

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 10/31/2023
(Preliminary before audit)

	Actual Oct '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget	Remaining Budget
Ordinary Income/Expense									
Receipts									
4010 · Grant from LSAC	\$ 58,921.04	\$ 50,958.33	\$ 7,962.71	\$ 230,657.58	\$ 203,833.33	\$ 26,824.25	113.16%	\$ 611,500.00	\$ 380,842.42
4100 · Contributions									
4111 · Member Contributions	2,150.00	\$ 1,416.67	\$ 733.33	2,275.00	5,666.67	(3,391.67)	40.15%	17,000.00	14725.00
4112 · Non-Member Contributions	350.00	\$ 1,333.33	\$ (983.33)	825.00	5,333.33	(4,508.33)	15.47%	16,000.00	15175.00
4113 · Foundation Grants	-	\$ 1,666.67	\$ (1,666.67)	-	6,666.67	(6,666.67)	0.00%	20,000.00	20000.00
4114 · Firm Contributions	-	\$ 1,183.33	\$ (1,183.33)	2,000.00	4,733.33	(2,733.33)	42.25%	14,200.00	12200.00
4115 · Founders Memorial Fund	-	\$ 500.00	\$ (500.00)	2,050.00	2,000.00	50.00	102.50%	6,000.00	3950.00
4116 · Corporate Contributions	-	\$ 1,250.00	\$ (1,250.00)	-	5,000.00	(5,000.00)	0.00%	15,000.00	15000.00
4117 · Bar Associations	1,000.00 ¹	\$ 1,416.67	\$ (416.67)	3,750.00	5,666.67	(1,916.67)	66.18%	17,000.00	13250.00
Total 4100 · Contributions	\$ 3,500.00	\$ 8,766.67	\$ (5,266.67)	\$ 10,900.00	\$ 35,066.67	\$ (24,166.67)	31.08%	\$ 105,200.00	\$ 94,300.00
4200 Investment Income									
4215 · Interest Income	192.15	\$ 52.08	\$ 140.07	826.20	208.33	617.87	396.58%	625.00	(201.20)
Total 4200 Investment Income	\$ 192.15	\$ 52.08	\$ 140.07	\$ 826.20	\$ 208.33	\$ 617.87	396.58%	\$ 625.00	\$ (201.20)
4300 · Other Revenue									
4316 · Other Receipts	-	\$ 83.33	\$ (83.33)	121.40	333.33	(211.93)	36.42%	1,000.00	878.60
4380 · Program Fees and Honoraria	-	\$ 555.00	\$ (555.00)	600.00	2,220.00	(1,620.00)	27.03%	6,660.00	6060.00
Total 4300 Other Revenue	\$ -	\$ 638.33	\$ (638.33)	\$ 721.40	\$ 2,553.33	\$ (1,831.93)	28.25%	\$ 7,660.00	\$ 6,938.60
Total Receipts	\$ 62,613.19	\$ 60,415.42	\$ 2,197.77	\$ 243,105.18	\$ 241,661.67	\$ 1,443.51	100.60%	\$ 724,985.00	\$ 481,879.82
Expense									
5000 · Admin & Prog. Gen'l. Expenses									
5010 · Salaries & Benefits									
5011 · Salaries	35,563.86	\$ 36,458.33	\$ (894.47)	142,255.44	145,833.33	(3,577.89)	97.55%	437,500.00	295244.56
5012 · Payroll Taxes	2,720.68	\$ 2,822.92	\$ (102.24)	10,882.72	11,291.67	(408.95)	96.38%	33,875.00	22992.28
5013 · Retirement	697.34	\$ 1,093.75	\$ (396.41)	2,789.36	4,375.00	(1,585.64)	63.76%	13,125.00	10335.64
5016 · Insurance-Work Comp/LTD/Life	223.88	\$ 291.67	\$ (67.79)	895.52	1,166.67	(271.15)	76.76%	3,500.00	2604.48
5017 · Licenses	-	\$ 83.33	\$ (83.33)	274.00	333.33	(59.33)	82.20%	1,000.00	726.00
5018 · Medical Costs Reimbursement	3,057.60	\$ 3,500.00	\$ (442.40)	12,450.40	14,000.00	(1,549.60)	88.93%	42,000.00	29549.60
5020 · Payroll Expenses	92.70	\$ 125.00	\$ (32.30)	466.80	500.00	(33.20)	93.36%	1,500.00	1033.20
Total 5010 · Salaries & Benefits	\$ 42,356.06	\$ 44,375.00	\$ (2,018.94)	\$ 170,014.24	\$ 177,500.00	\$ (7,485.76)	95.78%	\$ 532,500.00	362485.76
5021 · Staff & Board Cont. Education									
5022 · Registration & Fees	10.00	\$ 250.00	\$ (240.00)	2,240.00	1,000.00	1,240.00	224.00%	3,000.00	760.00
5023 · Organizational Memberships	155.00 ²	\$ 208.33	\$ (53.33)	655.00	833.33	(178.33)	78.60%	2,500.00	1845.00
5024 · Educational Materials	-	\$ -	\$ -	17.00	-	17.00	#DIV/0!	-	-
Total 5021 · Staff & Board Cont. Education	\$ 165.00	\$ 458.33	\$ (293.33)	\$ 2,912.00	\$ 1,833.33	\$ 1,078.67	158.84%	\$ 5,500.00	2605.00
5100 · Rent & Utilities									
5131 · Rent	5,423.62	\$ 5,538.33	\$ (114.71)	21,694.48	22,153.33	(458.85)	97.93%	66,460.00	44765.52
5132 · Telephone and Internet	710.62	\$ 750.00	\$ (39.38)	2,869.78	3,000.00	(130.22)	95.66%	9,000.00	6130.22
Total 5100 · Rent & Utilities	\$ 6,134.24	\$ 6,288.33	\$ (154.09)	\$ 24,564.26	\$ 25,153.33	\$ (589.07)	97.66%	\$ 75,460.00	50895.74

