

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 06/30/2023
(Preliminary before audit)

| | Actual June '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 | - | \$ 49,713.00 | \$ (49,713.00) | \$ 596,556.00 | \$ 596,556.00 | \$ - | 100.00% | \$ 596,556.00 |
| 4100 · Contributions | | | | | | | | |
| 4111 · Member Contributions | 2,600.00 | \$ 1,166.67 | \$ 1,433.33 | 23,952.19 | 14,000.00 | 9,952.19 | 171.09% | 14,000.00 |
| 4112 · Non-Member Contributions | 120.00 | \$ 1,083.33 | \$ (963.33) | 15,416.41 | 13,000.00 | 2,416.41 | 118.59% | 13,000.00 |
| 4113 · Foundation Grants | - | \$ 1,666.67 | \$ (1,666.67) | 14,000.00 | 20,000.00 | (6,000.00) | 70.00% | 20,000.00 |
| 4114 · Firm Contributions | - | \$ 833.33 | \$ (833.33) | 9,600.00 | 10,000.00 | (400.00) | 96.00% | 10,000.00 |
| 4115 · Founders Memorial Fund | 50.00 | \$ 500.00 | \$ (450.00) | 7,725.00 | 6,000.00 | 1,725.00 | 128.75% | 6,000.00 |
| 4116 · Corporate Contributions | - | \$ 1,000.00 | \$ (1,000.00) | 10,016.82 | 12,000.00 | (1,983.18) | 83.47% | 12,000.00 |
| 4117 · Bar Associations | 10,000.00 ¹ | \$ 1,458.33 | \$ 8,541.67 | 21,228.26 | 17,500.00 | 3,728.26 | 121.30% | 17,500.00 |
| Total 4100 · Contributions | \$ 12,770.00 | \$ 7,708.33 | \$ 5,061.67 | \$ 101,938.68 | \$ 92,500.00 | \$ 9,438.68 | 110.20% | \$ 92,500.00 |
| 4200 Investment Income | | | | | | | | |
| 4215 · Interest Income | 220.07 | \$ 37.50 | \$ 182.57 | 1,996.15 | 450.00 | 1,546.15 | 443.59% | 450.00 |
| Total 4200 Investment Income | \$ 220.07 | \$ 37.50 | \$ 182.57 | \$ 1,996.15 | \$ 450.00 | \$ 1,546.15 | 443.59% | \$ 450.00 |
| 4300 · Other Revenue | | | | | | | | |
| 4316 · Other Receipts | 331.32 ² | \$ 83.33 | \$ 247.99 | 904.51 | 1,000.00 | (95.49) | 90.45% | 1,000.00 |
| 4380 · Program Fees and Honoraria | 4,775.00 ³ | \$ 458.33 | \$ 4,316.67 | 7,965.00 | 5,500.00 | 2,465.00 | 144.82% | 5,500.00 |
| Total 4300 Other Revenue | \$ 5,106.32 | \$ 541.67 | \$ 4,564.65 | \$ 8,869.51 | \$ 6,500.00 | \$ 2,369.51 | 136.45% | \$ 6,500.00 |
| Total Receipts | \$ 18,096.39 | \$ 58,000.50 | \$ (39,904.11) | \$ 709,360.34 | 696,006.00 | 13,354.34 | 101.92% | 696,006.00 |
