

LARIMER COUNTY BAR ASSOCIATION

FINANCIAL STATEMENTS

August 31, 2023

Larimer County Bar Association
Bank Account Balances
August 31, 2023

Regular Checking Account #1383167		\$ 100,657.79	
Pro Bono Checking Account #1383159		\$ 8,479.52	
Available Funds		<u>\$ 109,137.31</u>	
GCLSE Scholarship Account #1383403		\$ 6,200.00	
CD/Premium Investment Accounts:			
Independent Financial #8047030	\$ 31,112.47		
Independent Financial CD (10/11/23)	<u>\$ 100,000.00</u>		
	\$ 131,112.47	\$ 131,112.47	
		<u><u>\$ 246,449.78</u></u>	

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

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1000 Certificates of Deposit	
1030 - Independent Financial	100,000.00
Total 1000 Certificates of Deposit	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
Total 1100 Independent Bank Checking	140,324.27
Total Checking/Savings	240,324.27
Accounts Receivable	
1200 Accounts Receivable	50.00
Total Accounts Receivable	50.00
Other Current Assets	
1300 Other Current Assets	
1310 Artwork	1,475.00
Total 1300 Other Current Assets	1,475.00
Total Other Current Assets	1,475.00
Total Current Assets	241,849.27
TOTAL ASSETS	241,849.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2500 Payroll Liabilities	
2515 941 Tax Payable-Employer	56.78
2530 SUTA-CO Payable	0.02
Total 2500 Payroll Liabilities	56.78
Total Other Current Liabilities	56.78
Total Current Liabilities	56.78
Total Liabilities	56.78
Equity	
3000 Opening Balance Equity	232,995.31
3200 Retained Earnings	1,967.28
Net Income	6,829.90
Total Equity	241,792.49
TOTAL LIABILITIES & EQUITY	241,849.27

