

**LARIMER COUNTY BAR ASSOCIATION EXECUTIVE COMMITTEE  
MINUTES FROM JULY 11, 2023, MEETING (Held via GOOGLE MEET)**

**Present:** Heidi Whitaker, Andrew Priebe, Dan. St. John, Hon. Kandace Majoros, Cameron Banninga, Kara Clark, Jordan Wiswell

**Call to Order:** President Heidi Whitaker called the meeting to order at 7:03 a.m.

**Approval of Minutes:** Andrew Priebe moved to approve the minutes. The motion is seconded by Magistrate Majoros. May meeting is approved without objection.

The July Budget meeting is approved without objection. The budget is adopted.

**Treasurer's Report:** Andrew Priebe reports that the contribution to the scholarship fund is just over \$5,000. At the budget meeting the fees for classified ads were adjusted to a tier-based system. It was further increased for ads placed by non-Larimer County Bar Association members.

The LCBA has approximately \$230,000 in reserves.

**ATJ/Pro Bono Program:** Older Person's Law Day is scheduled for August 23, 2023. COLTAF grant has been finalized and submitted. The Pro Bono Program requested \$18,000. The subcommittee has discussed getting other attorneys involved by hosting a trivia night in the fall.

**Greater Colorado Law Student Experience report:** Overall, it sounds as though the students are having a great experience.

**Young Lawyers' Report:** Summer social is planned for this month at either New Belgium or Odell.

**Term Day Planning for September:** Need to determine where the event will be held. Expectations are for there to be 75-100 people in attendance. Justice Hart will attend the business meeting.

The board voted to approve 2 hours of live entertainment performed by Ian McCarger and his band the Pryde.

Golf will be held at Collindale. We will be able to host up to 36 players.

Casual attire is expected for the dinner.

**Other Old Business:** No old business to discuss.

**New Business:** Kara Clark was asked by a bar member to address the CLE credit for the eviction event. It was approved for credit. The bar association will email the people in attendance with a link for the CLE affidavit.

The Trust and Estate Bar is still waiting on approval for credit for their recent event.

**Adjournment:** Heidi Whitaker adjourns meeting at 7:31am.

Next meeting will be at 7 a.m. on Tuesday, August 8, 2023.

Jordan Wiswell  
Secretary

LARIMER COUNTY BAR ASSOCIATION

FINANCIAL STATEMENTS

July 31, 2023

Larimer County Bar Association  
Bank Account Balances  
July 31, 2023

Regular Checking Account #1383167	\$	88,296.93	
Pro Bono Checking Account #1383159	\$	10,344.26	*
Available Funds		98,641.19	
GCLSE Scholarship Account #1383403	\$	3,800.00	
CD/Premium Investment Accounts:			
Independent Financial #8047030	\$	31,109.66	
Independent Financial CD (10/11/23)	\$	100,000.00	
		131,109.66	\$ 131,109.66
			\$ 233,550.85

\* As of July 8, the Pro Bono account balance was \$1713.50 after Cindi's payroll and reimbursement checks cleared the account. \$10,000 from the Operating account was transferred to cover Cindi's June payroll taxes, July and August payroll and taxes. 2023 COLTAF grant funds should be received in September.