| Expense | | | | | | | | |
| 5000 · Admin & Prog. Gen'l. Expenses | | | | | | | | |
| 5010 · Salaries & Benefits | | | | | | | | |
| 5011 · Salaries | 32,627.42 | \$ 32,470.83 | \$ 156.59 | 373,814.79 | 389,650.00 | (15,835.21) | 95.94% | 389,650.00 |
| 5012 · Payroll Taxes | 2,496.02 | \$ 2,514.17 | \$ (18.15) | 28,670.05 | 30,170.00 | (1,499.95) | 95.03% | 30,170.00 |
| 5013 · Retirement | 639.76 | \$ 974.17 | \$ (334.41) | 7,677.12 | 11,690.00 | (4,012.88) | 65.67% | 11,690.00 |
| 5016 · Insurance-Work Comp/LTD/Life | 966.88 ⁴ | \$ 291.67 | \$ 675.21 | 3,188.61 | 3,500.00 | (311.39) | 91.10% | 3,500.00 |
| 5017 · Licenses | - | \$ 83.33 | \$ (83.33) | 801.00 | 1,000.00 | (199.00) | 80.10% | 1,000.00 |
| 5018 · Medical Costs Reimbursement | 3,829.63 | \$ 3,375.00 | \$ 454.63 | 35,173.50 | 40,500.00 | (5,326.50) | 86.85% | 40,500.00 |
| 5020 · Payroll Expenses | 103.00 | \$ 125.00 | \$ (22.00) | 1,204.23 | 1,500.00 | (295.77) | 80.28% | 1,500.00 |
| Total 5010 · Salaries & Benefits | \$ 40,662.71 | \$ 39,834.17 | \$ 828.54 | \$ 450,529.30 | \$ 478,010.00 | \$ (27,480.70) | 94.25% | \$ 478,010.00 |
| 5021 · Staff & Board Cont. Education | | | | | | | | |
| 5022 · Registration & Fees | 198.00 ⁵ | \$ 250.00 | \$ (52.00) | 2,713.09 | 3,000.00 | (286.91) | 90.44% | 3,000.00 |
| 5023 · Organizational Memberships | 1,502.00 ⁶ | \$ 208.33 | \$ 1,293.67 | 3,128.17 | 2,500.00 | 628.17 | 125.13% | 2,500.00 |
| 5024 · Educational Materials | - | \$ - | \$ - | 14.98 | - | 14.98 | - | - |
| Total 5021 · Staff & Board Cont. Education | \$ 1,700.00 | \$ 458.33 | \$ 1,241.67 | \$ 5,856.24 | \$ 5,500.00 | \$ 356.24 | 106.48% | \$ 5,500.00 |
| 5100 · Rent & Utilities | | | | | | | | |
| 5131 · Rent | 5,423.62 | \$ 5,454.17 | \$ (30.55) | 63,297.78 | 65,450.00 | (2,152.22) | 96.71% | 65,450.00 |
| 5132 · Telephone and Internet | 685.68 | \$ 833.33 | \$ (147.65) | 8,657.55 | 10,000.00 | (1,342.45) | 86.58% | 10,000.00 |
| Total 5100 · Rent & Utilities | \$ 6,109.30 | \$ 6,287.50 | \$ (178.20) | \$ 71,955.33 | \$ 75,450.00 | \$ (3,494.67) | 95.37% | \$ 75,450.00 |

