

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 05/31/2023
(Preliminary before audit)

	Actual May '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	22 - 23 Budget
Ordinary Income/Expense								
Receipts								
4010 · Grant from LSAC	51,791.97	\$ 49,713.00	\$ 2,078.97	\$ 596,556.00	\$ 546,843.00	\$ 49,713.00	109.09%	\$ 596,556.00
4100 · Contributions								
4111 · Member Contributions	1,050.00	\$ 1,166.67	\$ (116.67)	21,352.19	12,833.33	8,518.86	166.38%	14,000.00
4112 · Non-Member Contributions	250.00	\$ 1,083.33	\$ (833.33)	15,296.41	11,916.67	3,379.74	128.36%	13,000.00
4113 · Foundation Grants	14,000.00 ¹	\$ 1,666.67	\$ 12,333.33	14,000.00	18,333.33	(4,333.33)	76.36%	20,000.00
4114 · Firm Contributions	-	\$ 833.33	\$ (833.33)	9,600.00	9,166.67	433.33	104.73%	10,000.00
4115 · Founders Memorial Fund	-	\$ 500.00	\$ (500.00)	7,675.00	5,500.00	2,175.00	139.55%	6,000.00
4116 · Corporate Contributions	-	\$ 1,000.00	\$ (1,000.00)	9,966.82	11,000.00	(1,033.18)	90.61%	12,000.00
4117 · Bar Associations	-	\$ 1,458.33	\$ (1,458.33)	11,228.26	16,041.67	(4,813.41)	69.99%	17,500.00
Total 4100 · Contributions	\$ 15,300.00	\$ 7,708.33	\$ 7,591.67	\$ 89,118.68	\$ 84,791.67	\$ 4,327.01	105.10%	\$ 92,500.00
4200 Investment Income								
4215 · Interest Income	217.94	\$ 37.50	\$ 180.44	1,776.08	412.50	1,363.58	430.56%	450.00
Total 4200 Investment Income	\$ 217.94	\$ 37.50	\$ 180.44	\$ 1,776.08	\$ 412.50	\$ 1,363.58	430.56%	\$ 450.00
4300 · Other Revenue								
4316 · Other Receipts	59.97 ²	\$ 83.33	\$ (23.36)	573.19	916.67	(343.48)	62.53%	1,000.00
4380 · Program Fees and Honoraria	500.00 ³	\$ 458.33	\$ 41.67	3,190.00	5,041.67	(1,851.67)	63.27%	5,500.00
Total 4300 Other Revenue	\$ 559.97	\$ 541.67	\$ 18.30	\$ 3,763.19	\$ 5,958.33	\$ (2,195.14)	63.16%	\$ 6,500.00
Total Receipts	\$ 67,869.88	\$ 58,000.50	\$ 9,869.38	\$ 691,213.95	638,005.50	53,208.45	108.34%	696,006.00
Expense								
5000 · Admin & Prog. Gen'l. Expenses								
5010 · Salaries & Benefits								
5011 · Salaries	32,627.42	\$ 32,470.83	\$ 156.59	341,187.37	357,179.17	(15,991.80)	95.52%	389,650.00
5012 · Payroll Taxes	2,496.02	\$ 2,514.17	\$ (18.15)	26,174.03	27,655.83	(1,481.80)	94.64%	30,170.00
5013 · Retirement	639.76	\$ 974.17	\$ (334.41)	7,037.36	10,715.83	(3,678.47)	65.67%	11,690.00
5016 · Insurance-Work Comp/LTD/Life	223.88	\$ 291.67	\$ (67.79)	2,221.73	3,208.33	(986.60)	69.25%	3,500.00
5017 · Licenses	-	\$ 83.33	\$ (83.33)	801.00	916.67	(115.67)	87.38%	1,000.00
5018 · Medical Costs Reimbursement	3,034.21	\$ 3,375.00	\$ (340.79)	31,343.87	37,125.00	(5,781.13)	84.43%	40,500.00
5020 · Payroll Expenses	119.60	\$ 125.00	\$ (5.40)	1,123.83	1,375.00	(251.17)	81.73%	1,500.00
Total 5010 · Salaries & Benefits	\$ 39,140.89	\$ 39,834.17	\$ (693.28)	\$ 409,889.19	\$ 438,175.83	\$ (28,286.64)	93.54%	\$ 478,010.00
5021 · Staff & Board Cont. Education								
5022 · Registration & Fees	40.00 ⁴	\$ 250.00	\$ (210.00)	2,515.09	2,750.00	(234.91)	91.46%	3,000.00
5023 · Organizational Memberships	-	\$ 208.33	\$ (208.33)	1,626.17	2,291.67	(665.50)	70.96%	2,500.00
5024 · Educational Materials	-	\$ -	\$ -	14.98	-	14.98	-	-
Total 5021 · Staff & Board Cont. Education	\$ 40.00	\$ 458.33	\$ (418.33)	\$ 4,156.24	\$ 5,041.67	\$ (885.43)	82.44%	\$ 5,500.00
5100 · Rent & Utilities								
5131 · Rent	5,423.62	\$ 5,454.17	\$ (30.55)	57,874.16	59,995.83	(2,121.67)	96.46%	65,450.00
5132 · Telephone and Internet	685.68	\$ 833.33	\$ (147.65)	7,971.87	9,166.67	(1,194.80)	86.97%	10,000.00
Total 5100 · Rent & Utilities	\$ 6,109.30	\$ 6,287.50	\$ (178.20)	\$ 65,846.03	\$ 69,162.50	\$ (3,316.47)	95.20%	\$ 75,450.00