**Larimer County Bar Association**  
**Statement of Financial Position**  
 As of July 31, 2023

	Jul 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 Certificates of Deposit	
1030 - Independent Financial	100,000.00
<b>Total 1000 Certificates of Deposit</b>	100,000.00
1100 Independent Bank Checking	
1110 Premium Investment 8047030	31,109.66
1120 Pro Bono Account 3159	10,344.26
1130 Operating Account 3167	87,870.35
1140 GCLSE Internship 3403	11,000.00
<b>Total 1100 Independent Bank Checking</b>	140,324.27
<b>Total Checking/Savings</b>	240,324.27
<b>Accounts Receivable</b>	
1200 Accounts Receivable	50.00
<b>Total Accounts Receivable</b>	50.00
<b>Other Current Assets</b>	
1300 Other Current Assets	
1310 Artwork	1,475.00
<b>Total 1300 Other Current Assets</b>	1,475.00
<b>Total Other Current Assets</b>	1,475.00
<b>Total Current Assets</b>	241,849.27
<b>TOTAL ASSETS</b>	<b>241,849.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2500 Payroll Liabilities	
2515 941 Tax Payable-Employer	56.78
2530 SUTA-CO Payable	0.02
<b>Total 2500 Payroll Liabilities</b>	56.78
<b>Total Other Current Liabilities</b>	56.78
<b>Total Current Liabilities</b>	56.78
<b>Total Liabilities</b>	56.78
<b>Equity</b>	
3000 Opening Balance Equity	232,995.31
3200 Retained Earnings	1,967.28
Net Income	6,829.90
<b>Total Equity</b>	241,792.49
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>241,849.27</b>

Larimer County Bar Association  
Statement of Activities YTD  
July 2023

	<u>Jul 23</u>
Ordinary Income/Expense	
Income	
4200 Dues Income	7,310.00
4450 Interest Income	2.73
4500 Classified Ads	161.80
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Total Income	7,474.53
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Gross Profit	7,474.53
Expense	
5060 Awards	30.00
5200 Access to Justice	
5210 Internet Access	152.42
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Total 5200 Access to Justice	152.42
5300 Office Supplies/Postage	27.49
5450 CLE & Other Seminars	200.00
5550 Retreat Meeting	-50.00
5610 Website Expenses	20.00
5740 Payroll Services (OP)	18.50
5750 Worker's Compensation (OP)	7.00
6650 CO State Filing Fee	10.00
6695 Voided Check	0.00
Pro Bono	
5840 Payroll Services	18.50
5850 Cell Phone	18.72
5880 Worker's Compensation	192.00
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Total Pro Bono	229.22
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Total Expense	644.63
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Net Ordinary Income	6,829.90
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Net Income	<u><u>6,829.90</u></u>

Larimer County Bar Association  
**Statement of Activities Budget vs. Actual**  
July 2023

	Jul 23	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4150 Ethics Seminar	0.00	7,500.00	-7,500.00
4160 CLE Other Seminars	0.00	0.00	0.00
4200 Dues Income			
4201 Stand-Alone Memberships	0.00	1,000.00	-1,000.00
4200 Dues Income - Other	7,310.00	42,500.00	-35,190.00
<b>Total 4200 Dues Income</b>	7,310.00	43,500.00	-36,190.00
4210 COLTAF - Pro Bono Grant	0.00	12,500.00	-12,500.00
4300 Fall Term Day Income			
4310 Golf	0.00	2,880.00	-2,880.00
4320 Dinner	0.00	2,200.00	-2,200.00
<b>Total 4300 Fall Term Day Income</b>	0.00	5,080.00	-5,080.00
4400 Spring Term Day Income			
4410 Bowling	0.00	750.00	-750.00
4420 Lunch	0.00	1,200.00	-1,200.00
<b>Total 4400 Spring Term Day Income</b>	0.00	1,950.00	-1,950.00
4450 Interest Income	2.73	1,500.00	-1,497.27
4500 Classified Ads	231.80	1,500.00	-1,268.20
4600 Lawyers and Littles Event	0.00	550.00	-550.00
4700 National Adoption Day	0.00	0.00	0.00
4800 Mock Trial Funds	0.00	0.00	0.00
<b>Total Income</b>	7,544.53	74,080.00	-66,535.47
<b>Gross Profit</b>	7,544.53	74,080.00	-66,535.47
<b>Expense</b>			
5050 Donations			
5051 Scholarship Donation	0.00	4,100.00	-4,100.00
5055 Donations - Other	0.00	0.00	0.00
<b>Total 5050 Donations</b>	0.00	4,100.00	-4,100.00
5060 Awards	30.00	200.00	-170.00
5070 Miscellaneous	0.00	500.00	-500.00
5080 Advertising /Membership	0.00	250.00	-250.00
5090 Bench/Bar Luncheons	0.00	500.00	-500.00
5150 Mock Trial Regionals			
5150.01 LCBA Contribution	0.00	1,200.00	-1,200.00
5151 Competition Expenses	0.00	2,600.00	-2,600.00
5152 Registration Expenses	0.00	2,000.00	-2,000.00
<b>Total 5150 Mock Trial Regionals</b>	0.00	5,800.00	-5,800.00
5160 Law Day Expenses	0.00	0.00	0.00
5170 Young Lawyers Division	0.00	2,500.00	-2,500.00
5200 Access to Justice			
5205 Advertising	0.00	100.00	-100.00
5210 Internet Access	152.42	2,000.00	-1,847.58
5215 Volunteer Expenses	0.00	1,500.00	-1,500.00
5220 Printer Supplies	0.00	50.00	-50.00
5230 Committee Lunches	0.00	850.00	-850.00
5235 Law Day-Older Adults	0.00	720.00	-720.00
5240 Legal Resource Day	0.00	275.00	-275.00
5245 Family Law Day	0.00	400.00	-400.00
<b>Total 5200 Access to Justice</b>	152.42	5,895.00	-5,742.58
5250 Bank Service Charges	0.00	0.00	0.00
5260 Payment Processing Fees	0.00	0.00	0.00
5300 Office Supplies/Postage	27.49	400.00	-372.51
5350 Ethics Seminar Expense	0.00	3,400.00	-3,400.00
5450 CLE & Other Seminars	200.00	1,200.00	-1,000.00
5460 Zoom License	0.00	155.00	-155.00
5530 Lawyers & Littles Expenses	0.00	4,000.00	-4,000.00

