

**Lawyers Concerned for Lawyers**  
**2024-2025 YTD Financial Report**  
as of 12/31/2024  
(Preliminary before audit)

	Actual Dec '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget
<b>Ordinary Income/Expense</b>								
<b>Receipts</b>								
4010 · Grant from LSAC	\$ 80,117.77	\$ 52,083.33	\$ 28,034.44	\$ 411,698.18	\$ 312,500.00	\$ 99,198.18	131.74%	\$ 625,000.00
<b>4100 · Contributions</b>								
4111 · Member Contributions	6,651.50 <sup>1</sup>	\$ 1,416.67	\$ 5,234.83	12,103.43	8,500.00	3,603.43	142.39%	17,000.00
4112 · Non-Member Contributions	13,455.83 <sup>1</sup>	\$ 1,333.33	\$ 12,122.50	15,700.83	8,000.00	7,700.83	196.26%	16,000.00
4113 · Foundation Grants	3,500.00	\$ 1,666.67	\$ 1,833.33	3,500.00	10,000.00	(6,500.00)	35.00%	20,000.00
4114 · Firm Contributions	1,525.00	\$ 1,183.33	\$ 341.67	1,525.00	7,100.00	(5,575.00)	21.48%	14,200.00
4115 · Founders Memorial Fund	350.00	\$ 500.00	\$ (150.00)	7,500.00	3,000.00	4,500.00	250.00%	6,000.00
4116 · Corporate Contributions	10,291.30	\$ 1,333.33	\$ 8,957.97	37,475.05	8,000.00	29,475.05	468.44%	16,000.00
4117 · Bar Associations	-	\$ 1,416.67	\$ (1,416.67)	5,525.00	8,500.00	(2,975.00)	65.00%	17,000.00
<b>Total 4100 · Contributions</b>	<b>\$ 35,773.63</b>	<b>\$ 8,850.00</b>	<b>\$ 26,923.63</b>	<b>\$ 83,329.31</b>	<b>\$ 53,100.00</b>	<b>\$ 30,229.31</b>	<b>156.93%</b>	<b>\$ 106,200.00</b>
<b>4200 Investment Income</b>								
4215 · Interest Income	180.43	\$ 41.67	\$ 138.76	1,730.83	250.00	1,480.83	692.33%	500.00
<b>Total 4200 Investment Income</b>	<b>\$ 180.43</b>	<b>\$ 41.67</b>	<b>\$ 138.76</b>	<b>\$ 1,730.83</b>	<b>\$ 250.00</b>	<b>\$ 1,480.83</b>	<b>692.33%</b>	<b>\$ 500.00</b>
<b>4300 · Other Revenue</b>								
4316 · Other Receipts	24.00	\$ 83.33	\$ (59.33)	134.42	500.00	(365.58)	26.88%	1,000.00
4380 · Program Fees and Honoraria	500.00 <sup>2</sup>	\$ 458.33	\$ 41.67	2,774.00	2,750.00	24.00	100.87%	5,500.00
<b>Total 4300 Other Revenue</b>	<b>\$ 524.00</b>	<b>\$ 541.67</b>	<b>\$ (17.67)</b>	<b>\$ 2,908.42</b>	<b>\$ 3,250.00</b>	<b>\$ (341.58)</b>	<b>89.49%</b>	<b>\$ 6,500.00</b>
<b>Total Receipts</b>	<b>\$ 116,595.83</b>	<b>\$ 61,516.67</b>	<b>\$ 55,079.16</b>	<b>\$ 499,666.74</b>	<b>\$ 369,100.00</b>	<b>\$ 130,566.74</b>	<b>135.37%</b>	<b>\$ 738,200.00</b>
<b>Expense</b>								
<b>5000 · Admin &amp; Prog. Gen'l. Expenses</b>								
<b>5010 · Salaries &amp; Benefits</b>								
5011 · Salaries	39,565.02	\$ 38,645.83	\$ 919.19	237,394.68	231,875.00	5,519.68	102.38%	463,750.00
5012 · Payroll Taxes	3,260.66	\$ 2,991.67	\$ 268.99	18,677.83	17,950.00	727.83	104.05%	35,900.00
5013 · Retirement	963.06	\$ 1,158.33	\$ (195.27)	5,494.79	6,950.00	(1,455.21)	79.06%	13,900.00
5016 · Insurance-Work Comp/LTD/Life	265.58	\$ 291.67	\$ (26.09)	681.04	1,750.00	(1,068.96)	38.92%	3,500.00
5017 · Licenses	305.00 <sup>3</sup>	\$ 83.33	\$ 221.67	915.00	500.00	415.00	183.00%	1,000.00
5018 · Medical Costs Reimbursement	3,625.00	\$ 3,625.00	\$ -	21,750.00	21,750.00	-	100.00%	43,500.00
5020 · Payroll Expenses	87.36	\$ 125.00	\$ (37.64)	827.14	750.00	77.14	110.29%	1,500.00
<b>Total 5010 · Salaries &amp; Benefits</b>	<b>\$ 48,071.68</b>	<b>\$ 46,920.83</b>	<b>\$ 1,150.85</b>	<b>\$ 285,740.48</b>	<b>\$ 281,525.00</b>	<b>\$ 4,215.48</b>	<b>101.50%</b>	<b>\$ 563,050.00</b>
<b>5021 · Staff &amp; Board Cont. Education</b>								
5022 · Registration & Fees	-	\$ 250.00	\$ (250.00)	2,308.76	1,500.00	808.76	153.92%	3,000.00
5023 · Organizational Memberships	-	\$ 208.33	\$ (208.33)	2,215.00	1,250.00	965.00	177.20%	2,500.00
5024 · Educational Materials	-	\$ -	\$ -	-	-	-	-	-
<b>Total 5021 · Staff &amp; Board Cont. Education</b>	<b>\$ -</b>	<b>\$ 458.33</b>	<b>\$ (458.33)</b>	<b>\$ 4,523.76</b>	<b>\$ 2,750.00</b>	<b>\$ 1,773.76</b>	<b>164.50%</b>	<b>\$ 5,500.00</b>

