



DOUGLAS COUNTY LEGAL AID SOCIETY, INC.
LAWRENCE, KANSAS

FINANCIAL STATEMENTS FOR THE PERIOD
ENDED
JUNE 30, 2010 and 2009

AND

ACCOUNTANTS' COMPILATION REPORT

A PROFESSIONAL ASSOCIATION
of CERTIFIED PUBLIC ACCOUNTANTS



August 27, 2010

Board of Directors
Douglas County Legal Aid Society, Inc.
Green Hall, University of Kansas
Lawrence, KS 66045

ACCOUNTANTS' COMPILATION REPORT

We have compiled the accompanying statements of assets, liabilities, and net assets – modified cash basis of the Douglas County Legal Aid Society, Inc., as of June 30, 2010 and 2009, and the related statements of support, expenses, and changes in net assets – modified cash basis and functional expenses – modified cash basis for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from the modified cash basis of accounting that is described in the following paragraph.

These financial statements have not recorded the value of non-cash donations and donated services. The effects of these departures from the modified cash basis of accounting on the accompanying financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, support, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Douglas County Legal Aid Society, Inc.

Respectfully submitted,

Wagner Kressig, P.A.

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DOUGLAS COUNTY LEGAL AID SOCIETY, INC.
STATEMENTS OF ASSETS, LIABILITIES,
AND NET ASSETS - MODIFIED CASH BASIS

As of June 30, 2010 and 2009

	2010	2009
Assets		
Current Assets		
Cash	\$ 53,912	\$ 70,507
Restricted cash	<u>7</u>	<u>7</u>
Total current assets	<u>53,919</u>	<u>70,514</u>
Fixed Assets		
Property and equipment, net of accumulated depreciation	<u>1,810</u>	<u>1,632</u>
	<u>\$ 55,729</u>	<u>\$ 72,146</u>
Liabilities and Net Assets		
Current Liabilities		
Client trust funds	\$ 7	\$ 7
Payroll tax liability	<u>1,392</u>	<u>1,330</u>
Total current liabilities	<u>1,399</u>	<u>1,337</u>
Net Assets - Unrestricted		
Operating	1,695	8,875
Board designated	<u>52,635</u>	<u>61,934</u>
	<u>54,330</u>	<u>70,809</u>
	<u>\$ 55,729</u>	<u>\$ 72,146</u>

DOUGLAS COUNTY LEGAL AID SOCIETY, INC.
STATEMENTS OF SUPPORT, EXPENSES,
AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS

Years ended June 30, 2010 and 2009

	2010	2009
Support		
Kansas Legal Services	\$ 33,281	\$ 49,318
City of Lawrence	52,600	40,000
Douglas County	30,000	30,414
United Way	9,748	11,475
Rice Foundation	4,000	5,000
Miscellaneous income	1,109	4,467
Interest	701	1,470
	<u>131,439</u>	<u>142,144</u>
Expenses		
Program services	119,862	126,133
Management and general	28,056	25,988
	<u>147,918</u>	<u>152,121</u>
(Decrease) in Net Assets	(16,479)	(9,977)
Net Assets at Beginning of Year	<u>70,809</u>	<u>80,786</u>
Net Assets at End of Year	<u>\$ 54,330</u>	<u>\$ 70,809</u>

See accountants' compilation report

DOUGLAS COUNTY LEGAL AID SOCIETY, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
Years ended June 30, 2010 and 2009

	<u>2010</u>			<u>2009</u>		
	Program Services	Management and General	Total	Program Services	Management and General	Total
Salary and wages	106,193	14,098	120,291	\$ 109,367	\$ 14,076	123,443
Payroll tax expense	4,896	650	5,546	5,188	667	5,855
Professional fees	-	4,295	4,295	-	4,281	4,281
Telephone	3,782	420	4,202	2,738	304	3,042
Equipment rental	1,115	124	1,239	2,093	233	2,326
Outside services	509	-	509	2,125	-	2,125
Insurance	-	1,832	1,832	-	1,685	1,685
Office expense	659	160	819	1,188	323	1,511
Postage	1,167	130	1,297	1,268	141	1,409
Publications	283	31	314	1,191	132	1,323
Parking fees	-	1,185	1,185	-	1,320	1,320
Advertising	-	49	49	-	1,029	1,029
Storage	819	546	1,365	468	312	780
Dues and fees	-	1,196	1,196	-	765	765
Miscellaneous	-	3,291	3,291	-	664	664
Depreciation	439	49	488	507	56	563
	<u>\$ 119,862</u>	<u>\$ 28,056</u>	<u>\$ 147,918</u>	<u>\$ 126,133</u>	<u>\$ 25,988</u>	<u>\$ 152,121</u>

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