Larimer County Bar Association  
Proposed Budget 2023-2024

		Jul '22 - Jun 23	Proposed	Net Change	Notes
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
	4150 Ethics Seminar	6,968.76	7,500.00	531.24	
	4160 CLE Other Seminars	115.00	0.00	(115.00)	
<b>4200 Dues Income</b>					
	4201 Stand-Alone Memberships	984.80	1,000.00	15.20	
	4200 Dues Income - Other	43,000.00	42,500.00	(500.00)	
	<b>Total 4200 Dues Income</b>	<b>43,984.80</b>	<b>43,500.00</b>	<b>(484.80)</b>	
	4210 COLTAF - Pro Bono Grant	12,500.00	12,500.00	0.00	Anticipate asking for \$18,000 (same as WCBA)
<b>4300 Fall Term Day Income</b>					
	4310 Golf	1,828.78	2,880.00	1,051.22	Planning on 36 Players (will pass through costs)
	4320 Dinner	2,036.45	2,200.00	163.55	
	<b>Total 4300 Fall Term Day Income</b>	<b>3,865.23</b>	<b>5,080.00</b>	<b>1,214.77</b>	
<b>4400 Spring Term Day Income</b>					
	4410 Bowling	519.62	750.00	230.38	
	4420 Lunch	941.66	1,200.00	258.34	
	4400 Other			0.00	
	<b>Total 4400 Spring Term Day Income</b>	<b>1,461.28</b>	<b>1,950.00</b>	<b>488.72</b>	
	4450 Interest Income	103.69	1,500.00	1,396.31	
	4500 Classified Ads	706.64	1,500.00	793.36	
	4600 Lawyers and Littles Event	2,382.01	550.00	(1,832.01)	\$10 Tickets for Adults - Donations to offset costs
	4700 National Adoption Day	20.00	0.00	(20.00)	
	4800 Mock Trial Funds	3,803.57	0.00	(3,803.57)	
	<b>Total Income</b>	<b>75,910.98</b>	<b>74,080.00</b>	<b>(1,830.98)</b>	
	<b>Gross Profit</b>	<b>75,910.98</b>	<b>74,080.00</b>	<b>(5,654.55)</b>	
<b>Expense</b>					
<b>5050 Donations</b>					
	5051 Scholarship Donation	0.00	4,100.00	4,100.00	Stephen J. Roy Scholarship
	5055 Donations - Other	0.00	0.00	0.00	
	<b>Total 5050 Donations</b>	<b>0.00</b>	<b>4,100.00</b>	<b>4,100.00</b>	
	5060 Awards	178.20	200.00		
	5070 Miscellaneous	0.00	500.00	500.00	
	5080 Advertising /Membership	0.00	250.00	250.00	
	5090 Bench/Bar Luncheons	929.27	500.00	(429.27)	This is for one lunch paid by the LCBA this fiscal year
<b>5150 Mock Trial Regionals</b>					
	5150.01 LCBA Contribution	1,041.57	1,200.00	158.43	