	Actual Dec '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget
<b>5100 - Rent &amp; Utilities</b>								
5131 - Rent	5,549.13	\$ 5,625.00	\$ (75.87)	33,254.78	33,750.00	(495.22)	98.53%	67,500.00
5132 - Telephone and Internet	723.62	\$ 750.00	\$ (26.38)	4,546.09	4,500.00	46.09	101.02%	9,000.00
<b>Total 5100 - Rent &amp; Utilities</b>	<b>\$ 6,272.75</b>	<b>\$ 6,375.00</b>	<b>\$ (102.25)</b>	<b>\$ 37,800.87</b>	<b>\$ 38,250.00</b>	<b>\$ (449.13)</b>	<b>98.83%</b>	<b>\$ 76,500.00</b>
<b>5200 - Office Expenses</b>								
5219 - Meeting Expense	120.67 <sup>4</sup>	\$ 41.67	\$ 79.00	181.05	250.00	(68.95)	72.42%	500.00
5230 - Copier Lease	232.67	\$ 233.33	\$ (0.66)	1,356.22	1,400.00	(43.78)	96.87%	2,800.00
5233 - Office Equip and Maint.	-	\$ 108.33	\$ (108.33)	-	650.00	(650.00)	0.00%	1,300.00
5234 - Office Supplies	98.82	\$ 125.00	\$ (26.18)	617.82	750.00	(132.18)	82.38%	1,500.00
5235 - Printing-Office Supplies	-	\$ 41.67	\$ (41.67)	195.00	250.00	(55.00)	78.00%	500.00
5236 - Postage - General	-	\$ 33.33	\$ (33.33)	146.00	200.00	(54.00)	73.00%	400.00
5237 - Bank/Service Charges	133.72 <sup>5</sup>	\$ 12.50	\$ 121.22	279.78	75.00	204.78	373.04%	150.00
5238 - Insurance-Dir Off & Gen'l Liab	1,456.00 <sup>6</sup>	\$ 658.33	\$ 797.67	1,798.11	3,950.00	(2,151.89)	45.52%	7,900.00
5241 - Service Recognition	52.68 <sup>7</sup>	\$ 41.67	\$ 11.01	52.68	250.00	(197.32)	21.07%	500.00
5255 - Miscellaneous	-	\$ -	\$ -	416.60	-	416.60	-	-
5260 - Depreciation	491.92	\$ 416.67	\$ 75.25	2,650.48	2,500.00	150.48	106.02%	5,000.00
5265 - Technology	52.57	\$ 208.33	\$ (155.76)	1,451.13	1,250.00	201.13	116.09%	2,500.00
5270 - Database Expense	417.00	\$ 408.33	\$ 8.67	2,502.00	2,450.00	52.00	102.12%	4,900.00
<b>Total 5200 - Office Expenses</b>	<b>\$ 3,056.05</b>	<b>\$ 2,329.17</b>	<b>\$ 726.88</b>	<b>\$ 11,646.87</b>	<b>\$ 13,975.00</b>	<b>\$ (2,744.73)</b>	<b>83.34%</b>	<b>\$ 27,950.00</b>
<b>5300 - Accounting</b>								
5301 - Accounting	\$ 1,262.34	\$ 916.67	\$ 345.67	\$ 16,037.58	5,500.00	10,537.58	291.59%	\$ 11,000.00
<b>5400 - Outside Professional Services</b>		\$ 166.67	\$ (166.67)	-	1,000.00	(1,000.00)	0.00%	2,000.00
5400 - Outside Professional Services	\$ -	\$ 166.67	\$ (166.67)	\$ -	1,000.00	\$ (1,000.00)	0.00%	2,000.00
<b>5500 - Travel Expense</b>								
5501 - Airline/hotel	-	\$ 625.00	\$ (625.00)	6,399.61	3,750.00	2,649.61	170.66%	7,500.00
5502 - Meals	-	\$ 62.50	\$ (62.50)	382.36	375.00	7.36	101.96%	750.00
5503 - Mileage-Parking	455.58 <sup>8</sup>	\$ 333.33	\$ 122.25	3,060.79	2,000.00	1,060.79	153.04%	4,000.00
<b>Total 5500 - Travel Expense</b>	<b>\$ 455.58</b>	<b>\$ 1,020.83</b>	<b>\$ (565.25)</b>	<b>\$ 9,842.76</b>	<b>\$ 6,125.00</b>	<b>\$ 3,717.76</b>	<b>160.70%</b>	<b>\$ 12,250.00</b>
<b>5600 - Public Awareness</b>								
5601 - Website	175.00	\$ 100.00	\$ 75.00	1,077.40	600.00	477.40	179.57%	1,200.00
5602 - Advertising/Marketing	65.50	\$ 250.00	\$ (184.50)	265.50	1,500.00	(1,234.50)	17.70%	3,000.00
5603 - Postage - Membership & Bulk	3,603.64 <sup>9</sup>	\$ 300.00	\$ 3,303.64	3,814.84	1,800.00	2,014.84	211.94%	3,600.00
5604 - Printing-Public Awareness	12,047.15 <sup>9</sup>	\$ 1,125.00	\$ 10,922.15	12,047.15	6,750.00	5,297.15	178.48%	13,500.00
5605 - Education Outreach	-	\$ 8.33	\$ (8.33)	63.00	50.00	13.00	126.00%	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
<b>Total 5600 - Public Awareness</b>	<b>\$ 15,891.29</b>	<b>\$ 1,806.25</b>	<b>\$ 14,085.04</b>	<b>\$ 17,267.89</b>	<b>\$ 10,837.50</b>	<b>6,430.39</b>	<b>159.33%</b>	<b>\$ 21,675.00</b>
<b>Total 5000 - Admin &amp; Prog. Gen'l. Expenses</b>	<b>\$ 75,009.69</b>	<b>\$ 59,993.75</b>	<b>\$ 15,015.94</b>	<b>\$ 382,860.21</b>	<b>\$ 359,962.50</b>	<b>\$ 22,481.11</b>	<b>106.36%</b>	<b>\$ 719,925.00</b>
<b>5700 - Direct Service Expense</b>								
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

