

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 12/31/2023
(Preliminary before audit)

	Actual Dec '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget
Ordinary Income/Expense								
Receipts								
4010 · Grant from LSAC	\$ 56,532.01	\$ 50,958.33	\$ 5,573.68	\$ 374,505.04	\$ 305,750.00	\$ 68,755.04	122.49%	\$ 611,500.00
4100 · Contributions								
4111 · Member Contributions	7,935.00	\$ 1,416.67	\$ 6,518.33	16,530.80	8,500.00	8,030.80	194.48%	17,000.00
4112 · Non-Member Contributions	11,387.42	\$ 1,333.33	\$ 10,054.09	16,050.60	8,000.00	8,050.60	200.63%	16,000.00
4113 · Foundation Grants	-	\$ 1,666.67	\$ (1,666.67)	3,000.00	10,000.00	(7,000.00)	30.00%	20,000.00
4114 · Firm Contributions	1,425.00	\$ 1,183.33	\$ 241.67	16,453.38	7,100.00	9,353.38	231.74%	14,200.00
4115 · Founders Memorial Fund	275.00 ¹	\$ 500.00	\$ (225.00)	2,450.00	3,000.00	(550.00)	81.67%	6,000.00
4116 · Corporate Contributions	14,525.00	\$ 1,250.00	\$ 13,275.00	14,525.00	7,500.00	7,025.00	193.67%	15,000.00
4117 · Bar Associations	1,350.00 ²	\$ 1,416.67	\$ (66.67)	6,600.00	8,500.00	(1,900.00)	77.65%	17,000.00
Total 4100 · Contributions	\$ 36,897.42	\$ 8,766.67	\$ 28,130.75	\$ 75,609.78	\$ 52,600.00	\$ 23,009.78	143.74%	\$ 105,200.00
4200 Investment Income								
4215 · Interest Income	217.78	\$ 52.08	\$ 165.70	1,248.48	312.50	935.98	399.51%	625.00
Total 4200 Investment Income	\$ 217.78	\$ 52.08	\$ 165.70	\$ 1,248.48	\$ 312.50	\$ 935.98	399.51%	\$ 625.00
4300 · Other Revenue								
4316 · Other Receipts	24.00	\$ 83.33	\$ (59.33)	145.40	500.00	(354.60)	29.08%	1,000.00
4380 · Program Fees and Honoraria	-	\$ 555.00	\$ (555.00)	600.00	3,330.00	(2,730.00)	18.02%	6,660.00
Total 4300 Other Revenue	\$ 24.00	\$ 638.33	\$ (614.33)	\$ 745.40	\$ 3,830.00	\$ (3,084.60)	19.46%	\$ 7,660.00
Total Receipts	\$ 93,671.21	\$ 60,415.42	\$ 33,255.79	\$ 452,108.70	\$ 362,492.50	\$ 89,616.20	124.72%	\$ 724,985.00
Expense								
5000 · Admin & Prog. Gen'l. Expenses								
5010 · Salaries & Benefits								
5011 · Salaries	35,563.86	\$ 36,458.33	\$ (894.47)	213,383.16	218,750.00	(5,366.84)	97.55%	437,500.00
5012 · Payroll Taxes	2,989.21	\$ 2,822.92	\$ 166.29	16,592.61	16,937.50	(344.89)	97.96%	33,875.00
5013 · Retirement	697.34	\$ 1,093.75	\$ (396.41)	4,184.04	6,562.50	(2,378.46)	63.76%	13,125.00
5016 · Insurance-Work Comp/LTD/Life	223.88	\$ 291.67	\$ (67.79)	1,343.28	1,750.00	(406.72)	76.76%	3,500.00
5017 · Licenses	-	\$ 83.33	\$ (83.33)	274.00	500.00	(226.00)	54.80%	1,000.00
5018 · Medical Costs Reimbursement	4,132.83	\$ 3,500.00	\$ 632.83	19,142.59	21,000.00	(1,857.41)	91.16%	42,000.00
5020 · Payroll Expenses	92.70	\$ 125.00	\$ (32.30)	652.20	750.00	(97.80)	86.96%	1,500.00
Total 5010 · Salaries & Benefits	\$ 43,699.82	\$ 44,375.00	\$ (675.18)	\$ 255,571.88	\$ 266,250.00	\$ (10,678.12)	95.99%	\$ 532,500.00
5021 · Staff & Board Cont. Education								
5022 · Registration & Fees	75.00 ³	\$ 250.00	\$ (175.00)	2,315.00	1,500.00	815.00	154.33%	3,000.00
5023 · Organizational Memberships	-	\$ 208.33	\$ (208.33)	980.00	1,250.00	(270.00)	78.40%	2,500.00
5024 · Educational Materials	-	\$ -	\$ -	83.76	-	83.76	-	-
Total 5021 · Staff & Board Cont. Education	\$ 75.00	\$ 458.33	\$ (383.33)	\$ 3,378.76	\$ 2,750.00	\$ 628.76	122.86%	\$ 5,500.00
5100 · Rent & Utilities								
5131 · Rent	6,924.37 ⁴	\$ 5,538.33	\$ 1,386.04	34,042.47	33,230.00	812.47	102.44%	66,460.00
5132 · Telephone and Internet	710.62	\$ 750.00	\$ (39.38)	4,411.02	4,500.00	(88.98)	98.02%	9,000.00
Total 5100 · Rent & Utilities	\$ 7,634.99	\$ 6,288.33	\$ 1,346.66	\$ 38,453.49	\$ 37,730.00	\$ 723.49	101.92%	\$ 75,460.00

