

Lawyers Concerned for Lawyers
2022-2023 YTD Financial Report
as of 4/30/2024
(Preliminary before audit)

	Actual April '24	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	58,167.50	\$ 50,958.33	\$ 7,209.17	\$ 603,538.69	\$ 509,583.33	\$ 93,955.36	118.44%	\$ 611,500.00
4100 · Contributions								
4111 · Member Contributions	10.70	\$ 1,416.67	\$ (1,405.97)	17,612.90	14,166.67	3,446.23	124.33%	17,000.00
4112 · Non-Member Contributions	75.00	\$ 1,333.33	\$ (1,258.33)	18,223.28	13,333.33	4,889.95	136.67%	16,000.00
4113 · Foundation Grants	-	\$ 1,666.67	\$ (1,666.67)	8,000.00	16,666.67	(8,666.67)	48.00%	20,000.00
4114 · Firm Contributions	-	\$ 1,183.33	\$ (1,183.33)	16,453.38	11,833.33	4,620.05	139.04%	14,200.00
4115 · Founders Memorial Fund	-	\$ 500.00	\$ (500.00)	4,440.00	5,000.00	(560.00)	88.80%	6,000.00
4116 · Corporate Contributions	-	\$ 1,250.00	\$ (1,250.00)	15,949.48	12,500.00	3,449.48	127.60%	15,000.00
4117 · Bar Associations	1,000.00 ¹	\$ 1,416.67	\$ (416.67)	8,600.00	14,166.67	(5,566.67)	60.71%	17,000.00
Total 4100 · Contributions	\$ 1,085.70	\$ 8,766.67	\$ (7,680.97)	\$ 89,279.04	\$ 87,666.67	\$ 1,612.37	101.84%	\$ 105,200.00
4200 Investment Income								
4215 · Interest Income	250.74	\$ 52.08	\$ 198.66	2,196.32	520.83	1,675.49	421.69%	625.00
Total 4200 Investment Income	\$ 250.74	\$ 52.08	\$ 198.66	\$ 2,196.32	\$ 520.83	\$ 1,675.49	421.69%	\$ 625.00
4300 · Other Revenue								
4316 · Other Receipts	-	\$ 83.33	\$ (83.33)	9,541.59	833.33	8,708.26	1144.99%	1,000.00
4380 · Program Fees and Honoraria	300.00	\$ 555.00	\$ (255.00)	900.00	5,550.00	(4,650.00)	16.22%	6,660.00
Total 4300 Other Revenue	\$ 300.00	\$ 638.33	\$ (338.33)	\$ 10,441.59	\$ 6,383.33	\$ 4,058.26	163.58%	\$ 7,660.00
Total Receipts	\$ 59,803.94	\$ 60,415.42	\$ (611.48)	\$ 705,455.64	\$ 604,154.17	\$ 101,301.47	116.77%	\$ 724,985.00
Expense								
5000 · Admin & Prog. Gen'l. Expenses								
5010 · Salaries & Benefits								
5011 · Salaries	33,803.44	\$ 36,458.33	\$ (2,654.89)	353,878.18	364,583.33	(10,705.15)	97.06%	437,500.00
5012 · Payroll Taxes	2,586.00	\$ 2,822.92	\$ (236.92)	27,340.65	28,229.17	(888.52)	96.85%	33,875.00
5013 · Retirement	908.52	\$ 1,093.75	\$ (185.23)	7,395.76	10,937.50	(3,541.74)	67.62%	13,125.00
5016 · Insurance-Work Comp/LTD/Life	243.06	\$ 291.67	\$ (48.61)	2,315.52	2,916.67	(601.15)	79.39%	3,500.00
5017 · Licenses	-	\$ 83.33	\$ (83.33)	826.00	833.33	(7.33)	99.12%	1,000.00
5018 · Medical Costs Reimbursement	3,334.73	\$ 3,500.00	\$ (165.27)	32,744.18	35,000.00	(2,255.82)	93.55%	42,000.00
5020 · Payroll Expenses	92.70	\$ 125.00	\$ (32.30)	1,176.50	1,250.00	(73.50)	94.12%	1,500.00
Total 5010 · Salaries & Benefits	\$ 40,968.45	\$ 44,375.00	\$ (3,406.55)	\$ 425,676.79	\$ 443,750.00	\$ (18,073.21)	95.93%	\$ 532,500.00
5021 · Staff & Board Cont. Education								
5022 · Registration & Fees	35.00	\$ 250.00	\$ (215.00)	2,740.00	2,500.00	240.00	109.60%	3,000.00
5023 · Organizational Memberships	-	\$ 208.33	\$ (208.33)	1,079.00	2,083.33	(1,004.33)	51.79%	2,500.00
5024 · Educational Materials	-	\$ -	\$ -	83.76	-	83.76	-	-
Total 5021 · Staff & Board Cont. Education	\$ 35.00	\$ 458.33	\$ (423.33)	\$ 3,902.76	\$ 4,583.33	\$ (680.57)	85.15%	\$ 5,500.00
5100 · Rent & Utilities								
5131 · Rent	5,509.13	\$ 5,538.33	\$ (29.20)	50,476.20	55,383.33	(4,907.13)	91.14%	66,460.00
5132 · Telephone and Internet	712.27	\$ 750.00	\$ (37.73)	7,032.86	7,500.00	(467.14)	93.77%	9,000.00
Total 5100 · Rent & Utilities	\$ 6,221.40	\$ 6,288.33	\$ (66.93)	\$ 57,509.06	\$ 62,883.33	\$ (5,374.27)	91.45%	\$ 75,460.00

