

Lawyers Concerned for Lawyers
2025-2026 YTD Financial Report
as of 1/31/2026
(Preliminary before audit)

										YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget	Jul -	8.33%							
										Actual Jan '26	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD						
Ordinary Income/Expense																					
Receipts																					
4010 - Grant from SCAO										\$ 68,283.70	\$ 52,864.58	\$ 15,419.12	\$ 490,618.64	\$ 370,052.08	\$ 120,566.56	132.58%	\$ 634,375.00	\$ 143,756.36	Oct -	33.33%	
4100 - Contributions																					
4111 - Member Contributions										1,037.20	1,666.67	\$ (629.47)	11,848.47	11,666.67	181.80	101.56%	20,000.00	8,151.53	Dec -	50.00%	
4112 - Non-Member Contributions										1,532.17	1,666.67	\$ (134.50)	14,742.20	11,666.67	3,075.53	126.36%	20,000.00	5,257.80	Jan -	58.33%	
4113 - Foundation Grants										-	1,666.67	\$ (1,666.67)	10,600.00	11,666.67	(1,066.67)	90.86%	20,000.00	9,400.00	Feb -	66.67%	
4114 - Firm Contributions										50.00	1,250.00	\$ (1,200.00)	4,825.00	8,750.00	(3,925.00)	55.14%	15,000.00	10,175.00	Mar -	75.00%	
4115 - Founders Memorial Fund										-	500.00	\$ (500.00)	1,459.37	3,500.00	(2,040.63)	41.70%	6,000.00	4,540.63	April -	83.33%	
4116 - Corporate Contributions										-	1,666.67	\$ (1,666.67)	22,600.00	11,666.67	10,933.33	193.71%	20,000.00	(2,600.00)	May -	91.67%	
4117 - Bar Associations										600.00 ¹	1,416.67	\$ (816.67)	8,737.50	9,916.67	(1,179.17)	88.11%	17,000.00	8,262.50	Jun -	100.00%	
Total 4100 - Contributions										\$ 3,219.37	\$ 9,833.33	\$ (6,613.96)	\$ 74,812.54	\$ 68,833.33	\$ 5,979.21	108.69%	\$ 118,000.00	\$ 43,187.46			
4200 Investment Income																					
4215 - Interest Income										\$ 21.17	\$ 166.67	\$ (145.50)	\$ 557.51	\$ 1,166.67	\$ (609.16)	47.79%	\$ 2,000.00	\$ 1,442.49			
4216 - Investment Income											1,250.00	\$ (1,250.00)	13,726.02	8,750.00	4,976.02	156.87%	15,000.00	1,273.98			
Total 4200 Investment Income										\$ 21.17	\$ 1,416.67	\$ (1,395.50)	\$ 14,283.53	\$ 9,916.67	\$ 4,366.86	144.04%	\$ 17,000.00	\$ 2,716.47			
4300 - Other Revenue																					
4316 - Other Receipts										-	\$ 83.33	\$ (83.33)	\$ 631.94	\$ 583.33	\$ 48.61	108.33%	\$ 1,000.00	\$ 368.06			
4380 - Program Fees and Honoraria										-	458.33	\$ (458.33)	1,750.00	3,208.33	(1,458.33)	54.55%	5,500.00	3,750.00			
Total 4300 Other Revenue										\$ -	\$ 541.67	\$ (541.67)	\$ 2,381.94	\$ 3,791.67	\$ (1,409.73)	62.82%	\$ 6,500.00	\$ 4,118.06			
Total Receipts										\$ 71,524.24	\$ 64,656.25	\$ 6,867.99	\$ 582,096.65	\$ 452,593.75	\$ 129,502.90	128.61%	\$ 775,875.00	\$ 193,778.35			
Expense																					
5000 - Admin & Prog. Gen'l. Expenses																					
5010 - Salaries & Benefits																					
5011 - Salaries										\$ 43,754.98	\$ 43,229.17	\$ 525.81	\$ 292,386.09	\$ 302,604.17	\$ (10,218.08)	96.62%	\$ 518,750.00	\$ 226,363.91			
5012 - Payroll Taxes										3,491.66 ²	3,328.75	162.91	23,085.08	23,301.25	(216.17)	99.07%	39,945.00	16,859.92			
5013- Retirement										1,063.74	1,296.92	(233.18)	6,329.63	9,078.42	(2,748.79)	69.72%	15,563.00	9,233.37			
5016 - Insurance-Workers Comp/STD/Life											291.67	(291.67)	1,391.50	2,041.67	(650.17)	68.16%	3,500.00	2,108.50			
5017 - Licenses										380.00 ³	83.33	296.67	1,295.00	583.33	711.67	222.00%	1,000.00	(295.00)			
5018 - Medical Costs Reimbursement										4,190.81	3,750.00	440.81	21,609.06	26,250.00	(4,640.94)	82.32%	45,000.00	23,390.94			
5019 - Disability and Life Insurance										(154.64)	-		(618.56)	-	(618.56)		-	618.56			
5020 - Payroll Expenses										166.59	129.17	37.42	1,088.07	904.17	183.90	120.34%	1,550.00	461.93			
Total 5010 - Salaries & Benefits										\$ 52,893.14	\$ 52,109.00	\$ 938.78	\$ 346,565.87	\$ 364,763.00	\$ (18,197.13)	95.01%	\$ 625,308.00	\$ 278,742.13			
5021 - Staff & Board Cont. Education																					
5022 - Registration & Fees										\$ 150.00 ⁴	\$ 250.00	\$ (100.00)	\$ 623.30	\$ 1,750.00	\$ (1,126.70)	35.62%	\$ 3,000.00	\$ 2,376.70			
5023 - Organizational Memberships											250.00	(250.00)	1,005.00	1,750.00	(745.00)	57.43%	3,000.00	1,995.00			
5024 - Educational Materials											-	-	-	-	-	0.00%	-	-			
Total 5021 - Staff & Board Cont. Education										\$ 150.00	\$ 500.00	\$ (350.00)	\$ 1,628.30	\$ 3,500.00	\$ (1,871.70)	46.52%	\$ 6,000.00	\$ 4,371.70			
5100 - Rent & Utilities																					
5131 - Rent										\$ 5,861.27 ⁵	\$ 5,742.58	\$ 118.69	\$ 39,603.73	\$ 40,198.08	\$ (594.35)	98.52%	\$ 68,911.00	\$ 29,307.27			
5132 - Telephone and Internet										700.74	750.00	(49.26)	4,954.62	5,250.00	(295.38)	94.37%	9,000.00	4,045.38			
Total 5100 - Rent & Utilities										\$ 6,562.01	\$ 6,492.58	\$ 69.43	\$ 44,558.35	\$ 45,448.08	\$ (889.73)	98.04%	\$ 77,911.00	\$ 33,352.65			