	Actual Oct '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget	Remaining Budget
5200 · Office Expenses									
5219 · Meeting Expense	24.77	\$ 41.67	\$ (16.90)	33.75	166.67	(132.92)	20.25%	500.00	466.25
5230 · Copier Lease	214.07	\$ 233.33	\$ (19.26)	856.28	933.33	(77.05)	91.74%	2,800.00	1943.72
5233 · Office Equip and Maint.	-	\$ 108.33	\$ (108.33)	-	433.33	(433.33)	0.00%	1,300.00	1300.00
5234 · Office Supplies	70.23	\$ 125.00	\$ (54.77)	469.10	500.00	(30.90)	93.82%	1,500.00	1030.90
5235 · Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	-	166.67	(166.67)	0.00%	500.00	500.00
5236 · Postage - General	-	\$ 33.33	\$ (33.33)	-	133.33	(133.33)	0.00%	400.00	400.00
5237 · Bank/Service Charges	-	\$ 12.50	\$ (12.50)	3.38	50.00	(46.62)	6.76%	150.00	146.62
5238 · Insurance-Dir Off & Gen'l Liab	-	\$ 658.33	\$ (658.33)	-	2,633.33	(2,633.33)	0.00%	7,900.00	7900.00
5241 · Service Recognition	-	\$ 41.67	\$ (41.67)	-	166.67	(166.67)	0.00%	500.00	500.00
5260 · Depreciation	1,070.95	\$ 416.67	\$ 654.28	4,283.80	1,666.67	2,617.13	257.03%	5,000.00	716.20
5265 · Technology	51.57	\$ 208.33	\$ (156.76)	403.16	833.33	(430.17)	48.38%	2,500.00	2096.84
5270 · Database Expense	407.00	\$ 408.33	\$ (1.33)	1,628.00	1,633.33	(5.33)	99.67%	4,900.00	3272.00
Total 5200 · Office Expenses	\$ 1,838.59	\$ 2,329.17	\$ (490.58)	\$ 7,677.47	\$ 9,316.67	\$ (1,639.20)	82.41%	\$ 27,950.00	20272.53
5300 · Accounting									
5301 - Accounting	\$ -	\$ 687.50	\$ (687.50)	\$ -	2,750.00	(2,750.00)	0.00%	\$ 8,250.00	8250.00
5400 · Outside Professional Services		\$ 166.67	\$ (166.67)	200.00	666.67	(466.67)	30.00%	2,000.00	1800.00
5400 - Outside Professional Services	\$ -	\$ 166.67	\$ (166.67)	\$ 200.00	666.67	(466.67)	30.00%	2,000.00	1800.00
5500 · Travel Expense									
5501 · Airline/hotel	3,505.07 ³	\$ 625.00	\$ 2,880.07	5,986.53	2,500.00	3,486.53	239.46%	7,500.00	1513.47
5502 · Meals	96.17	\$ 62.50	\$ 33.67	139.60	250.00	(110.40)	55.84%	750.00	610.40