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
Ordinary Income/Expense			
Income			
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
Total 4200 Dues Income	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
Total 4300 Fall Term Day Income	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
Total 4400 Spring Term Day Income	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
Total Income	7,544.53	74,080.00	-66,535.47
Gross Profit	7,544.53	74,080.00	-66,535.47
Expense			
5050 Donations			
5051 Scholarship Donation	0.00	4,100.00	-4,100.00
5055 Donations - Other	0.00	0.00	0.00
Total 5050 Donations	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
Total 5150 Mock Trial Regionals	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
Total 5200 Access to Justice	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
Fall Term Day Dinner 2023
July through September 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance	
4300 Fall Term Day Income								
4320 Dinner								
Deposit	08/16/2023	ACH	Gordon McLaughlin	Event Ticket		40.00	40.00	
Deposit	08/17/2023	ACH	Sarah Cure	Event Ticket		40.00	80.00	
Deposit	08/18/2023	ACH	Misty Bordeaux (c)	Event Ticket		40.00	120.00	
Deposit	08/21/2023	ACH	Dawn Downs	Event Ticket		40.00	160.00	
Deposit	08/23/2023	ACH	Sara Stieben (c)	Event Ticket		40.00	200.00	
Deposit	08/25/2023	ACH	Karen Rittwager	Event Ticket		40.00	240.00	
Deposit	08/30/2023	ACH	Heidi Whitaker (c)	Event Ticket		40.00	280.00	
Deposit	09/01/2023	ACH	Cara M. Boxberger	Event Ticket		40.00	320.00	
Deposit	09/05/2023	ACH	Gail Goodman	Event Ticket		40.00	360.00	
Deposit	09/05/2023	ACH	John Hummel	Event Ticket		45.00	405.00	
Deposit	09/06/2023	ACH	Carrie Daggett	Event Ticket		40.00	445.00	
Deposit	09/07/2023	ACH	Juan Villasenor	Event Ticket		40.00	485.00	
Deposit	09/07/2023	ACH	Kandace Majoros	Event Ticket		40.00	525.00	
Deposit	09/01/2023	ACH	Eric Sunness	Event Ticket - for Guest		40.00	565.00	
Deposit	08/21/2023	ACH	Joshua Ritter	Event Tickets		80.00	645.00	
Deposit	08/23/2023	ACH	Laurie Wilson (c)	Event Tickets		80.00	725.00	
Deposit	08/23/2023	ACH	Dan St. John (c)	Event Tickets		80.00	805.00	
Deposit	08/23/2023	ACH	Michael Miller	Event Tickets		80.00	885.00	
Deposit	08/23/2023	ACH	David Sargent	Event Tickets		80.00	965.00	
Deposit	08/23/2023	ACH	Devon Peterson	Event Tickets		80.00	1,045.00	
Deposit	08/30/2023	ACH	Michie Kuhlman	Event Tickets		80.00	1,125.00	
Deposit	08/31/2023	ACH	Allan Massey	Event Tickets		80.00	1,205.00	
Deposit	09/05/2023	ACH	Tom Fleener	Event Tickets		80.00	1,285.00	
Deposit	09/06/2023	ACH	James Poole	Event Tickets		80.00	1,365.00	
Deposit	09/06/2023	ACH	Jeffrey Johnson	Event Tickets		80.00	1,445.00	
Deposit	08/16/2023	ACH	Anda Lincoln Stephensen (c)	Event Tickets (2)		80.00	1,525.00	
Deposit	08/23/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	14.56		1,510.44	
Deposit	08/16/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	4.08		1,506.36	
Deposit	08/17/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	1.46		1,504.90	
Deposit	08/18/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	1.46		1,503.44	
Deposit	08/21/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	4.08		1,499.36	
Deposit	08/25/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	1.46		1,497.90	
Deposit	08/30/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	4.08		1,493.82	
Deposit	08/31/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	2.62		1,491.20	
Deposit	09/01/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	2.92		1,488.28	
Deposit	09/05/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	5.39		1,482.89	
Deposit	09/06/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	6.70		1,476.19	
Deposit	09/07/2023	ACH	Stripe.com	Term Day Dinner - Payment Fee	2.92		1,473.27	
Check	09/12/2023	ACH	Stripe.com	Term Day Dinner - Refund E. Sunness Guest Ticket	40.00		1,433.27	
Total 4320 Dinner						91.73	1,525.00	1,433.27
Total 4300 Fall Term Day Income						91.73	1,525.00	1,433.27
5900 Fall Term Day Expenses								
5920 Dinner								
Check	08/10/2023	ACH	Strauss Cabin Farmhouse	1/2 Deposit - Term Day Dinner Venue	900.00		-900.00	
Check	09/05/2023	ACH	Party Services Ltd.	Bal. Due - Bartenders for Term Day Dinner	421.43		-1,321.43	
Check	09/06/2023	MC	Main Street Catering	Bal. Due - Catering for Term Day Dinner	1,585.57		-2,907.00	

