

Lawyers Concerned for Lawyers
2024-2025 YTD Financial Report
as of 09/30/2024
(Preliminary before audit)

	Actual July '24	Actual Aug '24	Actual Sept '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage
Ordinary Income/Expense									
Receipts									
4010 · Grant from LSAC	\$ 63,999.72	\$ 67,220.04	\$ 65,691.72	\$ 52,083.33	\$ 13,608.39	\$ 196,911.48	\$ 156,250.00	\$ 40,661.48	126.02%
4100 · Contributions									
4111 · Member Contributions	851.21	617.50	581.06	\$ 1,416.67	\$ (835.61)	2,049.77	4,250.00	(2,200.23)	48.23%
4112 · Non-Member Contributions	100.00	370.00	550.00	\$ 1,333.33	\$ (783.33)	1,020.00	4,000.00	(2,980.00)	25.50%
4113 · Foundation Grants	-	-	-	\$ 1,666.67	\$ (1,666.67)	-	5,000.00	(5,000.00)	0.00%
4114 · Firm Contributions	-	-	-	\$ 1,183.33	\$ (1,183.33)	-	3,550.00	(3,550.00)	0.00%
4115 · Founders Memorial Fund	-	-	2,000.00 ¹	\$ 500.00	\$ 1,500.00	2,000.00	1,500.00	500.00	133.33%
4116 · Corporate Contributions	25,000.00	183.75	2,000.00 ²	\$ 1,333.33	\$ 666.67	27,183.75	4,000.00	23,183.75	679.59%
4117 · Bar Associations	1,000.00	2,500.00	2,025.00 ³	\$ 1,416.67	\$ 608.33	5,525.00	4,250.00	1,275.00	130.00%
Total 4100 · Contributions	\$ 26,951.21	\$ 3,671.25	\$ 7,156.06	\$ 8,850.00	\$ (1,693.94)	\$ 37,778.52	\$ 26,550.00	\$ 11,228.52	142.29%
4200 Investment Income									
4215 · Interest Income	542.58	428.68	276.93	\$ 41.67	\$ 235.26	1,248.19	125.00	1,123.19	998.55%
Total 4200 Investment Income	\$ 542.58	\$ 428.68	\$ 276.93	\$ 41.67	\$ 235.26	\$ 1,248.19	\$ 125.00	\$ 1,123.19	998.55%
4300 · Other Revenue									
4316 · Other Receipts	-	110.42	-	\$ 83.33	\$ (83.33)	110.42	250.00	(139.58)	44.17%
4380 · Program Fees and Honoraria	-	1,000.00	-	\$ 458.33	\$ (458.33)	1,000.00	1,375.00	(375.00)	72.73%
Total 4300 Other Revenue	\$ -	\$ 1,110.42	\$ -	\$ 541.67	\$ (541.67)	\$ 1,110.42	\$ 1,625.00	\$ (514.58)	68.33%
Total Receipts	\$ 91,493.51	\$ 72,430.39	\$ 73,124.71	\$ 61,516.67	\$ 11,608.04	\$ 237,048.61	\$ 184,550.00	\$ 52,498.61	128.45%
Expense									
5000 · Admin & Prog. Gen'l. Expenses									
5010 · Salaries & Benefits									
5011 · Salaries	39,565.02	39,565.02	39,565.02	\$ 38,645.83	\$ 919.19	118,695.06	115,937.50	2,757.56	102.38%
5012 · Payroll Taxes	3,026.72	3,026.72	3,026.72	\$ 2,991.67	\$ 35.05	9,080.16	8,975.00	105.16	101.17%
5013 · Retirement	1,530.20	679.49	963.06	\$ 1,158.33	\$ (195.27)	3,172.75	3,475.00	(302.25)	91.30%
5016 · Insurance-Work Comp/LTD/Life	917.22	(261.78)	283.60	\$ 291.67	\$ (8.07)	939.04	875.00	64.04	107.32%
5017 · Licenses	-	-	-	\$ 83.33	\$ (83.33)	-	250.00	(250.00)	0.00%
5018 · Medical Costs Reimbursement	3,467.31	2,900.00	3,853.08	\$ 3,625.00	\$ 228.08	10,220.39	10,875.00	(654.61)	93.98%
5020 · Payroll Expenses	201.05	87.36	87.36	\$ 125.00	\$ (37.64)	375.77	375.00	0.77	100.21%
Total 5010 · Salaries & Benefits	\$ 48,707.52	\$ 45,996.81	\$ 47,778.84	\$ 46,920.83	\$ 858.01	\$ 142,483.17	\$ 140,762.50	\$ 1,720.67	101.22%
5021 · Staff & Board Cont. Education									
5022 · Registration & Fees	1,585.00	521.96	35.00 ⁴	\$ 250.00	\$ (215.00)	2,141.96	750.00	1,391.96	285.59%
5023 · Organizational Memberships	415.00	650.00	600.00 ⁵	\$ 208.33	\$ 391.67	1,665.00	625.00	1,040.00	266.40%
5024 · Educational Materials	-	-	-	\$ -	\$ -	-	-	-	-
Total 5021 · Staff & Board Cont. Education	\$ 2,000.00	\$ 1,171.96	\$ 635.00	\$ 458.33	\$ 176.67	\$ 3,806.96	\$ 1,375.00	\$ 2,431.96	276.87%

