

Lawyers Concerned for Lawyers
2025-2026 YTD Financial Report
as of 08/31/2025
(Preliminary before audit)

	Actual July '25	Actual Aug '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget
Ordinary Income/Expense										
Receipts										
4010 · Grant from LSAC	\$ 59,220.62	\$ 57,208.90	\$ 52,864.58	\$ 4,344.32	\$ 116,429.52	\$ 105,729.17	\$ 10,700.35	110.12%	\$ 634,375.00	\$ 517,945.48
4100 · Contributions										
4111 · Member Contributions	\$ 26.50	10.70	\$ 1,666.67	\$ (1,655.97)	37.20	3,333.33	(3,296.13)	1.12%	20,000.00	19962.80
4112 · Non-Member Contributions	2,095.00	1,000.00	\$ 1,666.67	\$ (666.67)	3,095.00	3,333.33	(238.33)	92.85%	20,000.00	16905.00
4113 · Foundation Grants	-	-	\$ 1,666.67	\$ (1,666.67)	-	3,333.33	(3,333.33)	0.00%	20,000.00	20000.00
4114 · Firm Contributions	-	-	\$ 1,250.00	\$ (1,250.00)	-	2,500.00	(2,500.00)	0.00%	15,000.00	15000.00
4115 · Founders Memorial Fund	-	-	\$ 500.00	\$ (500.00)	-	1,000.00	(1,000.00)	0.00%	6,000.00	6000.00
4116 · Corporate Contributions	10,000.00	-	\$ 1,666.67	\$ (1,666.67)	10,000.00	3,333.33	6,666.67	300.00%	20,000.00	10000.00
4117 · Bar Associations	-	4,500.00 ¹	\$ 1,416.67	\$ 3,083.33	4,500.00	2,833.33	1,666.67	158.82%	17,000.00	12500.00
Total 4100 · Contributions	\$ 12,121.50	\$ 5,510.70	\$ 9,833.33	\$ (4,322.63)	\$ 17,632.20	\$ 19,666.67	\$ (2,034.47)	89.66%	\$ 118,000.00	\$ 100,367.80
4200 Investment Income										
4215 · Interest Income	\$ 192.91	178.09	\$ 166.67	\$ 11.42	371.00	333.33	37.67	111.30%	2,000.00	1629.00
4216 · Investment Income	13,726.02	-	\$ 1,250.00	\$ (1,250.00)	13,726.02	2,500.00	11,226.02	549.04%	15,000.00	1273.98
Total 4200 Investment Income	\$ 13,918.93	\$ 178.09	\$ 1,416.67	\$ (1,238.58)	\$ 14,097.02	\$ 2,833.33	\$ 11,263.69	497.54%	\$ 17,000.00	\$ 2,902.98
4300 · Other Revenue										
4316 · Other Receipts	\$ 631.94	-	\$ 83.33	\$ (83.33)	631.94	166.67	465.27	379.16%	1,000.00	368.06
4380 · Program Fees and Honoraria	-	250.00	\$ 458.33	\$ (208.33)	250.00	916.67	(666.67)	27.27%	5,500.00	5250.00
Total 4300 Other Revenue	\$ 631.94	\$ 250.00	\$ 541.67	\$ (291.67)	\$ 881.94	\$ 1,083.33	\$ (201.39)	81.41%	\$ 6,500.00	\$ 5,618.06
Total Receipts	\$ 85,892.99	\$ 63,147.69	\$ 64,656.25	\$ (1,508.56)	\$ 149,040.68	\$ 129,312.50	\$ 19,728.18	115.26%	\$ 775,875.00	\$ 626,834.32
Expense										
5000 · Admin & Prog. Gen'l. Expenses										
5010 · Salaries & Benefits										
5011 · Salaries	\$ 36,972.74	35,458.32	\$ 43,229.17	\$ (7,770.85)	72,431.06	86,458.33	(14,027.27)	83.78%	\$ 518,750.00	446318.94
5012 · Payroll Taxes	2,828.41	2,712.56	\$ 3,328.75	\$ (616.19)	5,540.97	6,657.50	(1,116.53)	83.23%	\$ 39,945.00	34404.03
5013 · Retirement	-	1,015.63	\$ 1,296.92	\$ (281.29)	1,015.63	2,593.83	(1,578.20)	39.16%	\$ 15,563.00	14547.37
5016 · Insurance-Workers Comp/STD/Life	743.00	-	\$ 291.67	\$ (291.67)	743.00	583.33	159.67	127.37%	\$ 3,500.00	2757.00
5017 · Licenses	-	-	\$ 83.33	\$ (83.33)	-	166.67	(166.67)	0.00%	\$ 1,000.00	1000.00
5018 · Medical Costs Reimbursement	2,676.35	2,631.35	\$ 3,750.00	\$ (1,118.65)	5,307.70	7,500.00	(2,192.30)	70.77%	\$ 45,000.00	39692.30
5019 · Disability and Life Insurance	(154.64)	(154.64)	\$	\$ (154.64)	(309.28)					
5020 · Payroll Expenses	201.57	201.58	\$ 129.17	\$ 72.41	403.15	258.33	144.82	156.06%	\$ 1,550.00	1146.85
Total 5010 · Salaries & Benefits	\$ 43,267.43	\$ 41,864.80	\$ 52,109.00	\$ (10,244.20)	\$ 85,132.23	\$ 104,218.00	\$ (18,776.49)	81.69%	\$ 625,308.00	539866.49
5021 · Staff & Board Cont. Education										
5022 · Registration & Fees	\$ 360.00	-	\$ 250.00	\$ (250.00)	360.00	500.00	(140.00)	72.00%	3,000.00	2640.00
5023 · Organizational Memberships	-	400.00 ²	\$ 250.00	\$ 150.00	400.00	500.00	(100.00)	80.00%	3,000.00	2600.00
5024 · Educational Materials	-	-	\$ -	\$ -	-	-	-	#DIV/0!	-	0.00
Total 5021 · Staff & Board Cont. Education	\$ 360.00	\$ 400.00	\$ 500.00	\$ (100.00)	\$ 760.00	\$ 1,000.00	\$ (240.00)	76.00%	\$ 6,000.00	5240.00
5100 · Rent & Utilities										
5131 · Rent	\$ 5,697.22	5,406.48 ³	\$ 5,742.58	\$ (336.10)	11,103.70	11,485.17	(381.47)	96.68%	68,911.00	57807.30
5132 · Telephone and Internet	693.50	687.77	\$ 750.00	\$ (62.23)	1,381.27	1,500.00	(118.73)	92.08%	9,000.00	7618.73
Total 5100 · Rent & Utilities	\$ 6,390.72	\$ 6,094.25	\$ 6,492.58	\$ (398.33)	\$ 12,484.97	\$ 12,985.17	\$ (500.20)	96.15%	\$ 77,911.00	65426.03

