

LARIMER COUNTY BAR ASSOCIATION

FINANCIAL STATEMENTS

June 30, 2015

Larimer County Bar Association  
**Balance Sheet**  
As of June 30, 2015

	<u>Jun 30, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Certificates of Deposit	
CD Home State #3002258 4/2	11,220.23
CD Home State #805038 10/10	27,733.50
Total Certificates of Deposit	38,953.73
Checking Accounts	
Home State Prem. Inv. 8047030	20,060.37
Legal Aid Account	13,412.55
Operating Account	65,457.07
Total Checking Accounts	98,929.99
Total Checking/Savings	137,883.72
Other Current Assets	
Other Current Assets	
Artwork	1,475.00
Total Other Current Assets	1,475.00
Total Other Current Assets	1,475.00
Total Current Assets	139,358.72
<b>TOTAL ASSETS</b>	<b>139,358.72</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
30000 · Opening Balance Equity	132,290.76
Net Income	7,067.96
Total Equity	139,358.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>139,358.72</b>

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Cash Basis

Larimer County Bar Association  
Profit & Loss  
June 2015

	<u>Jun 15</u>
<b>Income</b>	
4200 · Dues Income	6,110.00
4450 · Interest Income	12.67
4500 · Ads - Messenger	175.00
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<b>Total Income</b>	6,297.67
<b>Expense</b>	
5050 · Donations	
5400 · Scholarship Donation	6,178.82
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<b>Total 5050 · Donations</b>	6,178.82
5200 · Access to Justice	
5210 · Internet access courthouse	111.29
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<b>Total 5200 · Access to Justice</b>	111.29
5350 · Ethics Seminar Expense	1,477.00
5450 · CLE - Other Seminars	50.00
5570 · Veterans Assistance Lunch	74.34
5800 · Pro Bono	
5810 · Pro Bono - Wages	1,732.50
5830 · Pro Bono - Payroll Tax	132.53
5840 · Pro Bono - Payroll Services	32.00
5850 · Pro Bono - Cell Phone	35.09
5870 · Pro Bono - Internet	15.00
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<b>Total 5800 · Pro Bono</b>	1,947.12
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<b>Total Expense</b>	9,838.57
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<b>Net Income</b>	<b>-3,540.90</b>

**Larimer County Bar Association**  
**Profit & Loss**  
 July 2014 through June 2015

	Jul '14 - Jun 15
<b>Income</b>	
4150 · Ethics Seminar	8,470.00
4200 · Dues Income	47,440.00
4210 · COLTAF - Pro Bono Grant	9,423.00
4300 · Fall Term Day Income	
4310 · Golf	945.00
4320 · Term Day Dinner	1,370.00
<b>Total 4300 · Fall Term Day Income</b>	<b>2,315.00</b>
4400 · Spring Term Day Income	
4410 · Spring Term Day Bowling	1,110.00
4420 · Spring Term Day Lunch	1,440.00
<b>Total 4400 · Spring Term Day Income</b>	<b>2,550.00</b>
4450 · Interest Income	147.35
4500 · Ads - Messenger	625.00
4600 · Mock Trial Income	1,405.59
4900 · Other Income	2,500.00
<b>Total Income</b>	<b>74,875.94</b>
<b>Expense</b>	
5050 · Donations	
5100 · Senior Law Day Donation	1,500.00
5400 · Scholarship Donation	6,178.82
<b>Total 5050 · Donations</b>	<b>7,678.82</b>
5070 · Miscellaneous	527.00
5080 · Advertising Expense	412.00
5090 · Bench/Bar Luncheons	729.32
5150 · Mock Trial Regional Competition	
5151 · Regional Competition costs	1,589.19
5152 · Mock Trial Team Reimbursement	400.00
<b>Total 5150 · Mock Trial Regional Competition</b>	<b>1,989.19</b>
5160 · Law Day Expenses	520.00
5200 · Access to Justice	
5210 · Internet access courthouse	1,330.94
5230 · Committee Lunches	66.80
<b>Total 5200 · Access to Justice</b>	<b>1,397.74</b>
5300 · Office Supplies, Postage, Copies	80.00
5350 · Ethics Seminar Expense	3,767.18
5450 · CLE - Other Seminars	545.31
5540 · National Adoption Day expenses	591.08
5550 · Retreat Meeting	134.63
5560 · President's Dinner	1,738.23
5570 · Veterans Assistance Lunch	421.08
5610 · Web Site Expenses	4,000.00
5650 · Accounting Expense	520.00
5800 · Pro Bono	
5810 · Pro Bono - Wages	22,044.37
5820 · Pro Bono - Malpractice Ins.	2,125.92
5830 · Pro Bono - Payroll Tax	1,859.62
5840 · Pro Bono - Payroll Services	384.00
5850 · Pro Bono - Cell Phone	404.55
5860 · Pro Bono - Brochures, Supplies	514.31
5870 · Pro Bono - Internet	180.00
5880 · Worker's Compensation Insurance	276.00
<b>Total 5800 · Pro Bono</b>	<b>27,788.77</b>
5900 · Fall Term Day Expenses	
5910 · Fall Term Day - Golf	1,220.56
5920 · Fall Term Day - Dinner	9,144.77
5990 · Fall Term Day Exp - other	203.96
<b>Total 5900 · Fall Term Day Expenses</b>	<b>10,569.29</b>