	Actual April '24	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)	44.75	416.67	(371.92)	10.74%	500.00
5230 - Copier Lease	222.72	\$ 233.33	\$ (10.61)	2,197.33	2,333.33	(136.00)	94.17%	2,800.00
5233 - Office Equip and Maint.	-	\$ 108.33	\$ (108.33)	-	1,083.33	(1,083.33)	0.00%	1,300.00
5234 - Office Supplies	187.97	\$ 125.00	\$ 62.97	1,039.68	1,250.00	(210.32)	83.17%	1,500.00
5235 - Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	-	416.67	(416.67)	0.00%	500.00
5236 - Postage - General	-	\$ 33.33	\$ (33.33)	204.41	333.33	(128.92)	61.32%	400.00
5237 - Bank/Service Charges	2.88	\$ 12.50	\$ (9.62)	371.16	125.00	246.16	296.93%	150.00
5238 - Insurance-Dir Off & Gen'l Liab	1,592.00 ²	\$ 658.33	\$ 933.67	9,692.38	6,583.33	3,109.05	147.23%	7,900.00
5241 - Service Recognition	-	\$ 41.67	\$ (41.67)	98.25	416.67	(318.42)	23.58%	500.00
5260 - Depreciation	410.90	\$ 416.67	\$ (5.77)	6,749.20	4,166.67	2,582.53	161.98%	5,000.00
5265 - Technology	226.57	\$ 208.33	\$ 18.24	2,889.76	2,083.33	806.43	138.71%	2,500.00
5270 - Database Expense	417.00	\$ 408.33	\$ 8.67	4,090.00	4,083.33	6.67	100.16%	4,900.00
Total 5200 - Office Expenses	\$ 3,060.04	\$ 2,329.17	\$ 730.87	\$ 27,376.92	\$ 23,291.67	\$ 4,085.25	117.54%	\$ 27,950.00
5300 - Accounting								
5301 - Accounting	\$ 2,200.00 ³	\$ 687.50	\$ 1,512.50	\$ 16,957.77	6,875.00	10,082.77	246.66%	\$ 8,250.00
5400 - Outside Professional Services		\$ 166.67	\$ (166.67)	2,577.74	1,666.67	911.07	154.66%	2,000.00
5400 - Outside Professional Services	\$ -	\$ 166.67	\$ (166.67)	\$ 2,577.74	1,666.67	\$ 911.07	154.66%	2,000.00
5500 - Travel Expense								
5501 - Airline/hotel	-	\$ 625.00	\$ (625.00)	6,338.63	6,250.00	88.63	101.42%	7,500.00
5502 - Meals	13.56	\$ 62.50	\$ (48.94)	179.62	625.00	(445.38)	28.74%	750.00
5503 - Mileage-Parking	458.45 ⁴	\$ 333.33	\$ 125.12	3,706.73	3,333.33	373.40	111.20%	4,000.00
Total 5500 - Travel Expense	\$ 472.01	\$ 1,020.83	\$ (548.82)	\$ 10,224.98	\$ 10,208.33	\$ 16.65	100.16%	\$ 12,250.00
5600 - Public Awareness								
5601 - Website	-	\$ 100.00	\$ (100.00)	366.40	1,000.00	(633.60)	36.64%	1,200.00
5602 - Advertising/Marketing	-	\$ 250.00	\$ (250.00)	2,074.26	2,500.00	(425.74)	82.97%	3,000.00
5603 - Postage - Membership & Bulk	-	\$ 300.00	\$ (300.00)	3,207.63	3,000.00	207.63	106.92%	3,600.00
5604 - Printing-Public Awareness	-	\$ 1,125.00	\$ (1,125.00)	11,493.15	11,250.00	243.15	102.16%	13,500.00
5605 - Education Outreach	21.50	\$ 8.33	\$ 13.17	187.50	83.33	104.17	225.00%	100.00
5606 - Conference /Institute Fees	-	\$ 10.42	\$ (10.42)	-	104.17	(104.17)	0.00%	125.00
5608 - Educational Materials	-	\$ 12.50	\$ (12.50)	-	125.00	(125.00)	0.00%	150.00
Total 5600 - Public Awareness	\$ 21.50	\$ 1,806.25	\$ (1,784.75)	\$ 17,328.94	\$ 18,062.50	(733.56)	95.94%	\$ 21,675.00
Total 5000 - Admin & Prog. Gen'l. Expenses	\$ 52,978.40	\$ 57,132.08	\$ (4,153.68)	\$ 561,554.96	\$ 571,320.83	\$ (9,765.87)	98.29%	\$ 685,585.00
5700 - Direct Service Expense								
5701 - Assmt & Short Term Counsel	2,600.00	\$ 2,883.33	\$ (283.33)	26,000.00	28,833.33	(2,833.33)	90.17%	34,600.00
5702 - 24 Hour Crisis Line	1,200.00	\$ 1,100.00	\$ 100.00	12,000.00	11,000.00	1,000.00	109.09%	13,200.00
5703 - Group Therapy	1,300.00	\$ 1,200.00	\$ 100.00	13,000.00	12,000.00	1,000.00	108.33%	14,400.00
5704 - LCL Group Facilitation	500.00 ⁵	\$ 600.00	\$ (100.00)	3,222.26	6,000.00	(2,777.74)	53.70%	7,200.00
5706 - Treatment Services	1,000.00 ⁶	\$ 500.00	\$ 500.00	1,723.53	5,000.00	(3,276.47)	34.47%	6,000.00
5709 - Medication Management	-	\$ 83.33	\$ (83.33)	-	833.33	(833.33)	0.00%	1,000.00
Total 5700 - Direct Service Expense	\$ 6,600.00	\$ 6,366.67	\$ 233.33	\$ 55,945.79	\$ 63,666.67	(7,720.88)	87.87%	\$ 76,400.00