	Actual Dec '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget
5200 · Office Expenses								
5219 · Meeting Expense	-	\$ 41.67	\$ (41.67)	33.75	250.00	(216.25)	13.50%	500.00
5230 · Copier Lease	222.72	\$ 233.33	\$ (10.61)	1,306.45	1,400.00	(93.55)	93.32%	2,800.00
5233 · Office Equip and Maint.	-	\$ 108.33	\$ (108.33)	-	650.00	(650.00)	0.00%	1,300.00
5234 · Office Supplies	21.57	\$ 125.00	\$ (103.43)	627.08	750.00	(122.92)	83.61%	1,500.00
5235 · Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	-	250.00	(250.00)	0.00%	500.00
5236 · Postage - General	200.30	\$ 33.33	\$ 166.97	200.30	200.00	0.30	100.15%	400.00
5237 · Bank/Service Charges	246.29 ⁵	\$ 12.50	\$ 233.79	322.12	75.00	247.12	429.49%	150.00
5238 · Insurance-Dir Off & Gen'l Liab	-	\$ 658.33	\$ (658.33)	7,525.38	3,950.00	3,575.38	190.52%	7,900.00
5241 · Service Recognition	-	\$ 41.67	\$ (41.67)	-	250.00	(250.00)	0.00%	500.00
5260 · Depreciation	410.90	\$ 416.67	\$ (5.77)	5,105.60	2,500.00	2,605.60	204.22%	5,000.00
5265 · Technology	498.65 ⁶	\$ 208.33	\$ 290.32	1,128.38	1,250.00	(121.62)	90.27%	2,500.00
5270 · Database Expense	407.00	\$ 408.33	\$ (1.33)	2,442.00	2,450.00	(8.00)	99.67%	4,900.00
Total 5200 · Office Expenses	\$ 2,007.43	\$ 2,329.17	\$ (321.74)	\$ 18,691.06	\$ 13,975.00	\$ 4,716.06	133.75%	\$ 27,950.00
5300 · Accounting								
5301 - Accounting	\$ -	\$ 687.50	\$ (687.50)	\$ 10,752.50	4,125.00	6,627.50	260.67%	\$ 8,250.00
5400 · Outside Professional Services	450.00 ⁷	\$ 166.67	\$ 283.33	1,300.00	1,000.00	300.00	130.00%	2,000.00
5400 - Outside Professional Services	\$ 450.00	\$ 166.67	\$ 283.33	\$ 1,300.00	1,000.00	\$ 300.00	130.00%	2,000.00
5500 · Travel Expense								
5501 · Airline/hotel	-	\$ 625.00	\$ (625.00)	5,986.53	3,750.00	2,236.53	159.64%	7,500.00
5502 · Meals	-	\$ 62.50	\$ (62.50)	154.03	375.00	(220.97)	41.07%	750.00