	Actual July '25	Actual Aug '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget
5200 · Office Expenses										
5219 · Meeting Expense	\$ 115.76	-	\$ 25.00	\$ (25.00)	115.76	50.00	65.76	231.52%	\$ 300.00	184.24
5230 · Copier Lease	256.67	234.67	\$ 233.33	\$ 1.34	491.34	466.67	24.67	105.29%	\$ 2,800.00	2308.66
5233 · Office Equip and Maint.	-	-	\$ 83.33	\$ (83.33)	-	166.67	(166.67)	0.00%	\$ 1,000.00	1000.00
5234 · Office Supplies	143.87	253.21	\$ 125.00	\$ 128.21	397.08	250.00	147.08	158.83%	\$ 1,500.00	1102.92
5235 · Printing-Office Supplies	68.00	-	\$ 41.67	\$ (41.67)	68.00	83.33	(15.33)	81.60%	\$ 500.00	432.00
5236 · Postage - General	-	-	\$ 25.00	\$ (25.00)	-	50.00	(50.00)	0.00%	\$ 300.00	300.00
5237 · Bank/Service Charges	0.28	0.28	\$ 4.17	\$ (3.89)	0.56	8.33	(7.77)	6.72%	\$ 50.00	49.44
5238 · Insurance-Dir Off & Gen'l Liab	-	-	\$ 500.00	\$ (500.00)	-	1,000.00	(1,000.00)	0.00%	\$ 6,000.00	6000.00
5239 · Fundraising Fees	-	-	\$ 33.33	\$ (33.33)	-	66.67	(66.67)	0.00%	\$ 400.00	400.00
5241 · Service Recognition	-	-	\$ 33.33	\$ (33.33)	-	66.67	(66.67)	0.00%	\$ 400.00	400.00
5260 · Depreciation	491.92	491.92	\$ 416.67	\$ 75.25	983.84	833.33	150.51	118.06%	\$ 5,000.00	4016.16
5261 · Lease Expense	-	-	\$ 41.67	\$ (41.67)	-	83.33	(83.33)	0.00%	\$ 500.00	500.00
5265 · Technology	66.00	7.00	\$ 208.33	\$ (201.33)	73.00	416.67	(343.67)	17.52%	\$ 2,500.00	4927.00
5270 · Database Expense	417.00	417.00	\$ 433.33	\$ (16.33)	834.00	866.67	(32.67)	96.23%	\$ 5,200.00	1666.00
Total 5200 · Office Expenses	\$ 1,559.50	\$ 1,404.08	\$ 2,204.17	\$ (800.09)	\$ 2,963.58	\$ 4,408.33	\$ (1,444.75)	67.23%	\$ 26,450.00	23286.42
5300 · Accounting										
5301 · Accounting	\$ -	\$ -	\$ 1,500.00	\$ (1,500.00)	\$ -	3,000.00	(3,000.00)	0.00%	\$ 18,000.00	18000.00
5400 · Outside Professional Services										
5400 · Outside Professional Services	\$ 990.00	\$ 1,270.50 ⁴	\$ 416.67	\$ 853.83	\$ 2,260.50	833.33	1,427.17	271.26%	5,000.00	2739.50
5500 · Travel Expense										
5501 · Airline/hotel	\$ 756.67	378.60 ⁵	\$ 666.67	\$ (288.07)	1,135.27	1,333.33	(198.06)	85.15%	8,000.00	6864.73
5502 · Meals	-	45.99 ⁵	\$ 62.50	\$ (16.51)	45.99	125.00	(79.01)	36.79%	750.00	704.01
5503 · Mileage-Parking	20.72	727.60 ⁶	\$ 416.67	\$ 310.93	748.32	833.33	(85.01)	89.80%	5,000.00	4251.68
Total 5500 · Travel Expense	\$ 777.39	\$ 1,152.19	\$ 1,145.83	\$ 6.36	\$ 1,929.58	\$ 2,291.67	\$ (362.09)	84.20%	\$ 13,750.00	11820.42
5600 · Public Awareness										
5601 · Website	\$ 175.00	175.00	\$ 166.67	\$ 8.33	350.00	333.33	16.67	105.00%	2,000.00	1650.00
5602 · Advertising/Marketing	268.50	40.00	\$ 83.33	\$ (43.33)	308.50	166.67	141.83	185.10%	1,000.00	691.50
5603 · Postage - Membership & Bulk	-	-	\$ 333.33	\$ (333.33)	-	666.67	(666.67)	0.00%	4,000.00	4000.00
5604 · Printing-Public Awareness	-	-	\$ 1,083.33	\$ (1,083.33)	-	2,166.67	(2,166.67)	0.00%	13,000.00	13000.00
5605 · Education Outreach	374.00	-	\$ 10.42	\$ (10.42)	374.00	20.83	353.17	1795.20%	125.00	(249.00)
5606 · Conference /Institute Fees	-	-	\$ 8.33	\$ (8.33)	-	16.67	(16.67)	0.00%	100.00	100.00
5608 · Educational Materials	-	-	\$ 8.33	\$ (8.33)	-	16.67	(16.67)	0.00%	100.00	100.00
Total 5600 · Public Awareness	\$ 817.50	\$ 215.00	\$ 1,693.75	\$ (1,478.75)	\$ 1,032.50	\$ 3,387.50	(2,355.00)	30.48%	\$ 20,325.00	19292.50
Total 5000 · Admin & Prog. Gen'l. Expenses	\$ 54,162.54	\$ 52,400.82	\$ 66,062.00	\$ (13,661.18)	\$ 106,563.36	\$ 132,124.00	\$ (25,251.36)	80.65%	\$ 792,744.00	\$ 685,671.36
5700 · Direct Service Expense										
5701 · Assmt & Short Term Counsel	\$ 2,600.00	2,600.00	\$ 2,683.33	\$ (83.33)	5,200.00	5,366.67	(166.67)	96.89%	32,200.00	27000.00
5702 · 24 Hour Crisis Line	1,200.00	1,200.00	\$ 1,200.00	\$ -	2,400.00	2,400.00	-	100.00%	14,400.00	12000.00
5703 · Group Therapy	1,300.00	1,300.00	\$ 1,300.00	\$ -	2,600.00	2,600.00	-	100.00%	15,600.00	13000.00
5704 · LCL Group Facilitation	450.00	200.00	\$ 600.00	\$ (400.00)	650.00	1,200.00	(550.00)	54.17%	7,200.00	6550.00
5706 · Treatment Services	946.40	700.00 ⁷	\$ 500.00	\$ 200.00	1,646.40	1,000.00	646.40	164.64%	6,000.00	4353.60
5709 · Medication Management	-	-	\$ 83.33	\$ (83.33)	-	166.67	(166.67)	0.00%	1,000.00	1000.00
Total 5700 · Direct Service Expense	\$ 6,496.40	\$ 6,000.00	\$ 6,366.67	\$ (366.67)	\$ 12,496.40	\$ 12,733.33	(236.93)	98.14%	\$ 76,400.00	63903.60