	Actual May '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	22 - 23 Budget
5200 · Office Expenses								
5219 · Meeting Expense	9.87	\$ 41.67	\$ (31.80)	37.68	458.33	(420.65)	8.22%	500.00
5230 · Copier Lease	214.07	\$ 241.33	\$ (27.26)	2,324.81	2,654.67	(329.86)	87.57%	2,896.00
5233 · Office Equip and Maint.	428.95 ⁵	\$ 108.33	\$ 320.62	1,452.95	1,191.67	261.28	121.93%	1,300.00
5234 · Office Supplies	52.94	\$ 125.00	\$ (72.06)	1,342.74	1,375.00	(32.26)	97.65%	1,500.00
5235 · Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	654.00	458.33	195.67	142.69%	500.00
5236 · Postage - General	-	\$ 33.33	\$ (33.33)	326.94	366.67	(39.73)	89.17%	400.00
5237 · Bank/Service Charges	-	\$ 12.50	\$ (12.50)	562.26	137.50	424.76	408.92%	150.00
5238 · Insurance-Dir Off & Gen'l Liab	-	\$ 641.67	\$ (641.67)	8,969.29	7,058.33	1,910.96	127.07%	7,700.00
5241 · Service Recognition	-	\$ 41.67	\$ (41.67)	316.76	458.33	(141.57)	69.11%	500.00
5260 · Depreciation	1,070.95	\$ 416.67	\$ 654.28	8,509.05	4,583.33	3,925.72	185.65%	5,000.00
5265 · Technology	329.09 ⁶	\$ 166.67	\$ 162.42	4,493.58	1,833.33	2,660.25	245.10%	2,000.00
5270 · Database Expense	\$ 407.00	\$ 291.67	\$ 115.33	5,869.00	3,208.33	2,660.67	182.93%	3,500.00
Total 5200 · Office Expenses	\$ 2,512.87	\$ 2,162.17	\$ 350.70	\$ 34,859.06	\$ 23,783.83	\$ 11,075.23	146.57%	\$ 25,946.00
5300 · Accounting								
5301 - Accounting	\$ -	\$ 625.00	\$ (625.00)	\$ 8,275.00	6,875.00	1,400.00	120.36%	\$ 7,500.00
5400 · Outside Professional Services								
5410 - Membership Events	500.00 ⁷	\$ 416.67	\$ 83.33	5,450.00	4,583.33	866.67	118.91%	5,000.00
5410 - Membership Events	17.60	\$ 41.67	\$ (24.07)	23.59	458.33	(434.74)	5.15%	500.00
Total - 5400	\$ 517.60	\$ 458.33	\$ 59.27	\$ 5,473.59	\$ 5,041.67	\$ 431.92	108.57%	\$ 5,500.00
5500 · Travel Expense								
5501 · Airline/hotel	-	\$ 666.67	\$ (666.67)	4,705.24	7,333.33	(2,628.09)	64.16%	8,000.00
5502 · Meals	22.47	\$ 62.50	\$ (40.03)	281.22	687.50	(406.28)	40.90%	750.00
5503 · Mileage-Parking	745.50 ⁸	\$ 291.67	\$ 453.83	3,507.14	3,208.33	298.81	109.31%	3,500.00
Total 5500 · Travel Expense	\$ 767.97	\$ 1,020.83	\$ (252.86)	\$ 8,493.60	\$ 11,229.17	\$ (2,735.57)	75.64%	\$ 12,250.00
5600 · Public Awareness								
5601 · Website	-	\$ 125.00	\$ (125.00)	879.60	1,375.00	(495.40)	63.97%	1,500.00
5602 · Advertising/Marketing	958.05 ⁹	\$ 291.67	\$ 666.38	1,601.80	3,208.33	(1,606.53)	49.93%	3,500.00
5603 · Postage - Membership & Bulk	-	\$ 33.33	\$ (33.33)	3,579.99	366.67	3,213.32	976.36%	400.00
5604 · Printing-Public Awareness	-	\$ 1,250.00	\$ (1,250.00)	13,750.81	13,750.00	0.81	100.01%	15,000.00
5605 · Education Outreach	-	\$ 8.33	\$ (8.33)	103.00	91.67	11.33	112.36%	100.00
5606 · Conference /Institute Fees	-	\$ 8.33	\$ (8.33)	-	91.67	(91.67)	0.00%	100.00
5608 · Educational Materials	-	\$ 20.83	\$ (20.83)	-	229.17	(229.17)	0.00%	250.00
Total 5600 · Public Awareness	\$ 958.05	\$ 1,737.50	\$ (779.45)	\$ 19,915.20	\$ 19,112.50	\$ 802.70	104.20%	\$ 20,850.00
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 50,046.68	\$ 52,583.83	\$ (2,537.15)	\$ 556,907.91	\$ 578,422.17	\$ (21,514.26)	96.28%	\$ 631,006.00
5700 · Direct Service Expense								
5701 · Assmt & Short Term Counsel	2,450.00	\$ 2,533.33	\$ (83.33)	26,950.00	27,866.67	(916.67)	96.71%	30,400.00
5702 · 24 Hour Crisis Line	1,100.00	\$ 1,100.00	\$ -	12,100.00	12,100.00	-	100.00%	13,200.00
5703 · Group Therapy	1,200.00	\$ 1,200.00	\$ -	13,200.00	13,200.00	-	100.00%	14,400.00
5706 · Treatment Services	1,400.00 ¹⁰	\$ 500.00	\$ 900.00	2,730.80	5,500.00	(2,769.20)	49.65%	6,000.00
5709 · Medication Management	-	\$ 83.33	\$ (83.33)	-	916.67	(916.67)	0.00%	1,000.00
Total 5700 · Direct Service Expense	\$ 6,150.00	\$ 5,416.67	\$ 733.33	\$ 54,980.80	\$ 59,583.33	(4,602.53)	92.28%	\$ 65,000.00