Larimer County Bar Association

Fall Term Day Golf 2023

July through September 2023

Date	Num	Name	Memo	Debit	Credit	Balance
4300 Fall Term Day Income						
4310 Golf						
08/03/2023	ACH	Christopher Drake	Event Ticket		66.00	66.00
08/03/2023	ACH	Sam Cannon	Event Ticket		66.00	132.00
08/03/2023	ACH	Will Beyers	Event Ticket		66.00	198.00
08/04/2023	ACH	Jordan Wiswell	Event Ticket		60.00	258.00
08/04/2023	ACH	Brent Behler	Event Ticket		60.00	318.00
08/04/2023	ACH	Niki Weesner	Event Ticket		60.00	378.00
08/04/2023	ACH	Erin McElroy	Event Ticket		60.00	438.00
08/07/2023	ACH	Tracy Oldemeyer (c)	Event Ticket		60.00	498.00
08/07/2023	ACH	Erin Connor (c)	Event Ticket		60.00	558.00
08/07/2023	ACH	Ted Gould	Event Ticket		60.00	618.00
08/07/2023	ACH	Kent Sutherland	Event Ticket		60.00	678.00
08/14/2023	ACH	Casey Alexander	Event Ticket		60.00	738.00
08/16/2023	ACH	Arthur Ablanalp (c)	Event Ticket		60.00	798.00
08/17/2023	ACH	Beau Bump	Event Ticket		60.00	858.00
08/17/2023	ACH	Lauren Taylor	Event Ticket		60.00	918.00
08/18/2023	ACH	Joshua Lehman	Event Ticket		60.00	978.00
08/22/2023	ACH	Andrew Priebe (c)	Event Ticket		60.00	1,038.00
08/22/2023	ACH	Allan Massey	Event Ticket		60.00	1,098.00
08/22/2023	ACH	Samantha Walsh	Event Ticket		60.00	1,158.00
08/22/2023	ACH	Dan St. John (c)	Event Ticket		60.00	1,218.00
08/22/2023	ACH	Benjamin Kramer	Event Ticket		60.00	1,278.00
08/22/2023	ACH	Cameron Banninga (c)	Event Ticket		60.00	1,338.00
08/22/2023	ACH	Aaron Gunn	Event Ticket		60.00	1,398.00
08/23/2023	ACH	Fred Long (c)	Event Ticket		60.00	1,458.00
08/23/2023	ACH	Payton Buhler (c)	Event Ticket		60.00	1,518.00
08/28/2023	ACH	C. Dean Herms, Jr. (c)	Event Ticket		60.00	1,578.00
08/28/2023	ACH	Jeff Grobaski	Event Ticket		60.00	1,638.00
08/28/2023	ACH	Steve Roberti	Event Ticket		60.00	1,698.00
08/28/2023	ACH	John Harris	Event Ticket		60.00	1,758.00
08/29/2023	ACH	Brad Hoffman	Event Ticket		60.00	1,818.00
08/29/2023	ACH	Elyse Ritchie	Event Ticket		60.00	1,878.00
08/29/2023	ACH	Kalei Bjorklund	Event Ticket		60.00	1,938.00
08/29/2023	ACH	Chris Hoffman	Event Ticket		60.00	1,998.00
09/08/2023	ACH	Christopher Drake	Event Ticket (Guest Todd Miller)		60.00	2,058.00
08/14/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	2.04		2,055.96
08/16/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	2.04		2,053.92
08/17/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	3.78		2,050.14
08/18/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	2.04		2,048.10
08/23/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	3.78		2,044.32
09/08/2023	ACH	Stripe.com	Golf Tournament - Payment Fee	2.04		2,042.28
08/03/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	6.34		2,035.94
08/04/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	7.26		2,028.68
08/07/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	7.26		2,021.42
08/22/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	12.78		2,008.64
08/28/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	7.26		2,001.38
08/29/2023	ACH	Stripe.com	Golf Tournament - Payment Fees	7.26		1,994.12
08/03/2023	ACH	Christopher Drake	Refund Partial Ticket Cost	6.00		1,988.12
08/03/2023	ACH	Sam Cannon	Refund Partial Ticket Cost	6.00		1,982.12

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09/21/23

Accrual Basis

Larimer County Bar Association

Fall Term Day Golf 2023

July through September 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
08/03/2023	ACH	Will Beyers	Refund Partial Ticket Cost	6.00		1,976.12
Total 4310 Golf				81.88	2,058.00	1,976.12
Total 4300 Fall Term Day Income				81.88	2,058.00	1,976.12
5900 Fall Term Day Expenses						
5910 Golf						
09/08/2023	MC	Collindale Golf Course	Golf Tournament Fees & Prizes	2,040.14		-2,040.14
Total 5910 Golf				2,040.14	0.00	-2,040.14
Total 5900 Fall Term Day Expenses				2,040.14	0.00	-2,040.14
TOTAL				2,122.02	2,058.00	-64.02

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09/21/23

Accrual Basis

Larimer County Bar Association
Fall Term Day Dinner 2023
July through September 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Check	09/01/2023	ACH	Strauss Cabin Farmhouse	Balance Due - Term Day Dinner Venue	900.00		-3,807.00
Check	08/31/2023	ACH	Party Liquor Ltd.	Beverages for Term Day Dinner	623.43		-4,430.43
Check	08/17/2023	MC	Main Street Catering	Deposit - Catering for Term Day Dinner	750.00		-5,180.43
Check	09/15/2023	1783	Drake Johnson	Fall Term Day Band	500.00		-5,680.43
Check	08/09/2023	MC	Party Services Ltd.	Party Liquor for Dinner	202.00		-5,882.43
Total 5920 Dinner					5,882.43	0.00	-5,882.43
Total 5900 Fall Term Day Expenses					5,882.43	0.00	-5,882.43
TOTAL					5,974.16	1,525.00	-4,449.16