	Actual July '24	Actual Aug '24	Actual Sept '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage
5100 · Rent & Utilities									
5131 · Rent	5,509.13	5,549.13	5,549.13	\$ 5,625.00	\$ (75.87)	16,607.39	16,875.00	(267.61)	98.41%
5132 · Telephone and Internet	818.44	717.90	718.62	\$ 750.00	\$ (31.38)	2,254.96	2,250.00	4.96	100.22%
Total 5100 · Rent & Utilities	\$ 6,327.57	\$ 6,267.03	\$ 6,267.75	\$ 6,375.00	\$ (107.25)	\$ 18,862.35	\$ 19,125.00	\$ (262.65)	98.63%
5200 · Office Expenses									
5219 · Meeting Expense	4.99	-	7.04	\$ 41.67	\$ (34.63)	12.03	125.00	(112.97)	9.62%
5230 · Copier Lease	222.72	222.72	222.72	\$ 233.33	\$ (10.61)	668.16	700.00	(31.84)	95.45%
5233 · Office Equip and Maint.	-	-	-	\$ 108.33	\$ (108.33)	-	325.00	(325.00)	0.00%
5234 · Office Supplies	95.39	46.94	186.79	\$ 125.00	\$ 61.79	329.12	375.00	(45.88)	87.77%
5235 · Printing-Office Supplies	195.00	-	-	\$ 41.67	\$ (41.67)	195.00	125.00	70.00	156.00%
5236 · Postage - General	-	-	-	\$ 33.33	\$ (33.33)	-	100.00	(100.00)	0.00%
5237 · Bank/Service Charges	2.40	4.71	5.26	\$ 12.50	\$ (7.24)	12.37	37.50	(25.13)	32.99%
5238 · Insurance-Dir Off & Gen'l Liab	-	-	-	\$ 658.33	\$ (658.33)	-	1,975.00	(1,975.00)	0.00%
5241 · Service Recognition	-	-	-	\$ 41.67	\$ (41.67)	-	125.00	(125.00)	0.00%
5260 · Depreciation	416.66	416.66	416.66	\$ 416.67	\$ (0.01)	1,249.98	1,250.00	(0.02)	100.00%
5265 · Technology	52.57	52.57	52.57	\$ 208.33	\$ (155.76)	157.71	625.00	(467.29)	25.23%
5270 · Database Expense	\$ 417.00	\$ 417.00	\$ 417.00	\$ 408.33	\$ 8.67	1,251.00	1,225.00	26.00	102.12%
Total 5200 · Office Expenses	\$ 1,406.73	\$ 1,160.60	\$ 1,308.04	\$ 2,329.17	\$ (1,021.13)	\$ 3,875.37	\$ 6,987.50	\$ (3,112.13)	55.46%
5300 · Accounting									
5301 · Accounting	\$ -	\$ 4,899.99	\$ -	\$ 916.67	\$ (916.67)	\$ 4,899.99	2,750.00	2,149.99	178.18%
5400 · Outside Professional Services				\$ 166.67	\$ (166.67)	-	500.00	(500.00)	0.00%
5400 · Outside Professional Services	\$ -	\$ -	\$ -	\$ 166.67	\$ (166.67)	\$ -	500.00	(500.00)	0.00%
5500 · Travel Expense									
5501 · Airline/hotel	761.85	1,707.14	3,930.62 ⁶	\$ 625.00	\$ 3,305.62	6,399.61	1,875.00	4,524.61	341.31%
5502 · Meals	100.00	125.89	156.47 ⁶	\$ 62.50	\$ 93.97	382.36	187.50	194.86	203.93%
5503 · Mileage-Parking	314.78	914.24	645.35 ⁶	\$ 333.33	\$ 312.02	1,874.37	1,000.00	874.37	187.44%
Total 5500 · Travel Expense	\$ 1,176.63	\$ 2,747.27	\$ 4,732.44	\$ 1,020.83	\$ 3,711.61	\$ 8,656.34	\$ 3,062.50	\$ 5,593.84	282.66%
5600 · Public Awareness									
5601 · Website	189.50	175.00	175.00	\$ 100.00	\$ 75.00	539.50	300.00	239.50	179.83%
5602 · Advertising/Marketing	40.00	40.00	40.00	\$ 250.00	\$ (210.00)	120.00	750.00	(630.00)	16.00%
5603 · Postage - Membership & Bulk	-	-	-	\$ 300.00	\$ (300.00)	-	900.00	(900.00)	0.00%
5604 · Printing-Public Awareness	-	-	-	\$ 1,125.00	\$ (1,125.00)	-	3,375.00	(3,375.00)	0.00%
5605 · Education Outreach	-	-	21.50 ⁷	\$ 8.33	\$ 13.17	21.50	25.00	(3.50)	86.00%
5606 · Conference /Institute Fees	-	-	-	\$ 10.42	\$ (10.42)	-	31.25	(31.25)	0.00%
5608 · Educational Materials	-	-	-	\$ 12.50	\$ (12.50)	-	37.50	(37.50)	0.00%
Total 5600 · Public Awareness	\$ 229.50	\$ 215.00	\$ 236.50	\$ 1,806.25	\$ (1,569.75)	\$ 681.00	\$ 5,418.75	(4,737.75)	12.57%
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 59,847.95	\$ 62,458.66	\$ 60,958.57	\$ 59,993.75	\$ 964.82	\$ 183,265.18	\$ 179,981.25	\$ 3,283.93	101.82%
5700 · Direct Service Expense									
5701 · Assmt & Short Term Counsel	2,600.00	2,600.00	2,600.00	\$ 2,883.33	\$ (283.33)	7,800.00	8,650.00	(850.00)	90.17%
5702 · 24 Hour Crisis Line	1,200.00	1,200.00	1,200.00	\$ 1,100.00	\$ 100.00	3,600.00	3,300.00	300.00	109.09%
5703 · Group Therapy	1,300.00	1,300.00	1,300.00	\$ 1,200.00	\$ 100.00	3,900.00	3,600.00	300.00	108.33%