5503 · Mileage-Parking	151.21	\$ 333.33	\$ (182.12)	2,052.76	2,000.00	52.76	102.64%	4,000.00
Total 5500 · Travel Expense	\$ 151.21	\$ 1,020.83	\$ (869.62)	\$ 8,193.32	\$ 6,125.00	\$ 2,068.32	133.77%	\$ 12,250.00
5600 · Public Awareness								
5601 · Website	-	\$ 100.00	\$ (100.00)	346.00	600.00	(254.00)	57.67%	1,200.00
5602 · Advertising/Marketing	-	\$ 250.00	\$ (250.00)	1,439.76	1,500.00	(60.24)	95.98%	3,000.00
5603 · Postage - Membership & Bulk	-	\$ 300.00	\$ (300.00)	3,207.63	1,800.00	1,407.63	178.20%	3,600.00
5604 · Printing-Public Awareness	-	\$ 1,125.00	\$ (1,125.00)	11,309.15	6,750.00	4,559.15	167.54%	13,500.00
5605 · Education Outreach	21.50	\$ 8.33	\$ 13.17	43.00	50.00	(7.00)	86.00%	100.00
5606 · Conference /Institute Fees	-	\$ 10.42	\$ (10.42)	-	62.50	(62.50)	0.00%	125.00
5608 · Educational Materials	-	\$ 12.50	\$ (12.50)	-	75.00	(75.00)	0.00%	150.00
Total 5600 · Public Awareness	\$ 21.50	\$ 1,806.25	\$ (1,784.75)	\$ 16,345.54	\$ 10,837.50	\$ 5,508.04	150.82%	\$ 21,675.00
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 54,039.95	\$ 57,132.08	\$ (3,092.13)	\$ 352,686.55	\$ 342,792.50	\$ 9,894.05	102.89%	\$ 685,585.00
5700 · Direct Service Expense								
5701 · Assmt & Short Term Counsel	2,600.00	\$ 2,883.33	\$ (283.33)	15,600.00	17,300.00	(1,700.00)	90.17%	34,600.00
5702 · 24 Hour Crisis Line	1,200.00	\$ 1,100.00	\$ 100.00	7,200.00	6,600.00	600.00	109.09%	13,200.00
5703 · Group Therapy	1,300.00	\$ 1,200.00	\$ 100.00	7,800.00	7,200.00	600.00	108.33%	14,400.00
5704 · LCL Group Facilitation	-	\$ 600.00	\$ (600.00)	2,400.00	3,600.00	(1,200.00)	66.67%	7,200.00
5706 · Treatment Services	723.53 ⁸	\$ 500.00	\$ 223.53	723.53	3,000.00	(2,276.47)	24.12%	6,000.00
5709 · Medication Management	-	\$ 83.33	\$ (83.33)	-	500.00	(500.00)	0.00%	1,000.00
Total 5700 · Direct Service Expense	\$ 5,823.53	\$ 6,366.67	\$ (543.14)	\$ 33,723.53	\$ 38,200.00	(4,476.47)	88.28%	\$ 76,400.00