	Actual July '25	Actual Aug '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget
Total Expense	\$ 60,658.94	\$ 58,400.82	\$ 72,428.67	\$ (14,027.85)	\$ 119,059.76	\$ 144,857.33	\$ (25,488.29)	82.19%	\$ 869,144.00	\$ 749,574.96
Net Ordinary Income	\$ 25,234.05	\$ 4,746.87	\$ (7,772.42)	\$ 12,519.29	\$ 29,980.92	\$ (15,544.83)	\$ 45,216.47	-192.87%	\$ (93,269.00)	
Special Event Income										
4600 -Anniversary/Special Event Income	\$ -	\$ -	\$ 7,083.33	\$ (7,083.33)	-	14,166.67	(14,166.67)	0.00%	\$ 85,000.00	85000.00
Special Event Expenses										
4153 - Special Event Expenses	\$ 4,014.00	\$ 74.00 ⁸	\$ 3,333.33	\$ (3,259.33)	4,088.00	6,666.67	(2,578.67)	61.32%	\$ 40,000.00	35912.00
Net Other Income	\$ (4,014.00)	\$ (74.00)	\$ 3,750.00	\$ (3,824.00)	\$ (4,088.00)	\$ 7,500.00	\$ (11,588.00)	-54.51%	\$ 45,000.00	\$ 49,088.00
Net Income	\$ 21,220.05	\$ 4,672.87	\$ 3,750.00	\$ (3,824.00)	\$ (4,088.00)	\$ (6,500.00)	\$ 2,412.00	62.89%	\$ (48,269.00)	\$ 49,088.00