	Actual May '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	22 - 23 Budget
Total Expense	\$ 56,196.68	\$ 58,000.50	\$ (1,803.82)	\$ 611,888.71	\$ 638,005.50	\$ (26,116.79)	95.91%	\$ 696,006.00
Net Ordinary Income	\$ 11,673.20	\$ -	\$ 11,673.20	\$ 79,325.24	\$ -	\$ 79,325.24		
Special Event Income								
4600 -Anniversary/Special Event Income	\$ -			61,799.72				
Special Event Expenses								
4153 - Special Event Expenses	-	\$ -	-	28,829.61	-	-		-
Net Special Event Income (loss)				\$ 32,970.11				

Joan Bibelhausen, Executive Director

- 1 MSBF, HCBF & RCBF
- 2 Final Amazon Smile distribution
- 3 HCAO & ND State Atty Assn
- 4 HCBA Annual Meeting
- 5 Includes computer installation
- 6 Includes antivirus renewal
- 7 Group facilitation
- 8 Includes trips to Ottertail and Waite Park
- 9 Pens and MN Lawyer ads
- 10 Services for one individual

Lawyers Concerned for Lawyers

Balance Sheet

As of May 31, 2023

06/09/23

Accrual Basis

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1014 · Bremer Money Market	50,272.18
1015 · Bremer Community Business	475,088.33
1040 · Petty cash	211.42
Total Checking/Savings	<u>525,571.93</u>
Accounts Receivable	
1110 · Accounts Receivable	106,069.87
11200 · Pledges receivable	350.00
Total Accounts Receivable	<u>106,419.87</u>
Other Current Assets	
1350 · Prepaid Expenses	6,600.59
Total Other Current Assets	<u>6,600.59</u>
Total Current Assets	<u>638,592.39</u>
Fixed Assets	
1400 · Computer Hardware	49,628.87
1425 · Leasehold Improvements	2,147.49
1450 · Office Equipment	13,080.30
1460 · Website Development	11,249.50
1475 · Accumulated Depreciation	-56,903.89
Total Fixed Assets	<u>19,202.27</u>
Other Assets	
1700 · Security Deposit	3,786.00
Total Other Assets	<u>3,786.00</u>
TOTAL ASSETS	<u>661,580.66</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	10,041.15
Total Accounts Payable	<u>10,041.15</u>
Other Current Liabilities	
2220 · Accrued Vacation	4,416.91
2240 · Deferred Rent	5,513.04
Total Other Current Liabilities	<u>9,929.95</u>
Total Current Liabilities	<u>19,971.10</u>
Total Liabilities	19,971.10
Equity	
3900 · Unrestricted Net Assets	466,331.41
3905 · Temp Restricted Net Assets	62,982.80
Net Income	112,295.35
Total Equity	<u>641,609.56</u>
TOTAL LIABILITIES & EQUITY	<u>661,580.66</u>

Lawyers Concerned for Lawyers
Statement of Cash Flows
May 2023

	<u>May 23</u>
OPERATING ACTIVITIES	
Net Income	11,673.20
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	-80.48