5503 · Mileage-Parking	747.59 ⁴	\$ 333.33	\$ 414.26	1,407.94	1,333.33	74.61	105.60%	4,000.00	2592.06
Total 5500 · Travel Expense	\$ 4,348.83	\$ 1,020.83	\$ 3,328.00	\$ 7,534.07	\$ 4,083.33	\$ 3,450.74	184.51%	\$ 12,250.00	4715.93
5600 · Public Awareness									
5601 · Website		\$ 100.00	\$ (100.00)	98.00	400.00	(302.00)	24.50%	1,200.00	1102.00
5602 · Advertising/Marketing	236.55 ⁵	\$ 250.00	\$ (13.45)	1,439.76	1,000.00	439.76	143.98%	3,000.00	1560.24
5603 · Postage - Membership & Bulk	-	\$ 300.00	\$ (300.00)	-	1,200.00	(1,200.00)	0.00%	3,600.00	3600.00
5604 · Printing-Public Awareness	612.50 ⁶	\$ 1,125.00	\$ (512.50)	812.50	4,500.00	(3,687.50)	18.06%	13,500.00	12687.50
5605 · Education Outreach	-	\$ 8.33	\$ (8.33)	21.50	33.33	(11.83)	64.50%	100.00	78.50
5606 · Conference /Institute Fees	-	\$ 10.42	\$ (10.42)	-	41.67	(41.67)	0.00%	125.00	125.00
5608 · Educational Materials	-	\$ 12.50	\$ (12.50)	-	50.00	(50.00)	0.00%	150.00	150.00
Total 5600 · Public Awareness	\$ 849.05	\$ 1,806.25	\$ (957.20)	\$ 2,371.76	\$ 7,225.00	(4,853.24)	32.83%	\$ 21,675.00	19303.24
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 55,691.77	\$ 57,132.08	\$ (1,440.31)	\$ 215,273.80	\$ 228,528.33	\$ (13,254.53)	94.20%	\$ 685,585.00	\$ 470,328.20
5700 · Direct Service Expense									
5701 · Assmt & Short Term Counsel	2,600.00	\$ 2,883.33	\$ (283.33)	10,400.00	11,533.33	(1,133.33)	90.17%	34,600.00	24200.00
5702 · 24 Hour Crisis Line	1,200.00	\$ 1,100.00	\$ 100.00	4,800.00	4,400.00	400.00	109.09%	13,200.00	8400.00
5703 · Group Therapy	1,300.00	\$ 1,200.00	\$ 100.00	5,200.00	4,800.00	400.00	108.33%	14,400.00	9200.00
5704 · LCL Group Facilitation	550.00	\$ 600.00	\$ (50.00)	2,400.00	2,400.00	-	100.00%	7,200.00	4800.00
5706 · Treatment Services		\$ 500.00	\$ (500.00)	-	2,000.00	(2,000.00)	0.00%	6,000.00	6000.00
5709 · Medication Management		\$ 83.33	\$ (83.33)	-	333.33	(333.33)	0.00%	1,000.00	1000.00
Total 5700 · Direct Service Expense	\$ 5,650.00	\$ 6,366.67	\$ (716.67)	\$ 22,800.00	\$ 25,466.67	(2,666.67)	89.53%	\$ 76,400.00	53600.00

