

LARIMER COUNTY BAR ASSOCIATION

FINANCIAL STATEMENTS

November 30, 2023

Larimer County Bar Association  
 Bank Account Balances  
 November 30, 2023

Regular Checking Account #1383167	\$	76,899.74
Pro Bono Checking Account #1383159	\$	17,939.24
Available Funds	\$	94,838.98

GCLSE Scholarship Account #1383403	\$	3,800.00
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CD/Premium Investment Accounts:

Independent Financial Prem. Investment	\$	-	
Independent Financial CD #4178	\$	113,391.42	
Independent Financial CD #4180	\$	50,000.00	
	\$	163,391.42	\$ 163,391.42

\$ 262,030.40

Premium Investment Account Closed - Funds rolled  
 over into new CD's 4178 & 4180

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

	Nov 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 Certificates of Deposit</b>	
1040 - Independent CD #4178	113,391.42
1050 - Independent CD #4180	50,000.00
<b>Total 1000 Certificates of Deposit</b>	163,391.42
<b>1100 Independent Bank Checking</b>	
1120 Pro Bono Account 3159	15,900.27
1130 Operating Account 3167	76,642.84
1140 GCLSE Internship 3403	3,800.00
<b>Total 1100 Independent Bank Checking</b>	96,343.11
<b>Total Checking/Savings</b>	259,734.53
<b>Accounts Receivable</b>	
1200 Accounts Receivable	50.00
<b>Total Accounts Receivable</b>	50.00
<b>Other Current Assets</b>	
<b>1300 Other Current Assets</b>	
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>	261,259.53
<b>TOTAL ASSETS</b>	<b>261,259.53</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
<b>2500 Payroll Liabilities</b>	
2510 941 Tax Payable-Employee	453.53
2515 941 Tax Payable-Employer	215.71
2520 Colorado Tax Payable	102.00
2525 FUTA Payable	6.76
2530 SUTA-CO Payable	21.48
2540 FAMILI-CO Payable	37.64
<b>Total 2500 Payroll Liabilities</b>	837.12
<b>Total Other Current Liabilities</b>	837.12
<b>Total Current Liabilities</b>	837.12
<b>Total Liabilities</b>	837.12
<b>Equity</b>	
3000 Opening Balance Equity	228,995.31
3200 Retained Earnings	6,024.04
Net Income	25,403.06
<b>Total Equity</b>	260,422.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>261,259.53</b>

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

	Jul - Nov 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4160 CLE Other Seminars	561.05
4200 Dues Income	43,760.00
4210 COLTAF - Pro Bono Grant	18,000.00
4300 Fall Term Day Income	
4310 Golf	1,976.12
4320 Dinner	1,433.27
	3,409.39
<b>Total 4300 Fall Term Day Income</b>	<b>3,409.39</b>
4450 Interest Income	2,312.95
4500 Classified Ads	256.75
	68,300.14
<b>Total Income</b>	<b>68,300.14</b>
<b>Gross Profit</b>	<b>68,300.14</b>
<b>Expense</b>	
5050 Donations	
5051 Scholarship Donation	5,000.63
	5,000.63
<b>Total 5050 Donations</b>	<b>5,000.63</b>
5060 Awards	30.00
5150 Mock Trial Regionals	
5152 Registration Expenses	255.00
	255.00
<b>Total 5150 Mock Trial Regionals</b>	<b>255.00</b>
5200 Access to Justice	
5210 Internet Access	764.20
5215 Volunteer Expenses	794.51
5230 Committee Lunches	190.83
5240 Legal Resource Day	140.00
	1,889.54
<b>Total 5200 Access to Justice</b>	<b>1,889.54</b>
5300 Office Supplies/Postage	66.60
5450 CLE & Other Seminars	200.00
5460 Zoom License	154.25
5540 National Adoption Day	275.00
5550 Retreat Meeting	-50.00
5610 Website Expenses	332.00
5640 Officers Liability	1,946.00
5650 Accounting -Tax Prep	1,480.00
5700 Payroll Expenses	
5711 Salaries & Wages (PB)	14,152.64
5712 Employer SS & Medicare	1,082.69
5713 FUTA	14.42
5714 SUTA-CO	68.91
5715 FAMILI-CO	26.04
	15,344.70
<b>Total 5700 Payroll Expenses</b>	<b>15,344.70</b>
5720 Computer Software	
5721 QuickBooks	86.25
5720 Computer Software - Other	50.00
	136.25
<b>Total 5720 Computer Software</b>	<b>136.25</b>
5730 Mileage Reimbursement	69.17
5740 Payroll Services (OP)	92.50
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
	7,995.52

