Lawyers Concerned for Lawyers
2024-2025 YTD Financial Report
as of 5/31/2025
(Preliminary before audit)

	Actual May '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget	Remaining Budget
Ordinary Income/Expense									
Receipts									
4010 · Grant from LSAC	**-**	**$ 52,083.33**	**$ (52,083.33)**	**$ 625,000.00**	**$ 572,916.67**	**$ 52,083.33**	**109.09%**	**$ 625,000.00**	**$ -**
4100 · Contributions									
4111 · Member Contributions	1,696.50	$ 1,416.67	$ 279.83	16,230.93	15,583.33	647.60	104.16%	17,000.00	769.07
4112 · Non-Member Contributions	-	$ 1,333.33	$ (1,333.33)	17,300.83	14,666.67	2,634.16	117.96%	16,000.00	(1300.83)
4113 · Foundation Grants	10,000.00 [1]	$ 1,666.67	$ 8,333.33	13,750.00	18,333.33	(4,583.33)	75.00%	20,000.00	6250.00
4114 · Firm Contributions	-	$ 1,183.33	$ (1,183.33)	2,525.00	13,016.67	(10,491.67)	19.40%	14,200.00	11675.00
4115 - Founders Memorial Fund	-	$ 500.00	$ (500.00)	7,600.00	5,500.00	2,100.00	138.18%	6,000.00	(1600.00)
4116 · Corporate Contributions	-	$ 1,333.33	$ (1,333.33)	37,935.01	14,666.67	23,268.34	258.65%	16,000.00	(21935.01)
4117 · Bar Associations	1,800.00 [2]	$ 1,416.67	$ 383.33	8,875.00	15,583.33	(6,708.33)	56.95%	17,000.00	8125.00
Total 4100 · Contributions	**$ 13,496.50**	**$ 8,850.00**	**$ 4,646.50**	**$ 104,216.77**	**$ 97,350.00**	**$ 6,866.77**	**107.05%**	**$ 106,200.00**	**$ 1,983.23**
4200 Investment Income									
4215 · Interest Income	200.61	$ 41.67	$ 158.94	2,693.05	458.33	2,234.72	587.57%	500.00	(2193.05)
Total 4200 Investment Income	**$ 200.61**	**$ 41.67**	**$ 158.94**	**$ 2,693.05**	**$ 458.33**	**$ 2,234.72**	**587.57%**	**$ 500.00**	**$ (2,193.05)**
4300 · Other Revenue									
4316 · Other Receipts		$ 83.33	$ (83.33)	1,961.66	916.67	1,044.99	214.00%	1,000.00	(961.66)
4380 - Program Fees and Honoraria	1,000.00 [3]	$ 458.33	$ 541.67	4,374.00	5,041.67	(667.67)	86.76%	5,500.00	1126.00
Total 4300 Other Revenue	**$ 1,000.00**	**$ 541.67**	**$ 458.33**	**$ 6,335.66**	**$ 5,958.33**	**$ 377.33**	**106.33%**	**$ 6,500.00**	**$ 164.34**
Total Receipts	**$ 14,697.11**	**$ 61,516.67**	**$ (46,819.56)**	**$ 738,245.48**	**$ 676,683.33**	**$ 61,562.15**	**109.10%**	**$ 738,200.00**	**$ (45.48)**
Expense									
5000 · Admin & Prog. Gen'l. Expenses									
5010 · Salaries & Benefits									
5011 · Salaries	39,565.02	$ 38,645.83	$ 919.19	435,219.78	425,104.17	10,115.61	102.38%	463,750.00	28530.22
5012 · Payroll Taxes	3,026.72	$ 2,991.67	$ 35.05	33,527.86	32,908.33	619.53	101.88%	35,900.00	2372.14
5013· Retirement	963.06	$ 1,158.33	$ (195.27)	10,593.66	12,741.67	(2,148.01)	83.14%	13,900.00	3306.34
5016 · Insurance-Work Comp/LTD/Life	265.58	$ 291.67	$ (26.09)	3,526.70	3,208.33	318.37	109.92%	3,500.00	(26.70)
5017 · Licenses		$ 83.33	$ (83.33)	915.00	916.67	(1.67)	99.82%	1,000.00	85.00
5018 · Medical Costs Reimbursement	2,900.00	$ 3,625.00	$ (725.00)	39,150.00	39,875.00	(725.00)	98.18%	43,500.00	4350.00
5020 · Payroll Expenses	92.64	$ 125.00	$ (32.36)	1,445.72	1,375.00	70.72	105.14%	1,500.00	54.28
Total 5010 · Salaries & Benefits	**$ 46,813.02**	**$ 46,920.83**	**$ (107.81)**	**$ 524,378.72**	**$ 516,129.17**	**$ 8,249.55**	**101.60%**	**$ 563,050.00**	**$ 38,671.28**
5021 · Staff & Board Cont. Education									
5022 · Registration & Fees	238.00 [4]	$ 250.00	$ (12.00)	2,887.76	2,750.00	137.76	105.01%	3,000.00	112.24
5023 · Organizational Memberships		$ 208.33	$ (208.33)	2,767.33	2,291.67	475.66	120.76%	2,500.00	(267.33)
5024 - Educational Materials		$ -	$ -	-	-	-		-	
Total 5021 · Staff & Board Cont. Education	**$ 238.00**	**$ 458.33**	**$ (220.33)**	**$ 5,655.09**	**$ 5,041.67**	**$ 613.42**	**112.17%**	**$ 5,500.00**	**(155.09)**
5100 · Rent & Utilities									
5131 · Rent	5,697.22	$ 5,625.00	$ 72.22	61,620.88	61,875.00	(254.12)	99.59%	67,500.00	5879.12