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Cash Basis

Larimer County Bar Association  
**Profit & Loss**  
July 2014 through June 2015

	<u>Jul '14 - Jun 15</u>
6000 · Spring Term Day Expenses	
6010 · Spring Term Day - Lunch	3,082.10
6020 · Spring Term Day - Bowling	996.50
6030 · Spring Term Day - other	319.74
Total 6000 · Spring Term Day Expenses	<u>4,398.34</u>
Total Expense	<u>67,807.98</u>
Net Income	<u>7,067.96</u>

Larimer County Bar Association  
Profit & Loss Budget vs. Actual  
June 2015

	Jun 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4200 · Dues Income	6,110.00	2,400.00	3,710.00	254.6%
4450 · Interest Income	12.67	10.00	2.67	126.7%
4500 · Ads - Messenger	175.00			
<b>Total Income</b>	<b>6,297.67</b>	<b>2,410.00</b>	<b>3,887.67</b>	<b>261.3%</b>
<b>Expense</b>				
5050 · Donations				
5400 · Scholarship Donation	6,178.82			
<b>Total 5050 · Donations</b>	<b>6,178.82</b>			
5070 · Miscellaneous	0.00	20.00	-20.00	0.0%
5200 · Access to Justice				
5210 · Internet access courthouse	111.29	110.00	1.29	101.2%
5220 · Courthouse printer supplies	0.00	15.00	-15.00	0.0%
<b>Total 5200 · Access to Justice</b>	<b>111.29</b>	<b>125.00</b>	<b>-13.71</b>	<b>89.0%</b>
5350 · Ethics Seminar Expense	1,477.00			
5450 · CLE - Other Seminars	50.00	100.00	-50.00	50.0%
5550 · Retreat Meeting	0.00	150.00	-150.00	0.0%
5570 · Veterans Assistance Lunch	74.34	70.00	4.34	106.2%
5800 · Pro Bono				
5810 · Pro Bono - Wages	1,732.50	2,083.00	-350.50	83.2%
5830 · Pro Bono - Payroll Tax	132.53	175.00	-42.47	75.7%
5840 · Pro Bono - Payroll Services	32.00	33.00	-1.00	97.0%
5850 · Pro Bono - Cell Phone	35.09	37.50	-2.41	93.6%
5860 · Pro Bono - Brochures, Supplies	0.00	150.00	-150.00	0.0%
5870 · Pro Bono - Internet	15.00	15.00	0.00	100.0%
<b>Total 5800 · Pro Bono</b>	<b>1,947.12</b>	<b>2,493.50</b>	<b>-546.38</b>	<b>78.1%</b>
<b>Total Expense</b>	<b>9,838.57</b>	<b>2,958.50</b>	<b>6,880.07</b>	<b>332.6%</b>
<b>Net Income</b>	<b>-3,540.90</b>	<b>-548.50</b>	<b>-2,992.40</b>	<b>645.6%</b>

# Larimer County Bar Association

## Profit & Loss Budget vs. Actual

### July 2014 through June 2015

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4150 · Ethics Seminar	8,470.00	7,500.00	970.00	112.9%
4160 · CLE Other Seminars	0.00	250.00	-250.00	0.0%
4200 · Dues Income	47,440.00	45,000.00	2,440.00	105.4%
4210 · COLTAF - Pro Bono Grant	9,423.00	3,000.00	6,423.00	314.1%
4300 · Fall Term Day Income				
4310 · Golf	945.00	1,500.00	-555.00	63.0%
4320 · Term Day Dinner	1,370.00	1,500.00	-130.00	91.3%
<b>Total 4300 · Fall Term Day Income</b>	<b>2,315.00</b>	<b>3,000.00</b>	<b>-685.00</b>	<b>77.2%</b>
4400 · Spring Term Day Income				
4410 · Spring Term Day Bowling	1,110.00	500.00	610.00	222.0%
4420 · Spring Term Day Lunch	1,440.00	1,000.00	440.00	144.0%
<b>Total 4400 · Spring Term Day Income</b>	<b>2,550.00</b>	<b>1,500.00</b>	<b>1,050.00</b>	<b>170.0%</b>
4450 · Interest Income	147.35	120.00	27.35	122.8%
4500 · Ads - Messenger	625.00	350.00	275.00	178.6%
4600 · Mock Trial Income	1,405.59	1,000.00	405.59	140.6%
4700 · National Adoption Day	0.00	100.00	-100.00	0.0%
4900 · Other Income	2,500.00	2,500.00	0.00	100.0%
<b>Total Income</b>	<b>74,875.94</b>	<b>64,320.00</b>	<b>10,555.94</b>	<b>116.4%</b>
<b>Expense</b>				
5050 · Donations				
5051 · Donations - Other	0.00	500.00	-500.00	0.0%
5100 · Senior Law Day Donation	1,500.00	1,500.00	0.00	100.0%
5400 · Scholarship Donation	6,178.82	5,500.00	678.82	112.3%
<b>Total 5050 · Donations</b>	<b>7,678.82</b>	<b>7,500.00</b>	<b>178.82</b>	<b>102.4%</b>
5060 · Awards	0.00	100.00	-100.00	0.0%
5070 · Miscellaneous	527.00	250.00	277.00	210.8%
5080 · Advertising Expense	412.00			
5090 · Bench/Bar Luncheons	729.32	500.00	229.32	145.9%
5150 · Mock Trial Regional Competition				
5151 · Regional Competition costs	1,589.19	1,000.00	589.19	158.9%
5152 · Mock Trial Team Reimbursement	400.00	1,000.00	-600.00	40.0%
<b>Total 5150 · Mock Trial Regional Competition</b>	<b>1,989.19</b>	<b>2,000.00</b>	<b>-10.81</b>	<b>99.5%</b>
5160 · Law Day Expenses	520.00	1,000.00	-480.00	52.0%
5200 · Access to Justice				
5210 · Internet access courthouse	1,330.94	1,320.00	10.94	100.8%
5220 · Courthouse printer supplies	0.00	200.00	-200.00	0.0%
5230 · Committee Lunches	66.80	450.00	-383.20	14.8%
<b>Total 5200 · Access to Justice</b>	<b>1,397.74</b>	<b>1,970.00</b>	<b>-572.26</b>	<b>71.0%</b>