	Actual Dec '24	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget
<b>5704 - LCL Group Facilitation</b>	500.00	\$ 600.00	\$ (100.00)	3,250.00	3,600.00	(350.00)	90.28%	7,200.00
<b>5706- Treatment Services</b>	-	\$ 500.00	\$ (500.00)	5,946.40	3,000.00	2,946.40	198.21%	6,000.00
<b>5709 - Medication Management</b>	-	\$ 83.33	\$ (83.33)	590.00	500.00	90.00	118.00%	1,000.00
<b>Total 5700 - Direct Service Expense</b>	<b>\$ 5,600.00</b>	<b>\$ 6,366.67</b>	<b>\$ (766.67)</b>	<b>\$ 40,386.40</b>	<b>\$ 38,200.00</b>	<b>2,186.40</b>	<b>105.72%</b>	<b>\$ 76,400.00</b>
<b>Total Expense</b>	<b>\$ 80,609.69</b>	<b>\$ 66,360.42</b>	<b>\$ 14,249.27</b>	<b>\$ 423,246.61</b>	<b>\$ 398,162.50</b>	<b>\$ 24,667.51</b>	<b>106.30%</b>	<b>\$ 796,325.00</b>
<b>Net Ordinary Income</b>	<b>\$ 35,986.14</b>	<b>\$ (4,843.75)</b>	<b>\$ 40,829.89</b>	<b>\$ 76,420.13</b>	<b>\$ (29,062.50)</b>	<b>\$ 105,899.23</b>		
<b>Special Event Income</b>								
<b>4600 -Anniversary/Special Event Income</b>		\$ 5,000.00	\$ (5,000.00)	-	30,000.00	(30,000.00)	0.00%	\$ 60,000.00
<b>Special Event Expenses</b>								
<b>4153 - Special Event Expenses</b>	<b>1,500.00</b> <sup>10</sup>	\$ 1,500.00	\$ -	4,286.00	9,000.00	(4,714.00)	47.62%	\$ 18,000.00
<b>Net Special Event Income (loss)</b>	<b>\$ (1,500.00)</b>	<b>\$ 3,500.00</b>	<b>\$ (5,000.00)</b>	<b>\$ (4,286.00)</b>	<b>\$ (8,500.00)</b>	<b>\$ 5,129.00</b>	50.42%	<b>\$ 42,000.00</b>
				<b>\$ 15,725.46</b>				