	Actual July '24	Actual Aug '24	Actual Sept '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage
5704 - LCL Group Facilitation	650.00	500.00	650.00	\$ 600.00	\$ 50.00	1,800.00	1,800.00	-	100.00%
5706- Treatment Services	3,700.00	686.40		\$ 500.00	\$ (500.00)	4,386.40	1,500.00	2,886.40	292.43%
5709 - Medication Management	140.00	-	450.00 ⁸	\$ 83.33	\$ 366.67	590.00	250.00	340.00	236.00%
Total 5700 - Direct Service Expense	\$ 9,590.00	\$ 6,286.40	\$ 6,200.00	\$ 6,366.67	\$ (166.67)	\$ 22,076.40	\$ 19,100.00	2,976.40	115.58%
Total Expense	\$ 69,437.95	\$ 68,745.06	\$ 67,158.57	\$ 66,360.42	\$ 798.15	\$ 205,341.58	\$ 199,081.25	\$ 6,260.33	103.14%
Net Ordinary Income	\$ 22,055.56	\$ 3,685.33	\$ 5,966.14	\$ (4,843.75)	\$ 10,809.89	\$ 31,707.03	\$ (14,531.25)	\$ 46,238.28	
Special Event Income									
4600 -Anniversary/Special Event Income	\$ -			\$ 5,000.00	\$ (5,000.00)	-	15,000.00	(15,000.00)	0.00%
Special Event Expenses									
4153 - Special Event Expenses	-	60.00	2,666.00 ⁹	\$ 1,500.00	\$ 1,166.00	2,726.00	4,500.00	(1,774.00)	60.58%
Net Special Event Income (loss)	\$ -	\$ (60.00)	\$ (2,666.00)	\$ 3,500.00	\$ (6,166.00)	\$ (2,726.00)	\$ (4,250.00)	\$ 1,524.00	64.14%
		\$ 3,625.33	\$ 3,300.14						

