

LARIMER COUNTY BAR ASSOCIATION

FINANCIAL STATEMENTS

September 30, 2023

Larimer County Bar Association  
Bank Account Balances  
September 30, 2023

Regular Checking Account #1383167		\$	104,790.38	
Pro Bono Checking Account #1383159		\$	24,036.82	
Available Funds		\$	<u>128,827.20</u>	
GCLSE Scholarship Account #1383403		\$	6,200.00	
CD/Premium Investment Accounts:				
Independent Financial #8047030	\$	31,114.94		
Independent Financial CD (10/11/23)	\$	<u>100,000.00</u>		
	\$	131,114.94	\$	131,114.94
			\$	<u><u>266,142.14</u></u>

**Larimer County Bar Association**  
**Statement of Financial Position**  
 As of September 30, 2023

	Sep 30, 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	31,114.94
1120 Pro Bono Account 3159	24,036.82
1130 Operating Account 3167	104,790.38
1140 GCLSE Internship 3403	6,200.00
<b>Total 1100 Independent Bank Checking</b>	166,142.14
<b>Total Checking/Savings</b>	266,142.14
<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>	267,617.14
<b>TOTAL ASSETS</b>	<b>267,617.14</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2500 Payroll Liabilities	
2510 941 Tax Payable-Employee	399.15
2515 941 Tax Payable-Employer	260.40
2520 Colorado Tax Payable	91.00
2525 FUTA Payable	7.66
2530 SUTA-CO Payable	47.46
2540 FAMILI-CO Payable	26.04
<b>Total 2500 Payroll Liabilities</b>	831.71
<b>Total Other Current Liabilities</b>	831.71
<b>Total Current Liabilities</b>	831.71
<b>Total Liabilities</b>	831.71
<b>Equity</b>	
3000 Opening Balance Equity	232,995.31
3200 Retained Earnings	1,967.28
Net Income	31,822.84
<b>Total Equity</b>	266,785.43
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>267,617.14</b>

**Larimer County Bar Association**  
**Statement of Activities YTD**  
**July through September 2023**

	Jul - Sep 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4160 CLE Other Seminars	236.07
4200 Dues Income	35,880.00
4210 COLTAF - Pro Bono Grant	18,000.00
4300 Fall Term Day Income	
4310 Golf	1,976.12
4320 Dinner	1,433.27
<b>Total 4300 Fall Term Day Income</b>	<b>3,409.39</b>
4450 Interest Income	8.01
4500 Classified Ads	158.80
<b>Total Income</b>	<b>57,692.27</b>
<b>Gross Profit</b>	<b>57,692.27</b>
<b>Expense</b>	
5050 Donations	
5051 Scholarship Donation	5,000.63
<b>Total 5050 Donations</b>	<b>5,000.63</b>
5060 Awards	30.00
5200 Access to Justice	
5210 Internet Access	457.48
5230 Committee Lunches	77.83
<b>Total 5200 Access to Justice</b>	<b>535.31</b>
5300 Office Supplies/Postage	37.09
5450 CLE & Other Seminars	200.00
5460 Zoom License	154.25
5550 Retreat Meeting	-50.00
5610 Website Expenses	332.00
5700 Payroll Expenses	
5711 Salaries & Wages (PB)	5,786.13
5712 Employer SS & Medicare	442.65
5713 FUTA	7.66
5714 SUTA-CO	47.44
<b>Total 5700 Payroll Expenses</b>	<b>6,283.88</b>
5720 Computer Software	
5721 QuickBooks	86.25
5720 Computer Software - Other	20.00
<b>Total 5720 Computer Software</b>	<b>106.25</b>
5730 Mileage Reimbursement	28.43
5740 Payroll Services (OP)	55.50
5750 Worker's Compensation (OP)	7.00
5900 Fall Term Day Expenses	
5910 Golf	2,040.14
5920 Dinner	5,882.43
5930 Business Meeting	82.95
<b>Total 5900 Fall Term Day Expenses</b>	<b>8,005.52</b>
6650 CO State Filing Fee	10.00
6695 Voided Check	0.00
<b>Pro Bono</b>	
5840 Payroll Services	55.50
5850 Cell Phone	56.07
5870 Pro Bono - Internet	30.00
5880 Worker's Compensation	192.00
	<b>192.00</b>

Larimer County Bar Association  
Statement of Activities YTD  
July through September 2023

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	<u>Jul - Sep 23</u>
Total Pro Bono	333.57
Total Expense	21,069.43
Net Ordinary Income	36,622.84
Other Income/Expense	
Other Income	
4900 Other Income	
4910 Scholarship Donations	-4,800.00
Total 4900 Other Income	-4,800.00
Total Other Income	-4,800.00
Net Other Income	-4,800.00
Net Income	<u><u>31,822.84</u></u>

