Lawyers Concerned for Lawyers
2025-2026 YTD Financial Report
as of 09/30/2025
(Preliminary before audit)

	Actual Sept '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	**$ 77,526.71**	**$ 52,864.58**	**$ 24,662.13**	**$ 193,956.23**	**$ 158,593.75**	**$ 35,362.48**	**122.30%**	**$ 634,375.00**	**$ 440,418.77**
4100 · Contributions									
4111 · Member Contributions	26.50	$ 1,666.67	$ (1,640.17)	79.50	5,000.00	(4,920.50)	1.59%	20,000.00	19920.50
4112 · Non-Member Contributions		$ 1,666.67	$ (1,666.67)	3,120.00	5,000.00	(1,880.00)	62.40%	20,000.00	16880.00
4113 · Foundation Grants		$ 1,666.67	$ (1,666.67)	-	5,000.00	(5,000.00)	0.00%	20,000.00	20000.00
4114 · Firm Contributions		$ 1,250.00	$ (1,250.00)	-	3,750.00	(3,750.00)	0.00%	15,000.00	15000.00
4115 - Founders Memorial Fund	80.46 [1]	$ 500.00	$ (419.54)	80.46	1,500.00	(1,419.54)	5.36%	6,000.00	5919.54
4116 · Corporate Contributions		$ 1,666.67	$ (1,666.67)	10,000.00	5,000.00	5,000.00	200.00%	20,000.00	10000.00
4117 · Bar Associations		$ 1,416.67	$ (1,416.67)	4,500.00	4,250.00	250.00	105.88%	17,000.00	12500.00
Total 4100 · Contributions	**$ 106.96**	**$ 9,833.33**	**$ (9,726.37)**	**$ 17,779.96**	**$ 29,500.00**	**$ (11,720.04)**	**60.27%**	**$ 118,000.00**	**$ 100,220.04**
4200 Investment Income									
4215 · Interest Income	84.27	$ 166.67	$ (82.40)	455.27	500.00	(44.73)	91.05%	2,000.00	1544.73
4216 - Investment Income		$ 1,250.00	$ (1,250.00)	13,726.02	3,750.00	9,976.02	366.03%	15,000.00	1273.98
Total 4200 Investment Income	**$ 84.27**	**$ 1,416.67**	**$ (1,332.40)**	**$ 14,181.29**	**$ 4,250.00**	**$ 9,931.29**	**333.68%**	**$ 17,000.00**	**$ 2,818.71**
4300 · Other Revenue									
4316 · Other Receipts		$ 83.33	$ (83.33)	631.94	250.00	381.94	252.78%	1,000.00	368.06
4380 - Program Fees and Honoraria		$ 458.33	$ (458.33)	250.00	1,375.00	(1,125.00)	18.18%	5,500.00	5250.00
Total 4300 Other Revenue	**$ -**	**$ 541.67**	**$ (541.67)**	**$ 881.94**	**$ 1,625.00**	**$ (743.06)**	**54.27%**	**$ 6,500.00**	**$ 5,618.06**
Total Receipts	**$ 77,717.94**	**$ 64,656.25**	**$ 13,061.69**	**$ 226,799.42**	**$ 193,968.75**	**$ 32,830.67**	**116.93%**	**$ 775,875.00**	**$ 549,075.58**
Expense									
5000 · Admin & Prog. Gen'l. Expenses									
5010 · Salaries & Benefits									
5011 · Salaries	44,935.11 [2]	$ 43,229.17	$ 1,705.94	117,366.17	129,687.50	(12,321.33)	90.50%	$ 518,750.00	401383.83
5012 · Payroll Taxes	3,721.68	$ 3,328.75	$ 392.93	9,262.65	9,986.25	(723.60)	92.75%	$ 39,945.00	30682.35
5013· Retirement	1,063.76	$ 1,296.92	$ (233.16)	2,079.39	3,890.75	(1,811.36)	53.44%	$ 15,563.00	13483.61
5016 · Insurance-Workers Comp/STD/Life		$ 291.67	$ (291.67)	743.00	875.00	(132.00)	84.91%	$ 3,500.00	2757.00
5017 · Licenses	305.00	$ 83.33	$ 221.67	305.00	250.00	55.00	122.00%	$ 1,000.00	695.00
5018 · Medical Costs Reimbursement	3,272.79	$ 3,750.00	$ (477.21)	8,580.49	11,250.00	(2,669.51)	76.27%	$ 45,000.00	36419.51
5019 - Disability and Life Insurance	(154.64)	$ -	$ (154.64)	(463.92)	-	(463.92)	#DIV/0!	$ -	463.92
5020 · Payroll Expenses	(292.91) [14]	$ 129.17	$ (422.08)	110.24	387.50	(277.26)	28.45%	$ 1,550.00	1439.76
Total 5010 · Salaries & Benefits	**$ 52,850.79**	**$ 52,109.00**	**$ 741.79**	**$ 137,983.02**	**$ 156,327.00**	**$ (18,343.98)**	**88.27%**	**$ 625,308.00**	**487324.98**
5021 · Staff & Board Cont. Education									
5022 · Registration & Fees	158.30 [3]	$ 250.00	$ (91.70)	518.30	750.00	(231.70)	69.11%	3,000.00	2481.70
5023 · Organizational Memberships		$ 250.00	$ (250.00)	400.00	750.00	(350.00)	53.33%	3,000.00	2600.00
5024 - Educational Materials		$ -	$ -	-	-	-	0.00%	-	0.00
Total 5021 · Staff & Board Cont. Education	**$ 158.30**	**$ 500.00**	**$ (341.70)**	**$ 918.30**	**$ 1,500.00**	**$ (581.70)**	**61.22%**	**$ 6,000.00**	**5081.70**
5100 · Rent & Utilities									
5131 · Rent	5,642.19	$ 5,742.58	$ (100.39)	16,745.89	17,227.75	(481.86)	97.20%	68,911.00	52165.11
5132 · Telephone and Internet	765.32	$ 750.00	$ 15.32	2,146.59	2,250.00	(103.41)	95.40%	9,000.00	6853.41
Total 5100 · Rent & Utilities	**$ 6,407.51**	**$ 6,492.58**	**$ (85.07)**	**$ 18,892.48**	**$ 19,477.75**	**$ (585.27)**	**97.00%**	**$ 77,911.00**	**59018.52**