	Actual April '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	23 - 24 Budget
Total Expense	\$ 59,578.40	\$ 63,498.75	\$ (3,920.35)	\$ 617,500.75	\$ 634,987.50	\$ (17,486.75)	97.25%	\$ 761,985.00
Net Ordinary Income	\$ 225.54	\$ (3,083.33)	\$ 3,308.87	\$ 87,954.89	\$ (30,833.33)	\$ 118,788.22		
Special Event Income								
4600 -Anniversary/Special Event Income	\$ 4,240.10 ⁷	\$ 4,583.33	\$ (343.23)	63,814.10	45,833.33	17,980.77	139.23%	\$ 55,000.00
Special Event Expenses								
4153 - Special Event Expenses	16,986.10 ⁷	\$ 1,500.00	\$ 15,486.10	32,618.14	15,000.00	17,618.14	217.45%	\$ 18,000.00
Net Special Event Income (loss)	\$ (12,746.00)	\$ 3,083.33	\$ (15,829.33)	\$ 31,195.96	\$ 30,833.33	\$ 362.63	101.18%	\$ 37,000.00

Joan Bibelhausen, Executive Director

- 1 7th District Bar
- 2 Annual premium for non-profit liability policy
- 3 Payment to Abdo for IRS Form 990
- 4 Includes Rochester & Alexandria presentations
- 5 LCL group facilitation following exhaustion of grant
- 6 Services for one individual
- 7 Qgiv platform and other income and expenses as of 4/30/2024.

