

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 11/30/2023
(Preliminary before audit)

	Actual Nov '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	\$ 87,315.45	\$ 50,958.33	\$ 36,357.12	\$ 317,973.03	\$ 254,791.67	\$ 63,181.36	124.80%	\$ 611,500.00
4100 · Contributions								
4111 · Member Contributions	6,300.00 ¹	\$ 1,416.67	\$ 4,883.33	8,595.80	7,083.33	1,512.47	121.35%	17,000.00
4112 · Non-Member Contributions	3,838.18 ¹	\$ 1,333.33	\$ 2,504.85	4,663.18	6,666.67	(2,003.49)	69.95%	16,000.00
4113 · Foundation Grants	3,000.00	\$ 1,666.67	\$ 1,333.33	3,000.00	8,333.33	(5,333.33)	36.00%	20,000.00
4114 · Firm Contributions	13,028.38	\$ 1,183.33	\$ 11,845.05	15,028.38	5,916.67	9,111.71	254.00%	14,200.00
4115 · Founders Memorial Fund	125.00 ²	\$ 500.00	\$ (375.00)	2,175.00	2,500.00	(325.00)	87.00%	6,000.00
4116 · Corporate Contributions	-	\$ 1,250.00	\$ (1,250.00)	-	6,250.00	(6,250.00)	0.00%	15,000.00
4117 · Bar Associations	1,500.00 ³	\$ 1,416.67	\$ 83.33	5,250.00	7,083.33	(1,833.33)	74.12%	17,000.00
Total 4100 · Contributions	\$ 27,791.56	\$ 8,766.67	\$ 19,024.89	\$ 38,712.36	\$ 43,833.33	\$ (5,120.97)	88.32%	\$ 105,200.00
4200 Investment Income								
4215 · Interest Income	204.50	\$ 52.08	\$ 152.42	1,030.70	260.42	770.28	395.79%	625.00
Total 4200 Investment Income	\$ 204.50	\$ 52.08	\$ 152.42	\$ 1,030.70	\$ 260.42	\$ 770.28	395.79%	\$ 625.00
4300 · Other Revenue								
4316 · Other Receipts		\$ 83.33	\$ (83.33)	121.40	416.67	(295.27)	29.14%	1,000.00
4380 · Program Fees and Honoraria		\$ 555.00	\$ (555.00)	600.00	2,775.00	(2,175.00)	21.62%	6,660.00
Total 4300 Other Revenue	\$ -	\$ 638.33	\$ (638.33)	\$ 721.40	\$ 3,191.67	\$ (2,470.27)	22.60%	\$ 7,660.00
Total Receipts	\$ 115,311.51	\$ 60,415.42	\$ 54,896.09	\$ 358,437.49	\$ 302,077.08	\$ 56,360.41	118.66%	\$ 724,985.00
Expense								
5000 · Admin & Prog. Gen'l. Expenses								
5010 · Salaries & Benefits								
5011 · Salaries	35,563.86	\$ 36,458.33	\$ (894.47)	177,819.30	182,291.67	(4,472.37)	97.55%	437,500.00
5012 · Payroll Taxes	2,720.68	\$ 2,822.92	\$ (102.24)	13,603.40	14,114.58	(511.18)	96.38%	33,875.00
5013 · Retirement	697.34	\$ 1,093.75	\$ (396.41)	3,486.70	5,468.75	(1,982.05)	63.76%	13,125.00
5016 · Insurance-Work Comp/LTD/Life	223.88	\$ 291.67	\$ (67.79)	1,119.40	1,458.33	(338.93)	76.76%	3,500.00
5017 · Licenses	-	\$ 83.33	\$ (83.33)	274.00	416.67	(142.67)	65.76%	1,000.00
5018 · Medical Costs Reimbursement	2,559.36	\$ 3,500.00	\$ (940.64)	15,009.76	17,500.00	(2,490.24)	85.77%	42,000.00
5020 · Payroll Expenses	92.70	\$ 125.00	\$ (32.30)	559.50	625.00	(65.50)	89.52%	1,500.00
Total 5010 · Salaries & Benefits	\$ 41,857.82	\$ 44,375.00	\$ (2,517.18)	\$ 211,872.06	\$ 221,875.00	\$ (10,002.94)	95.49%	\$ 532,500.00
5021 · Staff & Board Cont. Education								
5022 · Registration & Fees	-	\$ 250.00	\$ (250.00)	2,240.00	1,250.00	990.00	179.20%	3,000.00
5023 · Organizational Memberships	325.00 ⁴	\$ 208.33	\$ 116.67	980.00	1,041.67	(61.67)	94.08%	2,500.00
5024 · Educational Materials	66.76	\$ -	\$ 66.76	83.76	-	83.76	#DIV/0!	-
Total 5021 · Staff & Board Cont. Education	\$ 391.76	\$ 458.33	\$ (66.57)	\$ 3,303.76	\$ 2,291.67	\$ 1,012.09	144.16%	\$ 5,500.00
5100 · Rent & Utilities								
5131 · Rent	5,423.62	\$ 5,538.33	\$ (114.71)	27,118.10	27,691.67	(573.57)	97.93%	66,460.00
5132 · Telephone and Internet	830.62 ⁵	\$ 750.00	\$ 80.62	3,700.40	3,750.00	(49.60)	98.68%	9,000.00
Total 5100 · Rent & Utilities	\$ 6,254.24	\$ 6,288.33	\$ (34.09)	\$ 30,818.50	\$ 31,441.67	\$ (623.17)	98.02%	\$ 75,460.00