	Actual Sept '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	-	$ 25.00	$ (25.00)	115.76	75.00	40.76	154.35%	$ 300.00	184.24
5230 - Copier Lease	234.67	$ 233.33	$ 1.34	726.01	700.00	26.01	103.72%	$ 2,800.00	2073.99
5233 · Office Equip and Maint.	1,415.00 [4]	$ 83.33	$ 1,331.67	1,415.00	250.00	1,165.00	566.00%	$ 1,000.00	(415.00)
5234 · Office Supplies	145.60	$ 125.00	$ 20.60	542.68	375.00	167.68	144.71%	$ 1,500.00	957.32
5235 · Printing-Office Supplies	658.70 [5]	$ 41.67	$ 617.03	726.70	125.00	601.70	581.36%	$ 500.00	(226.70)
5236· Postage - General		$ 25.00	$ (25.00)	-	75.00	(75.00)	0.00%	$ 300.00	300.00
5237 · Bank/Service Charges	-	$ 4.17	$ (4.17)	3.56	12.50	(8.94)	28.48%	$ 50.00	46.44
5238 · Insurance-Dir Off & Gen'l Liab		$ 500.00	$ (500.00)	-	1,500.00	(1,500.00)	0.00%	$ 6,000.00	6000.00
5239 - Fundraising Fees	-	$ 33.33	$ (33.33)	-	100.00	(100.00)	0.00%	$ 400.00	400.00
5241 · Service Recognition	104.69 [6]	$ 33.33	$ 71.36	104.69	100.00	4.69	104.69%	$ 400.00	295.31
5260· Depreciation	457.00	$ 416.67	$ 40.33	1,440.84	1,250.00	190.84	115.27%	$ 5,000.00	3559.16
5261 -Lease Expense		$ 41.67	$ (41.67)	-	125.00	(125.00)	0.00%	$ 500.00	500.00
5265· Technology	448.74 [4]	$ 208.33	$ 240.41	521.74	625.00	(103.26)	83.48%	$ 2,500.00	4478.26
5270- Database Expense	417.00	$ 433.33	$ (16.33)	1,251.00	1,300.00	(49.00)	96.23%	$ 5,200.00	1249.00
Total 5200 · Office Expenses	**$ 3,881.40**	**$ 2,204.17**	**$ 1,677.23**	**$ 6,847.98**	**$ 6,612.50**	**$ 235.48**	**103.56%**	**$ 26,450.00**	**19402.02**
5300 · Accounting									
5301 - Accounting	**$ 5,162.50** [7]	$ 1,500.00	$ 3,662.50	**$ 5,162.50**	4,500.00	**662.50**	**114.72%**	**$ 18,000.00**	**12837.50**
5400 ·Outside Professional Services									
5400 - Outside Professional Services	**$ 792.00** [8]	$ 416.67	$ 375.33	**$ 3,052.50**	1,250.00	**1,802.50**	**244.20%**	**5,000.00**	**1947.50**
5500 · Travel Expense									
5501 · Airline/hotel	1,370.95 [9]	$ 666.67	$ 704.28	2,506.22	2,000.00	506.22	125.31%	8,000.00	5493.78
5502 · Meals	168.89 [9]	$ 62.50	$ 106.39	214.88	187.50	27.38	114.60%	750.00	535.12
5503 · Mileage-Parking	1,090.77 [10]	$ 416.67	$ 674.10	1,839.09	1,250.00	589.09	147.13%	5,000.00	3160.91
Total 5500 · Travel Expense	**$ 2,630.61**	**$ 1,145.83**	**$ 1,484.78**	**$ 4,560.19**	**$ 3,437.50**	**$ 1,122.69**	**132.66%**	**$ 13,750.00**	**9189.81**
5600 · Public Awareness									
5601 · Website	249.68 [11]	$ 166.67	$ 83.01	599.68	500.00	99.68	119.94%	2,000.00	1400.32
5602 · Advertising/Marketing	40.00	$ 83.33	$ (43.33)	348.50	250.00	98.50	139.40%	1,000.00	651.50
5603 · Postage - Membership & Bulk	200.00 [12]	$ 333.33	$ (133.33)	200.00	1,000.00	(800.00)	20.00%	4,000.00	3800.00
5604 · Printing-Public Awareness		$ 1,083.33	$ (1,083.33)	-	3,250.00	(3,250.00)	0.00%	13,000.00	13000.00
5605 · Education Outreach		$ 10.42	$ (10.42)	374.00	31.25	342.75	1196.80%	125.00	(249.00)
5606 · Conference /Institute Fees		$ 8.33	$ (8.33)	-	25.00	(25.00)	0.00%	100.00	100.00
5608 · Educational Materials		$ 8.33	$ (8.33)	-	25.00	(25.00)	0.00%	100.00	100.00
Total 5600 · Public Awareness	**$ 489.68**	**$ 1,693.75**	**$ (1,204.07)**	**$ 1,522.18**	**$ 5,081.25**	**(3,559.07)**	**29.96%**	**$ 20,325.00**	**18802.82**
Total 5000 · Admin & Prog. Gen'l. Expenses	**$ 72,372.79**	**$ 66,062.00**	**$ 6,310.79**	**$ 178,939.15**	**$ 198,186.00**	**$ (19,246.85)**	**90.29%**	**$ 792,744.00**	**$ 613,604.85**
5700 · Direct Service Expense									
5701 · Assmt & Short Term Counsel	2,600.00	$ 2,683.33	$ (83.33)	7,800.00	8,050.00	(250.00)	96.89%	32,200.00	24400.00
5702 · 24 Hour Crisis Line	1,200.00	$ 1,200.00	$ -	3,600.00	3,600.00	-	100.00%	14,400.00	10800.00
5703 · Group Therapy	1,300.00	$ 1,300.00	$ -	3,900.00	3,900.00	-	100.00%	15,600.00	11700.00
5704 - LCL Group Facilitation	800.00	$ 600.00	$ 200.00	1,450.00	1,800.00	(350.00)	80.56%	7,200.00	5750.00
5706· Treatment Services	1,089.47 [13]	$ 500.00	$ 589.47	2,735.87	1,500.00	1,235.87	182.39%	6,000.00	3264.13
5709 - Medication Management		$ 83.33	$ (83.33)	-	250.00	(250.00)	0.00%	1,000.00	1000.00
Total 5700 · Direct Service Expense	**$ 6,989.47**	**$ 6,366.67**	**$ 622.80**	**$ 19,485.87**	**$ 19,100.00**	**385.87**	**102.02%**	**$ 76,400.00**	**56914.13**