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

	Jul - Nov 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	561.05	0.00	561.05
<b>4200 Dues Income</b>			
4201 Stand-Alone Memberships	0.00	1,000.00	-1,000.00
4200 Dues Income - Other	43,760.00	42,500.00	1,260.00
<b>Total 4200 Dues Income</b>	43,760.00	43,500.00	260.00
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	2,312.95	1,500.00	812.95
4500 Classified Ads	326.75	1,500.00	-1,173.25
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>	68,370.14	74,080.00	-5,709.86
<b>Gross Profit</b>	68,370.14	74,080.00	-5,709.86
<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	255.00	2,000.00	-1,745.00
<b>Total 5150 Mock Trial Regionals</b>	255.00	5,800.00	-5,545.00
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	764.20	2,000.00	-1,235.80
5215 Volunteer Expenses	794.51	1,500.00	-705.49
5220 Printer Supplies	0.00	50.00	-50.00
5230 Committee Lunches	190.83	850.00	-659.17
5235 Law Day-Older Adults	0.00	720.00	-720.00
5240 Legal Resource Day	140.00	275.00	-135.00
5245 Family Law Day	0.00	400.00	-400.00
<b>Total 5200 Access to Justice</b>	1,889.54	5,895.00	-4,005.46
5250 Bank Service Charges	0.00	0.00	0.00
5260 Payment Processing Fees	0.00	0.00	0.00
5300 Office Supplies/Postage	66.60	400.00	-333.40
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 November 2023

	Jul - Nov 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	275.00	1,000.00	-725.00
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-GCLSE	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	1,946.00	1,950.00	-4.00
5650 Accounting -Tax Prep	1,480.00	700.00	780.00
5700 Payroll Expenses			
5710 Salaries & Wages (OP)	0.00	5,500.00	-5,500.00
5711 Salaries & Wages (PB)	14,152.64	32,604.00	-18,451.36
5712 Employer SS & Medicare	1,082.69	2,915.00	-1,832.31
5713 FUTA	14.42	100.00	-85.58
5714 SUTA-CO	68.91	200.00	-131.09
5715 FAMILI-CO	26.04	20.00	6.04
<b>Total 5700 Payroll Expenses</b>	<b>15,344.70</b>	<b>41,339.00</b>	<b>-25,994.30</b>
5720 Computer Software			
5721 QuickBooks	86.25	0.00	86.25
5720 Computer Software - Other	50.00	120.00	-70.00
<b>Total 5720 Computer Software</b>	<b>136.25</b>	<b>120.00</b>	<b>16.25</b>
5730 Mileage Reimbursement	69.17	400.00	-330.83
5740 Payroll Services (OP)	92.50	225.00	-132.50
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	92.50	225.00	-132.50
5850 Cell Phone	93.42	230.00	-136.58
5860 Brochures, Supplies	0.00	400.00	-400.00
5870 Pro Bono - Internet	75.00	180.00	-105.00
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>452.92</b>	<b>4,435.00</b>	<b>-3,982.08</b>
<b>Total Expense</b>	<b>35,697.08</b>	<b>99,959.00</b>	<b>-64,261.92</b>
<b>Net Ordinary Income</b>	<b>32,673.06</b>	<b>-25,879.00</b>	<b>58,552.06</b>

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

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	<u>Jul - Nov 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	-7,200.00		
4900 Other Income - Other	0.00	0.00	0.00
<b>Total 4900 Other Income</b>	<u>-7,200.00</u>	<u>0.00</u>	<u>-7,200.00</u>
<b>Total Other Income</b>	<u>-7,200.00</u>	<u>0.00</u>	<u>-7,200.00</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>-7,200.00</u>	<u>0.00</u>	<u>-7,200.00</u>
<b>Net Income</b>	<u><b>25,473.06</b></u>	<u><b>-25,879.00</b></u>	<u><b>51,352.06</b></u>

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

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	<u>Jul - Nov 23</u>
Total 5900 Fall Term Day Expenses	8,005.52
6650 CO State Filing Fee	10.00
6695 Voided Check	0.00
Pro Bono	
5840 Payroll Services	92.50
5850 Cell Phone	93.42
5870 Pro Bono - Internet	75.00
5880 Worker's Compensation	192.00
Total Pro Bono	<u>452.92</u>
Total Expense	<u>35,697.08</u>
Net Ordinary Income	32,603.06
Other Income/Expense	
Other Income	
4900 Other Income	
4910 Scholarship Donations	<u>-7,200.00</u>
Total 4900 Other Income	<u>-7,200.00</u>
Total Other Income	<u>-7,200.00</u>
Net Other Income	<u>-7,200.00</u>
Net Income	<u><u>25,403.06</u></u>