## Larimer County Bar Association Profit & Loss Budget vs. Actual July 2014 through June 2015

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
5250 · Bank Service Charges	0.00	25.00	-25.00	0.0%
5300 · Office Supplies, Postage, Copies	80.00	100.00	-20.00	80.0%
5350 · Ethics Seminar Expense	3,767.18	2,000.00	1,767.18	188.4%
5450 · CLE - Other Seminars	545.31	1,000.00	-454.69	54.5%
5500 · Messenger	0.00	0.00	0.00	0.0%
5540 · National Adoption Day expenses	591.08	700.00	-108.92	84.4%
5550 · Retreat Meeting	134.63	300.00	-165.37	44.9%
5560 · President's Dinner	1,738.23	1,500.00	238.23	115.9%
5570 · Veterans Assistance Lunch	421.08	300.00	121.08	140.4%
5600 · Gifts, Memoriams	0.00	500.00	-500.00	0.0%
5610 · Web Site Expenses	4,000.00			
5650 · Accounting Expense	520.00	500.00	20.00	104.0%
5800 · Pro Bono				
5810 · Pro Bono - Wages	22,044.37	25,000.00	-2,955.63	88.2%
5820 · Pro Bono - Malpractice Ins.	2,125.92	2,200.00	-74.08	96.6%
5830 · Pro Bono - Payroll Tax	1,859.62	2,100.00	-240.38	88.6%
5840 · Pro Bono - Payroll Services	384.00	400.00	-16.00	96.0%
5850 · Pro Bono - Cell Phone	404.55	450.00	-45.45	89.9%
5860 · Pro Bono - Brochures, Supplies	514.31	300.00	214.31	171.4%
5870 · Pro Bono - Internet	180.00	180.00	0.00	100.0%
5880 · Worker's Compensation Insurance	276.00	300.00	-24.00	92.0%
5890 · Pro Bono - Other	0.00	100.00	-100.00	0.0%
<b>Total 5800 · Pro Bono</b>	<b>27,788.77</b>	<b>31,030.00</b>	<b>-3,241.23</b>	<b>89.6%</b>
5900 · Fall Term Day Expenses				
5910 · Fall Term Day - Golf	1,220.56	2,000.00	-779.44	61.0%
5920 · Fall Term Day - Dinner	9,144.77	7,000.00	2,144.77	130.6%
5990 · Fall Term Day Exp - other	203.96	300.00	-96.04	68.0%
<b>Total 5900 · Fall Term Day Expenses</b>	<b>10,569.29</b>	<b>9,300.00</b>	<b>1,269.29</b>	<b>113.6%</b>
6000 · Spring Term Day Expenses				
6010 · Spring Term Day - Lunch	3,082.10	2,500.00	582.10	123.3%
6020 · Spring Term Day - Bowling	996.50	750.00	246.50	132.9%
6030 · Spring Term Day - other	319.74	300.00	19.74	106.6%
<b>Total 6000 · Spring Term Day Expenses</b>	<b>4,398.34</b>	<b>3,550.00</b>	<b>848.34</b>	<b>123.9%</b>
<b>Total Expense</b>	<b>67,807.98</b>	<b>64,125.00</b>	<b>3,682.98</b>	<b>105.7%</b>
<b>Net Income</b>	<b>7,067.96</b>	<b>195.00</b>	<b>6,872.96</b>	<b>3,624.6%</b>