	Actual Sept '25	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget
Total Expense	**$ 79,362.26**	**$ 72,428.67**	**$ 6,933.59**	**$ 198,425.02**	**$ 217,286.00**	**$ (18,860.98)**	**91.32%**	**$ 869,144.00**	**$ 670,518.98**
Net Ordinary Income	**$ (1,644.32)**	**$ (7,772.42)**	**$ 6,128.10**	**$ 28,374.40**	**$ (23,317.25)**	**$ 51,691.65**	**-121.69%**	**$ (93,269.00)**	**$ (121,443.40)**
Special Event Income									
4600 -Anniversary/Special Event Income	**$ -**	$ 7,083.33	$ (7,083.33)	-	21,250.00	(21,250.00)	0.00%	**$ 85,000.00**	85000.00
Special Event Expenses									
4153 - Special Event Expenses	**$ -**	$ 3,333.33	$ (3,333.33)	4,088.00	10,000.00	(5,912.00)	40.88%	**$ 40,000.00**	35912.00
Net Other Income	**$ -**	**$ 3,750.00**	**$ (3,750.00)**	**$ (4,088.00)**	**$ 11,250.00**	**$ (15,338.00)**	-36.34%	**$ 45,000.00**	**$ 49,088.00**
Net Income	**$ (1,644.32)**	**$ (4,022.42)**	**$ 2,378.10**	**$ 24,286.40**	**$ (12,067.25)**	**$ 36,353.65**	**-201.26%**	**$ (48,269.00)**	**$ (72,355.40)**