				Actual Jan '26	Monthly Budget	Variance (Month)	Actual -YTD	Budget YTD	Variance YTD	YTD Budget vs. Actual - Percentage	25 - 26 Budget	Remaining Budget	Jul -	8.33%
Net Ordinary Income				\$ 2,664.53	\$ (7,772.42)	\$ 10,282.31	\$ 84,283.67	\$ (54,406.92)	\$ 138,690.59	-154.91%	\$ (93,269.00)	\$ (177,352.67)		
Special Event Income														
			4600 -Anniversary/Special Event Income	\$ 32,671.90	\$ 7,083.33	\$ 25,588.57	\$ 73,171.90	\$ 49,583.33	\$ 23,588.57	147.57%	\$ 85,000.00	\$ 11,828.10		
Special Event Expenses														
			4153 - Special Event Expenses	\$ 2,074.11	\$ 3,333.33	\$ (1,259.22)	\$ 11,311.90	\$ 23,333.33	\$ (12,021.43)	48.48%	\$ 40,000.00	\$ 28,688.10		
Net Other Income				\$ 30,597.79	\$ 3,750.00	\$ 26,847.79	\$ 61,860.00	\$ 26,250.00	\$ 35,610.00	235.66%	\$ 45,000.00	\$ (16,860.00)		
Net Income				\$ 33,262.32	\$ (4,022.42)	\$ 37,130.10	\$ 146,143.67	\$ (28,156.92)	\$ 174,300.59	-519.03%	\$ (48,269.00)	\$ (194,212.67)		
Jon Tynjala, Executive Director														
		1	5th District Bar Association											
		2	Includes MN Paid Family and Medical Leave tax											
		3	Attorney registration - 1 staff member											
		4	CoLAP Director's Day registration											
		5	Includes annual rent increase											
		6	Lawyers Professional Liability Insurance											
		7	Staff holiday lunch											
		8	Payment for services from Joan Bibelhausen											
		9	One Profession, Duluth											