	Actual Nov '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	208.33	(174.58)	16.20%	500.00
5230 - Copier Lease	227.45	\$ 233.33	\$ (5.88)	1,083.73	1,166.67	(82.94)	92.89%	2,800.00
5233 - Office Equip and Maint.	-	\$ 108.33	\$ (108.33)	-	541.67	(541.67)	0.00%	1,300.00
5234 - Office Supplies	136.41	\$ 125.00	\$ 11.41	605.51	625.00	(19.49)	96.88%	1,500.00
5235 - Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	-	208.33	(208.33)	0.00%	500.00
5236- Postage - General	-	\$ 33.33	\$ (33.33)	-	166.67	(166.67)	0.00%	400.00
5237 - Bank/Service Charges	72.45	\$ 12.50	\$ 59.95	75.83	62.50	13.33	121.33%	150.00
5238 - Insurance-Dir Off & Gen'l Liab	7,525.38 ⁶	\$ 658.33	\$ 6,867.05	7,525.38	3,291.67	4,233.71	228.62%	7,900.00
5241 - Service Recognition	-	\$ 41.67	\$ (41.67)	-	208.33	(208.33)	0.00%	500.00
5260- Depreciation	410.90 ⁷	\$ 416.67	\$ (5.77)	4,694.70	2,083.33	2,611.37	225.35%	5,000.00
5265- Technology	226.57	\$ 208.33	\$ 18.24	629.73	1,041.67	(411.94)	60.45%	2,500.00
5270- Database Expense	407.00	\$ 408.33	\$ (1.33)	2,035.00	2,041.67	(6.67)	99.67%	4,900.00
Total 5200 - Office Expenses	\$ 9,006.16	\$ 2,329.17	\$ 6,676.99	\$ 16,683.63	\$ 11,645.83	\$ 5,037.80	143.26%	\$ 27,950.00
5300 - Accounting								
5301 - Accounting	\$ 10,752.50	\$ 687.50	\$ 10,065.00	\$ 10,752.50	3,437.50	7,315.00	312.80%	\$ 8,250.00
5400 -Outside Professional Services	650.00	\$ 166.67	\$ 483.33	850.00	833.33	16.67	102.00%	2,000.00
5400 - Outside Professional Services	\$ 650.00	\$ 166.67	\$ 483.33	\$ 850.00	833.33	\$ 16.67	102.00%	2,000.00
5500 - Travel Expense								
5501 - Airline/hotel	-	\$ 625.00	\$ (625.00)	5,986.53	3,125.00	2,861.53	191.57%	7,500.00
5502 - Meals	14.43	\$ 62.50	\$ (48.07)	154.03	312.50	(158.47)	49.29%	750.00
5503 - Mileage-Parking	493.61 ⁸	\$ 333.33	\$ 160.28	1,901.55	1,666.67	234.88	114.09%	4,000.00
