackwell LLP
K&L Gates LLP
Katten Muchin Rosenman LLP
Keller and Heckman LLP
Kilpatrick Townsend & Stockton LLP
King & Spalding LLP
Kirkland & Ellis LLP
Latham & Watkins LLP
Morgan, Lewis & Bockius LLP
Paul Hastings LLP
Perkins Coie LLP
Pillsbury Winthrop Shaw Pittman LLP
Sidley Austin LLP
Sive, Paget & Riesel, P.C.
Wilmer Cutler Pickering Hale and Dorr LLP
Winston & Strawn LLP

Professional Partners

Baker Botts L.L.P.
Baker & Hostetler LLP
Ballard Spahr LLP
Blank Rome LLP
Bracewell & Giuliani LLP
Dorsey & Whitney LLP
Faegre Baker Daniels LLP
Fried, Frank, Harris, Shriver & Jacobson LLP
Goodwin Procter LLP
Greenberg Traurig, LLP
Jenner & Block LLP
Jones Day
Kelley Drye & Warren LLP
King & Spalding LLP
Norton Rose Fullbright
Patton Boggs LLP
Proskauer Rose LLP
Robinson & Cole LLP
Schiff Hardin LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Stoel Rives LLP
Van Ness Feldman, LLP
Venable LLP
Vinson & Elkins L.L.P.

Professional Associates

Alston & Bird LLP
Arent Fox LLP
Barnes & Thornburg LLP
Davis Polk & Wardwell LLP
Dewberry
ENVIRON International Corporation
Exponent, Inc.
Fox Rothschild LLP
Goldberg Segalla LLP
Saul Ewing LLP
Verrill Dana LLP
Willkie Farr & Gallagher LLP
# Financial Statements

## Statements of Financial Position

<table>
<thead>
<tr>
<th>Years Ended December 31,</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,320,763</td>
<td>$1,245,218</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants and contracts</td>
<td>467,336</td>
<td>792,299</td>
</tr>
<tr>
<td>Royalties</td>
<td>2,374</td>
<td>939</td>
</tr>
<tr>
<td>Other</td>
<td>74,514</td>
<td>67,806</td>
</tr>
<tr>
<td>Allowance for doubtful accounts</td>
<td>(2,729)</td>
<td>(2,729)</td>
</tr>
<tr>
<td>Net accounts receivable</td>
<td>541,495</td>
<td>858,315</td>
</tr>
<tr>
<td>Contributions and foundation grants receivable</td>
<td>278,067</td>
<td>486,892</td>
</tr>
<tr>
<td>Investments</td>
<td>4,966,739</td>
<td>4,281,186</td>
</tr>
<tr>
<td>Prepaid expenses and inventory</td>
<td>128,469</td>
<td>177,140</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td>7,235,533</td>
<td>7,048,751</td>
</tr>
<tr>
<td><strong>Property and equipment, at cost</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture, equipment and software</td>
<td>365,625</td>
<td>402,512</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>32,331</td>
<td>32,331</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>397,956</td>
<td>434,843</td>
</tr>
<tr>
<td>Less: Accumulated depreciation and amortization</td>
<td>(264,357)</td>
<td>(285,596)</td>
</tr>
<tr>
<td><strong>Property and equipment, net</strong></td>
<td>133,599</td>
<td>149,247</td>
</tr>
<tr>
<td><strong>Other assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Security deposit</td>
<td>25,815</td>
<td>25,815</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$7,394,947</td>
<td>$7,223,813</td>
</tr>
</tbody>
</table>

**Liabilities and Net Assets**

| **Current liabilities**          | 2013      | 2012      |
| Accounts payable and accrued liabilities | $295,879   | $303,315   |
| Accrued payroll and vacation      | 301,127   | 327,546   |
| Deferred revenue                  | 497,348   | 455,717   |
| Deferred rent                     | 74,514    | 67,806    |
| **Total current liabilities**     | $1,109,611| $1,112,101|

| **Net assets**                   |           |           |
| Unrestricted                      | 4,994,206 | 4,493,016 |
| Temporarily restricted            | 1,291,130 | 1,618,696 |
| **Total net asset**              | 6,285,336 | 6,111,712 |

| **Total liabilities and net assets** | 7,394,947 | 7,223,813 |

Additional financial information can be obtained from www.eli.org.
## Statements of Activities and Changes in Net Assets

<table>
<thead>
<tr>
<th></th>
<th>Year Ended December 31, 2013</th>
<th>Year Ended December 31, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Unrestricted</td>
</tr>
<tr>
<td><strong>Operating revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal awards and contracts</td>
<td>$1,692,136</td>
<td>-</td>
</tr>
<tr>
<td>Contributions and grants</td>
<td>737,334</td>
<td>-</td>
</tr>
<tr>
<td>Publication sales and subscriptions</td>
<td>507,419</td>
<td>-</td>
</tr>
<tr>
<td>Membership revenue</td>
<td>735,128</td>
<td>-</td>
</tr>
<tr>
<td>Award dinner</td>
<td>378,750</td>
<td>-</td>
</tr>
<tr>
<td>Advertising</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>232,391</td>
<td>-</td>
</tr>
<tr>
<td>Net assets released from restriction - satisfaction of grant requirements</td>
<td>1,530,459</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total operating revenues</strong></td>
<td>5,813,617</td>
<td>-</td>
</tr>
<tr>
<td><strong>Operating expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research, policy and training</td>
<td>3,014,566</td>
<td>200,000</td>
</tr>
<tr>
<td>Publications and educational material</td>
<td>660,826</td>
<td>-</td>
</tr>
<tr>
<td>Membership and outreach</td>
<td>862,151</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total program services</strong></td>
<td>4,537,543</td>
<td>200,000</td>
</tr>
<tr>
<td>Supporting services</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total supporting services</strong></td>
<td>1,263,295</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td>5,800,838</td>
<td>200,000</td>
</tr>
<tr>
<td>Net operating (loss) income</td>
<td>12,779</td>
<td>(200,000)</td>
</tr>
<tr>
<td>Investment income</td>
<td>688,411</td>
<td>-</td>
</tr>
<tr>
<td><strong>Changes in net assets</strong></td>
<td>701,190</td>
<td>(200,000)</td>
</tr>
<tr>
<td>Transfer between unrestricted accounts</td>
<td>(200,000)</td>
<td>200,000</td>
</tr>
<tr>
<td><strong>Net assets, beginning of year</strong></td>
<td>4,493,016</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net assets, end of year</strong></td>
<td>$4,994,206</td>
<td>-</td>
</tr>
</tbody>
</table>

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