Joan Bibelhausen, Executive Director

- 1 Donation in memory of one person
- 2 3M board membership recognition
- 3 7th & 11th District Bars
- 4 MJF dinner
- 5 Charities Review Council
- 6 Primarily CoLAP, MDJF
- 7 On-Demand fee for LCL's first Mental Health CLE
- 8 Assistance for one individual
- 9 Event planner

24 - 25 Budget

Ordinary Income/Expense	
Receipts	
4010 · Grant from LSAC	<u>\$ 625,000.00</u>
4100 · Contributions	
4111 · Member Contributions	17,000.00
4112 · Non-Member Contributions	16,000.00
4113 · Foundation Grants	20,000.00
4114 · Firm Contributions	14,200.00
4115 · Founders Memorial Fund	6,000.00
4116 · Corporate Contributions	16,000.00
4117 · Bar Associations	17,000.00
Total 4100 · Contributions	<u>\$ 106,200.00</u>
4200 Investment Income	
4215 · Interest Income	500.00
Total 4200 Investment Income	<u>\$ 500.00</u>
4300 · Other Revenue	
4316 · Other Receipts	1,000.00
4380 · Program Fees and Honoraria	5,500.00
Total 4300 Other Revenue	<u>\$ 6,500.00</u>
Total Receipts	<u>\$ 738,200.00</u>
Expense	
5000 · Admin & Prog. Gen'l. Expenses	
5010 · Salaries & Benefits	
5011 · Salaries	463,750.00
5012 · Payroll Taxes	35,900.00
5013 · Retirement	13,900.00
5016 · Insurance-Work Comp/LTD/Life	3,500.00
5017 · Licenses	1,000.00
5018 · Medical Costs Reimbursement	43,500.00
5020 · Payroll Expenses	1,500.00
Total 5010 · Salaries & Benefits	<u>\$ 563,050.00</u>
5021 · Staff & Board Cont. Education	
5022 · Registration & Fees	3,000.00
5023 · Organizational Memberships	2,500.00
5024 · Educational Materials	-
Total 5021 · Staff & Board Cont. Education	<u>\$ 5,500.00</u>