Total 5500 - Travel Expense	\$ 508.04	\$ 1,020.83	\$ (512.79)	\$ 8,042.11	\$ 5,104.17	\$ 2,937.94	157.56%	\$ 12,250.00
5600 - Public Awareness								
5601 - Website	248.00 ⁹	\$ 100.00	\$ 148.00	346.00	500.00	(154.00)	69.20%	1,200.00
5602 - Advertising/Marketing	-	\$ 250.00	\$ (250.00)	1,439.76	1,250.00	189.76	115.18%	3,000.00
5603 - Postage - Membership & Bulk	3,207.63 ¹⁰	\$ 300.00	\$ 2,907.63	3,207.63	1,500.00	1,707.63	213.84%	3,600.00
5604 - Printing-Public Awareness	10,496.65 ¹⁰	\$ 1,125.00	\$ 9,371.65	11,309.15	5,625.00	5,684.15	201.05%	13,500.00
5605 - Education Outreach	-	\$ 8.33	\$ (8.33)	21.50	41.67	(20.17)	51.60%	100.00
5606 - Conference /Institute Fees	-	\$ 10.42	\$ (10.42)	-	52.08	(52.08)	0.00%	125.00
5608 - Educational Materials	-	\$ 12.50	\$ (12.50)	-	62.50	(62.50)	0.00%	150.00
Total 5600 - Public Awareness	\$ 13,952.28	\$ 1,806.25	\$ 12,146.03	\$ 16,324.04	\$ 9,031.25	7,292.79	180.75%	\$ 21,675.00
Total 5000 - Admin & Prog. Gen'l. Expenses	\$ 83,372.80	\$ 57,132.08	\$ 26,240.72	\$ 298,646.60	\$ 285,660.42	\$ 12,986.18	104.55%	\$ 685,585.00
5700 - Direct Service Expense								
5701 - Assmt & Short Term Counsel	2,600.00	\$ 2,883.33	\$ (283.33)	13,000.00	14,416.67	(1,416.67)	90.17%	34,600.00
5702 - 24 Hour Crisis Line	1,200.00	\$ 1,100.00	\$ 100.00	6,000.00	5,500.00	500.00	109.09%	13,200.00
5703 - Group Therapy	1,300.00	\$ 1,200.00	\$ 100.00	6,500.00	6,000.00	500.00	108.33%	14,400.00
5704 - LCL Group Facilitation	-	\$ 600.00	\$ (600.00)	2,400.00	3,000.00	(600.00)	80.00%	7,200.00
5706- Treatment Services	-	\$ 500.00	\$ (500.00)	-	2,500.00	(2,500.00)	0.00%	6,000.00
5709 - Medication Management	-	\$ 83.33	\$ (83.33)	-	416.67	(416.67)	0.00%	1,000.00
Total 5700 - Direct Service Expense	\$ 5,100.00	\$ 6,366.67	\$ (1,266.67)	\$ 27,900.00	\$ 31,833.33	(3,933.33)	87.64%	\$ 76,400.00