Joan Bibelhausen, Executive Director

- 1 Primarily Annual mailing
- 2 Two seminars
- 3 One attorney license fee
- 4 Strategic Planning expenses
- 5 Online donating portal costs
- 6 Cyber insurance
- 7 Staff lunch
- 8 Includes Moorhead CLE
- 9 Annual Mailing
- 10 Breakfast venue deposit
- 11 Journal entry entered in December effective 7/1

# Lawyers Concerned for Lawyers

## Balance Sheet

As of December 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1014 Bremer Money Market	100,787.69
1015 Bremer Community Business	130,196.37
1016 Bremer CDs	300,000.00
1040 Petty cash	149.16
<b>Total Bank Accounts</b>	<b>\$531,133.22</b>
Accounts Receivable	
1110 Accounts Receivable	81,328.88
11200 Pledges receivable	50.00
<b>Total Accounts Receivable</b>	<b>\$81,378.88</b>
Other Current Assets	
1350 Prepaid Expenses	6,600.59
1499 Undeposited Funds	-250.00
1510 PayPal	1,794.80
<b>Total Other Current Assets</b>	<b>\$8,145.39</b>
<b>Total Current Assets</b>	<b>\$620,657.49</b>
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	-68,445.32
1480 ROU Asset	84,444.07
<b>Total Fixed Assets</b>	<b>\$97,254.91</b>
Other Assets	
1700 Security Deposit	3,786.00
<b>Total Other Assets</b>	<b>\$3,786.00</b>
<b>TOTAL ASSETS</b>	<b>\$721,698.40</b>

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	27,769.80
<b>Total Accounts Payable</b>	<b>\$27,769.80</b>
Other Current Liabilities	
2220 Accrued Vacation	6,788.75
2250 Long-Term Lease Liability	53,979.53
2260 Short-Term Lease Liability	33,019.31
<b>Total Other Current Liabilities</b>	<b>\$93,787.59</b>
<b>Total Current Liabilities</b>	<b>\$121,557.39</b>
<b>Total Liabilities</b>	<b>\$121,557.39</b>
Equity	
3900 Unrestricted Net Assets	542,208.09
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	-7,983.64
<b>Total Equity</b>	<b>\$600,141.01</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$721,698.40</b>

# Lawyers Concerned for Lawyers

## Statement of Cash Flows

December 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	-45,631.63
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1110 Accounts Receivable	55,141.58
1510 PayPal	-771.03
2000 Accounts Payable	17,009.38
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>71,379.93</b>
<b>Net cash provided by operating activities</b>	<b>\$25,748.30</b>
<b>INVESTING ACTIVITIES</b>	
1475 Accumulated Depreciation	491.92
<b>Net cash provided by investing activities</b>	<b>\$491.92</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$26,240.22</b>
Cash at beginning of period	504,643.00
<b>CASH AT END OF PERIOD</b>	<b>\$530,883.22</b>

**Lawyers Concerned for Lawyers  
Founder's Fund  
Income & Expense Statement  
December 31, 2024  
(Preliminary before audit)**

<b>Beginning Balance as of:</b>	<b>December 1, 2024</b>	<b>\$ 75,721.63</b>
<b><u>Income:</u></b>		
Contributions		
Memorials	In memory of two individuals	\$ 350.00
Grant		
Other		
	<b>Total Income</b>	<b>\$ 350.00</b>
<b><u>Expenses:</u></b>		
Medication Grant		
Psychiatric/Counseling Visits		
Rehabilitation Centers		
Treatment related expenses		
Other -	No activity	\$ -
	<b>Total Expenses</b>	<b>\$ -</b>
	<b>December 31, 2024</b>	<b>\$ 76,071.63</b>