	Actual May '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget	Remaining Budget
5132 · Telephone and Internet	726.52	$ 750.00	$ (23.48)	8,175.31	8,250.00	(74.69)	99.09%	9,000.00	824.69
Total 5100 · Rent & Utilities	**$ 6,423.74**	**$ 6,375.00**	**$ 48.74**	**$ 69,796.19**	**$ 70,125.00**	**$ (328.81)**	**99.53%**	**$ 76,500.00**	**6703.81**
5200 · Office Expenses									
5219 · Meeting Expense		$ 41.67	$ (41.67)	181.05	458.33	(277.28)	39.50%	500.00	318.95
5230 - Copier Lease	232.67	$ 233.33	$ (0.66)	2,519.57	2,566.67	(47.10)	98.17%	2,800.00	280.43
5233 · Office Equip and Maint.	-	$ 108.33	$ (108.33)	73.72	1,191.67	(1,117.95)	6.19%	1,300.00	1226.28
5234 · Office Supplies	58.59	$ 125.00	$ (66.41)	983.42	1,375.00	(391.58)	71.52%	1,500.00	516.58
5235 · Printing-Office Supplies	-	$ 41.67	$ (41.67)	195.00	458.33	(263.33)	42.55%	500.00	305.00
5236· Postage - General	-	$ 33.33	$ (33.33)	146.00	366.67	(220.67)	39.82%	400.00	254.00
5237 · Bank/Service Charges	54.43	$ 12.50	$ 41.93	423.85	137.50	286.35	308.25%	150.00	(273.85)
5238 · Insurance-Dir Off & Gen'l Liab	-	$ 658.33	$ (658.33)	5,470.74	7,241.67	(1,770.93)	75.55%	7,900.00	2429.26
5241 · Service Recognition	368.97 [5]	$ 41.67	$ 327.30	432.65	458.33	(25.68)	94.40%	500.00	67.35
5255 . Miscellaneous		$ -	$ -	514.84	-			-	(514.84)
5260· Depreciation	491.92	$ 416.67	$ 75.25	5,110.08	4,583.33	526.75	111.49%	5,000.00	(110.08)
5265· Technology	42.57	$ 208.33	$ (165.76)	3,123.88	2,291.67	832.21	136.31%	2,500.00	(623.88)
5270- Database Expense	$ 417.00	$ 408.33	$ 8.67	4,587.00	4,491.67	95.33	102.12%	4,900.00	313.00
Total 5200 · Office Expenses	**$ 1,666.15**	**$ 2,329.17**	**$ (663.02)**	**$ 23,761.80**	**$ 25,620.83**	**$ (2,373.87)**	**92.74%**	**$ 27,950.00**	**4188.20**
5300 · Accounting									
5301 - Accounting	**$ -**	$ 916.67	$ (916.67)	**$ 17,446.76**	10,083.33	**7,363.43**	**173.03%**	**$ 11,000.00**	**(6446.76)**
5400 ·Outside Professional Services	10,000.00 [6]	$ 166.67	$ 9,833.33	10,000.00	1,833.33	8,166.67	545.45%	2,000.00	(8000.00)
5400 - Outside Professional Services	**$ 10,000.00**	**$ 166.67**	**$ 9,833.33**	**$ 10,000.00**	**1,833.33**	**$ 8,166.67**	**545.45%**	**2,000.00**	**(8000.00)**
5500 · Travel Expense									
5501 · Airline/hotel	536.97 [7]	$ 625.00	$ (88.03)	7,676.53	6,875.00	801.53	111.66%	7,500.00	(176.53)
5502 · Meals		$ 62.50	$ (62.50)	495.20	687.50	(192.30)	72.03%	750.00	254.80
5503 · Mileage-Parking	570.69 [8]	$ 333.33	$ 237.36	5,529.10	3,666.67	1,862.43	150.79%	4,000.00	(1529.10)
Total 5500 · Travel Expense	**$ 1,107.66**	**$ 1,020.83**	**$ 86.83**	**$ 13,700.83**	**$ 11,229.17**	**$ 2,471.66**	**122.01%**	**$ 12,250.00**	**(1450.83)**
5600 · Public Awareness									
5601 · Website	175.00	$ 100.00	$ 75.00	1,972.80	1,100.00	872.80	179.35%	1,200.00	(772.80)
5602 · Advertising/Marketing	40.00	$ 250.00	$ (210.00)	2,059.98	2,750.00	(690.02)	74.91%	3,000.00	940.02
5603 · Postage - Membership & Bulk		$ 300.00	$ (300.00)	3,814.84	3,300.00	514.84	115.60%	3,600.00	(214.84)
5604 · Printing-Public Awareness		$ 1,125.00	$ (1,125.00)	12,047.15	12,375.00	(327.85)	97.35%	13,500.00	1452.85
5605 · Education Outreach	81.50 [9]	$ 8.33	$ 73.17	186.00	91.67	94.33	202.91%	100.00	(86.00)
5606 · Conference /Institute Fees		$ 10.42	$ (10.42)	50.00	114.58	(64.58)	43.64%	125.00	75.00
5608 · Educational Materials		$ 12.50	$ (12.50)	-	137.50	(137.50)	0.00%	150.00	150.00
Total 5600 · Public Awareness	**$ 296.50**	**$ 1,806.25**	**$ (1,509.75)**	**$ 20,130.77**	**$ 19,868.75**	**262.02**	**101.32%**	**$ 21,675.00**	**1544.23**
Total 5000 · Admin & Prog. Gen'l. Expenses	**$ 66,545.07**	**$ 59,993.75**	**$ 6,551.32**	**$ 684,870.16**	**$ 659,931.25**	**$ 24,424.07**	**103.78%**	**$ 719,925.00**	**$ 35,054.84**
5700 · Direct Service Expense									
5701 · Assmt & Short Term Counsel	2,895.00	$ 2,883.33	$ 11.67	30,161.00	31,716.67	(1,555.67)	95.10%	34,600.00	4439.00
5702 · 24 Hour Crisis Line	1,200.00	$ 1,100.00	$ 100.00	13,200.00	12,100.00	1,100.00	109.09%	13,200.00	0.00
5703 · Group Therapy	1,300.00	$ 1,200.00	$ 100.00	14,300.00	13,200.00	1,100.00	108.33%	14,400.00	100.00
5704 - LCL Group Facilitation	600.00	$ 600.00	$ -	5,700.00	6,600.00	(900.00)	86.36%	7,200.00	1500.00
5706· Treatment Services	842.80 [10]	$ 500.00	$ 342.80	7,940.66	5,500.00	2,440.66	144.38%	6,000.00	(1940.66)