	Actual Dec '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget
Total Expense	\$ 59,863.48	\$ 63,498.75	\$ (3,635.27)	\$ 386,410.08	\$ 380,992.50	\$ 5,417.58	101.42%	\$ 761,985.00
Net Ordinary Income	\$ 33,807.73	\$ (3,083.33)	\$ 36,891.06	\$ 65,698.62	\$ (18,500.00)	\$ 84,198.62		
Special Event Income								
4600 -Anniversary/Special Event Income	\$ 10,000.00 ⁹	\$ 4,583.33	\$ 5,416.67	10,000.00	27,500.00	(17,500.00)	36.36%	\$ 55,000.00
Special Event Expenses								
4153 - Special Event Expenses	-	\$ 1,500.00	\$ (1,500.00)	5,016.00	9,000.00	(3,984.00)	55.73%	\$ 18,000.00
Net Special Event Income (loss)	\$ 10,000.00	\$ 3,083.33	\$ 6,916.67	\$ 4,984.00	\$ (8,500.00)	\$ 3,758.00	-58.64%	\$ 37,000.00

Joan Bibelhausen, Executive Director

- 1 Includes memorial contributions
- 2 3rd, 5th & 13th bar districts
- 3 IWIL conference
- 4 Includes additional rental expense, work order #2266
- 5 Includes donation fees
- 6 Includes annual anti-virus license renewal
- 7 Group facilitation
- 8 Services for one individual
- 9 Stepping Up Breakfast sponsor

Lawyers Concerned for Lawyers

Balance Sheet

01/10/24

As of December 31, 2023

Accrual Basis

	<u>Dec 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1014 · Bremer Money Market	53,304.86
1015 · Bremer Community Business	467,246.37
1040 · Petty cash	273.27
Total Checking/Savings	<u>520,824.50</u>
Accounts Receivable	
1110 · Accounts Receivable	143,847.46
11200 · Pledges receivable	1,910.00
Total Accounts Receivable	<u>145,757.46</u>
Other Current Assets	
1350 · Prepaid Expenses	6,600.59
1510 · PayPal	725.00
Total Other Current Assets	<u>7,325.59</u>
Total Current Assets	<u>673,907.55</u>
Fixed Assets	
1400 · Computer Hardware	49,628.87
1425 · Leasehold Improvements	2,147.49
1450 · Office Equipment	18,230.30
1460 · Website Development	11,249.50
1475 · Accumulated Depreciation	-63,329.44
1480 · ROU Asset	103,677.07
Total Fixed Assets	<u>121,603.79</u>
Other Assets	
1700 · Security Deposit	3,786.00
Total Other Assets	<u>3,786.00</u>
TOTAL ASSETS	<u>799,297.34</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	10,937.69
Total Accounts Payable	<u>10,937.69</u>
Other Current Liabilities	
2220 · Accrued Vacation	8,352.12
2240 · Deferred Rent	5,513.04
2250 · Long-Term Lease Liability	73,619.53
2260 · Short-Term Lease Liability	31,658.31
Total Other Current Liabilities	<u>119,143.00</u>
Total Current Liabilities	<u>130,080.69</u>
Total Liabilities	130,080.69
Equity	
3900 · Unrestricted Net Assets	535,551.23
3905 · Temp Restricted Net Assets	62,982.80
Net Income	70,682.62
Total Equity	<u>669,216.65</u>
TOTAL LIABILITIES & EQUITY	<u>799,297.34</u>

Lawyers Concerned for Lawyers
Statement of Cash Flows
December 2023

	<u>Dec 23</u>
OPERATING ACTIVITIES	
Net Income	43,807.73
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	2,389.03
11200 · Pledges receivable	4,915.00
1510 · PayPal	1,021.03
2000 · Accounts Payable	<u>-22,658.79</u>
Net cash provided by Operating Activities	29,474.00
INVESTING ACTIVITIES	
1475 · Accumulated Depreciation	<u>410.90</u>
Net cash provided by Investing Activities	<u>410.90</u>
Net cash increase for period	29,884.90
Cash at beginning of period	<u>490,939.60</u>
Cash at end of period	<u><u>520,824.50</u></u>

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

Beginning Balance as of:	December 1, 2023	\$ 64,716.56
<u>Income:</u>		
Contributions		
Memorials	In memory of 1 individual	\$125.00
Grant		
Other		
	Total Income	\$ 125.00
<u>Expenses:</u>		
Medication Grant		\$ -
Psychiatric/Counseling Visits		
Rehabilitation Centers		\$ -
Treatment related expenses	Services for one individual	\$ 723.53
Other -		\$ -
	Total Expenses	\$ 723.53
	December 31, 2023	\$ 64,118.03