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

	Jul 23	Budget	\$ Over Budget
5540 National Adoption Day	0.00	1,000.00	-1,000.00
5550 Retreat Meeting	-50.00	600.00	-650.00
5570 Veterans Assistance Clinic			
5571 Lunch	0.00	100.00	-100.00
5572 Advertising	0.00	100.00	-100.00
5570 Veterans Assistance Clinic - Other	0.00	0.00	0.00
Total 5570 Veterans Assistance Clinic	0.00	200.00	-200.00
5580 Internship Program	0.00	2,600.00	-2,600.00
5600 Gifts, Memoriams	0.00	200.00	-200.00
5610 Website Expenses	20.00	2,000.00	-1,980.00
5640 Officers Liability	0.00	1,950.00	-1,950.00
5650 Accounting -Tax Prep	0.00	700.00	-700.00
5700 Payroll Expenses			
5710 Salaries & Wages (OP)	0.00	5,500.00	-5,500.00
5711 Salaries & Wages (PB)	0.00	32,604.00	-32,604.00
5712 Employer SS & Medicare	0.00	2,915.00	-2,915.00
5713 FUTA	0.00	100.00	-100.00
5714 SUTA-CO	0.00	200.00	-200.00
5715 FAMLI-CO	0.00	20.00	-20.00
Total 5700 Payroll Expenses	0.00	41,339.00	-41,339.00
5720 Computer Software			
5721 QuickBooks	0.00	0.00	0.00
5720 Computer Software - Other	0.00	120.00	-120.00
Total 5720 Computer Software	0.00	120.00	-120.00
5730 Mileage Reimbursement	0.00	400.00	-400.00
5740 Payroll Services (OP)	18.50	225.00	-206.50
5750 Worker's Compensation (OP)	7.00	200.00	-193.00
5900 Fall Term Day Expenses			
5910 Golf	0.00	2,880.00	-2,880.00
5920 Dinner	0.00	8,500.00	-8,500.00
5930 Business Meeting	0.00	400.00	-400.00
5990 Other	0.00	0.00	0.00
Total 5900 Fall Term Day Expenses	0.00	11,780.00	-11,780.00
6000 Spring Term Day Expenses			
6010 Lunch	0.00	2,400.00	-2,400.00
6020 Bowling	0.00	700.00	-700.00
6030 Business Meeting	0.00	200.00	-200.00
Total 6000 Spring Term Day Expenses	0.00	3,300.00	-3,300.00
6650 CO State Filing Fee	10.00	10.00	0.00
6695 Voided Check	0.00		
Pro Bono			
5810 Salaries & Wages (PB)	0.00	0.00	0.00
5820 Malpractice, Liability	0.00	2,900.00	-2,900.00
5830 Interpreter Services	0.00	300.00	-300.00
5840 Payroll Services	18.50	225.00	-206.50
5850 Cell Phone	18.72	230.00	-211.28
5860 Brochures, Supplies	0.00	400.00	-400.00
5870 Pro Bono - Internet	0.00	180.00	-180.00
5875 Computer Expenses	0.00	0.00	0.00
5880 Worker's Compensation	192.00	200.00	-8.00
Total Pro Bono	229.22	4,435.00	-4,205.78
Total Expense	644.63	99,959.00	-99,314.37
Net Ordinary Income	6,899.90	-25,879.00	32,778.90
Other Income/Expense			
Other Income			
4900 Other Income	0.00	0.00	0.00

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

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total Other Income	0.00	0.00	0.00
Other Expense			
6800 Other Expense	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	<u>6,899.90</u>	<u>-25,879.00</u>	<u>32,778.90</u>