Jon Tynjala, Executive Director

1 In honor of one attorney
2 Includes re-issue of Joan Bibelhausen vacation check
3 Lawyer registration fee - 1 staff member
4 Includes new computer, backup services and antivirus
5 1,000 brochures for Certificate of Admission packets, business cards
6 Welcome lunch for new staff member
7 Audit services
8 Payment for services from Joan Bibelhausen
9 Includes CoLAP
10 Includes CoLAP, Nisswa, Mankato, Hastings, Duluth
11 Monthly hosting and website plugin subscription renewals
12 Statewide mailing address list purchase
13 Services for two individuals through Founders Fund
14 Credit due to refund

Lawyers Concerned for Lawyers

Balance Sheet

As of September 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1014 Bremer Money Market	51,638.56
1015 Bremer Community Business	86,484.26
1016 Bremer CDs	313,726.02
1040 Petty cash	63.65
Total Bank Accounts	**$451,912.49**
Accounts Receivable	
1110 Accounts Receivable	134,916.07
11200 Pledges receivable	50.00
Total Accounts Receivable	**$134,966.07**
Other Current Assets	
1350 Prepaid Expenses	6,600.59
1510 PayPal	26.50
Total Other Current Assets	**$6,627.09**
Total Current Assets	**$593,505.65**
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	-72,837.68
1480 ROU Asset	84,444.07
Total Fixed Assets	**$92,862.55**
Other Assets	
1700 Security Deposit	3,786.00
Total Other Assets	**$3,786.00**
TOTAL ASSETS	**$690,154.20**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	18,687.28
Total Accounts Payable	**$18,687.28**
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	**$118,714.27**
Total Liabilities	**$118,714.27**
Equity	
3900 Unrestricted Net Assets	481,236.97
3905 Temp Restricted Net Assets	65,916.56
Net Revenue	24,286.40
Total Equity	**$571,439.93**
TOTAL LIABILITIES AND EQUITY	**$690,154.20**

Statement of Cash Flows

Lawyers Concerned for Lawyers

September 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-$1,644.32
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1110 Accounts Receivable	-$18,286.55
1510 PayPal	-$1.50
2000 Accounts Payable	$8,315.01
Out Of Scope Agency Payable	$0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	**-$9,973.04**
Net cash provided by operating activities	**-$11,617.36**
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	$457.00
Net cash provided by investing activities	**$457.00**
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	**-$11,160.36**
Cash at beginning of period	**$463,072.85**
CASH AT END OF PERIOD	**$451,912.49**

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

Beginning Balance as of:	**October 1, 2025**			**$ 76,858.36**
Income:				
Contributions	In memory of one individual	$	1,020.80	
Memorials				
Grant				
Other				
	Total Income	**$**	**1,020.80**	
Expenses:				
Medication Grant				
Psychiatric/Counseling Visits				
Rehabilitation Centers				
Treatment related expenses				
Other -	No activity	$	-	
	Total Expenses	**$**	**-**	
	October 31, 2025			**$ 77,879.16**