| | Actual June '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 | 254.74 ⁷ | \$ 41.67 | \$ 213.07 | 292.42 | 500.00 | (207.58) | 58.48% | 500.00 |
| 5230 - Copier Lease | 214.07 | \$ 241.33 | \$ (27.26) | 2,538.88 | 2,896.00 | (357.12) | 87.67% | 2,896.00 |
| 5233 - Office Equip and Maint. | 2,828.59 ⁸ | \$ 108.33 | \$ 2,720.26 | 4,281.54 | 1,300.00 | 2,981.54 | 329.35% | 1,300.00 |
| 5234 - Office Supplies | 46.94 | \$ 125.00 | \$ (78.06) | 1,389.68 | 1,500.00 | (110.32) | 92.65% | 1,500.00 |
| 5235 - Printing-Office Supplies | - | \$ 41.67 | \$ (41.67) | 654.00 | 500.00 | 154.00 | 130.80% | 500.00 |
| 5236 - Postage - General | - | \$ 33.33 | \$ (33.33) | 326.94 | 400.00 | (73.06) | 81.74% | 400.00 |
| 5237 - Bank/Service Charges | - | \$ 12.50 | \$ (12.50) | 562.26 | 150.00 | 412.26 | 374.84% | 150.00 |
| 5238 - Insurance-Dir Off & Gen'l Liab | - | \$ 641.67 | \$ (641.67) | 8,969.29 | 7,700.00 | 1,269.29 | 116.48% | 7,700.00 |
| 5241 - Service Recognition | 287.97 ⁹ | \$ 41.67 | \$ 246.30 | 604.73 | 500.00 | 104.73 | 120.95% | 500.00 |
| 5260 - Depreciation | 1,070.95 | \$ 416.67 | \$ 654.28 | 9,580.00 | 5,000.00 | 4,580.00 | 191.60% | 5,000.00 |
| 5265 - Technology | 213.47 | \$ 166.67 | \$ 46.80 | 4,707.05 | 2,000.00 | 2,707.05 | 235.35% | 2,000.00 |
| 5270 - Database Expense | 407.00 | \$ 291.67 | \$ 115.33 | 6,276.00 | 3,500.00 | 2,776.00 | 179.31% | 3,500.00 |
| Total 5200 - Office Expenses | \$ 5,323.73 | \$ 2,162.17 | \$ 3,161.56 | \$ 40,182.79 | \$ 25,946.00 | \$ 14,236.79 | 154.87% | \$ 25,946.00 |
| 5300 - Accounting | | | | | | | | |
| 5301 - Accounting | \$ - | \$ 625.00 | \$ (625.00) | \$ 8,275.00 | 7,500.00 | 775.00 | 110.33% | \$ 7,500.00 |
| 5400 -Outside Professional Services | 950.00 ¹⁰ | \$ 416.67 | \$ 533.33 | 6,400.00 | 5,000.00 | 1,400.00 | 128.00% | 5,000.00 |
| 5410 - Membership Events | - | \$ 41.67 | \$ (41.67) | 23.59 | 500.00 | (476.41) | 4.72% | 500.00 |
| Total - 5400 | \$ 950.00 | \$ 458.33 | \$ 491.67 | \$ 6,423.59 | \$ 5,500.00 | \$ 923.59 | 116.79% | \$ 5,500.00 |
| 5500 - Travel Expense | | | | | | | | |
| 5501 - Airline/hotel | 131.54 ¹¹ | \$ 666.67 | \$ (535.13) | 4,836.78 | 8,000.00 | (3,163.22) | 60.46% | 8,000.00 |