	Actual May '25		Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	24 - 25 Budget	Remaining Budget
5709 - Medication Management			$ 83.33	$ (83.33)	450.00	916.67	(466.67)	49.09%	1,000.00	550.00
Total 5700 · Direct Service Expense	**$ 6,837.80**		**$ 6,366.67**	**$ 471.13**	**$ 71,751.66**	**$ 70,033.33**	**1,718.33**	**102.45%**	**$ 76,400.00**	**4648.34**
Total Expense	**$ 73,382.87**		**$ 66,360.42**	**$ 7,022.45**	**$ 756,621.82**	**$ 729,964.58**	**$ 26,142.40**	**103.65%**	**$ 796,325.00**	**$ 39,703.18**
Net Ordinary Income	**$ (58,685.76)**		**$ (4,843.75)**	**$ (53,842.01)**	**$ (18,376.34)**	**$ (53,281.25)**	**$ 35,419.75**			
Special Event Income										
4600 -Anniversary/Special Event Income			$ 5,000.00	$ (5,000.00)	84,444.40	55,000.00	29,444.40	153.54%	**$ 60,000.00**	(24444.40)
4603 - Recognition Event Income	**$ 1,114.76**				1,114.76		1,114.76			
Special Event Expenses										
4153 - Special Event Expenses	**454.80**	11	$ 1,500.00	$ (1,045.20)	38,040.03	16,500.00	21,540.03	230.55%	**$ 18,000.00**	(20040.03)
Net Special Event Income (loss)	**$ 659.96**		**$ 3,500.00**	**$ (3,954.80)**	**$ 47,519.13**	**$ 38,500.00**	**$ 9,019.13**	123.43%	**$ 42,000.00**	**$ (4,404.37)**