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

	Jul - Sep 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	236.07	0.00	236.07
<b>4200 Dues Income</b>			
4201 Stand-Alone Memberships	0.00	1,000.00	-1,000.00
4200 Dues Income - Other	35,880.00	42,500.00	-6,620.00
<b>Total 4200 Dues Income</b>	35,880.00	43,500.00	-7,620.00
4210 COLTAF - Pro Bono Grant	18,000.00	12,500.00	5,500.00
<b>4300 Fall Term Day Income</b>			
4310 Golf	1,976.12	2,880.00	-903.88
4320 Dinner	1,433.27	2,200.00	-766.73
<b>Total 4300 Fall Term Day Income</b>	3,409.39	5,080.00	-1,670.61
<b>4400 Spring Term Day Income</b>			
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	8.01	1,500.00	-1,491.99
4500 Classified Ads	278.80	1,500.00	-1,221.20
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>	57,812.27	74,080.00	-16,267.73
<b>Gross Profit</b>	57,812.27	74,080.00	-16,267.73
<b>Expense</b>			
<b>5050 Donations</b>			
5051 Scholarship Donation	5,000.63	4,100.00	900.63
5055 Donations - Other	0.00	0.00	0.00
<b>Total 5050 Donations</b>	5,000.63	4,100.00	900.63
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
<b>5150 Mock Trial Regionals</b>			
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
<b>5200 Access to Justice</b>			
5205 Advertising	0.00	100.00	-100.00
5210 Internet Access	457.48	2,000.00	-1,542.52
5215 Volunteer Expenses	0.00	1,500.00	-1,500.00
5220 Printer Supplies	0.00	50.00	-50.00
5230 Committee Lunches	77.83	850.00	-772.17
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>	535.31	5,895.00	-5,359.69
5250 Bank Service Charges	0.00	0.00	0.00
5260 Payment Processing Fees	0.00	0.00	0.00
5300 Office Supplies/Postage	37.09	400.00	-362.91
5350 Ethics Seminar Expense	0.00	3,400.00	-3,400.00
5450 CLE & Other Seminars	200.00	1,200.00	-1,000.00

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

	Jul - Sep 23	Budget	\$ Over Budget
5460 Zoom License	154.25	155.00	-0.75
5530 Lawyers & Littles Expenses	0.00	4,000.00	-4,000.00
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
<b>Total 5570 Veterans Assistance Clinic</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>
5580 Internship Program	0.00	2,600.00	-2,600.00
5600 Gifts, Memoriams	0.00	200.00	-200.00
5610 Website Expenses	332.00	2,000.00	-1,668.00
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)	5,786.13	32,604.00	-26,817.87
5712 Employer SS & Medicare	442.65	2,915.00	-2,472.35
5713 FUTA	7.66	100.00	-92.34
5714 SUTA-CO	47.44	200.00	-152.56
5715 FAMILI-CO	0.00	20.00	-20.00
<b>Total 5700 Payroll Expenses</b>	<b>6,283.88</b>	<b>41,339.00</b>	<b>-35,055.12</b>
5720 Computer Software			
5721 QuickBooks	86.25	0.00	86.25
5720 Computer Software - Other	20.00	120.00	-100.00
<b>Total 5720 Computer Software</b>	<b>106.25</b>	<b>120.00</b>	<b>-13.75</b>
5730 Mileage Reimbursement	28.43	400.00	-371.57
5740 Payroll Services (OP)	55.50	225.00	-169.50
5750 Worker's Compensation (OP)	7.00	200.00	-193.00
5900 Fall Term Day Expenses			
5910 Golf	2,040.14	2,880.00	-839.86
5920 Dinner	5,882.43	8,500.00	-2,617.57
5930 Business Meeting	82.95	400.00	-317.05
5990 Other	0.00	0.00	0.00
<b>Total 5900 Fall Term Day Expenses</b>	<b>8,005.52</b>	<b>11,780.00</b>	<b>-3,774.48</b>
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
<b>Total 6000 Spring Term Day Expenses</b>	<b>0.00</b>	<b>3,300.00</b>	<b>-3,300.00</b>
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	55.50	225.00	-169.50
5850 Cell Phone	56.07	230.00	-173.93
5860 Brochures, Supplies	0.00	400.00	-400.00
5870 Pro Bono - Internet	30.00	180.00	-150.00
5875 Computer Expenses	0.00	0.00	0.00
5880 Worker's Compensation	192.00	200.00	-8.00
<b>Total Pro Bono</b>	<b>333.57</b>	<b>4,435.00</b>	<b>-4,101.43</b>
<b>Total Expense</b>	<b>21,069.43</b>	<b>99,959.00</b>	<b>-78,889.57</b>
<b>Net Ordinary Income</b>	<b>36,742.84</b>	<b>-25,879.00</b>	<b>62,621.84</b>

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

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>4900 Other Income</b>			
4910 Scholarship Donations	-4,800.00		
4900 Other Income - Other	0.00	0.00	0.00
<b>Total 4900 Other Income</b>	<u>-4,800.00</u>	<u>0.00</u>	<u>-4,800.00</u>
<b>Total Other Income</b>	<u>-4,800.00</u>	<u>0.00</u>	<u>-4,800.00</u>
<b>Other Expense</b>			
6800 Other Expense	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>-4,800.00</u>	<u>0.00</u>	<u>-4,800.00</u>
<b>Net Income</b>	<u><b>31,942.84</b></u>	<u><b>-25,879.00</b></u>	<u><b>57,821.84</b></u>