Larimer County Bar Association  
Proposed Budget 2023-2024

		Jul '22 - Jun 23	Proposed	Net Change	Notes
	5151 Competition Expenses	4,666.66	2,600.00	(2,066.66)	\$863 from previous year was paid to WCBA this fiscal year.
	5152 Registration Expenses	510.00	2,000.00	1,490.00	
	<b>Total 5150 Mock Trial Regionals</b>	<b>6,218.23</b>	<b>5,800.00</b>	<b>(418.23)</b>	
	5160 Law Day Expenses	0.00	0.00	0.00	Anticipate that YLD will make money with this event.
	5170 Young Lawyers Division	1,000.00	2,500.00	1,500.00	
	<b>5200 Access to Justice</b>				
	5205 Advertising	0.00	100.00	100.00	
	5210 Internet Access	1,828.73	2,000.00	171.27	
	5215 Volunteer Expenses	0.00	1,500.00	1,500.00	New Expense Category
	5220 Printer Supplies	0.00	50.00	50.00	
	5230 Committee Lunches	710.42	850.00	139.58	
	5235 Law Day-Older Adults	0.00	720.00	720.00	New Expense Category
	5240 Legal Resource Day	360.00	275.00	(85.00)	
	5245 Family Law Day	178.84	400.00	221.16	
	<b>Total 5200 Access to Justice</b>	<b>3,077.99</b>	<b>5,895.00</b>	<b>2,817.01</b>	
	5250 Bank Service Charges	0.00	0.00	0.00	
	5260 Payment Processing Fees	0.00	0.00	0.00	This Expense Category has been eliminated
	5300 Office Supplies/Postage	369.62	400.00	30.38	
	5350 Ethics Seminar Expense	3,090.93	3,400.00	309.07	
	5450 CLE & Other Seminars	1,152.30	1,200.00	47.70	
	5460 Zoom License	154.25	155.00	0.75	
	5530 Lawyers & Littles Expenses	2,936.55	4,000.00	1,063.45	
	5540 National Adoption Day	200.00	1,000.00	800.00	
	5550 Retreat Meeting	946.80	600.00	(346.80)	
	<b>5570 Veterans Assistance Clinic</b>				
	5571 Lunch	100.00	100.00	0.00	
	5572 Advertising	0.00	100.00	100.00	
	<b>Total 5570 Veterans Assistance Clinic</b>	<b>100.00</b>	<b>200.00</b>	<b>100.00</b>	
	5580 Internship Program	4,000.00	2,600.00	(1,400.00)	
	5600 Gifts, Memoriams	0.00	200.00	200.00	
	5610 Website Expenses	2,012.41	2,000.00	(12.41)	
	5640 Officers Liability	1,910.00	1,950.00	40.00	
	5650 Accounting -Tax Prep	695.00	700.00	5.00	
	<b>5700 Payroll Expenses</b>				
	5710 Salaries & Wages (OP)	3,841.13	5,500.00	1,658.87	
	5711 Salaries & Wages (PB)	30,052.53	32,604.00	2,551.47	