Statement of Financial Position

Lawyers Concerned for Lawyers

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1014 Old National Money Market Premier Business	\$56,776.49
1015 Old National Access Business	\$232,195.61
1016 Old National CDs	\$0.00
CD-2401-08082026	\$25,000.00
CD-4609-08082026	\$25,000.00
CD-6583-08072026	\$54,575.34
CD-8788-08072026	\$104,575.34
CD-9923-08072026	\$104,575.34
Total for 1016 Old National CDs	\$313,726.02
1040 Petty cash	\$63.65
Total for Bank Accounts	\$602,761.77
Accounts Receivable	
1110 Accounts Receivable	\$102,733.70
11200 Pledges receivable	\$50.00
Total for Accounts Receivable	\$102,783.70
Other Current Assets	
1350 Prepaid Expenses	\$7,026.59
1510 PayPal	\$585.00
Total for Other Current Assets	\$7,611.59
Total for Current Assets	\$713,157.06
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	-\$74,665.68
1480 ROU Asset	\$51,695.07
Total for Fixed Assets	\$58,285.55
Other Assets	
1700 Security Deposit	\$3,786.00
Total for Other Assets	\$3,786.00
Total for Assets	\$775,228.61

Statement of Financial Position

Lawyers Concerned for Lawyers

As of January 31, 2026

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	\$13,727.42
Total for Accounts Payable	\$13,727.42
Credit Cards	
Other Current Liabilities	
2220 Accrued Vacation	\$13,028.15
2250 Long-Term Lease Liability	\$18,533.53
2260 Short-Term Lease Liability	\$35,446.31
Total for Other Current Liabilities	\$67,007.99
Total for Current Liabilities	\$80,735.41
Long-term Liabilities	
Total for Liabilities	\$80,735.41
Equity	
3905 Temp Restricted Net Assets	\$65,916.56
3900 Unrestricted Net Assets	\$482,432.97
Net Income	\$146,143.67
Total for Equity	\$694,493.20
Total for Liabilities and Equity	\$775,228.61

Statement of Cash Flows
Lawyers Concerned for Lawyers
January 2026

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	\$33,262.32
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1110 Accounts Receivable	\$8,365.41
1510 PayPal	\$3,292.73
2000 Accounts Payable	-\$12,967.34
Out Of Scope Agency Payable	\$0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$1,309.20
Net cash provided by operating activities	\$31,953.12
INVESTING ACTIVITIES	
1475 Accumulated Depreciation	\$457.00
Net cash provided by investing activities	\$457.00
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	\$32,410.12
Cash at beginning of period	\$570,351.65
CASH AT END OF PERIOD	\$602,761.77

**Lawyers Concerned for Lawyers
Founder's Fund
Income & Expense Statement
January 31, 2026
(Preliminary before audit)**

Beginning Balance as of: **January 1, 2026** \$ 78,237.27

Income:

Contributions

Memorials

Grant

Other

No activity

Total Income \$ -

Expenses:

Medication Grant

Psychiatric/Counseling Visits

Rehabilitation Centers

Treatment related expenses

Other -

No activity \$ -

Total Expenses \$ -

January 31, 2026 \$ 78,237.27