Lawyers Concerned for Lawyers

Balance Sheet

As of April 30, 2024

05/08/24

Accrual Basis

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1014 · Bremer Money Market	54,529.70
1015 · Bremer Community Business	536,842.06
1040 · Petty cash	149.16
Total Checking/Savings	<u>591,520.92</u>
Accounts Receivable	
1110 · Accounts Receivable	118,600.90
11200 · Pledges receivable	368.90
Total Accounts Receivable	<u>118,969.80</u>
Other Current Assets	
1350 · Prepaid Expenses	6,600.59
1510 · PayPal	120.00
Total Other Current Assets	<u>6,720.59</u>
Total Current Assets	<u>717,211.31</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	-64,973.04
1480 · ROU Asset	103,677.07
Total Fixed Assets	<u>119,960.19</u>
Other Assets	
1700 · Security Deposit	3,786.00
Total Other Assets	<u>3,786.00</u>
TOTAL ASSETS	<u><u>840,957.50</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	9,553.24
Total Accounts Payable	<u>9,553.24</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>123,183.20</u>
Total Liabilities	123,183.20
Equity	
3900 · Unrestricted Net Assets	532,706.89
3905 · Temp Restricted Net Assets	65,916.56
Net Income	119,150.85
Total Equity	<u>717,774.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>840,957.50</u></u>

**Lawyers Concerned for Lawyers
 Founder's Fund
 Income & Expense Statement
 April 30, 2024
 (Preliminary before audit)**

Beginning Balance as of:	April 1, 2024	\$ 71,108.03
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Income:

Contributions

Memorials

Grant

Fredrikson Byron Grant	\$	5,000.00
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Other

Total Income	\$	5,000.00
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Expenses:

Medication Grant

Psychiatric/Counseling Visits

Rehabilitation Centers

Treatment related expenses

Treatment services for 1 individual	\$	1,000.00
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Other -

	\$	-
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Total Expenses	\$	1,000.00
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	April 30, 2024	\$ 75,108.03
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Lawyers Concerned for Lawyers
Statement of Cash Flows
April 2024

	<u>Apr 24</u>
OPERATING ACTIVITIES	
Net Income	-12,520.46
Adjustments to reconcile Net Income to net cash provided by operations:	
1110 · Accounts Receivable	5,850.00
11200 · Pledges receivable	-300.00
1510 · PayPal	-10.00
2000 · Accounts Payable	-222.70
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Net cash provided by Operating Activities	-7,203.16
INVESTING ACTIVITIES	
1475 · Accumulated Depreciation	410.90
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Net cash provided by Investing Activities	410.90
Net cash increase for period	-6,792.26
Cash at beginning of period	598,313.18
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Cash at end of period	<u><u>591,520.92</u></u>

Lawyers Concerned for Lawyers
2024 Stepping Up Breakfast
Preliminary Income & Expense
April 30, 2024
(Preliminary before audit)

Beginning Balance as of: **July 1, 2023** \$ -

Income:

Individual Ticket Sales \$ 2,795.00

Sponsors

Platinum x1	\$	10,000.00
Gold x2		15,000.00
Silver x3		15,000.00
Bronzex9		20,000.00
Supporters x9		6,780.00
Supporters - Law Schools		1,560.00
Text-to-Give		1,185.50
Donations x5		<u>1,131.00</u>
Projected Income	\$	<u><u>73,451.50</u></u>

Expenses:

Event Planner	Ripple Events	\$	8,000.00
Catering and Venue	Windows on Marquette		\$ 19,810.28
Event - awards, swag & centerpieces	Coins, awards, misc.		\$ 1,762.49
Guest Speaker	Honorarium		\$ 2,000.00
Marketing	Logo, Invitations, Advertising		\$ 300.00
Platform fees	Qgiv		\$ 542.71
Staff expenses	Mileage, Hospitality		<u>\$ 202.66</u>
	Projected Expenses	\$	<u><u>32,618.14</u></u>

Projected Revenue as of 4/30/2023 \$ 40,833.36

Notes:

Outstanding Pledges (included above)		\$	5,010.00
Outstanding Expenses (not included above)	Printing, Qgiv fees		\$645.50
In-Kind Contribution Value			<u>\$ 2,500.00</u>

208 Attendees

18 No-Shows