Larimer County Bar Association  
Proposed Budget 2023-2024

		Jul '22 - Jun 23	Proposed	Net Change	Notes
	5712 Employer SS & Medicare	2,617.73	2,915.00	297.27	May & June Payroll Taxes have not been paid yet.
	5713 FUTA	74.11	100.00	25.89	
	5714 SUTA-CO	244.14	200.00	(44.14)	
	5700 Payroll Expenses - Other	0.00	20.00	20.00	
	<b>Total 5700 Payroll Expenses</b>	<b>36,829.64</b>	<b>41,339.00</b>	<b>4,509.36</b>	
	5720 Computer Software				
	5721 QuickBooks	300.00	0.00	(300.00)	Quckbooks Online was migrated to Desktop @ \$0.00
	5720 Computer Software - Other	130.00	120.00	(10.00)	
	<b>Total 5720 Computer Software</b>	<b>430.00</b>	<b>120.00</b>	<b>(310.00)</b>	
	5730 Mileage Reimbursement	368.33	400.00	31.67	
	5740 Payroll Services (OP)	256.50	225.00	(31.50)	
	5750 Worker's Compensation (OP)	0.00	200.00	200.00	
	5900 Fall Term Day Expenses				
	5910 Golf	2,272.12	2,880.00	607.88	
	5920 Dinner	6,880.81	8,500.00	1,619.19	
	5930 Business Meeting	193.74	400.00	206.26	New Expense Category (previously Other)
	5990 Other				
	<b>Total 5900 Fall Term Day Expenses</b>	<b>9,346.67</b>	<b>11,780.00</b>	<b>2,433.33</b>	
	6000 Spring Term Day Expenses				
	6010 Lunch	2,405.48	2,400.00	(5.48)	
	6020 Bowling	559.00	700.00	141.00	
	6030 Business Meeting	276.85	200.00	(76.85)	
	<b>Total 6000 Spring Term Day Expenses</b>	<b>3,241.33</b>	<b>3,300.00</b>	<b>58.67</b>	
	6650 CO State Filing Fee	10.00	10.00	0.00	
	6695 Voided Check				
	Pro Bono				
	5820 Malpractice, Liability	2,835.00	2,900.00	65.00	
	5830 Interpreter Services	0.00	330.00	330.00	New Expense Category
	5840 Payroll Services	224.50	225.00	0.50	June Payroll Services fee has not been reimb. to OP acct.
	5850 Cell Phone	224.15	230.00	5.85	
	5860 Brochures, Supplies	100.96	400.00	299.04	
	5870 Pro Bono - Internet	180.00	180.00	0.00	
	5875 Computer Expenses	97.00	0.00	(97.00)	
	5880 Worker's Compensation	206.00	220.00	14.00	
	<b>Total Pro Bono</b>	<b>3,867.61</b>	<b>4,485.00</b>	<b>617.39</b>	
	<b>Total Expense</b>	<b>83,321.63</b>	<b>100,009.00</b>	<b>16,665.57</b>	

Larimer County Bar Association  
Proposed Budget 2023-2024

		Jul '22 - Jun 23	Proposed	Net Change	Notes
<b>Net Ordinary Income</b>		-7,410.65	-25,929.00	-22,320.12	\$26,000 Shortfall
<b>Other Income/Expense</b>					
<b>Other Income</b>					
4900 Other Income					
	4910 Scholarship Donations	3,000.00		(3,000.00)	GCSLSE Contribution from 13th JD Bar Assoc.
	4900 Other Income - Other	0.00		0.00	
<b>Total 4900 Other Income</b>		3,000.00	0.00	-3,000.00	
<b>Total Other Income</b>		3,000.00		-3,000.00	
<b>Other Expense</b>					
	6800 Other Expense	0.00		0.00	
<b>Total Other Expense</b>		0.00	0.00	0.00	
<b>Net Other Income</b>		3,000.00	0.00	(3,000.00)	
		-4,410.65	-25,929.00	-25,320.12	