	Actual Nov '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget
Total Expense	\$ 88,472.80	\$ 63,498.75	\$ 24,974.05	\$ 326,546.60	\$ 317,493.75	\$ 9,052.85	102.85%	\$ 761,985.00
Net Ordinary Income	\$ 26,838.71	\$ (3,083.33)	\$ 29,922.04	\$ 31,890.89	\$ (15,416.67)	\$ 47,307.56		
Special Event Income								
4600 -Anniversary/Special Event Income	\$ -	\$ 4,583.33	\$ (4,583.33)	-	22,916.67	(22,916.67)	0.00%	\$ 55,000.00
Special Event Expenses								
4153 - Special Event Expenses	2,350.00 ¹¹	\$ 1,500.00	\$ 850.00	5,016.00	7,500.00	(2,484.00)	66.88%	\$ 18,000.00
Net Special Event Income (loss)	\$ (2,350.00)	\$ 3,083.33	\$ (5,433.33)	\$ (5,016.00)	\$ (7,083.33)	\$ 2,341.33	70.81%	\$ 37,000.00

Joan Bibelhausen, Executive Director

- 1 Includes Give to the Max Day
- 2 Memorial contribution
- 3 6th & 18th Districts
- 4 MN Council of Nonprofits
- 5 Includes conference line
- 6 Annual liability insurance plus fidelity and ERISA bond premiums
- 7 New annual amount after audit
- 8 Includes Clay County CLE
- 9 Annual licenses
- 10 Annual mailing
- 11 Venue deposit & graphic expenses

Lawyers Concerned for Lawyers

Balance Sheet

As of November 30, 2023

	<u>Nov 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1014 · Bremer Money Market	50,524.76
1015 · Bremer Community Business	440,141.57
1040 · Petty cash	273.27
Total Checking/Savings	<u>490,939.60</u>
Accounts Receivable	
1110 · Accounts Receivable	146,236.49
11200 · Pledges receivable	6,825.00
Total Accounts Receivable	<u>153,061.49</u>
Other Current Assets	
1350 · Prepaid Expenses	6,600.59
1510 · PayPal	1,746.03
Total Other Current Assets	<u>8,346.62</u>
Total Current Assets	<u>652,347.71</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	-62,918.54
1480 · ROU Asset	103,677.07
Total Fixed Assets	<u>122,014.69</u>
Other Assets	
1700 · Security Deposit	3,786.00
Total Other Assets	<u>3,786.00</u>
TOTAL ASSETS	<u>778,148.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	39,109.52
Total Accounts Payable	<u>39,109.52</u>
Other Current Liabilities	
2220 · Accrued Vacation	8,352.12
2250 · Long-Term Lease Liability	73,619.53
2260 · Short-Term Lease Liability	31,658.31
Total Other Current Liabilities	<u>113,629.96</u>
Total Current Liabilities	<u>152,739.48</u>
Total Liabilities	152,739.48
Equity	
3900 · Unrestricted Net Assets	535,551.23
3905 · Temp Restricted Net Assets	62,982.80
Net Income	26,874.89
Total Equity	<u>625,408.92</u>
TOTAL LIABILITIES & EQUITY	<u>778,148.40</u>

Lawyers Concerned for Lawyers
Statement of Cash Flows
November 2023

	<u>Nov 23</u>
OPERATING ACTIVITIES	
Net Income	24,488.71
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	-30,000.67
11200 · Pledges receivable	-5,354.20
1510 · PayPal	-1,746.03
2000 · Accounts Payable	24,356.73
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Net cash provided by Operating Activities	11,744.54
INVESTING ACTIVITIES	
1475 · Accumulated Depreciation	410.90
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Net cash provided by Investing Activities	410.90
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Net cash increase for period	12,155.44
Cash at beginning of period	478,784.16
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Cash at end of period	<u><u>490,939.60</u></u>

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

Beginning Balance as of:	November 1, 2023	\$ <u>64,591.56</u>
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Income:

Contributions		
Memorials	In memory of 1 individual	\$125.00
Grant		
Other		
	Total Income	\$ <u>125.00</u>

Expenses:

Medication Grant		\$ -
Psychiatric/Counseling Visits		
Rehabilitation Centers		\$ -
Treatment related expenses		\$ -
Other -	No activity	\$ -
	Total Expenses	\$ <u>-</u>

	November 30, 2023	\$ <u>64,716.56</u>
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