Joan Bibelhausen, Executive Director

1	MN State & Ramsey Co. Bar Foundations
2	5th & 18th Bar Districts
3	Law firm CLE
4	MSBA membership for one employee
5	Award plaques
6	Recruitment cost
7	CLE in Bismarck, ND (will be reimbursed)
8	Includes Fergus Falls and Otsego
9	Application fee for On-Demand CLEs
10	Support for two individuals
11	Breakfast printing and other expenses

Lawyers Concerned for Lawyers

Balance Sheet

As of May 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1014 Bremer Money Market	104,948.76
1015 Bremer Community Business	136,202.84
1016 Bremer CDs	300,000.00
1040 Petty cash	133.45
Total Bank Accounts	**$541,285.05**
Accounts Receivable	
1110 Accounts Receivable	95,432.09
11200 Pledges receivable	50.00
Total Accounts Receivable	**$95,482.09**
Other Current Assets	
1350 Prepaid Expenses	6,600.59
1510 PayPal	457.56
Total Other Current Assets	**$7,058.15**
Total Current Assets	**$643,825.29**
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	-70,904.92
1480 ROU Asset	84,444.07
Total Fixed Assets	**$94,795.31**
Other Assets	
1700 Security Deposit	3,786.00
Total Other Assets	**$3,786.00**
TOTAL ASSETS	**$742,406.60**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	10,973.15
Total Accounts Payable	**$10,973.15**
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
Total Other Current Liabilities	**$93,787.59**

	TOTAL
Total Current Liabilities	**$104,760.74**
Total Liabilities	**$104,760.74**
Equity	
3900 Unrestricted Net Assets	542,208.09
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	29,521.21
Total Equity	**$637,645.86**
TOTAL LIABILITIES AND EQUITY	**$742,406.60**

Lawyers Concerned for Lawyers

Statement of Cash Flows

May 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-57,633.00
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1110 Accounts Receivable	11,754.80
1510 PayPal	-431.06
1520 Venmo	0.00
2000 Accounts Payable	-4,845.11
Out Of Scope Agency Payable	0.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	**6,478.63**
Net cash provided by operating activities	**$ -51,154.37**
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	491.92
Net cash provided by investing activities	**$491.92**
NET CASH INCREASE FOR PERIOD	**$ -50,662.45**
Cash at beginning of period	591,947.50
CASH AT END OF PERIOD	**$541,285.05**

Lawyers Concerned for Lawyers
Founder's Fund
Income & Expense Statement
May 31, 2025
(Preliminary before audit)

Beginning Balance as of:	**May 1, 2025**			**$**	**75,552.97**
Income:					
Contributions					
Memorials					
Grant					
Other					
	Total Income	**$**	**-**		
Expenses:					
Medication Grant					
Psychiatric/Counseling Visits	Services for two individuals	$	842.80		
Rehabilitation Centers					
Treatment related expenses					
Other -		$	-		
	Total Expenses	**$**	**842.80**		
	May 31, 2025			**$**	**74,710.17**