	Actual Oct '23	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget	Remaining Budget
Total Expense	\$ 61,341.77	\$ 63,498.75	\$ (2,156.98)	\$ 238,073.80	\$ 253,995.00	\$ (15,921.20)	93.73%	\$ 761,985.00	\$ 523,928.20
Net Ordinary Income	\$ 1,271.42	\$ (3,083.33)	\$ 4,354.75	\$ 5,031.38	\$ (12,333.33)	\$ 17,364.71			
Special Event Income									
4600 -Anniversary/Special Event Income		\$ 4,583.33	\$ (4,583.33)	-	18,333.33	(18,333.33)	0.00%	\$ 55,000.00	55000.00
Special Event Expenses									
4153 - Special Event Expenses		\$ 1,500.00	\$ (1,500.00)	2,666.00	6,000.00	(3,334.00)	44.43%	\$ 18,000.00	15334.00
Net Special Event Income (loss)	\$ -	\$ 3,083.33	\$ (3,083.33)	\$ (2,666.00)	\$ (5,666.67)	\$ 3,274.67	47.05%	\$ 37,000.00	\$ 39,666.00

Joan Bibelhausen, Executive Director

- 1 14th District Bar
- 2 Federal Bar Assoc
- 3 CoLAP
- 4 CoLAP and statewide travel
- 5 MN Lawyer ads - 3 months
- 6 Law school brochures

Lawyers Concerned for Lawyers

Balance Sheet

11/08/23

As of October 31, 2023

Accrual Basis

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1014 · Bremer Money Market	50,483.27
1015 · Bremer Community Business	428,027.62
1040 · Petty cash	273.27
Total Checking/Savings	<u>478,784.16</u>
Accounts Receivable	
1110 · Accounts Receivable	116,235.82
11200 · Pledges receivable	1,450.00
Total Accounts Receivable	<u>117,685.82</u>
Other Current Assets	
1350 · Prepaid Expenses	6,600.59
Total Other Current Assets	<u>6,600.59</u>
Total Current Assets	<u>603,070.57</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	-62,258.64
Total Fixed Assets	<u>13,847.52</u>
Other Assets	
1700 · Security Deposit	3,786.00
Total Other Assets	<u>3,786.00</u>
TOTAL ASSETS	<u>620,704.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,239.75
Total Accounts Payable	<u>9,239.75</u>
Other Current Liabilities	
2220 · Accrued Vacation	8,352.12
2240 · Deferred Rent	5,513.04
Total Other Current Liabilities	<u>13,865.16</u>
Total Current Liabilities	<u>23,104.91</u>
Total Liabilities	23,104.91
Equity	
3900 · Unrestricted Net Assets	532,251.00
3905 · Temp Restricted Net Assets	62,982.80
Net Income	2,365.38
Total Equity	<u>597,599.18</u>
TOTAL LIABILITIES & EQUITY	<u>620,704.09</u>

Lawyers Concerned for Lawyers
Statement of Cash Flows
October 2023

	<u>Oct 23</u>
OPERATING ACTIVITIES	
Net Income	1,271.42
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	55,500.72
11200 · Pledges receivable	-1,450.00
2000 · Accounts Payable	-2,296.87
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Net cash provided by Operating Activities	53,025.27
INVESTING ACTIVITIES	
1475 · Accumulated Depreciation	1,070.95
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Net cash provided by Investing Activities	1,070.95
Net cash increase for period	54,096.22
Cash at beginning of period	424,687.94
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Cash at end of period	<u><u>478,784.16</u></u>

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

Beginning Balance as of:	September 1, 2023	\$ 64,591.56
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Income:

Contributions

Memorials

Grant

Other

No activity

Total Income	\$ -	
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Expenses:

Medication Grant

Psychiatric/Counseling Visits

Rehabilitation Centers

Treatment related expenses

Other -

No activity

Total Expenses	\$ -	
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	October 31, 2023	\$ 64,591.56
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