| 5502 - Meals | 95.56 ¹¹ | \$ 62.50 | \$ 33.06 | 376.78 | 750.00 | (373.22) | 50.24% | 750.00 |
| 5503 - Mileage-Parking | 472.38 ¹¹ | \$ 291.67 | \$ 180.71 | 3,979.52 | 3,500.00 | 479.52 | 113.70% | 3,500.00 |
| Total 5500 - Travel Expense | \$ 699.48 | \$ 1,020.83 | \$ (321.35) | \$ 9,193.08 | \$ 12,250.00 | \$ (3,056.92) | 75.05% | \$ 12,250.00 |
| 5600 - Public Awareness | | | | | | | | |
| 5601 - Website | 42.00 | \$ 125.00 | \$ (83.00) | 921.60 | 1,500.00 | (578.40) | 61.44% | 1,500.00 |
| 5602 - Advertising/Marketing | 78.75 | \$ 291.67 | \$ (212.92) | 1,680.55 | 3,500.00 | (1,819.45) | 48.02% | 3,500.00 |
| 5603 - Postage - Membership & Bulk | - | \$ 33.33 | \$ (33.33) | 3,579.99 | 400.00 | 3,179.99 | 895.00% | 400.00 |
| 5604 - Printing-Public Awareness | - | \$ 1,250.00 | \$ (1,250.00) | 13,750.81 | 15,000.00 | (1,249.19) | 91.67% | 15,000.00 |
| 5605 - Education Outreach | 21.50 | \$ 8.33 | \$ 13.17 | 124.50 | 100.00 | 24.50 | 124.50% | 100.00 |
| 5606 - Conference /Institute Fees | - | \$ 8.33 | \$ (8.33) | - | 100.00 | (100.00) | 0.00% | 100.00 |
| 5608 - Educational Materials | - | \$ 20.83 | \$ (20.83) | - | 250.00 | (250.00) | 0.00% | 250.00 |
| Total 5600 - Public Awareness | \$ 142.25 | \$ 1,737.50 | \$ (1,595.25) | \$ 20,057.45 | \$ 20,850.00 | (792.55) | 96.20% | \$ 20,850.00 |
| Total 5000 - Admin & Prog. Gen'l. Expenses | \$ 55,587.47 | \$ 52,583.83 | \$ 3,003.64 | \$ 612,472.78 | \$ 631,006.00 | \$ (18,533.22) | 97.06% | \$ 631,006.00 |
| 5700 - Direct Service Expense | | | | | | | | |
| 5701 - Assmt & Short Term Counsel | 2,450.00 | \$ 2,533.33 | \$ (83.33) | 29,400.00 | 30,400.00 | (1,000.00) | 96.71% | 30,400.00 |
| 5702 - 24 Hour Crisis Line | 1,100.00 | \$ 1,100.00 | \$ - | 13,200.00 | 13,200.00 | - | 100.00% | 13,200.00 |
| 5703 - Group Therapy | 1,200.00 | \$ 1,200.00 | \$ - | 14,400.00 | 14,400.00 | - | 100.00% | 14,400.00 |
| 5706 - Treatment Services | 182.70 ¹² | \$ 500.00 | \$ (317.30) | 2,913.50 | 6,000.00 | (3,086.50) | 48.56% | 6,000.00 |
| 5709 - Medication Management | - | \$ 83.33 | \$ (83.33) | - | 1,000.00 | (1,000.00) | 0.00% | 1,000.00 |
| Total 5700 - Direct Service Expense | \$ 4,932.70 | \$ 5,416.67 | \$ (483.97) | \$ 59,913.50 | \$ 65,000.00 | (5,086.50) | 92.17% | \$ 65,000.00 |