11200 · Pledges receivable	-350.00
2000 · Accounts Payable	<u>1,302.05</u>
Net cash provided by Operating Activities	12,544.77
INVESTING ACTIVITIES	
1475 · Accumulated Depreciation	<u>1,070.95</u>
Net cash provided by Investing Activities	<u>1,070.95</u>
Net cash increase for period	13,615.72
Cash at beginning of period	<u>511,956.21</u>
Cash at end of period	<u><u>525,571.93</u></u>

Lawyers Concerned for Lawyers
Founder's Fund
Income & Expense Statement
May 31, 2023
(Preliminary before audit)

Beginning Balance as of:	May 1, 2023	\$ 64,074.26
<u>Income:</u>		
Contributions		
Memorials		
Grant		
Other	No activity	
	<hr/>	
Total Income	\$ -	
<u>Expenses:</u>		
Medication Grant		\$ -
Psychiatric/Counseling Visits		
Rehabilitation Centers		\$ -
Treatment related expenses	Services for one individual	\$ 1,400.00
Other -		\$ -
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Total Expenses	\$ 1,400.00	
	May 31, 2023	\$ 62,674.26
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Lawyers Concerned for Lawyers
2022-2023 LSAC Reimbursement Request Exclusions
as of 5/31/2023

	Actual July '22	Actual Aug '22	Actual Sept '22	Actual Oct '22	Actual Nov '22	Actual Dec '22	Actual Jan '23	Actual Feb '23	Actual March '23	Actual April '23	Actual May '23	Actual June '23	Actual -YTD
4153 Special Event Expenses				\$ 2,667.00		\$ 2,667.00	\$ 1,380.00		\$ 9,238.63	\$ 12,876.98			\$ 28,829.61
5233 Equipment Purchase									\$ 1,024.00		\$ 428.95		\$ 1,452.95
5237 Bank Service Charges						\$ 424.34							\$ 424.34
5241 Service Recognition		153.04		75.45						\$ 88.27			\$ 316.76
5260 Depreciation	\$ 416.67	416.67	416.67	416.67	\$ 416.67	\$ 1,070.95	\$ 1,070.95	\$ 1,070.95	\$ 1,070.95	\$ 1,070.95	\$ 1,070.95		\$ 8,509.05
5265 Technology													\$ -
5270 Database Expense													\$ -
5400 Outside Professional Services													\$ -
5501 Airfare for Presentation													\$ -
5503 Mileage (reimbursed / special event)		350.00									\$ 767.93		\$ 1,117.93
5602 Advertising/Marketing					\$ 250.00						\$ 736.84		\$ 986.84
5604 Printing - Public Awareness													\$ -
5605 CLE fee													\$ -
5706 Founder's Fund		182.70	182.70		\$ 182.70		\$ 600.00		\$ 182.70		\$ 1,400.00		\$ 2,730.80
5709 Medication Management													\$ -
TOTAL LSAC EXCLUDED EXPENSES	\$ 416.67	\$ 1,102.41	\$ 599.37	\$ 3,159.12	\$ 849.37	\$ 4,162.29	\$ 3,050.95	\$ 1,070.95	\$ 11,516.28	\$ 14,036.20	\$ 4,404.67	\$ -	\$ 44,368.28