24 - 25 Budget

5100 · Rent & Utilities	
5131 · Rent	67,500.00
5132 · Telephone and Internet	9,000.00
Total 5100 · Rent & Utilities	\$ 76,500.00
5200 · Office Expenses	
5219 · Meeting Expense	500.00
5230 · Copier Lease	2,800.00
5233 · Office Equip and Maint.	1,300.00
5234 · Office Supplies	1,500.00
5235 · Printing-Office Supplies	500.00
5236 · Postage - General	400.00
5237 · Bank/Service Charges	150.00
5238 · Insurance-Dir Off & Gen'l Liab	7,900.00
5241 · Service Recognition	500.00
5260 · Depreciation	5,000.00
5265 · Technology	2,500.00
5270 · Database Expense	4,900.00
Total 5200 · Office Expenses	\$ 27,950.00
5300 · Accounting	
5301 · Accounting	\$ 11,000.00
5400 · Outside Professional Services	2,000.00
5400 · Outside Professional Services	2,000.00
5500 · Travel Expense	
5501 · Airline/hotel	7,500.00
5502 · Meals	750.00
5503 · Mileage-Parking	4,000.00
Total 5500 · Travel Expense	\$ 12,250.00
5600 · Public Awareness	
5601 · Website	1,200.00
5602 · Advertising/Marketing	3,000.00
5603 · Postage - Membership & Bulk	3,600.00
5604 · Printing-Public Awareness	13,500.00
5605 · Education Outreach	100.00
5606 · Conference /Institute Fees	125.00
5608 · Educational Materials	150.00
Total 5600 · Public Awareness	\$ 21,675.00
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 719,925.00
5700 · Direct Service Expense	
5701 · Assmt & Short Term Counsel	34,600.00
5702 · 24 Hour Crisis Line	13,200.00
5703 · Group Therapy	14,400.00

24 - 25 Budget	
5704 - LCL Group Facilitation	7,200.00
5706- Treatment Services	6,000.00
5709 - Medication Management	1,000.00
Total 5700 - Direct Service Expense	\$ 76,400.00
Total Expense	\$ 796,325.00
Net Ordinary Income	
Special Event Income	
4600 -Anniversary/Special Event Income	\$ 60,000.00
Special Event Expenses	
4153 - Special Event Expenses	\$ 18,000.00
Net Special Event Income (loss)	\$ 42,000.00

Joan Bibelhausen, Executive Director

- 1 Donation in memory of one person
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Lawyers Concerned for Lawyers

Balance Sheet

As of September 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1014 Bremer Money Market	156,185.46
1015 Bremer Community Business	49,017.04
1016 Bremer CDs	300,000.00
1040 Petty cash	149.16
Total Bank Accounts	\$505,351.66
Accounts Receivable	
1110 Accounts Receivable	67,630.94
11200 Pledges receivable	50.00
Total Accounts Receivable	\$67,680.94
Other Current Assets	
1350 Prepaid Expenses	6,600.59
1499 Undeposited Funds	10.70
1510 PayPal	30.10
Total Other Current Assets	\$6,641.39
Total Current Assets	\$579,673.99
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	-66,633.92
1480 ROU Asset	103,677.07
Total Fixed Assets	\$118,299.31
Other Assets	
1700 Security Deposit	3,786.00
Total Other Assets	\$3,786.00
TOTAL ASSETS	\$701,759.30

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	17,430.55
Total Accounts Payable	\$17,430.55
Other Current Liabilities	
2220 Accrued Vacation	6,788.75
2250 Long-Term Lease Liability	73,619.53
2260 Short-Term Lease Liability	31,658.31
Total Other Current Liabilities	\$112,066.59
Total Current Liabilities	\$129,497.14
Total Liabilities	\$129,497.14
Equity	
3900 Unrestricted Net Assets	543,156.29
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	-36,810.69
Total Equity	\$572,262.16
TOTAL LIABILITIES AND EQUITY	\$701,759.30

Lawyers Concerned for Lawyers

Statement of Cash Flows

September 2024

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	3,300.14
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1110 Accounts Receivable	-592.00
1510 PayPal	-15.80
2000 Accounts Payable	-165.92
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-773.72
Net cash provided by operating activities	\$2,526.42
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	416.66
Net cash provided by investing activities	\$416.66
NET CASH INCREASE FOR PERIOD	\$2,943.08
Cash at beginning of period	502,419.28
CASH AT END OF PERIOD	\$505,362.36

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

Beginning Balance as of:	September 1, 2024	\$ 70,581.63
<u>Income:</u>		
Contributions		
Memorials	Annual foundation contribution	\$ 2,000.00
Grant		
Other		
	Total Income	\$ 2,000.00
<u>Expenses:</u>		
Medication Grant	Service for one individual	\$ 450.00
Psychiatric/Counseling Visits		
Rehabilitation Centers		
Treatment related expenses		
Other -		\$ -
	Total Expenses	\$ 450.00
	September 30, 2024	\$ 72,131.63