| | Actual June '23 | Monthly Budget | Variance (Month) | Actual -YTD | Budget YTD | Variance YTD | YTD Budget vs. Actual - Percentage | 22 - 23 Budget |
|--|-----------------------|---------------------|-----------------------|----------------------|----------------------|-----------------------|--|----------------------|
| Total Expense | \$ 60,520.17 | \$ 58,000.50 | \$ 2,519.67 | \$ 672,386.28 | \$ 696,006.00 | \$ (23,619.72) | 96.61% | \$ 696,006.00 |
| Net Ordinary Income | \$ (42,423.78) | \$ - | \$ (42,423.78) | \$ 36,974.06 | \$ - | \$ 36,974.06 | | |
| 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 MDJF and MSBA
- 2 Includes JAGC reimbursements
- 3 JAGC, SBAND, and MSBA
- 4 Includes annual worker's comp premium
- 5 MSBA convention and Quickbooks class
- 6 MSBA, MWL & MABL
- 7 Annual meeting
- 8 Laptop, TV for Owl use
- 9 Annual meeting & staff appreciation lunch
- 10 Group facilitation
- 11 Partially reimbursed by JAGC
- 12 Services for one individual

Lawyers Concerned for Lawyers

Balance Sheet

07/07/23

As of June 30, 2023

Accrual Basis

| | <u>Jun 30, 23</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1014 · Bremer Money Market | 50,313.50 |
| 1015 · Bremer Community Business | 482,477.21 |
| 1040 · Petty cash | 211.42 |
| Total Checking/Savings | <u>533,002.13</u> |
| Accounts Receivable | |
| 1110 · Accounts Receivable | 52,041.97 |
| 11200 · Pledges receivable | 100.00 |
| Total Accounts Receivable | <u>52,141.97</u> |
| Other Current Assets | |
| 1350 · Prepaid Expenses | 6,600.59 |
| Total Other Current Assets | <u>6,600.59</u> |
| Total Current Assets | <u>591,744.69</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 | -57,974.84 |
| Total Fixed Assets | <u>18,131.32</u> |
| Other Assets | |
| 1700 · Security Deposit | 3,786.00 |
| Total Other Assets | <u>3,786.00</u> |
| TOTAL ASSETS | <u>613,662.01</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 4,473.68 |
| Total Accounts Payable | <u>4,473.68</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>14,403.63</u> |
| Total Liabilities | 14,403.63 |
| Equity | |
| 3900 · Unrestricted Net Assets | 466,331.41 |
| 3905 · Temp Restricted Net Assets | 62,982.80 |
| Net Income | 69,944.17 |
| Total Equity | <u>599,258.38</u> |
| TOTAL LIABILITIES & EQUITY | <u>613,662.01</u> |

Lawyers Concerned for Lawyers
Statement of Cash Flows
June 2023

| | <u>Jun 23</u> |
|--|---------------------------------|
| OPERATING ACTIVITIES | |
| Net Income | -42,423.78 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| 1110 · Accounts Receivable | 54,027.90 |
| 11200 · Pledges receivable | 250.00 |
| 2000 · Accounts Payable | -5,567.47 |
| | <hr/> |
| Net cash provided by Operating Activities | 6,286.65 |
| INVESTING ACTIVITIES | |
| 1475 · Accumulated Depreciation | 1,070.95 |
| | <hr/> |
| Net cash provided by Investing Activities | 1,070.95 |
| Net cash increase for period | 7,357.60 |
| Cash at beginning of period | 525,644.53 |
| | <hr/> |
| Cash at end of period | <u><u>533,002.13</u></u> |

Lawyers Concerned for Lawyers
Founder's Fund
Income & Expense Statement
June 30, 2023
(Preliminary before audit)

| | | |
|---------------------------------|---------------------|---------------------|
| Beginning Balance as of: | June 1, 2023 | \$ 62,674.26 |
|---------------------------------|---------------------|---------------------|

Income:

| | | | |
|---------------|-----------------------------|-----------------|--|
| Contributions | | | |
| Memorials | In memory of one individual | \$50.00 | |
| Grant | | | |
| Other | No activity | | |
| | Total Income | \$ 50.00 | |

Expenses:

| | | | |
|-------------------------------|-----------------------------|------------------|--|
| Medication Grant | | \$ - | |
| Psychiatric/Counseling Visits | Services for one individual | \$ 182.70 | |
| Rehabilitation Centers | | \$ - | |
| Treatment related expenses | | \$ - | |
| Other - | | \$ - | |
| | Total Expenses | \$ 182.70 | |

| | | |
|--|----------------------|---------------------|
| | June 30, 2023 | \$ 62,541.56 |
|--|----------------------|---------------------|

Lawyers Concerned for Lawyers
2022-2023 LSAC Reimbursement Request Exclusions
as of 06/30/2023

| | 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 | | No reimbursement | \$ 60,520.17 |
| 5233 Equipment Purchase | | | | | | | | | \$ 1,024.00 | | \$ 428.95 | | \$ 28,829.61 |
| 5237 Bank Service Charges | | | | | | \$ 424.34 | | | | | | | \$ 1,452.95 |
| 5241 Service Recognition | | 153.04 | | 75.45 | | | | | | \$ 88.27 | | | \$ 424.34 |
| 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 | | \$ 316.76 |
| 5265 Technology | | | | | | | | | | | | | \$ 8,509.05 |
| 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 | \$ - | \$ 104,888.45 |