Jon Tynjala, Executive Director

- 1 MSBA, 14th & 19th Bar Assoc
- 2 ABA, Federal Bar and MWL memberships for staff
- 3 Rent Less common area maintenance credit
- 4 Payment for services from Joan Bibelhausen
- 5 Solo/Small conference - Duluth
- 6 Incl. Solo/Small conference, MAJ Brainerd, and CLE - Duluth
- 7 Founder's Fund - Sober Housing for 1 individual
- 8 Incl. Qgiv platform quarterly fee

Lawyers Concerned for Lawyers

Balance Sheet

As of August 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1014 Bremer Money Market	106,551.35
1015 Bremer Community Business	42,714.83
1016 Bremer CDs	313,726.02
1040 Petty cash	80.65
Total Bank Accounts	\$463,072.85
Accounts Receivable	
1110 Accounts Receivable	116,604.52
11200 Pledges receivable	50.00
Total Accounts Receivable	\$116,654.52
Other Current Assets	
1350 Prepaid Expenses	6,600.59
1510 PayPal	25.00
Total Other Current Assets	\$6,625.59
Total Current Assets	\$586,352.96
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	-72,380.68
1480 ROU Asset	84,444.07
Total Fixed Assets	\$93,319.55
Other Assets	
1700 Security Deposit	3,786.00
Total Other Assets	\$3,786.00
TOTAL ASSETS	\$683,458.51
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	10,372.27
Total Accounts Payable	\$10,372.27
Other Current Liabilities	
2220 Accrued Vacation	13,028.15
2250 Long-Term Lease Liability	53,979.53
2260 Short-Term Lease Liability	33,019.31
Total Other Current Liabilities	\$100,026.99

	TOTAL
Total Current Liabilities	\$110,399.26
Total Liabilities	\$110,399.26
Equity	
3900 Unrestricted Net Assets	481,236.97
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	25,905.72
Total Equity	\$573,059.25
TOTAL LIABILITIES AND EQUITY	\$683,458.51

Statement of Cash Flows

Lawyers Concerned for Lawyers

August 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	\$4,672.87
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1110 Accounts Receivable	-\$57,433.90
1510 PayPal	\$39.30
2000 Accounts Payable	\$115.54
Out Of Scope Agency Payable	\$0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$57,279.06
Net cash provided by operating activities	-\$52,606.19
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	\$491.92
Net cash provided by investing activities	\$491.92
FINANCING ACTIVITIES	\$0.00
NET CASH INCREASE FOR PERIOD	-\$52,114.27
Cash at beginning of period	\$515,212.12
CASH AT END OF PERIOD	\$463,097.85

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

Beginning Balance as of:	August 1, 2025	\$ 78,763.77
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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 -

Services for two individuals	\$ 896.40
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	\$ -
Total Expenses	\$ 896.40

August 31, 2025	\$ 77,867.37
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